



Subject: 2026 Capital and Related Project Budget and Levy Budget
To: Council
From: Financial Services Department

Report Number: 2025-164

Meeting Date: November 4, 2025

Recommendation:

That the Mayor's 2026 Capital and Related Project Budget and Levy (Operating) Budget as outlined in Financial Services Report 2025-164, **BE RECEIVED**; and

That the projects identified in the Mayor's 2026 Capital and Related Project Budget and Levy (Operating) Budget **BE PERMITTED** to begin immediately where feasible.

Purpose:

The purpose of this report is to present the Mayor's 2026 Capital and Related Project Budget and Levy (Operating) Budget to Council.

Background:

Strong Mayors Budget

In 2025 the Mayor received Strong Mayor Powers. The legislation outlines:

- The Mayor shall prepare and present a budget to Council before February 1
- The Mayor must provide the proposed budget to each Member of Council and the Clerk, and make the proposed budget available to the public

On September 5, 2025, the Mayor issued Mayoral direction MDI-2025-001 to the CAO, and CFO/Treasurer to prepare and provide the draft budgets to Council and the public on October 6, 2025.

Staff have prepared the budgets with direction from the Mayor. The Mayor has directed staff to:

- Transition to a greater emphasis of debt financing for long life assets
- Budget for savings for when there is transition in people between positions. These dollars are often referred to as “gapping dollars”.

Council can propose amendments to the budget. The following process has been put forward to facilitate amendments:

- Councillors to send/discuss any proposed amendments with the Mayor, CAO and CFO/Treasurer by October 27, 2025
- Clerks’ department to publish the Budget Meeting (Special Council Meeting) Agenda with the budget documents published on October 6, 2025 and any proposed amendments on October 28, 2025
- Budget amendments to be considered at the November 4, 2025 Budget Meeting (Special Council Meeting)

If amendments are passed by Council on November 4 and the Mayor waives the right to veto those amendments, or if there are no amendments, the process stops after November 4 and the Budget will be deemed adopted. There will be no resolution to pass the budget.

If amendments are passed by Council on November 4th that the Mayor wants to veto, the process will be as follows:

- Mayor veto period is between November 5 – November 15 (10 days)
- Council override period is between November 16 – December 1 (15 days)

Budget would be deemed ADOPTED December 2nd.

The following process has been put forward to facilitate the overriding of a veto:

- Council to send a notice of override to the City Clerk by November 19, 2025.
- Clerks’ department to publish the November 25, 2025 Council Meeting Agenda with notice of override on November 20, 2025.
- Notice over override to be considered at the November 25, 2025 Council Meeting. If two-thirds (6) of the Council vote in favour of overriding a veto, the budget is deemed adopted with that amendment.

Budget Document

The 2026 Capital and Related Project Budget and Levy (Operating) Budget is presented in a similar fashion as the prior year, with the Capital and Related Project Budget and Levy (Operating) budget being presented at the same time in the same report.

Salient differences are as follows:

- When moving to the new accounting system, Financial Services fully adopted the Province of Ontario’s Financial Information Return (FIR) reporting requirements into the system and financial process. This includes the account structure of the

FIR and the allocation of Council and administrative costs to operational departments. This will aid in more timely reporting in the future which will support grant applications.

- The assessment value for an average residential house was adjusted after discussing methodology to better compare to other municipalities with the City's property tax subject matter experts. Readers of this report are reminded the Municipal Property Assessment Corporation (MPAC) has not updated assessments since 2016. The assessed valued use for comparison purposes is \$203,084. In the prior year \$214,435 was used.

The Mayor, along with Financial Services would like to thank City staff from all departments for their leadership and support in developing this 2026 Capital and Related Project and Levy (Operating) Budget.

A pause will occur with respect to growing the core funding for the Capital and Related Project Budget. The core long-term funding model remains the same.

From the Levy perspective the model has been to fund operations in a manner that will achieve the City's Strategic Plan. Council has achieved this model with a combined increase on operations over the past 5 years of 15.92% which compares to inflation measured by the consumer price index (CPI) of 16% over the same period.

Similar to the 2025 Budget, the Mayor's 2026 Capital and Related Project and Levy (Operating) Budget was developed through a process that requested Council and staff input and consideration to:

- Direction from the Mayor
- The City's established Vision/Mission/Values
- The Strategic Pillars identified in the City's Strategic Plan
- The following themes/focuses:
 - Environment and Climate Change
 - Welcoming, Livable, Healthy Community
 - Economic Prosperity
 - Increased Housing Options
 - Sustainable and Resilient Infrastructure
- Tactically considering where the City can support and drive competitive advantages:
 - People
 - Processes – getting to simple (moving towards)
 - Community – Connection
 - Location
- Service levels
- Growth – achieving economies of scale
- Impact of leading a reduction in the Infrastructure Deficit

The budget document should be read in conjunction with:

- The 2026 Proposed User Fees and Charges (Report 2025-165) presented to Council on November 4, 2025.
 - The 2026 Rate Budget (Report 2025-166) presented to Council on November 4, 2025.
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Discussion:

Financial Services highlights the budget is a plan to allocate resources in advance for the maximum benefit of City residents and stakeholders. It is a method to authorize revenue and expense authority. In preparing the Mayor's 2026 Capital and Related Project and Levy (Operating) Budget, certain assumptions and estimates are necessary. They are based on information available to staff at the time of preparing the budget. Actual results will vary although as regulated through the Municipal Act, a balanced budget is required.

