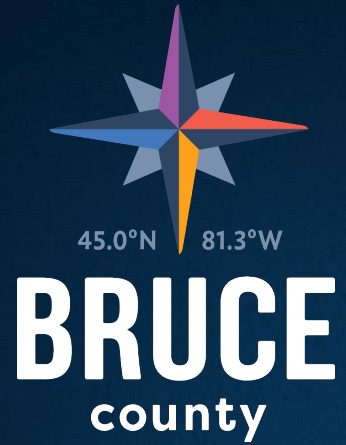




Budget Discussions

2026 Bruce County Budget



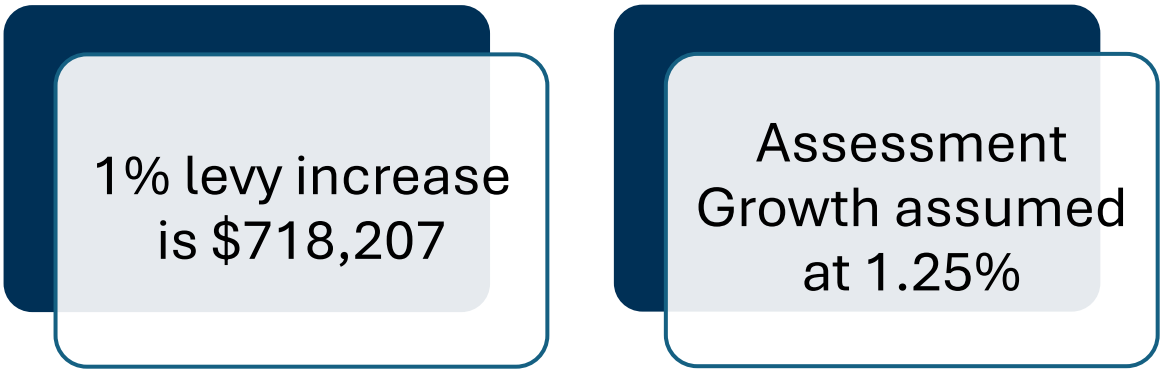


Budget Updates

Key Budget Considerations

The 2026 Budget provides an opportunity to prioritize resources to realize the visions set out in the 2023-2026 Strategic Plan, and the Indigenous Reconciliation Framework by focusing on the outstanding priorities and actions. The 2026 budget has been developed with the goals of Supporting our Assets in the form of People, Reserves, and Capital as well as Supporting our Community’s Economy, People, and Environment.

A few key data points to remember when reviewing the revised budget:



Inflation (weighted average of Operating and Capital): 2.6%	+	AMP Increase to Maintain existing Assets 2.5%	=	Total of Pressures on 2026 Budget to Maintain Services 5.1%
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Projects- Example Slide

Each project slide summarized by pressure category from the first presentation has been repeated here with amendments from the first version identified.

Description	Change	2026 Levy Impact (\$)	2026 Levy Impact (%)
Initiative #1	\$100,000 funded from Tax Stabilization Reserve	0	0%
Initiative #2	No Change	100,000	0.14%
Initiative #3	No Change	145,000	0.20%
	Levy Impact	245,000	0.34%
	Change	-100,000	-0.14%

Greyed out rows identify items that have been amended with a new line added at the bottom of the table to identify the net impact of amendments on both the levy dollars and percentages.

The Change column identifies whether the initiative was removed, deferred or funded from an alternate source. Initiatives with no change are labelled as such for clarity.

Revised Net Levy Impacts by dollars and percentages are presented for each slide.

Projects- One Time Items

Description	Change	2026 Levy Impact (\$)	2026 Levy Impact (%)
LTC Relational Approach Training	Now funded from Tax Stabilization Reserve	0	0%
T&ES Bridge Study	Now funded from Tax Stabilization Reserve	0	0%
T&ES Climate Action Pre-Development Work	Now funded from Tax Stabilization Reserve	0	0%
T&ES Fuel Master Upgrade Software & Implementation	No Change	20,000	0.03%
T&ES Minor Shop Upgrades	No Change	26,000	0.04%
T&ES Route Patrol Implementation	No Change	19,000	0.03%
	Levy Impact	65,000	0.10%
	Change	-103,500	-0.15%

