

2026 Budget Report with FY Forecast
based on Q3 Close

	Full Year				Year-Over-Year (YOY) Change Detail (Better)/Worse							
	2025 Budget	Forecast	2026 Budget	YOY Change	Council Highlights	Inflation	Growth	Reallocation / Correction	Regulatory	Service / Efficiency	One-Time/ Recurring	Other
1.0.000 CAO	1,528,554	1,522,175	1,771,138	242,584	284,813	47,074	(3,388)	17,085			(103,000)	(0)
1.1.000 CAO Office	674,755	683,577	857,028	182,273	142,750	25,523	-	17,000			(3,000)	-
122 - CAO Office	674,755	683,577	857,028	182,273	142,750	25,523	-	17,000			(3,000)	-
2) Salaries & Benefits	547,858	556,925	562,561	14,703		14,703						
61000 Salaries and Wages	424,696	431,338	436,094	11,398		11,398						
62000 Benefits	123,162	125,587	126,467	3,305		3,305						
3) Expense	126,896	126,652	294,467	167,570	142,750	10,820	-	17,000			(3,000)	-
64100 Materials and Supplies	39,558	38,988	44,281	4,723	0	4,723	-	-			-	-
65000 Contract Services	87,338	87,664	250,186	162,848	142,750	6,098		17,000			(3,000)	
1.2.000 Strategic Initiatives	853,800	838,598	914,110	60,310	142,063	21,550	(3,388)	85			(100,000)	(0)
820 - Strategic Inititatives	603,770	588,568	761,829	158,060	142,063	21,517	(5,606)	85			(0)	(0)
1) Revenue	(102,464)	(104,064)	(108,070)	(5,606)			(5,606)					
57600 Other Revenue	(102,464)	(104,064)	(108,070)	(5,606)			(5,606)					
2) Salaries & Benefits	491,342	506,118	626,737	135,395	117,063	18,331						
61000 Salaries and Wages	392,726	393,572	511,945	119,219	104,275	14,944						
62000 Benefits	98,616	112,546	114,792	16,176	12,788	3,388						
3) Expense	214,892	186,514	243,163	28,271	25,000	3,186	(0)	85			(0)	(0)
64100 Materials and Supplies	147,075	145,716	205,647	58,572	25,000	2,572	(0)	31,000			(0)	(0)
65000 Contract Services	45,915	18,439	15,285	(30,630)		285		(30,915)				
67000 External Transfers	21,902	22,359	22,231	329		329						
861 - Physician Recruitment	250,030	250,030	152,280	(97,750)	0	33	2,218				(100,000)	
1) Revenue	(104,530)	(104,530)	(75,000)	29,530							29,530	
57600 Other Revenue	(104,530)	(104,530)	(75,000)	29,530							29,530	
3) Expense	354,560	354,560	227,280	(127,280)	0	33	2,218				(129,530)	
64100 Materials and Supplies	254,560	254,560	227,280	(27,280)		33	2,218				(29,530)	
65000 Contract Services	100,000	100,000	0	(100,000)	0						(100,000)	
2.0.000 Community Services	2,744,251	2,124,117	2,356,730	(387,522)	554,974	754,614		3,194		(1,332,449)	(323,000)	(44,855)
2.1.000 Community Services	387,332	404,310	301,259	(86,073)		(86,035)						(39)
700 - Community Services and Operations Administration	387,332	404,310	301,259	(86,073)		(86,035)						(39)
1) Revenue		(4,068)										
53000 User Fees		(4,068)										
2) Salaries & Benefits	312,907	324,545	225,597	(87,310)		(87,310)						
61000 Salaries and Wages	240,122	255,922	172,318	(67,804)		(67,804)						
62000 Benefits	72,785	68,623	53,280	(19,506)		(19,506)						

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3) Expense	74,425	83,833	75,661	1,236		1,275						(39)
64100 Materials and Supplies	26,611	21,990	27,117	506		506						
65000 Contract Services	5,088	284	5,178	90		129						(39)
66000 Rents and Financial Expenses	42,726	61,559	43,367	641		641						
2.2.000 Parks	591,562	246,607	584,272	(7,291)	322,000	(39,380)		3,057		(17,525)	(275,000)	(442)
350 - Airport	28,756	26,878	30,019	1,262	-	1,262		-				
2) Salaries & Benefits	18,307	18,307	19,371	1,064		1,064						
61000 Salaries and Wages	16,307	16,308	17,255	948		948						
62000 Benefits	2,000	1,999	2,116	116		116						
3) Expense	10,449	8,570	10,648	199	-	199		-				
64100 Materials and Supplies		317										
65000 Contract Services		5,525										
67000 External Transfers	10,449	2,728	10,648	199	-	199		-				
740 - Parks	1,726,722	1,511,202	1,650,638	(76,084)	42,000	43,423		3,057		(29,525)	(135,000)	(38)
1) Revenue	(108,685)	(93,394)	(113,092)	(4,407)		(4,407)						
53000 User Fees	(80,154)	(90,172)	(84,060)	(3,905)		(3,905)						
57600 Other Revenue	(28,530)	(3,223)	(29,032)	(501)		(501)						
2) Salaries & Benefits	1,254,666	1,036,273	1,290,732	36,065		40,065				(4,000)		
61000 Salaries and Wages	1,016,763	872,462	1,046,006	29,243		29,243						
62000 Benefits	237,904	163,811	244,726	6,822		10,822				(4,000)		
3) Expense	580,740	568,324	472,998	(107,742)	42,000	7,765		3,057		(25,525)	(135,000)	(38)
64100 Materials and Supplies	389,500	372,415	354,617	(34,883)	42,000	5,586		3,057		(25,525)	(60,000)	
65000 Contract Services	169,338	175,908	96,062	(73,275)		1,763					(75,000)	(38)
67000 External Transfers	21,902	20,000	22,318	416	-	416						
745 - Harbour	(251,336)	(315,696)	(167,572)	83,765	210,000	(20,852)					(105,000)	(383)
1) Revenue	(837,349)	(846,637)	(879,603)	(42,254)		(42,254)						
53000 User Fees	(829,451)	(839,716)	(871,586)	(42,135)		(42,135)						
57000 Licenses, Permits, Rents	(7,898)	(6,662)	(8,017)	(118)		(118)						
57600 Other Revenue		(259)										
2) Salaries & Benefits	208,689	178,555	223,436	14,747		14,747						
61000 Salaries and Wages	182,692	155,291	194,647	11,955		11,955						
62000 Benefits	25,997	23,264	28,790	2,792		2,792						
3) Expense	377,323	352,387	488,595	111,272	210,000	6,655					(105,000)	(383)
64100 Materials and Supplies	176,489	152,573	179,452	2,963		3,346						(383)