Property Tax Impact

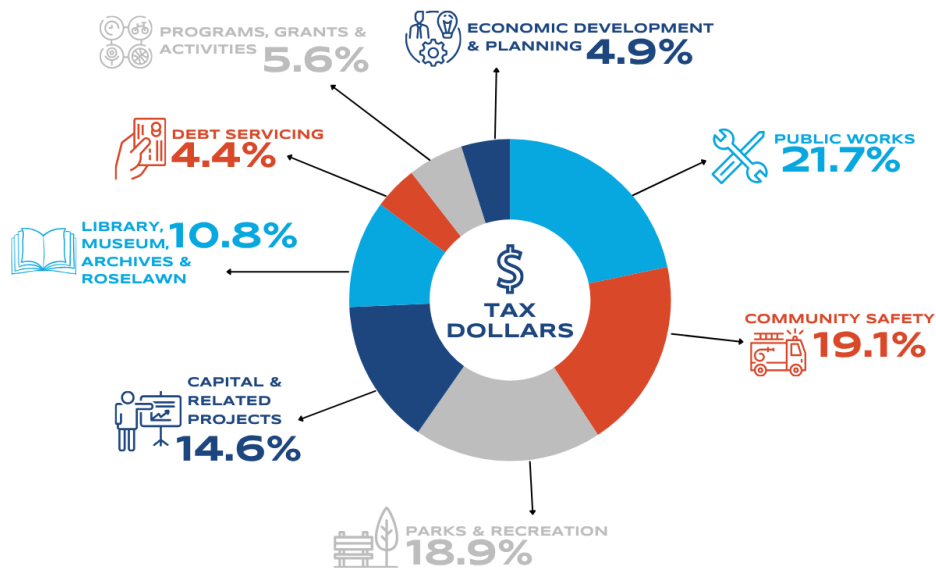
The Mayor's 2026 Capital and Related Project and Levy (Operating) Budget as presented will change the average residential property valued at \$203,084 by 3.87% or \$90. On a blended basis the change is 2.04%. This represents the City's portion of the increase.

Specific budget direction from the Mayor during the budget process brought the change to 3.87% from 8.38% for a total savings of 4.51%. These savings came from direction to transition to greater emphasis of debt financing on long-life assets (in 2026 this specifically relates to the proposed Ladder Truck) and budgeting for savings from gapping dollars.

The estimated impact provides for assessment growth of approximately 2.5%. This estimate has been based on the Municipal Property Assessment Corporation (MPAC) database. Should growth end the year higher or currently reported growth be adjusted lower, the estimated impact to the same residential property noted above would increase or decrease.

Budget Summary

This budget was developed to maintain current service levels and achieve the City's strategic plan. The proposed levy is \$28,572,000. In percentage terms, tax dollars support the following (as allocated in Appendix G):



Staff highlight that for the 2026 and 2025 forecast a new methodology for allocating out “shared services” (corporate administration, facilities and fleet departments) costs has been adopted. “Shared services” exist for the sole purpose of supporting City operations and in the past have shown up as separate departments on the chart above, as they were previously not fully allocated. Under the new methodology these costs are fully allocated out to the programs included in the chart above so that the true cost of running these City programs can be understood. “Shared services” costs are not allocated to capital. This change has occurred to align with the Province of Ontario’s Financial Information Return (FIR) reporting requirements and aid in more timely reporting in the future which will support grant applications.

The City budget attributed to capital and debt servicing on a year over year basis, decreased to 19.0% (14.6% + 4.4%) down from 20.4% (16.3% + 4.1%) in the prior year. This decrease reflects the shift in this budget from paying cash for all the City’s projects to debt financing some of the City’s larger projects. The continued growth in capital spending and strategic financing of projects reflects the Mayor’s strategic commitment to sustainable and resilient infrastructure.

Some Capital and Related Project highlights include:

- \$6.6 million for the 2026 to 2028 watermain lining program with direction to complete the lining program prior to 2028.
- \$3.0 million for a new ladder truck for the Fire Department

- \$1.5 million for roads, culverts and structures
- \$1.2 million for Sugarloaf Street and marina area engineering infrastructure design
- \$1.0 million for storm sewer environmental assessment and engineering design work for Clarke area and for storm sewer repair and rehabilitation
- \$1.0 million for healthcare for a resource, subject matter experts and key advisors (over 3 years)
- \$950 thousand for addressing St. Lawrence Seaway land matters (over 3 years)
- \$750 thousand for Highway 140 engineering design for future development
- \$732 thousand for sidewalk upgrades (an increase of 20%)
- \$616 thousand for a new roof for Roselawn
- \$500 thousand for water engineering design for Lockview area
- \$450 thousand for records and bylaw modernization (over 2 years)
- \$185 thousand for Vale Health and Wellness Building/YMCA improvements, including changeroom locker replacement, pool refurbishment and new cardio equipment
- \$150 thousand for audio and visual accessibility upgrades to Council chamber

In total there are 31 projects in the Capital and Related Project Budget compared to 41 in the prior year. At the time of writing this report the total number of open Capital and Related Projects at the end of 2025 is forecasted at 79. As a result, Staff anticipate starting 2026 with 110 (31 + 79) Capital and Related Projects. This compares to 111 projects at the start of 2025.