Projects-
Provincially
Legislated

Description	Change	2026 Levy Impact (\$)	2026 Levy Impact (%)
Federal Housing Funding Adjustment net of Reserves	No Change	59,780	0.08%
Planning Pre-Submission Requirement eliminated by Province reducing Revenues	No Change	15,000	0.02%
	Levy Impact	75,000	0.10%
	Change	0	0%

Growth

Description	Change	2026 Levy Impact (\$)	2026 Levy Impact (%)
Paramedics Logistics Technician	No Change	50,300	0.07%
Paramedics Business Integration Manager	No Change	76,090	0.11%
	Levy Impact	126,390	0.18%
	Change	0	0%

Projects-
Council
Priorities

Description	Change	2026 Levy Impact (\$)	2026 Levy Impact (%)
2026 IPM Contribution	\$100,000 converted to a loan, \$100,000 funded from Tax Stabilization Reserve	0	0%
Court House Security Grant (100% Provincially Unfunded)	No Change	363,384	0.51%
Regional Transit Program	No Change	145,000	0.20%
Winter Snow Removal Contract for Access to Neyaashiinigmiing	No Change	44,000	0.06%
	Levy Impact	552,384	0.77%
	Change	-200,000	-0.28%

Projects-
Service
Initiatives/
Savings

Description	Change	2026 Levy Impact (\$)	2026 Levy Impact (%)
Records Management Co-Ordinator	No Change	107,773	0.15%
After Hours Emergency Homelessness Outreach Services & Supports	No Change	75,000	0.10%
	Levy Impact	182,773	0.25%
	Change	0	0%

Projects-
Capital Impact
on Operating

Description	Change	2026 Levy Impact (\$)	2026 Levy Impact (%)
ERP Software Licensing and Internal Financing Costs	No Change	337,500	0.47%
Risk Management Software Licensing	No Change	41,500	0.06%
Lakeshore Hub Renovation – Loan Payment	No Change	22,500	0.03%
	Levy Impact	401,500	0.56%
	Change	0	0%

Projects-
Capital New
Initiatives

Description	Change	2026 Levy Impact (\$)	2026 Levy Impact (%)
Museum Archives Expansion Reserve Contribution	Removed	0	0%
Transfer to Reserves for Trail Development	No Change	20,000	0.03%
Trails Development & Fencing	No Change	20,000	0.03%
Intersection Signals, Signage & Lighting Improvements	No Change	25,000	0.03%
AMP Target	No Change	1,795,519	2.50%
	Levy Impact	1,860,519	2.59%
	Change	-285,000	-0.40%

Adjustments
from Last
Meeting

Item	Operating	Capital	Levy
Draft Staff Proposed Levy Number	2.98%	2.99%	5.97%
Adjustments			
IPM Adjustments	-0.28%		-0.28%
New Information on Funding and Insurance Rates	-0.37%		-0.37%
Museum Expansion Reserve Contribution Removed (Pay through loan)		-0.40%	-0.40%
Bridge Study from Tax Stabilization Reserves (TSR)	-0.07%		-0.07%
Climate Action Pre-Development from TSR	-0.04%		-0.04%
Long Term Care Relational Approach from TSR	-0.04%		-0.04%
Total Adjustments	-0.80%	-0.40%	-1.20%
Revised Levy Number	2.18%	2.59%	4.77%

Reserve	Impacts
Museum Expansion Reserve	-285,000
Tax Stabilization Reserve	-203,500
Total Reserves Impacts	-488,500

2026 Budget Summary

Operating

Operating Inflation (after growth, assessment growth is assumed at 1.25%)	0.26%
One-Time Items	0.00%
Council Priorities	0.78%
Provincially Legislated	0.10%
Growth	0.18%
Service Initiatives/Savings	0.30%
Impact of Capital	0.56%
Total Operating	2.18%

Capital

Replacement (AMP)	2.50%
New Assets	0.09%
Total Capital	2.59%

Total Levy Increase (a 1% budget increase is \$718,207)	4.77%
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to maintain services & assets	3.32%
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to fund new initiatives & assets	1.45%
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Levy Impact on Households

At a 4.77% increase to the County levy
the average household will see a:

\$57

increase in their annual tax assessment

Note: a 1% change in levy is \$12 per household

5 Year Forecast

Each year, as part of the budget process, five-year projections are made to help inform Council about long term implications of investments made in capital and operations. The following provides an overview of the proposed increases from 2026 to 2030 inclusive of the continued implementation of the County’s Asset Management Plan recommendation.