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65000 Contract Services	67,311	67,552	173,519	106,208	210,000	1,208					(105,000)	
66000 Rents and Financial Expenses	133,523	132,262	135,624	2,101		2,101						
746 - Waterfront - Beach Maintenance	138,946	79,760	143,066	4,120		4,120				-	-	
1) Revenue	(75,343)	(84,812)	(75,658)	(315)		(315)				-		
57000 Licenses, Permits, Rents	(75,343)	(49,387)	(75,658)	(315)		(315)				-		
57600 Other Revenue		(35,424)										
2) Salaries & Benefits	144,581	121,276	148,138	3,557		3,557						
61000 Salaries and Wages	120,070	109,322	123,002	2,933		2,933						
62000 Benefits	24,511	11,954	25,136	625		625						
3) Expense	69,708	43,296	70,586	878		878					-	
64100 Materials and Supplies	69,708	43,296	70,586	878		878					-	
771 - Tourist Camps	(1,051,525)	(1,055,537)	(1,071,880)	(20,354)	70,000	(67,334)				12,000	(35,000)	(21)
1) Revenue	(1,583,915)	(1,605,710)	(1,666,623)	(82,708)		(82,708)						
53000 User Fees	(32,055)	(39,522)	(32,536)	(481)		(481)						
57000 Licenses, Permits, Rents	(1,551,297)	(1,566,040)	(1,633,515)	(82,219)		(82,219)						
57600 Other Revenue	(564)	(147)	(572)	(8)		(8)						
2) Salaries & Benefits	125,077	152,869	145,684	20,607		8,607				12,000		
61000 Salaries and Wages	105,533	132,051	121,696	16,163		16,163						
62000 Benefits	19,544	20,818	23,988	4,444		(7,556)				12,000		
3) Expense	407,313	397,304	449,060	41,747	70,000	6,767					(35,000)	(21)
64100 Materials and Supplies	74,873	70,762	76,295	1,423		1,423						
65000 Contract Services	236,218	233,539	275,099	38,881	70,000	3,902					(35,000)	(21)
66000 Rents and Financial Expenses	96,222	93,003	97,665	1,443		1,443						
2.3.000 Recreation	1,536,350	1,310,647	997,894	(538,456)	(7,000)	833,298		137		(1,314,881)	(50,000)	(9)
710 - Community Services and Operations Programs	7,848	6,359	(984)	(8,831)	(7,000)	(1,831)					(0)	
1) Revenue	(145,981)	(130,587)	(104,966)	41,015		(3,985)					45,000	
53000 User Fees	(94,077)	(90,562)	(97,931)	(3,854)		(3,854)						
54000 Grant Revenue	(45,000)	(34,192)	-	45,000							45,000	
57600 Other Revenue	(6,904)	(5,832)	(7,035)	(131)		(131)						
2) Salaries & Benefits	15,372	4,352	15,750	378		378						
61000 Salaries and Wages	13,693	3,876	14,030	337		337						
62000 Benefits	1,679	475	1,721	41		41						
3) Expense	138,456	132,594	88,232	(50,224)	(7,000)	1,776					(45,000)	
64100 Materials and Supplies	72,293	56,963	23,811	(48,481)	(4,000)	519					(45,000)	

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65000 Contract Services	66,164	75,631	64,421	(1,743)	(3,000)	1,257						
750 - Coliseum	279,317	342,771	281,870	2,553		7,558				(5,000)		(5)
1) Revenue	(232,139)	(247,370)	(242,794)	(10,656)		(10,656)						
53000 User Fees	(232,139)	(247,370)	(242,794)	(10,656)		(10,656)						
2) Salaries & Benefits	299,430	366,477	308,718	9,288		14,288				(5,000)		
61000 Salaries and Wages	235,874	283,833	243,151	7,277		7,277						
62000 Benefits	63,556	82,643	65,567	2,011		7,011				(5,000)		
3) Expense	212,025	223,664	215,946	3,921		3,926				-		(5)
64100 Materials and Supplies	50,735	58,279	51,673	939		939				-		
65000 Contract Services	161,291	165,385	164,273	2,982		2,987						(5)
760 - Complex	254,167	408,879	214,995	(39,172)	0	103		137		(39,411)	-	
1) Revenue	(515,517)	(507,544)	(570,328)	(54,811)		(17,536)		137		(37,411)		
53000 User Fees	(509,792)	(503,492)	(564,508)	(54,716)		(17,441)		137		(37,411)		
57000 Licenses, Permits, Rents	(3,435)	(897)	(3,486)	(52)		(52)						
57600 Other Revenue	(2,290)	(3,155)	(2,333)	(44)		(44)						
2) Salaries & Benefits	361,521	517,282	371,885	10,364		12,364				(2,000)		
61000 Salaries and Wages	292,346	373,265	300,680	8,333		8,333						
62000 Benefits	69,175	144,016	71,205	2,030		4,030				(2,000)		
3) Expense	408,163	399,141	413,438	5,276	0	5,276					-	
64100 Materials and Supplies	110,345	102,898	111,153	809	0	809					-	
65000 Contract Services	297,818	296,243	302,285	4,467		4,467						
780 - Pool	995,018	552,638	502,013	(493,006)		827,469				(1,270,470)	(50,000)	(5)
1) Revenue	(918,079)	(1,055,958)	(2,164,270)	(1,246,191)						(1,246,191)		
53000 User Fees	(918,079)	(1,042,291)	(2,174,270)	(1,256,191)						(1,256,191)		
57600 Other Revenue	-	(13,666)	10,000	10,000						10,000		
2) Salaries & Benefits	1,615,330	1,300,360	2,442,799	827,469		827,469						
61000 Salaries and Wages	1,336,155	1,102,425	2,028,905	692,750		692,750						
62000 Benefits	279,175	197,936	413,894	134,719		134,719						
3) Expense	297,767	308,235	223,484	(74,283)						(24,279)	(50,000)	(5)
64100 Materials and Supplies	167,150	210,689	83,942	(83,208)						(33,208)	(50,000)	
65000 Contract Services	130,617	97,546	139,542	8,925						8,930		(5)
2.4.000 Facilities	229,007	162,554	473,305	244,298	239,974	46,732				(43)	2,000	(44,365)
130 - Town Facilities	251,454	234,589	511,242	259,788	246,000	11,735				(43)	2,000	96
1) Revenue	(87,624)	(115,044)	(89,170)	(1,546)		(1,503)				(43)		