The Capital and Related Project budget includes \$14.4 million in debt financing, of which \$3.0 million is attributed to the levy for the ladder truck and \$11.4 million is for water and wastewater projects as highlighted in Appendix A. The forecasted in-year ARL inclusive of the recommended borrowing, previously approved and current borrowing is estimated to increase to 6.42% in 2026. The City's self-imposed limit is 15% and the Provincial limit is 25%.

Some community highlights of the budget include:

- The Physician recruitment reserve will grow to \$300,000 with this year's investment. This will provide the City the flexibility to recruit physicians.

- \$200,000 in funding to improve the City tree canopy with a goal of moving it to 40% from 32%. The City planted 427 trees and through the City Tree giveaway program gave away 850 trees in 2025.
- An investment of \$285,000 in the business community through the new Community Improvement Plan (CIP). Representing 1% of the Levy.
- Support community events, including the community concert series with an \$114,000 investment equalling 1/2 of 1% of the Levy.
- \$121,000 in funding for community investment supporting organizations that are enhancing the community's quality of life.

Some significant budget pressures included in the 2026 Capital and Related Project and Levy (Operating) Budget are:

- Building and Planning Department fees are budgeted to be a combined \$296 thousand lower in 2026. This is based on anticipated development and applications.
- Personnel costs pressures are the result of adding of 3.5 full time Fire Fighters, Fire Fighter overtime costs, CUPE collective agreement increases, Joint Job Evaluation results. In addition, Workplace Safety and Insurance Board (WSIB) moved to schedule one coverage which resulted in better coverage and greatly reduced future liabilities.
- As the City addressed its infrastructure deficit and prepares for growth, there is a greater need for subject matter experts in the areas of engineering and legal support for growth and advisory with respect to contracts, planning and on development. An additional \$147 thousand has been included in the 2026 budget for these services.
- Computer software costs are budgeted to increase by \$287 thousand as the City moves to more secure, user-friendly, cloud-based enterprise-wide solutions. The largest part of the increase relates to previously approved rate billing software. The rate budget will pay for its share of the software.

2025 Forecast

The City is forecasting a balanced budget. This forecast is noted in Appendix D - 2026 Levy (Operating) Divisional Summary and Detail attached to this report. In preparing this forecast, as with this budget, certain assumptions and estimates are necessary. This forecast is based on information available to staff at the time the this was written. Actual results will vary.

The following are notable forecast changes from budget:

Revenues are forecasted to be \$556 thousand below budget. Driving this difference are lower than expected Municipal Accommodation Tax (\$200 thousand) as there was no short term rental by-law in effect during the winter, spring and summer of 2025, Planning fees (\$87 thousand), investment income (\$100 thousand), and shared service cost recovery related to Fire (\$261 thousand) as the shared service did not proceed. Offsetting these amounts is higher than expect supplemental tax revenue (\$80 thousand).

Personnel costs are forecasted to be \$830 thousand above budget. Driving this difference is transferring from WSIB 2 to WSIB 1 (\$450 thousand), an additional resource related to health care (\$80 thousand), and fire fighter overtime costs (\$150 thousand). Funds were previously set aside to cover these costs and are reflected in reserve transfer comments below.

Non-Personnel costs are forecasted to be \$652 thousand below budget. Driving the majority of this difference is the timing of debt issuance of previously approved debt – the related debt servicing cost (principle and interest payments) are below budget a combined \$944 thousand. Offsetting these savings are an increase in healthcare related contract services (\$45 thousand), and higher than budgeted property tax reassessments (\$100 thousand).

Transfers from reserve are higher than budget by \$700 thousand. This is the result of transfers from the Employee Future Benefits reserve (\$450 thousand) to cover the costs related to WSIB changes, as well as two Encumbrance reserves, one for new tax and water software (\$125 thousand), and the second for healthcare public consultation and analysis.

Transfer between funds differences are the result of changes in the cost allocation methodology (\$233 thousand), offset by the timing of debt issuance (\$623 thousand), and Council approved transfers to capital (\$125 thousand).

The balanced budget is net of in-year recommended transfers and the subject matter and working capital reserve.

If a surplus is experienced at year end, Staff anticipate recommending it to be transferred to support the contingency reserve to meet the Reserve Policy target and general tangible capital asset (infrastructure) reserve.

Risks to the Operating (Levy) Budget

Actual events and results can be substantially different from what is expected or implied as a result of risk, uncertainties, and other factors, many of which are beyond the control of Council and Staff, including, but not limited to:

- Changes to legislation, including rules and regulation
- Decisions of other levels of government
 - i.e. Ministry of the Environment, Conservation and Parks
 - i.e. the Bereavement Authority of Ontario
- Unforeseen and/or unplanned environmental considerations related to approved projects
- Economic weakness or other unforeseen factors impacting changes in past patterns of facility and service usage and/or goods purchased by users and customers
- Inflation advancing more than anticipated
- Interest rates declining which impacts investment income and related reserve transfers
- Unexpected changes or usage in infrastructure
- Unbudgeted and/or unexpected changes in needs or wants of residents resulting in Council approved changes in service levels or goods and service offerings
- A resurgence in COVID-19 or other epidemics, pandemics, or other public health crisis event
- Weather conditions that impact operations, including community events and beach operations

Some additional salient specific budget risks and mitigation include:

- Building and planning applications below forecast. Mitigation includes use of the building reserve, in-year operating budget and/or contingency reserve.
- Municipal Accommodation Tax (MAT) delayed. Mitigation includes in-year operating budget and/or contingency reserve.
- Beach and Marina users below forecast. Mitigation includes in-year operating budget and/or Beach and Marina Reserves.
- Assessment Growth below expectation. Adjust property tax rate at final setting in April 2026.