Projected Annual Levy Increases

2026	2027	2028	2029	2030
4.77%	8.12%	7.83%	4.72%	4.34%

.....
Growth is assumed at 1.25% annually for 2026 to 2030. The inflation assumption used was 3% for Operating and 5% for future years Capital.



Additional Information

2026 IPM

International Plowing Match (IPM) 2026

Per Council direction in 2024 the County has provided a \$100,000 interest free loan to the 2026 IPM to be repaid following the event.

Services will be provided by the County at cost to support the event such as signage, culverts, paramedic services and will be invoiced with repayment delayed until after the event for up to \$100,000 of services.

The County’s showcase is budgeted at \$100,000 and in line with other one-time items has been offset by a transfer from the Tax Stabilization Reserve (TSR).



Category	Budgeted Cost	Funding Source
Interest Free Loan (approved 2024)	\$100,000	Repaid by IPM post event
Services offered at cost (including Paramedic Services & Transportation)	\$100,000	\$100,000 repaid by IPM post event
County Showcase	\$100,000	\$100,000 from TSR

Lakeshore Hub & Archives Project

Content Creators

- Government –
Municipal, Provincial
and Federal
- Businesses
- Individuals
- Organizations

Archives Preserve Evidence	Impact
<p>Archives preserve municipal (and other) records’</p> <ul style="list-style-type: none">• authenticity• reliability• integrity• usability <p>providing accessible, authoritative evidence of activities, events, and decisions.</p>	<p>Preservation of evidence</p> <ul style="list-style-type: none">• fosters transparency and accountability in government practices• supports operational efficiency and evidence-based planning• supports legal accountability - ensuring facts and contexts can be verified• reduces vulnerability to distorted narratives and misinformation

The Archives is a cornerstone of an Information Society

Lakeshore Hub & Archives Project

Stakeholders

- Municipal Council
- Municipal Staff
- Residents
- Teachers & Students
- Archaeologists
- Authors
- Community Groups
- Developers
- Planners
- Genealogists
- Graphic Designers
- Historians
- Journalists
- Naturalists

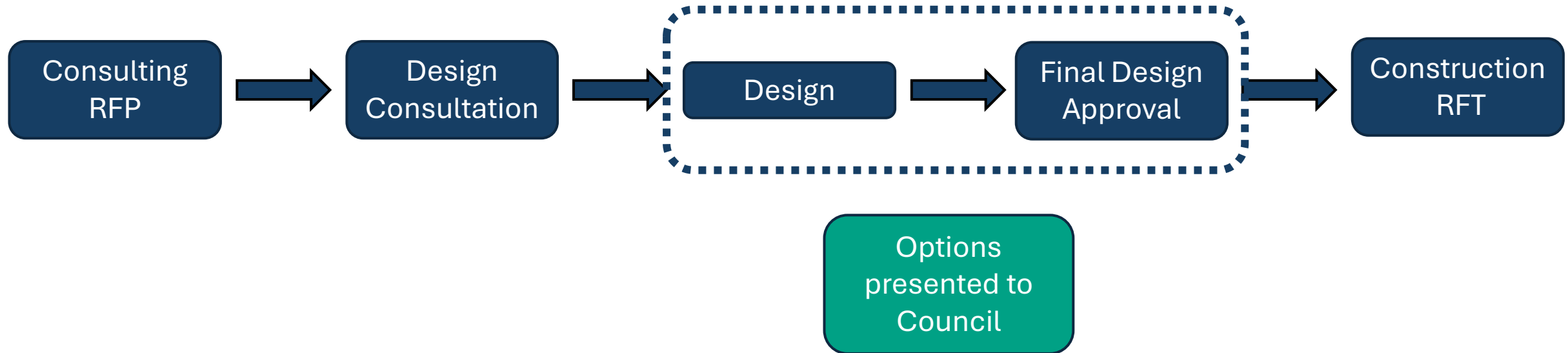


Archives Preserve History & Culture	Impact
<p>Archives preserve items reflecting the region’s history & culture. These records:</p> <ul style="list-style-type: none">• share first-hand experiences (WWI soldier diaries; farm ledgers, club minutes)• share assessments and analyses (reports, articles)• reflect diverse narratives and cultural, economic, geographic, political, social, and institutional aspects of our communities.	<p>Preservation & accessibility of these items provides:</p> <ul style="list-style-type: none">• a source of enduring knowledge and historical context for future generations• a resource for research, education, cultural understanding• a source of past ideas, decisions and thoughts which may inspire and inform the future, and support a shared sense of identity