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53000 User Fees		(75)										
57000 Licenses, Permits, Rents	(87,624)	(114,969)	(89,170)	(1,546)		(1,503)				(43)		
2) Salaries & Benefits	173,234	190,360	182,558	9,323		9,323						
61000 Salaries and Wages	134,623	159,903	141,859	7,235		7,235						
62000 Benefits	38,611	30,457	40,699	2,088		2,088						
3) Expense	165,844	159,273	417,855	252,010	246,000	3,914					2,000	96
(blank)		740										
64100 Materials and Supplies	93,513	106,575	94,204	690	(4,000)	2,594					2,000	96
65000 Contract Services	72,331	51,958	323,651	251,320	250,000	1,320					-	
510 - Medical Buildidng Southampton	40,022	(9,196)	26,922	(13,099)		31,362						(44,461)
1) Revenue	(366,956)	(350,017)	(342,971)	23,985		23,985						
53000 User Fees	(269,178)	(263,233)	(257,876)	11,302		11,302						
57000 Licenses, Permits, Rents	(97,778)	(86,784)	(85,095)	12,683		12,683						
2) Salaries & Benefits	229,999	219,269	234,369	4,370		4,370						
61000 Salaries and Wages	208,684	196,613	212,649	3,965		3,965						
62000 Benefits	21,315	22,656	21,720	405		405						
3) Expense	176,978	121,552	135,525	(41,454)		3,008						(44,461)
64100 Materials and Supplies	68,116	52,101	69,410	1,294		1,294						
65000 Contract Services	75,790	36,380	32,546	(43,244)		1,217						(44,461)
66000 Rents and Financial Expenses	33,072	33,072	33,568	496		496						
515 - Medical Building Port Elgin	(48,115)	(63,960)	(54,951)	(6,836)	(6,026)	(810)						
1) Revenue	(132,946)	(130,330)	(134,940)	(1,994)		(1,994)						
57000 Licenses, Permits, Rents	(132,946)	(130,330)	(134,940)	(1,994)		(1,994)						
2) Salaries & Benefits		140										
61000 Salaries and Wages		140										
3) Expense	84,831	66,230	79,989	(4,841)	(6,026)	1,184						
64100 Materials and Supplies	30,751	29,156	25,010	(5,740)	(6,026)	286						
65000 Contract Services	24,202	20,441	24,653	451		451						
66000 Rents and Financial Expenses	29,878	16,633	30,326	448		448						
790 - Libraries	(14,353)	1,121	(9,908)	4,445		4,445						
1) Revenue	(88,466)	(65,411)	(89,793)	(1,327)		(1,327)						
57000 Licenses, Permits, Rents	(88,466)	(65,411)	(89,793)	(1,327)		(1,327)						
2) Salaries & Benefits	2,794	1,265	2,941	147		147						
61000 Salaries and Wages	2,166	1,118	2,280	114		114						

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62000 Benefits	628	147	661	33		33						
3) Expense	71,319	65,267	76,943	5,624		5,624						
64100 Materials and Supplies	30,115	34,973	35,000	4,885		4,885						
65000 Contract Services	41,203	30,294	41,943	740		740						
3.0.000 Operations	(2,544,626)	(2,329,648)	(2,974,867)	(430,241)	183,563	(313,138)	10,000		(40,000)	11,990	(193,031)	(89,625)
3.1.000 Operations	(7,142,407)	(7,420,755)	(7,758,018)	(615,611)	75,000	(449,936)	-		(40,000)	14,420	(39,543)	(175,551)
340 - Traffic Control	174,005	150,824	177,615	3,610		3,614						(4)
2) Salaries & Benefits	67,232	59,227	68,990	1,759		1,759						
61000 Salaries and Wages	58,052	55,697	59,564	1,512		1,512						
62000 Benefits	9,180	3,530	9,427	247		247						
3) Expense	106,773	91,597	108,625	1,852		1,856						(4)
64100 Materials and Supplies	31,276	29,748	31,745	469		469						
65000 Contract Services	75,497	61,848	76,879	1,382		1,386						(4)
341 - Street Lights	364,664	363,311	370,726	6,062		6,062						(0)
2) Salaries & Benefits	49,681	79,575	51,018	1,337		1,337						
61000 Salaries and Wages	38,740	53,847	39,781	1,041		1,041						
62000 Benefits	10,940	25,728	11,237	296		296						
3) Expense	314,983	283,735	319,708	4,725		4,725						(0)
64100 Materials and Supplies	24,815	6,666	25,187	372		372						
65000 Contract Services	290,168	277,070	294,521	4,353		4,353						(0)
410 - Sewers	(3,824,376)	(3,897,716)	(4,046,324)	(221,948)		(236,367)				14,420		
1) Revenue	(6,170,561)	(6,285,215)	(6,440,831)	(270,271)		(270,271)						
53000 User Fees	(6,170,561)	(6,285,215)	(6,440,831)	(270,271)		(270,271)						
2) Salaries & Benefits	145,778	145,644	149,705	3,928		3,928						
61000 Salaries and Wages	113,006	122,808	116,051	3,045		3,045						
62000 Benefits	32,772	22,836	33,655	883		883						
3) Expense	2,200,407	2,241,856	2,244,802	44,395		29,976				14,420		
64100 Materials and Supplies	136,879	110,176	138,932	2,053		2,053						
65000 Contract Services	2,017,492	2,085,641	2,059,106	41,614		27,194				14,420		
66000 Rents and Financial Expenses	46,037	46,039	46,765	728		728						
430 - Water	(3,460,979)	(3,475,672)	(3,780,546)	(319,567)		(319,567)						
1) Revenue	(5,275,594)	(5,338,718)	(5,624,838)	(349,244)		(349,244)						
53000 User Fees	(5,275,594)	(5,338,718)	(5,624,838)	(349,244)		(349,244)						
2) Salaries & Benefits	130,516	139,905	134,049	3,532		3,532						