Looking Forward

As identified on many occasions, “everyday is budget day” in a municipality. Financial Services continues to identify continuous improvement is a process. Looking forward to 2026, staff identify the following activities that will help determine the financial outcomes of the City going into the 2027 budget process:

- Continue to review opportunities to support affordability
 - Continue reviewing fees
 - Continue to review commercial agreements
 - Explore land development opportunities
 - Complete wastewater and storm sewer 10-year master plans
 - Re-introduce a multi-year capital budget
 - Continue to work towards Key Performance Indicators (KPIs) and related benchmarks, where applicable
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Internal Consultations:

As stated, the Mayor and Financial Services would like to thank City staff from all departments for their leadership and support in developing this 2026 Capital and Related Project and Levy (Operating) Budget.

Financial Implications:

The 2026 Capital and Related Project and Levy (Operating) Budget is as presented.

Public Engagement:

The 2026 Capital and Related Project and Levy (Operating) Budget was published on the City’s website on October 6, 2025 for Members of Council and the Public. On November 4, 2025, there will be a Special Council Meeting where the 2026 Capital and Related Project and Levy (Operating) Budget will be presented to Council and where amendments (if any) can be discussed/formally passed by Council.

Following the budget process, staff will continue to review service levels and operations. Should changes be requested or sought, staff will seek input and where necessary approval from Council.

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Environment and Climate Change
 - Welcoming, Livable, Healthy Community
 - Economic Prosperity
 - Increased Housing Options
 - Sustainable and Resilient Infrastructure
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Conclusion:

Staff present, for information purposes, the Mayor's 2026 Capital and Related Project and Levy (Operating) Budget and the various appendices.

Appendices:

- a. Appendix A – 2026 Capital and Related Project Budget Detail
- b. Appendix B – 2024 Trimester 2 Capital and Related Project Summary
- c. Appendix C – 2026 Levy (Operating) and Self-Sustaining Entities (SSE) Summary
- d. Appendix D – 2026 Levy (Operating) Divisional Summary and Detail
- e. Appendix E – 2026 Facilities Detail
- f. Appendix F – Levy Allocation
- g. Appendix G – Reserve Forecast
- h. Appendix H – Investments
- i. Appendix I – Debt Management
- j. Appendix J – 2026 Capital and Related Project and Levy (Operating) Budget Presentation

Respectfully submitted,

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Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.

Appendix A - 2026 Capital and Related Project Budget Detail

		2026 Non-Debt Funding				1x Grants (Current Year)	Grants (Prior Year)	Reserves	Internally Financed	Other	Development Charges	Total
Item	Project Title	Levy	Rate	Recurring Grants	Total							
A.1	Roselawn Roof	466,701	-	-	466,701	-	-	149,299	-	-	-	616,000
A.2	City Hall HVAC	42,000	-	-	42,000	-	-	-	-	-	-	42,000
A.3	Arabella's Tea Room Windows	20,000	-	-	20,000	-	-	-	-	-	-	20,000
A.4	YMCA		-	-	-	-	185,000	-	-	-	-	185,000
	Pre-committed		-	-	-	-	-	-	-	-	-	-
Total Capital Requests - Facilities		528,701	-	-	528,701	-	185,000	149,299	-	-	-	863,000
B.1	Fleet Replacement	296,000	-	-	296,000	-	-	67,000	-	-	-	363,000
B.2	Ladder Truck	3,000,000			3,000,000	-	-	-	-	-	-	3,000,000
	Pre-committed	450,000	-	-	450,000	-	-	-	-	-	-	450,000
Total Capital Requests - Fleet and Equipment		3,746,000	-	-	3,746,000	-	-	67,000	-	-	-	3,813,000
C.1	IT Evergreening 2026	152,000	38,000	-	190,000	-	-	-	-	-	-	190,000
C.2	Council Chambers Systems Upgrade	120,000	30,000	-	150,000	-	-	-	-	-	-	150,000
C.3	IT Security Upgrades	100,000	-	-	100,000	-	-	-	-	-	-	100,000
C.4	New City Website	120,000	-	-	120,000	-	-	-	-	-	-	120,000
	Pre-committed	470,000	80,000	-	550,000	-	-	-	-	-	-	550,000
Total Capital Requests - Information Technology		962,000	148,000	-	1,110,000	-	-	-	-	-	-	1,110,000
	Reserve Transfer	537,917	-	656,083	1,194,000	-	-	-	-	-	-	1,194,000
Total Capital Requests - Parks		537,917	-	656,083	1,194,000	-	-	-	-	-	-	1,194,000
D.1	Cemetery Improvements	135,000	-	-	135,000	-	-	-	-	-	-	135,000
Total Capital Requests - Cemetery		135,000	-	-	135,000	-	-	-	-	-	-	135,000
E.1	Records and Bylaw Modernization	277,697	-	-	277,697	-	-	-	-	172,303	-	450,000
E.2	St. Lawrence Seaway Land Matters		-	-	-	-	-	-	-	950,000	-	950,000
E.3	Healthcare	400,000	-	-	400,000	-	-	-	-	600,000	-	1,000,000
Total Capital Requests - Planning		677,697	-	-	677,697	-	-	-	-	1,722,303	-	2,400,000
F.1	Guiderails	12,500	-	112,500	125,000	-	-	-	-	-	-	125,000
F.2	Annual Road Resurfacing	59,900	-	548,886	608,786	-	-	-	-	-	-	608,786
F.3	Sidewalks	73,000	-	658,900	731,900	-	-	-	-	-	-	731,900
F.4	OSIMS Design	85,000	-	-	85,000	-	-	-	-	-	-	85,000
F.5	OSIMS Construction	50,000	-	200,000	250,000	-	-	-	-	-	-	250,000
F.6	Wayfinding Signage	150,000	-	-	150,000	-	-	-	-	-	-	150,000
F.7	School Safety Zones	3,577	-	-	3,577	-	-	46,423	-	-	-	50,000