The Archives is the continuing memory of Upper and Lower Tier Municipalities of Bruce County

Archives - Support Good Governance	
Transparency	Archives preserve, and make accessible, authentic records that document processes, actions, and policies behind municipal decisions, building public trust.
Accountability / Integrity	By providing access to records, Archives enable current and future generations to hold leaders or institutions responsible for their actions and decisions.
Public Engagement	Archival records empower residents to understand how decisions affecting their communities are made, supporting informed public participation.
Legal Compliance / Economic Consequence	Archives assist municipalities in complying with record-keeping practices required by legislation and by-laws, minimizing legal liabilities and fines for non-compliance.

Process/Planning Phase Component



Lakeshore Hub & Archives Project

Lakeshore Hub and Museum Archives Refurbishment (Budgeted)	2025 Budget	Proposed 2026 Amount	Proposed 2027 Amount	Proposed 2028 Amount	Proposed 2029 Amount	Proposed 2030 Amount	Total Project Cost
Total Estimated Costs	\$500,000	\$0	\$8,000,000	\$5,500,000	\$0	\$0	\$14,000,000
Revenues							
External Funding (Grants, Donations, etc.)	\$0	\$0	\$2,373,500	\$3,000,000	\$0	\$0	\$5,373,500
Long Term Debt	\$500,000	\$0	\$5,626,500	\$2,500,000	\$0	\$0	\$8,626,500
Total Revenues	\$500,000	\$0	\$8,000,000	\$5,500,000	\$0	\$0	\$14,000,000
Capital Levy Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Cost of Financing (25 year loan starting 2029)	\$0	\$22,500	\$275,693	\$388,193	\$563,949	\$563,949	\$14,780,000 (over 25 years)

Other Financial Considerations:

- Krug Trust – May be funds available to pay for archives equipment, shelving, furniture etc. Exact amounts of eligible costs will be further reviewed through the next phase but are expected to be under \$500,000 of total project costs.
- Other External Funding - The County will investigate several funding programs for energy efficient buildings, cultural spaces, etc. in seeking government funds to support the build.
- Borrowing – Staff continue to evaluate opportunities to reduce the total loan and/or consider internal borrowing for the project based on total borrowing needs.