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61000 Salaries and Wages	101,176	113,601	103,914	2,738		2,738						
62000 Benefits	29,341	26,304	30,135	794		794						
3) Expense	1,684,098	1,723,141	1,710,244	26,146		26,146						
64100 Materials and Supplies	313,017	357,663	317,900	4,883		4,883						
65000 Contract Services	1,327,634	1,322,032	1,348,246	20,611		20,611						
66000 Rents and Financial Expenses	43,447	43,446	44,098	652		652						
440 - Garbage Collection	(108,711)	(108,724)	(141,560)	(32,848)		(32,848)						
1) Revenue	(560,627)	(532,681)	(601,161)	(40,533)		(40,533)						
53000 User Fees	(560,627)	(532,681)	(601,161)	(40,533)		(40,533)						
2) Salaries & Benefits	48,543	25,596	50,481	1,938		1,938						
61000 Salaries and Wages	43,240	22,862	44,966	1,726		1,726						
62000 Benefits	5,303	2,733	5,515	212		212						
3) Expense	403,373	398,361	409,120	5,747		5,747						
64100 Materials and Supplies	10,336	10,978	10,450	114		114						
65000 Contract Services	393,037	387,382	398,670	5,633		5,633						
450 - Garbage Disposal	(751,447)	(912,663)	(631,472)	119,975	75,000	124,518	-		(40,000)		(39,543)	-
1) Revenue	(1,519,272)	(1,513,945)	(1,419,409)	99,863		99,863						
51000 Taxation	(574,343)	(574,347)	(409,721)	164,622		164,622						
53000 User Fees	(939,454)	(938,169)	(1,004,131)	(64,677)		(64,677)						
57000 Licenses, Permits, Rents	(5,476)	(1,430)	(5,558)	(82)		(82)						
2) Salaries & Benefits	433,752	271,200	446,356	12,604		12,604						
61000 Salaries and Wages	355,069	243,708	365,329	10,261		10,261						
62000 Benefits	78,683	27,492	81,027	2,344		2,344						
3) Expense	334,074	330,083	341,582	7,508	75,000	12,051	-		(40,000)		(39,543)	-
64100 Materials and Supplies	260,930	246,593	192,244	(68,685)		10,858	-		(40,000)		(39,543)	-
65000 Contract Services	57,804	65,688	133,767	75,963	75,000	963						
66000 Rents and Financial Expenses	15,340	17,801	15,570	230		230						
460 - Garbage Recycling	350,094	410,794	180,000	(170,094)		5,441						(175,535)
1) Revenue		(780)										
53000 User Fees		(780)										
3) Expense	350,094	411,574	180,000	(170,094)		5,441						(175,535)
64100 Materials and Supplies	47,417	49,127	0	(47,417)		901						(48,318)
65000 Contract Services	302,676	362,447	180,000	(122,676)		4,540						(127,216)
550 - Cemetery	114,343	49,092	113,542	(802)		(790)						(12)

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	Full Year				Year-Over-Year (YOY) Change Detail (Better)/Worse							
	2025 Budget	Forecast	2026 Budget	YOY Change	Council Highlights	Inflation	Growth	Reallocation / Correction	Regulatory	Service / Efficiency	One-Time/ Recurring	Other
1) Revenue	(100,327)	(133,877)	(106,427)	(6,100)		(6,100)						
53000 User Fees	(87,961)	(130,644)	(93,875)	(5,914)		(5,914)						
57600 Other Revenue	(12,366)	(3,233)	(12,551)	(185)		(185)						
2) Salaries & Benefits	173,971	138,879	178,503	4,532		4,532						
61000 Salaries and Wages	143,828	126,033	147,560	3,732		3,732						
62000 Benefits	30,143	12,846	30,943	800		800						
3) Expense	40,699	44,090	41,465	766		779						(12)
64100 Materials and Supplies	38,973	43,086	39,713	740		740						
65000 Contract Services	1,726	1,004	1,752	26		38						(12)
3.2.000 Public Works	4,597,781	5,091,107	4,783,151	185,370	108,563	136,798	10,000			(2,430)	(153,488)	85,926
310 - Roads Administration	1,301,066	1,289,312	1,343,877	42,810		29,884	10,000			(3,000)	(80,000)	85,926
1) Revenue	(44,334)	(21,455)	(44,999)	(665)		(665)						
53000 User Fees	(22,666)	(10,310)	(23,006)	(340)		(340)						
54000 Grant Revenue	(21,120)	(11,002)	(21,437)	(317)		(317)						
57000 Licenses, Permits, Rents	(548)	(143)	(556)	(8)		(8)						
2) Salaries & Benefits	1,074,438	1,025,162	1,093,434	18,997		21,997				(3,000)		
61000 Salaries and Wages	830,967	793,046	845,565	14,599		14,599						
62000 Benefits	243,471	232,117	247,869	4,398		7,398				(3,000)		
3) Expense	270,963	285,605	295,441	24,478		8,552	10,000				(80,000)	85,926
64100 Materials and Supplies	143,181	176,220	160,298	17,117		7,117	10,000					
65000 Contract Services	127,782	109,385	135,144	7,362		1,436					(80,000)	85,926
320 - Roads Maintenance	1,874,157	1,998,358	1,999,176	125,019	103,563	45,886				570	(25,000)	
1) Revenue	(30,218)	(35,354)	(30,772)	(554)		(554)						
53000 User Fees	(25,143)	(25,291)	(25,621)	(478)		(478)						
57600 Other Revenue	(5,075)	(10,063)	(5,151)	(76)		(76)						
2) Salaries & Benefits	1,031,601	1,132,493	1,156,821	125,220	93,563	31,657						
61000 Salaries and Wages	802,743	764,320	899,874	97,131	72,530	24,601						
62000 Benefits	228,858	368,174	256,947	28,089	21,034	7,056						
3) Expense	872,774	901,219	873,127	353	10,000	14,783				570	(25,000)	
64100 Materials and Supplies	226,604	283,175	239,103	12,500	32,000	5,500					(25,000)	
65000 Contract Services	646,170	618,044	634,023	(12,147)	(22,000)	9,283				570	-	
321 - Roads Winter Control	441,911	891,251	398,721	(43,190)		5,298					(48,488)	
2) Salaries & Benefits	148,670	496,343	151,831	3,161		3,161						
61000 Salaries and Wages	143,512	490,302	146,535	3,023		3,023						