		2026 Non-Debt Funding				1x Grants (Current Year)	Grants (Prior Year)	Reserves	Internally Financed	Other	Development Charges	Total
Item	Project Title	Levy	Rate	Recurring Grants	Total							
F.8	Firelane Pillars	140,000	-	-	140,000	-	-	-	-	-	-	140,000
F.9	Traffic Study	50,000	-	-	50,000	-	-	-	-	-	-	50,000
F.10	Gateway Sign Design	50,000	-	-	50,000	-	-	-	-	-	-	50,000
	Pre-committed		-	-	-	-	-	-	-	-	-	-
Total Capital Requests - Roads		673,977	-	1,520,286	2,194,263	-	-	46,423	-	-	-	2,240,686
G.1	Clarke Area Storm Sewer EA and Design		500,000	-	500,000	-	-	-	-	-	-	500,000
G.2	Storm Sewer Repair and Rehabilitation		500,000	-	500,000	-	-	-	-	-	-	500,000
G.3	Centennial Park Wetland		120,000	-	120,000	48,800	-	-	-	-	-	168,800
	Reserve Transfer		337,891	-	337,891	-	-	-	-	-	-	337,891
Total Capital Requests - Storm Sewer		-	1,457,891	-	1,457,891	48,800	-	-	-	-	-	1,506,691
H.1	Sugarloaf Street and Marina Area Engineering		600,000	-	600,000	600,000	-	-	-	-	-	1,200,000
H.2	Hwy 140 Engineering Design for Future Development		-	-	-	375,000	-	-	-	-	375,000	750,000
	Pre-committed		2,871,037	-	2,871,037	-	-	-	-	-	-	2,871,037
	Reserve Transfer		32,163	-	32,163							32,163
Total Capital Requests - Wastewater		-	3,503,200	-	3,503,200	975,000	-	-	-	-	375,000	4,853,200
I.1	2026 - 2028 Watermain Lining Program		6,600,000	-	6,600,000	-	-	-	-	-	-	6,600,000
I.2	Lockview Area Servicing		250,000	-	250,000	250,000	-		-	-	-	500,000
	Pre-committed		2,066,700	-	2,066,700	-	-	-	-	-	-	2,066,700
	Reserve Transfer		738,500	-	738,500	-	-	-	-	-	-	738,500
Total Capital Requests - Water		-	9,655,200	-	9,655,200	250,000	-	-	-	-	-	9,905,200
Total Capital Requests		7,261,292	14,764,291	2,176,369	24,201,952	1,273,800	185,000	262,722	-	1,722,303	375,000	28,020,777
	Less: Net Debt Financed	-3,000,000	-11,399,900		-14,399,900							- 14,399,900
Total Capital Requests and Transfers to Reserve		4,261,292	3,364,391	2,176,369	9,802,052	1,273,800	185,000	262,722	-	1,722,303	375,000	13,620,877
	Add: Debt Servicing Costs	286,600	1,120,100		1,406,700							1,406,700
Total Capital Requests and Transfers to Reserve after Debt Servicing Costs		4,547,892	4,484,491	2,176,369	11,208,752	1,273,800	185,000	262,722	-	1,722,303	375,000	15,027,577