Housing & Homelessness Supports 2026 Budget

Community/ Non-profit Affordable Housing: **916 Households Supported**

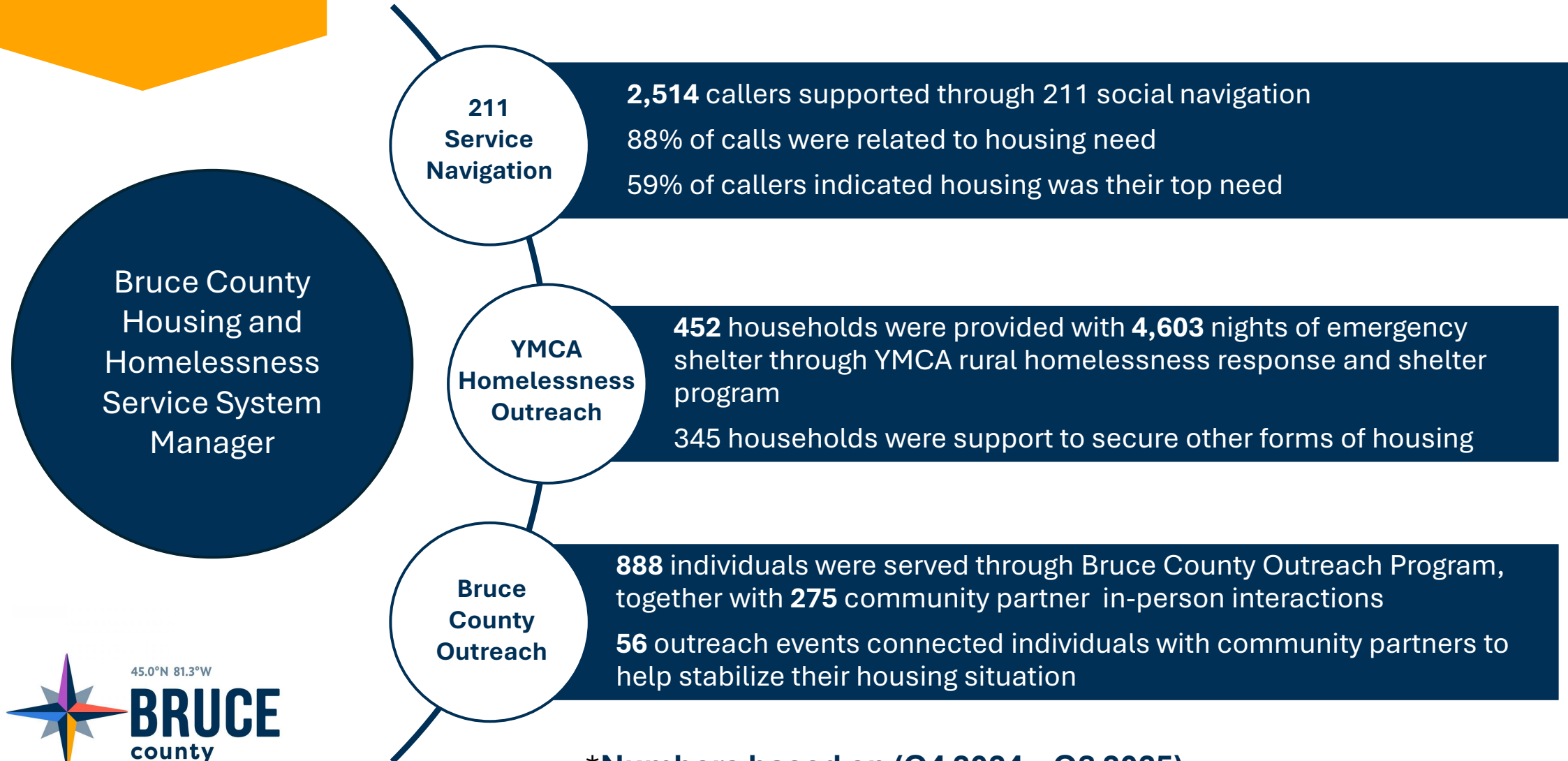
Housing Stability Assistance: **273 Households Supported**

Investments in People

- In 2026, Housing Services will invest in the following supports for households with low-incomes and individuals experiencing housing instability and individuals experiencing homelessness:
 - ✓ Rental Subsidies - \$707,551 from a combination of levy, provincial subsidies and Saugeen Shores
 - ✓ Housing Stability Supports - \$335,000 from the Homelessness Prevention Program)
 - ✓ Homelessness Prevention – advocacy, outreach, referral support and emergency shelter solutions with \$1.3 million from the Homelessness Prevention Program
 - ✓ Operating Subsidies for Community Housing Providers - \$372,832 from a combination of the federal subsidy and transfer from reserve
 - ✓ Incentives for new Additional Residential Units that are rented at an affordable rate
 - ✓ Transitional Housing Pilot - that includes a continuum of supports
 - ❑ **Starting construction of BCHC 40-unit community housing development on Eastridge Road in Walkerton**
 - ❑ **Exploring Options to enhance Homelessness Response Outreach and Coordinated Access**

Homelessness Response Services

Homelessness Response System Support Data*



Potential Investments in Homelessness Response Services

Service Options	2026 Levy Support Required	Community Impact
1. Expanded/After Hours Homelessness Response Support	Current HPP funding and additional \$75,000 in levy cost	Increase in outreach response into evening hours
2. Additional Bruce County Community Support Coordinator position to enhance encampment response and supports for individuals on the By-name List	\$130,000 in levy cost	Increase encampment response coordination and transitional support for people on the By-name List

The Housing and Homelessness Plan, to be completed in early 2026, will provide additional recommendations and actions to address short term housing needs for individuals on the By-name List.