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	Full Year				Year-Over-Year (YOY) Change Detail (Better)/Worse							
	2025 Budget	Forecast	2026 Budget	YOY Change	Council Highlights	Inflation	Growth	Reallocation / Correction	Regulatory	Service / Efficiency	One-Time/ Recurring	Other
62000 Benefits	5,158	6,041	5,296	138		138						
3) Expense	293,241	394,909	246,890	(46,351)		2,136					(48,488)	
64100 Materials and Supplies	154,720	203,754	106,291	(48,429)		59					(48,488)	
65000 Contract Services	138,521	191,154	140,599	2,078		2,078						
330 - Fleet	834,297	855,773	886,847	52,550	0	52,550						
2) Salaries & Benefits	266,881	240,131	274,079	7,197		7,197						
61000 Salaries and Wages	207,683	184,871	213,278	5,595		5,595						
62000 Benefits	59,198	55,260	60,801	1,603		1,603						
3) Expense	567,415	615,643	612,768	45,353	0	45,353						
64100 Materials and Supplies	488,736	543,882	532,908	44,172	0	44,172						
65000 Contract Services	78,680	71,760	79,860	1,180		1,180						
411 - Storm Sewer	146,351	56,413	154,531	8,181	5,000	3,181						
2) Salaries & Benefits	81,542	52,980	83,751	2,209		2,209						
61000 Salaries and Wages	63,211	51,535	64,923	1,712		1,712						
62000 Benefits	18,331	1,445	18,828	497		497						
3) Expense	64,809	3,432	70,781	5,972	5,000	972						
64100 Materials and Supplies	10,053	2,625	15,204	5,151	5,000	151						
65000 Contract Services	54,755	808	55,577	821		821						
4.0.000 Fire Services	1,308,449	1,482,891	1,496,708	188,259	198,000	2,206		10,262	-	(8,209)	(14,000)	-
4.1.000 Fire	1,320,185	1,472,615	1,507,212	187,027	198,000	974		10,262	-	(8,209)	(14,000)	-
210 - Fire	1,320,185	1,472,615	1,507,212	187,027	198,000	974		10,262	-	(8,209)	(14,000)	-
1) Revenue	(105,016)	(102,561)	(110,997)	(5,981)	(5,000)	(981)				0		
53000 User Fees	(74,807)	(69,618)	(80,509)	(5,702)	(5,000)	(702)				0		
57000 Licenses, Permits, Rents	(30,209)	(30,214)	(30,489)	(279)		(279)						
57600 Other Revenue		(2,730)										
2) Salaries & Benefits	1,053,538	1,167,824	1,222,617	169,079	160,000	38,079		(20,000)		(9,000)		
61000 Salaries and Wages	897,781	1,010,216	1,061,783	164,002	160,000	24,002		(20,000)				
62000 Benefits	155,756	157,607	160,834	5,077		14,077				(9,000)		
3) Expense	371,664	407,353	395,592	23,929	43,000	(36,124)		30,262	-	791	(14,000)	-
64100 Materials and Supplies	242,011	246,632	288,428	46,417	43,000	3,417		14,000	-		(14,000)	-
65000 Contract Services	120,892	150,633	98,272	(22,620)		(39,673)		16,262		791	(0)	-
66000 Rents and Financial Expenses	1,095	2,426	1,112	16		16						-
67000 External Transfers	7,666	7,662	7,781	115		115						-
4.2.000 Emergency Operations	(11,736)	10,276	(10,504)	1,232		1,232						-