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request A.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Roselawn - Roof Replacement	Roselawn	✓	✓			✓	✓		✓		
Project Rationale											
The flat roof and the asphalt shingled roof at the Roselawn Centre have a life cycle of 20 years and have reached the end of their useful lives and are in need of replacement.											
If this project is not advanced there is a higher risk of water protrusion or damage due to the poor quality of the existing roof.											
In July 2024, the Facilities team hired a third-party consultant to complete a roof assessment. The consultant conducted a comprehensive infrared roof scan and moisture detection analysis.											
This assessment identified numerous areas of moisture damage that are impacting the flat and asphalt roofs longevity in multiple areas. The evaluation was based on a thorough visual and a minimally destructive verification method.											
City staff are recommending a complete flat roof replacement and a shingled roof replacement.											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy	466,701	Levy									
Rate		Rate									
Grant		Other									
Reserves (Roselawn)	149,299	Total		-							
Other											
Total	616,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works										
Departments Impacted	Museum and Cultural Services										
Are there 'Greener' options available that:											
Are more energy efficient?	No	Project Timelines		2026							
Utilize renewable materials?	No			2027							
Are less emissions intense?	N/A			2028							
Better manage stormwater?	N/A			2029							
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request A.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
City Hall - HVAC Replacement and Air Balance Testing	City Hall	✓	✓			✓	✓		✓		
Project Rationale											
Staff recommend replacing the two HVAC (Heating Ventilation Air Conditioning) units at City Hall.											
Prior to ordering the HVAC units, staff will conduct an investigation to determine the most energy efficient model, including the alternative of installing heat pumps. This will align with the City's Environmental and Climate Change strategic pillar and Energy Conservation Demand Management Plan.											
Air balance testing will be required throughout the building once the HVAC units have been replaced. Air Balancing is a process that measures and adjusts an HVAC system to ensure optimal air flow and performance.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	42,000					Levy					
Rate						Rate					
Grant						Other					
Reserves						Total	-				
Other											
Total	42,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works, City Hall										
Departments Impacted	City Hall										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	Yes - see attached					2026	✓				
Utilize renewable materials?	N/A					2027					
Are less emissions intense?	N/A					2028					
Better manage stormwater?	N/A					2029					
Description of 'Greener' options:											
If a heat pump is a viable option, it will offer a cost effective and environmentally friendly alternative to a traditional fossil fuel heating system, providing significant savings on utility bills and reduced carbon emissions.											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request A.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Arabellas Tea Room - Window Refurbishments	Arabellas Tea Room	✓	✓			✓	✓		✓		
Project Rationale											
The wooden storm windows at Arabellas Tea Room require refurbishment. All renovations will be completed in compliance with the Ontario Heritage Act.											
If this project is not advanced there is a higher risk of water protrusion and damage with the current windows in place causing interior damage to a heritage building.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	20,000	Levy									
Rate		Rate									
Grant		Other									
Reserves		Total		-							
Other											
Total	20,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works										
Departments Impacted	Museum and Cultural Services										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	N/A	2026		✓							
Utilize renewable materials?	N/A	2027									
Are less emissions intense?	N/A	2028									
Better manage stormwater?	N/A	2029									
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request A.4		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
YMCA Upgrades	Health and Wellness Centre		✓			✓	✓		✓	✓	
Project Rationale											
As the health and wellness building ages, facility related equipment upgrades and replacements are required.											
Recommend projects included are: womens changeroom locker replacements; pool refurbishment of tiles, filters and pumps; and replacement of cardio fitness equipment. These facility upgrades are being carried out in consultation with YMCA through the City and YMCA Operational Working Group.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant (Vale)		185,000				Other					
Reserves						Total		-			
Other											
Total		185,000									
Other Project Resourcing / Impact and Cooperation											
Departments Involved		Public Works/Recreation									
Departments Impacted		Public Works/Recreation									
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?		N/A				2026		✓			
Utilize renewable materials?		N/A				2027					
Are less emissions intense?		N/A				2028					
Better manage stormwater?		N/A				2029					
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request B.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Fleet Replacement	City Wide	✓	✓			✓	✓	✓	✓	✓	
Project Rationale											
<p>In accordance with the City's Fleet Replacement Program, a number of vehicles and equipment are aging and due for replacement. An assessment of each vehicle scheduled for 2026 was completed.</p> <p><u>Replacement Vehicles and Equipment:</u></p> <p>#501 - 2500 Van This van has reached the end of its useful life. This vehicle has required regular shop maintenance and is due for replacement. Estimated replacement cost is \$71,000.</p> <p>#529 - Ice Resurfacer The 2016 Zamboni has reached the end of its useful life and is regularly in the shop for extensive maintenance. City staff are recommending a new electric ice resurfacer. The current ice resurfacer has had emissions issues. An electric ice resurfacer would have zero emissions. This purchase will help the City reach it's goal of Net Zero Greenhouse Gas Emissions. Replacement cost is \$155,000.</p> <p>#554 - RTV This RTV has reached the end of its useful life and has been in the shop for extensive maintenance and is due for replacement. Estimated replacement cost is \$30,000.</p> <p>#302 - Pick-up Truck - Electric Maverick The 2011 Ford Ranger pick up truck has reached the end of its useful life. This vehicle has had extensive shop maintenance and requires body repairs. City staff is recommending replacing the Ranger pick-up with an electric Maverick. This purchase will help the City reach it's goal of Net Zero Greenhouse Gas Emissions. Estimated replacement cost is \$53,000.</p> <p>#704 - Boat Motor for the 17 foot aluminum boat. The 2007 Mercury 40hp outboard boat motor has required regular shop maintenance and is due for replacement. Estimated replacement cost is \$14,000.</p> <p>#658 - Zero Turn Mower The zero turn mower has reached the end of its useful life. This mower has required regular shop maintenance and needs replacement. Estimated replacement cost is \$32,000.</p> <p>This project is very important to be advanced in order to keep the fleet in good repair. Fixing fleet instead of replacement will cause maintenance costs to rise and returns from maintenance will diminish.</p>											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request B.1		Strategic Pillars	Rationale
Project Funding Source		Operating On-Going Impact (+/-)	
Levy	296,000	Levy	
Rate		Rate	
Grant		Other	
Reserves (Marina)	14,000	Total	-
Reserves (Building)	53,000		
Other			
Total	363,000		
Other Project Resourcing / Impact and Cooperation			
Departments Involved	Public Works/Recreation		
Departments Impacted	Public Works/Recreation		
Are there 'Greener' options available that:		Project Timelines	
Are more energy efficient?	No	2026	✓
Utilize renewable materials?	No	2027	
Are less emissions intense?	No	2028	
Better manage stormwater?	N/A	2029	
Description of 'Greener' options:			