Collaboration and Advocacy

- In 2026, community-based planning and advocacy efforts will continue:
 - ✓ Municipal encampment and coordinated access protocols and training, including clear communication channels to facilitate and coordinate streamlined responses
 - ✓ Finalize and implement key priorities of the Housing and Homelessness Plan
 - ✓ Collaboration with stakeholders to increase affordable housing supply support (Bruce County's Housing Action Plan)
 - ✓ Advocacy focused on homelessness prevention program funding, transitional and supportive housing, and income security



Initiatives with Levy Impact Remaining

**Projects-
Remaining
Operating
Initiatives on Levy
(non-FTE)**

Description	2026 Levy Impact (\$)	2026 Levy Impact (%)
T&ES Fuel Master Upgrade Software & Implementation	20,000	0.03%
T&ES Minor Shop Upgrades	26,000	0.04%
T&ES Route Patrol Implementation	19,000	0.03%
Court House Security Grant (100% of Provincially Unfunded)	363,384	0.51%
Regional Transit Program	145,000	0.20%
Winter Snow Removal Contract for Access to Neyaashiinigmiing	44,000	0.06%
After Hours Emergency Homelessness Outreach Services & Supports	75,000	0.10%
ERP Software Licensing and Internal Financing Costs	337,500	0.47%
Risk Management Software Licensing	41,500	0.06%
Lakeshore Hub Renovation – Loan Payment	22,500	0.03%
	1,093,884	1.53%

**Projects-
Remaining
Capital
Initiatives on
Levy**

Description	2026 Levy Impact (\$)	2026 Levy Impact (%)
Transfer to Reserves for Trail Development	20,000	0.03%
Trails Development & Fencing	20,000	0.03%
Intersection Signals, Signage & Lighting Improvements	25,000	0.03%
AMP Target	1,795,519	2.50%
	1,860,519	2.59%



Full Time Equivalents (FTE) Summary

FTE Summary Ranked

The following chart provides an overall summary of the permanent Full Time Equivalents proposed through the various initiatives outlined in the budget.

Department	Position	Type	FTE	Net Levy Cost	Net % Increase
Paramedic Services	Logistics Technician	Permanent	1	50,300	0.07%
Information Technology	Infrastructure, Network & Design Analyst	Permanent	1	126,996	0.18%
Human Resources	Onboarding Co-ordinator	Permanent	1	107,773	0.15%
Paramedic Services	Business Integration Manager	Permanent	1	76,090	0.10%
Office of the CAO & Government Relations	Records Management Co-ordinator	Permanent	1	107,773	0.15%
		New Total	5	\$468,932	0.65%

FTE Forecast

The following chart outlines the organizations projected FTE growth through to 2030.

Department	FTE Approved 2025	FTE Adjusted 2025	FTE Proposed 2026	FTE Proposed 2027	FTE Proposed 2028	FTE Proposed 2029	FTE Proposed 2030
CAO & Government Relations	25.3	28.3	29.3	29.3	29.3	27.3	27.3
Corporate Services	14.0	14.0	14.0	14.0	15.0	15.0	15.0
Corporate Facilities	8.6	9.6	9.6	9.6	9.6	9.6	9.6
Information Technology	12.0	12.0	13.0	14.0	14.0	14.0	14.0
Human Resources	14.0	14.0	15.0	15.3	15.3	15.3	15.3
Paramedic Services	97.2	97.2	99.2	100.7	105.6	106.9	110.9
Transportation & ES	56.0	56.0	56.0	57.3	58.3	59.3	59.3
Human Services	68.8	68.4	68.4	69.4	69.4	69.4	69.4
Long Term Care & Senior Services	273.9	274.1	274.1	274.1	274.1	274.1	274.1
Museum	19.1	19.3	19.3	21.1	21.1	21.1	21.1
Library	38.1	38.1	38.1	39.0	39.0	39.0	39.0
Planning	17.6	17.6	17.6	17.6	17.6	17.6	17.6
Total	644.6	648.6	653.6	661.5	668.4	668.6	672.6
Annual FTE Increase		4.0	5.0	7.9	6.9	0.2	4.0

*Note: 3 of the 4 FTEs adjusted in the 2025 budget are fully funded and have no levy impact for 2025 or future years.