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	Full Year				Year-Over-Year (YOY) Change Detail (Better)/Worse							
	2025 Budget	Forecast	2026 Budget	YOY Change	Council Highlights	Inflation	Growth	Reallocation / Correction	Regulatory	Service / Efficiency	One-Time/ Recurring	Other
211 - Emergency Operation Planning	(11,736)	10,276	(10,504)	1,232		1,232						-
1) Revenue	(60,000)	(60,000)	(60,000)	-		-						
53000 User Fees	(60,000)	(60,000)	(60,000)	-		-						
2) Salaries & Benefits	10,000	2,797	10,000	(0)		(0)						
61000 Salaries and Wages	10,000	2,797	10,000	(0)		(0)						
3) Expense	38,264	67,479	39,496	1,232		1,232						-
64100 Materials and Supplies	37,781	67,353	39,006	1,225		1,225						-
65000 Contract Services	483	126	490	7		7						
5.0.000 Development Services	2,106,233	2,150,264	2,110,737	4,504	386,884	(125,147)	(5,800)	(7,434)	(10,000)	(34,000)	(200,000)	1
5.1.000 Engineering	1,125,064	1,213,759	931,576	(193,488)	46,884	(105,939)		(10,434)	(10,000)	(24,000)	(90,000)	1
135 - Asset Management	426,220	337,687	494,912	68,691	65,000	13,691			(10,000)	(0)	-	(0)
2) Salaries & Benefits	370,943	278,453	384,175	13,232	-	13,232						
61000 Salaries and Wages	289,484	219,292	299,792	10,308	-	10,308						
62000 Benefits	81,458	59,161	84,382	2,924		2,924						
3) Expense	55,278	59,234	110,737	55,459	65,000	459			(10,000)	(0)	-	(0)
64100 Materials and Supplies	12,793	7,422	13,024	231		231						
65000 Contract Services	42,485	51,812	97,713	55,229	65,000	229			(10,000)	(0)	-	(0)
300 - Engineering	698,844	876,072	436,664	(262,180)	(18,116)	(119,630)		(10,434)	-	(24,000)	(90,000)	1
1) Revenue	(93,755)	(71,959)	(96,468)	(2,713)		(2,713)						
53000 User Fees	(52,689)	(38,931)	(53,225)	(537)		(537)						
57000 Licenses, Permits, Rents	(41,067)	(33,028)	(43,243)	(2,177)		(2,177)						
2) Salaries & Benefits	554,137	795,658	411,872	(142,265)		(118,265)				(24,000)		
61000 Salaries and Wages	305,952	544,395	173,883	(132,069)		(132,069)						
62000 Benefits	248,185	251,263	237,990	(10,196)		13,804				(24,000)		
3) Expense	238,461	152,373	121,260	(117,202)	(18,116)	1,348		(10,434)	-		(90,000)	1
64100 Materials and Supplies	28,725	28,410	29,272	548		371						177
65000 Contract Services	209,737	123,963	91,987	(117,749)	(18,116)	977		(10,434)	-		(90,000)	(176)
5.2.000 Building	157,008	141,236	167,840	10,832	50,000	(22,168)		3,000		-	(20,000)	
260 - Building	(19,279)	(9,784)	(42,381)	(23,102)	0	(23,102)						
1) Revenue	(875,770)	(761,892)	(921,273)	(45,503)		(45,503)						
53000 User Fees	(9,308)	(13,176)	(9,448)	(140)		(140)						
57000 Licenses, Permits, Rents	(866,462)	(748,716)	(911,825)	(45,363)		(45,363)						
2) Salaries & Benefits	798,991	720,051	820,577	21,585	0	21,585						
61000 Salaries and Wages	617,867	557,324	634,525	16,658	0	16,658						

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	Full Year				Year-Over-Year (YOY) Change Detail (Better)/Worse							
	2025 Budget	Forecast	2026 Budget	YOY Change	Council Highlights	Inflation	Growth	Reallocation / Correction	Regulatory	Service / Efficiency	One-Time/ Recurring	Other
62000 Benefits	181,124	162,727	186,052	4,928		4,928						
3) Expense	57,500	32,058	58,315	815		815						
64100 Materials and Supplies	38,667	23,367	39,305	638		638						
65000 Contract Services	8,868	3,500	8,895	27		27						
66000 Rents and Financial Expenses	9,965	5,191	10,115	149		149						
275 - By-Law Enforcement	176,287	151,019	210,220	33,934	50,000	934		3,000		-	(20,000)	
1) Revenue	(4,182)	(4,194)	(4,245)	(63)	(0)	(63)				-		
53000 User Fees		(1,184)										
57600 Other Revenue	(4,182)	(3,011)	(4,245)	(63)	(0)	(63)				-		
2) Salaries & Benefits	135,185	114,989	138,802	3,617	0	617		3,000				
61000 Salaries and Wages	108,229	93,246	111,123	2,894	0	2,894						
62000 Benefits	26,956	21,743	27,679	723		(2,277)		3,000				
3) Expense	45,284	40,225	75,663	30,379	50,000	379					(20,000)	
64100 Materials and Supplies	8,816	9,071	8,948	132		132						
65000 Contract Services	36,468	31,154	66,715	30,247	50,000	247					(20,000)	
5.3.000 Planning & Development	824,162	795,270	1,011,322	187,160	290,000	2,960	(5,800)		-	(10,000)	(90,000)	(0)
810 - Planning	711,519	690,403	827,623	116,104	240,000	(8,096)	(5,800)		-	(10,000)	(100,000)	(0)
1) Revenue	(480,153)	(474,347)	(454,550)	25,603	(367,890)	(22,707)	(5,800)				422,000	
53000 User Fees	(58,153)	(52,347)	(64,660)	(6,507)		(707)	(5,800)					
54000 Grant Revenue	(422,000)	(422,000)	(389,890)	32,110	(367,890)	(22,000)					422,000	
2) Salaries & Benefits	399,279	400,649	413,295	14,016		14,016						
61000 Salaries and Wages	309,518	308,828	320,384	10,865		10,865						
62000 Benefits	89,760	91,821	92,911	3,151		3,151						
3) Expense	792,394	764,101	868,878	76,484	607,890	594			-	(10,000)	(522,000)	(0)
64100 Materials and Supplies	7,705	21,964	7,840	135		135						
65000 Contract Services	559,689	517,137	411,037	(148,651)	382,890	459			-	(10,000)	(522,000)	(0)
67000 External Transfers	225,000	225,000	450,000	225,000	225,000							-
860 - Economic Development	112,642	104,867	183,699	71,057	50,000	11,057	-			(0)	10,000	-
1) Revenue	(370,000)	(370,975)	(370,000)	-		-						
53000 User Fees	(370,000)	(369,997)	(370,000)	-		-						
54000 Grant Revenue		(978)										
2) Salaries & Benefits	285,872	275,815	293,554	7,682		7,682						
61000 Salaries and Wages	225,470	212,470	231,526	6,056		6,056						
62000 Benefits	60,402	63,345	62,028	1,626		1,626						