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request B.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Ladder Fire Truck	City Wide		✓			✓	✓		✓	✓	
Project Rationale											
The City's current elevated aerial device is at the end of it's useful life and is no longer standard for the Port Colborne demographic. A new apparatus will needed as soon as possible in order to keep up with the growing needs of the municipality. The current apparatus reaches 75 feet, but with the change in buildings constructed within the City, a height of 103 feet will be required.											
This apparatus will also be required to better address any emergencies on the Seaway with the introduction of passenger vessels along with the usual cargo ships.											
Sourcing and procurement will be a time consuming process, so immediate action is necessary to ensure the City has proper equipment to address any emergencies in the future.											
If this project is not advanced, the City runs a major risk of not being able to appropriately respond to emergencies given the limitations of the current aerial device.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant						Other					
Reserves						Total	-				
Other (Debt Financing)	3,000,000										
Total	3,000,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved					Fire						
Departments Impacted					Fire						
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	N/A					2026					
Utilize renewable materials?	N/A					2027	✓				
Are less emissions intense?	N/A					2028	✓				
Better manage stormwater?	N/A					2029					
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request C.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
IT Evergreening 2026	City wide			✓		✓	✓	✓			
Project Rationale											
This project involves the scheduled replacement and upgrade of aging IT assets across all municipal departments, as part of our ongoing evergreening strategy.											

Capital Request C.2		Strategic Pillars					Rationale					
Item	Location	1	2	3	4	5	1	2	3	4	5	
Council Chambers Systems Upgrade	City Hall		✓			✓			✓	✓		
Project Rationale												
This project proposes a comprehensive upgrade to the council chambers to support high-quality live streaming and improve accessibility for all residents.												
The upgrade will include:												
<ul style="list-style-type: none">- Installation of professional-grade cameras and microphones;- Integration of a live streaming platform with archiving capabilities;- Enhanced audio-visual (AV) systems for in-room and remote participation;- Assistive listening devices and closed captioning support; and- Accessibility upgrades to meet AODA (Accessibility for Ontarians with Disabilities Act) standards.												
Project Funding Source						Operating On-Going Impact (+/-)						
Levy	120,000						Levy					
Rate (Storm)	6,000						Rate					
Rate (Wastewater)	12,000						Other					
Rate (Water)	12,000						Total	-				
Grant												
Reserves												
Other												
Total	150,000											
Other Project Resourcing / Impact and Cooperation												
Departments Involved	Clerks, IT											
Departments Impacted	All											
Are there 'Greener' options available that:						Project Timelines						
Are more energy efficient?	N/A						2026	✓				
Utilize renewable materials?	No						2027	✓				
Are less emissions intense?	No						2028					
Better manage stormwater?	No						2029					
Description of 'Greener' options:												

Capital Request C.3		Strategic Pillars					Rationale					
Item	Location	1	2	3	4	5	1	2	3	4	5	
IT Security Upgrades	City wide		✓			✓			✓	✓		
Project Rationale												
This project includes the deployment of a secure, high-performance wireless network infrastructure to support the installation and operation of IP-based surveillance cameras across municipal facilities.												
The enhancements will:												
- Improve coverage and visibility in key areas such as entrances, parking lots, and public spaces;												
- Enable real-time monitoring and remote access to camera feeds for authorized personnel;												
- Reduce infrastructure costs by minimizing the need for extensive cabling;												
- Support scalable expansion as security needs evolve;												
- Integrate with existing network security protocols to ensure data protection and system integrity; and												
- These upgrades are critical to enhancing the municipality’s physical security posture, deterring unauthorized activity, and ensuring the safety of staff and the public.												
Project Funding Source						Operating On-Going Impact (+/-)						
Levy	100,000						Levy					
Rate							Rate					
Grant							Other					
Reserves							Total	-				
Other												
Total	100,000											
Other Project Resourcing / Impact and Cooperation												
Departments Involved	IT											
Departments Impacted	IT											
Are there 'Greener' options available that:						Project Timelines						
Are more energy efficient?	N/A						2026	✓				
Utilize renewable materials?	N/A						2027					
Are less emissions intense?	N/A						2028					
Better manage stormwater?	N/A						2029					
Description of 'Greener' options:												