FTE Business Case

Position:	Logistics Technician	Department:	Paramedic Services
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FTE	Type	Total Cost	Amount Funded	Net Levy Cost	Net % Increase
1	Permanent	\$100,600	\$50,300	\$50,300	0.07%

Position Justification

Given the more recent addition of paramedicine and growth of 911 response, in both scope and complexity there is an increased need for supply management, equipment maintenance and tracking, and the distribution of supplies across all seven paramedic stations. This position would directly address these operational gaps, ensuring consistent and efficient management of logistics and equipment across the department. By centralizing these responsibilities, this role would free up valuable time for the 911 response team and allows administrative leadership roles to prioritize support to frontline supervision, leadership development, and advancing strategic initiatives while being more cost effective.

FTE Business Case

Position:	Infrastructure, Network & Design Analyst	Department:	Information Technology
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FTE	Type	Total Cost	Amount Funded	Net Levy Cost	Net % Increase
1	Permanent	\$126,996	\$0	\$126,996	0.18%

Position Justification

To support Bruce County’s growth and expanding digital infrastructure, it is proposed to add an Infrastructure, Network & Design Analyst. With an increasing reliance on technology, this role is critical to maintaining secure, scalable systems. The position will enhance service reliability, protect sensitive data, and ensure compliance with privacy laws. The analyst will lead key projects, support daily operations, and strengthen disaster recovery. This investment safeguards public services, mitigates risk, and supports innovation—ensuring Bruce County remains resilient, efficient, and well-positioned to meet future demands.

FTE Business Case

Position:	Onboarding Coordinator	Department:	Human Resources
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FTE	Type	Total Cost	Amount Funded	Net Levy Cost	Net % Increase
1	Permanent	\$107,773	\$0	\$107,773	0.15%

Position Justification

The Onboarding Coordinator will be responsible for building a robust onboarding program and will manage the end-to-end onboarding experience for new employees, students and volunteers across the County. The role will ensure a seamless, legislatively compliant and welcoming onboarding transition, positioning new hires/students/volunteers for long-term success within the County.

In addition, the Coordinator will play a key role in supporting recruitment related community engagement. They will expand on the volunteer and student programs Bruce County offers to enhance community interest in a career within local government. The position will garner interest in our career offerings and showcase Bruce County as an employer of choice.

FTE Business Case

Position:	Business Integration Manager	Department:	Paramedic Services
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FTE	Type	Total Cost	Amount Funded	Net Levy Cost	Net % Increase
1	Permanent	\$152,180	\$76,090	\$76,090	0.10%

Position Justification

Given the more recent addition of paramedicine and growth of 911 response, in both scope and complexity, the current structure is no longer sustainable to meet the increasing operational and administrative demands. This position would provide essential oversight and coordination across key support functions.

The Business Integration Manager would support financial management, ensure regulatory compliance, and improve reporting and accountability. This position will provide the support to infrastructure and service delivery improvements through direct supervision of the Administration, Scheduling, and Logistics, ensuring alignment, accountability, and efficiency across these critical functions.

FTE Business Case

Position:	Records Management Coordinator	Department:	Office of the CAO & Government Relations
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FTE	Type	Total Cost	Amount Funded	Net Levy Cost	Net % Increase
1	Permanent	\$107,773	\$0	\$107,773	0.15%

Position Justification

Following up on deferral of a similar position in the 2025 budget, the proposed 2026 budget includes a Records Management Coordinator position to address a critical gap in corporate-wide records oversight. Lack of dedicated support has led to a backlog in records management. With over 500 SharePoint sites containing over 4 million documents, in addition to paper files and electronic files stored in other locations, it would align with municipal best practices to have a dedicated resource and would reduce risk to the integrity and accessibility of corporate records.

The proposed role will provide centralized oversight of the records management program including classification, retention and disposal of records and ensure compliance with MFIPPA, our County Records Retention By-law and PHIPA (Personal Health Information Protection Act) which governs records related to Long-Term Care and Paramedic Services. This addition would reduce legal risk; improves operational efficiency, while strengthening organizational accountability, continuity and responsiveness.