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	Full Year				Year-Over-Year (YOY) Change Detail (Better)/Worse							
	2025 Budget	Forecast	2026 Budget	YOY Change	Council Highlights	Inflation	Growth	Reallocation / Correction	Regulatory	Service / Efficiency	One-Time/ Recurring	Other
3) Expense	196,770	200,027	260,145	63,375	50,000	3,375	-			(0)	10,000	-
64100 Materials and Supplies	159,413	162,880	217,303	57,889	40,000	2,889				(0)	10,000	5,000
65000 Contract Services	5,000	5,092	10,000	5,000	10,000		-				-	(5,000)
67000 External Transfers	32,357	32,056	32,842	485		485						
6.0.000 Corporate Services	(23,357,814)	(23,552,789)	(22,573,202)	784,612	590,936	156,215	12,124	55,011	394	(1,064)	2,832	(31,836)
6.1.000 Information Technology	1,148,118	1,150,550	1,324,022	175,904	73,900	65,749	-	57,009		(20,754)	0	(0)
125 - Information Technology	1,148,118	1,150,550	1,324,022	175,904	73,900	65,749	-	57,009		(20,754)	0	(0)
2) Salaries & Benefits	410,123	410,484	421,132	11,009	-	26,009				(15,000)		
61000 Salaries and Wages	319,294	317,923	327,854	8,561	-	8,561						
62000 Benefits	90,829	92,561	93,278	2,449		17,449				(15,000)		
3) Expense	737,995	740,066	902,890	164,894	73,900	39,740	-	57,009		(5,754)	0	(0)
64100 Materials and Supplies	594,682	595,923	729,294	134,612	61,400	36,862		42,104		(5,754)	0	(0)
65000 Contract Services	112,974	114,691	140,218	27,244	10,000	2,339	-	14,905			-	
66000 Rents and Financial Expenses	30,339	29,451	33,378	3,039	2,500	539						
6.2.000 Clerks	874,151	782,420	1,070,888	196,738	143,400	22,047				19,690	11,600	(0)
110 - Council	327,430	319,417	338,740	11,310		9,810				1,500	-	0
2) Salaries & Benefits	294,440	293,064	303,867	9,426		7,926				1,500		
61000 Salaries and Wages	238,984	241,891	246,913	7,929		6,429				1,500		
62000 Benefits	55,456	51,173	56,954	1,497		1,497						
3) Expense	32,990	26,354	34,873	1,883		1,883					-	0
64100 Materials and Supplies	32,990	21,953	34,873	1,883		1,883						
65000 Contract Services	-	4,400	0	0							-	0
127 - Clerks	530,966	450,296	573,268	42,302	40,000	12,358				3,944	(14,000)	(0)
1) Revenue	(23,216)	(27,443)	(24,120)	(904)		(348)				(556)		
53000 User Fees	(3,285)	(3,410)	(3,335)	(49)		(49)						
57000 Licenses, Permits, Rents	(19,931)	(24,032)	(20,786)	(855)		(299)				(556)		
2) Salaries & Benefits	516,502	441,321	514,564	(1,938)	0	12,062					(14,000)	
61000 Salaries and Wages	407,269	351,683	406,493	(776)	0	13,224					(14,000)	
62000 Benefits	109,233	89,638	108,071	(1,162)		(1,162)						
3) Expense	37,681	36,418	82,825	45,144	40,000	644				4,500		(0)
64100 Materials and Supplies	37,681	36,418	82,825	45,144	40,000	644				4,500		(0)
160 - Election	4,400	2,865	133,400	129,000	103,400						25,600	0
3) Expense	4,400	2,865	133,400	129,000	103,400						25,600	0
64100 Materials and Supplies	4,400	2,865	133,400	129,000	103,400						25,600	0

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	2025 Budget	Forecast	2026 Budget	YOY Change	Council Highlights	Inflation	Growth	Reallocation / Correction	Regulatory	Service / Efficiency	One-Time/ Recurring	Other
270 - Animal Control	11,354	9,767	25,480	14,126		(120)				14,246		
1) Revenue	(8,548)	(8,379)	(8,676)	(128)		(128)						
53000 User Fees		(307)										
57000 Licenses, Permits, Rents	(8,000)	(7,891)	(8,120)	(120)		(120)						
57600 Other Revenue	(548)	(181)	(556)	(8)		(8)						
3) Expense	19,901	18,145	34,156	14,254		8				14,246		
64100 Materials and Supplies	548	2,735	556	8		8						
65000 Contract Services	19,354	15,410	33,600	14,246						14,246		
800 - Municipal Heritage		75										
3) Expense		75										
64100 Materials and Supplies		75										
6.3.000 Finance	(26,056,975)	(26,091,060)	(25,698,048)	358,927	346,794	11,969	11,000			-	(11,000)	164
100 - Taxation	(25,884,216)	(25,872,183)	(25,892,074)	(7,858)		(7,858)						
1) Revenue	(25,940,121)	(25,950,574)	(25,948,818)	(8,697)		(8,697)						
51000 Taxation	(25,940,121)	(25,950,574)	(25,948,818)	(8,697)		(8,697)						
3) Expense	55,905	78,391	56,744	839		839						
64000 Tax Adjustments	55,905	78,391	56,744	839		839						
115 - Corporate	(2,161,033)	(2,253,591)	(2,290,893)	(129,860)	(71,204)	(28,656)					(30,000)	-
1) Revenue	(2,546,132)	(2,665,749)	(2,700,754)	(154,622)	(121,204)	(33,418)						
53000 User Fees	(548)	(2,095)	(556)	(8)		(8)						
54000 Grant Revenue	(1,497,100)	(1,497,102)	(1,641,000)	(143,900)	(121,204)	(22,696)						
57600 Other Revenue	(1,048,485)	(1,166,552)	(1,059,198)	(10,713)		(10,713)						
2) Salaries & Benefits	5,250	1,468	5,513	263		263						
62000 Benefits	5,250	1,468	5,513	263		263						
3) Expense	379,849	410,690	404,348	24,499	50,000	4,499					(30,000)	-
65000 Contract Services	274,849	276,682	279,348	4,499		4,499						
67000 External Transfers	105,000	134,008	125,000	20,000	50,000	-					(30,000)	-
126 - Finance	1,222,427	1,247,979	1,703,410	480,983	417,998	32,985	11,000			-	19,000	0
1) Revenue	(68,444)	(92,459)	(69,471)	(1,027)	(0)	(1,027)						
53000 User Fees	(54,208)	(50,871)	(55,021)	(813)	(0)	(813)						
57600 Other Revenue	(14,236)	(41,589)	(14,450)	(214)		(214)						
2) Salaries & Benefits	1,104,739	1,147,174	1,476,232	371,492	339,998	31,495					0	
61000 Salaries and Wages	856,432	884,534	1,156,827	300,395	276,117	24,278					0	
62000 Benefits	248,307	262,640	319,405	71,097	63,881	7,216						

2026 Budget Report with FY Forecast
based on Q3 Close

	Full Year				Year-Over-Year (YOY) Change Detail (Better)/Worse							
	2025 Budget	Forecast	2026 Budget	YOY Change	Council Highlights	Inflation	Growth	Reallocation / Correction	Regulatory	Service / Efficiency	One-Time/ Recurring	Other
3) Expense	186,132	193,264	296,650	110,518	78,000	2,518	11,000			-	19,000	0
64100 Materials and Supplies	110,261	114,182	189,900	79,639	48,000	1,639	11,000			-	19,000	0
65000 Contract Services	73,954	76,327	104,804	30,850	30,000	850					-	
66000 Rents and Financial Expenses	1,916	2,755	1,945	29		29						
240 - Saugeen Valley Conservation Authority	622,399	595,266	632,323	9,924		9,760						164
3) Expense	622,399	595,266	632,323	9,924		9,760						164
67000 External Transfers	622,399	595,266	632,323	9,924		9,760						164
331 - Transit	143,449	143,449	149,187	5,738		5,738						
3) Expense	143,449	143,449	149,187	5,738		5,738						
65000 Contract Services	143,449	143,449	149,187	5,738		5,738						
840 - Port Elgin BIA		24,035										
1) Revenue		(13,305)										
53000 User Fees		(13,305)										
3) Expense		37,340										
64100 Materials and Supplies		23,021										
65000 Contract Services		14,319										
845 - Southampton BIA		23,984										
3) Expense		23,984										
64100 Materials and Supplies		11,260										
65000 Contract Services		12,725										
6.4.000 Human Resources	676,892	605,301	729,935	53,043	26,842	56,449	1,124	(1,998)	394		2,232	(32,000)
123 - Human Resources	676,892	603,695	729,935	53,043	26,842	56,449	1,124	(1,998)	394		2,232	(32,000)
2) Salaries & Benefits	488,460	413,828	559,908	71,448	17,155	54,293						
61000 Salaries and Wages	378,651	320,373	436,019	57,368	15,281	42,087						
62000 Benefits	109,809	93,456	123,888	14,079	1,874	12,205						
3) Expense	188,432	189,867	170,028	(18,405)	9,687	2,157	1,124	(1,998)	394		2,232	(32,000)
64100 Materials and Supplies	188,432	187,388	170,028	(18,405)	9,687	2,157	1,124	(1,998)	394		2,232	(32,000)
65000 Contract Services		2,479										
170 - Health and Safety		1,606										
3) Expense		1,606										
64100 Materials and Supplies		1,606										
7.0.000 Police Services	5,610,482	5,505,288	6,246,379	635,897		557,031					(30,934)	109,800
7.1.000 Police	5,610,482	5,505,288	6,246,379	635,897		557,031					(30,934)	109,800
220 - Police	5,537,187	5,441,496	6,165,882	628,695		556,454					(30,934)	103,175

2026 Budget Report with FY Forecast
based on Q3 Close

	Full Year				Year-Over-Year (YOY) Change Detail (Better)/Worse							
	2025 Budget	Forecast	2026 Budget	YOY Change	Council Highlights	Inflation	Growth	Reallocation / Correction	Regulatory	Service / Efficiency	One-Time/ Recurring	Other
1) Revenue	(574,915)	(589,877)	(600,715)	(25,800)		(25,800)						
51000 Taxation	(419,708)	(419,710)	(419,708)	0		0						
53000 User Fees	(35,129)	(58,383)	(35,129)	-		-						
54000 Grant Revenue	(120,078)	(111,379)	(145,878)	(25,800)		(25,800)						
57000 Licenses, Permits, Rents		(80)										
57600 Other Revenue		(326)										
2) Salaries & Benefits	5,195,955	5,067,765	5,778,209	582,254		582,254						
61000 Salaries and Wages	4,022,410	3,935,768	4,476,404	453,994		453,994						
62000 Benefits	1,173,545	1,131,997	1,301,805	128,260		128,260						
3) Expense	916,148	963,609	988,389	72,241							(30,934)	103,175
64100 Materials and Supplies	394,922	401,526	409,109	14,187							(30,934)	45,121
65000 Contract Services	512,286	552,583	571,499	59,213								59,213
66000 Rents and Financial Expenses	8,940	9,499	7,781	(1,159)								(1,159)
230 - Police Services Board	73,295	63,792	80,497	7,202		577						6,625
2) Salaries & Benefits	19,135	16,626	19,712	577		577						
61000 Salaries and Wages	18,050	16,198	18,592	542		542						
62000 Benefits	1,085	429	1,120	35		35						
3) Expense	54,160	47,165	60,785	6,625								6,625
64100 Materials and Supplies	10,000	6,468	15,300	5,300								5,300
65000 Contract Services	42,000	40,082	43,260	1,260								1,260
67000 External Transfers	2,160	615	2,225	65								65
Grand Total	(12,604,469)	(13,097,701)	(11,566,376)	1,038,093	2,199,170	1,078,856	12,935	78,118	(49,606)	(1,363,733)	(861,133)	(56,515)