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request C.4		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
New City Website	City wide		✓	✓		✓		✓	✓	✓	
Project Rationale											
The content management system that we currently use (iCreate) is nearing the end of its lifecycle and requires replacement. A new content management system is required to ensure that the City's website continues to run past 2026.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	120,000					Levy					
Rate						Rate					
Grant						Other					
Reserves						Total	-				
Other											
Total	120,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	All										
Departments Impacted	All										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	N/A					2026	✓				
Utilize renewable materials?	N/A					2027					
Are less emissions intense?	N/A					2028					
Better manage stormwater?	N/A					2029					
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request D.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Cemetery Improvements	City Wide	✓	✓			✓	✓	✓	✓	✓	
As part of the City’s dedication to preserving our heritage and honoring those who shaped our community, \$50,000 has been allocated this year for the repair and maintenance of headstones in municipal cemeteries.											
An additional \$85,000 has been designated for the purchase and installation of wayfinding, regulatory, and plot/marker signage throughout the cemeteries, as well as for new benches and grave location assistance signs.											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy	135,000	Levy									
Rate		Rate									
Grant		Other									
Reserves		Total		-							
Other											
Total	135,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works										
Departments Impacted	Public Works										
Are there 'Greener' options available that:		Project Timelines									
Are more energy efficient?	N/A	2026		✓							
Utilize renewable materials?	N/A	2027		✓							
Are less emissions intense?	N/A	2028		✓							
Better manage stormwater?	N/A	2029		✓							
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request E.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Records and Bylaw Modernization	City Wide		✓	✓		✓		✓	✓	✓	
The City is updating its records management throughout all departments. New training was introduced in the fall of 2025 with the process to migrate City records to a new system over the coming years. While this is occurring, it's the Clerks Department's intent to review all by-laws to ensure their current applicability and to review by-laws with an eye to simplicity and ease of implementation. This project is being done as a requirement of legislation and to ready the City for a future where information is more readily available and accessible to Council and both residents and staff for use and decision-making.											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy	277,697	Levy									
Rate		Rate									
Grant		Other									
Reserves		Total		-							
Other (Future Capital Budgets)	172,303										
Total	450,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	All Departments										
Departments Impacted	All Departments										
Are there 'Greener' options available that:		Project Timelines									
Are more energy efficient?	N/A	2026		✓							
Utilize renewable materials?	N/A	2027		✓							
Are less emissions intense?	N/A	2028									
Better manage stormwater?	N/A	2029									
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request E.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
St. Lawrence Seaway Land Matters	City Wide		✓	✓		✓		✓	✓	✓	
Following a recent audit of St. Lawrence Seaway (the Seaway) leases and discussions with the Seaway it's been noted that several properties, to which the City has built assets, are without lease. The Seaway is looking to increase rents on properties that the City does have leases. Changes to current and/or the establishment of new leases will require environmental assessments, negotiations, legal review, communications with both the the Seaway, and potentially Transportation Canada, in addition to other legislative matters. This process is to anticipated occur over the next three years.											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy		Levy									
Rate		Rate									
Grant		Other									
Reserves		Total		-							
Other (Future Capital Budgets/Costs Recovered from Another Project)	950,000										
Total	950,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	CAO/Public Works/Economic Development										
Departments Impacted	All										
Are there 'Greener' options available that:		Project Timelines									
Are more energy efficient?	N/A	2026		✓							
Utilize renewable materials?	N/A	2027		✓							
Are less emissions intense?	N/A	2028		✓							
Better manage stormwater?	N/A	2029									
Description of 'Greener' options:											

Capital Request E.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Healthcare	City Wide		✓	✓				✓	✓	✓	
Recently Council approved the establishment of a healthcare advisory committee, which has been meeting on a regular basis. This budget seeks to resource the healthcare file over the next three years as discussions with the healthcare community and the province continue. Included in this budget is funding for: a people resource; legal; studies (such as the approved healthcare equity study); consultations with the community; and communications. This process is to anticipated occur over the next three years.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy		400,000				Levy					
Rate						Rate					
Grant						Other					
Reserves						Total		-			
Other (Future Capital Budgets)		600,000									
Total		1,000,000									
Other Project Resourcing / Impact and Cooperation											
Departments Involved		CAO/Economic Development									
Departments Impacted		All									
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?		N/A				2026		✓			
Utilize renewable materials?		N/A				2027		✓			
Are less emissions intense?		N/A				2028		✓			
Better manage stormwater?		N/A				2029					
Description of 'Greener' options:											

Capital Request F.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Guiderails	City Wide					✓			✓		
<p>Guiderails are critical safety features designed to absorb the impact of a collision and redirect vehicles away from dangerous areas such as steep slopes, cliffs, fixed objects (e.g., trees, utility poles), or oncoming traffic.</p> <p>Regular inspections ensure guiderails will function as intended during a crash. Timely maintenance and replacement are essential to safeguard lives, comply with safety regulations, control infrastructure costs, and uphold public safety on roadways.</p> <p>As part of routine inspections, staff have identified the following locations where guiderail maintenance or replacement is required to meet current safety standards:</p> <p>Sherwood Forest</p> <p>Yager Road at Forkes Road</p> <p>If this project is not advanced, the City will continue to face significant liability concerns from guiderails that are not up to industry standard / regulation.</p>											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy	12,500	Levy									
Rate		Rate									
Grant (OCIF)	112,500	Other									
Reserves		Total		-							
Other											
Total	125,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works										
Departments Impacted	Public Works										
Are there 'Greener' options available that:		Project Timelines									
Are more energy efficient?	N/A	2026		✓							
Utilize renewable materials?	N/A	2027									
Are less emissions intense?	N/A	2028									
Better manage stormwater?	N/A	2029									
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request F.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Annual Road Resurfacing	City Wide	✓	✓	✓		✓	✓	✓	✓	✓	
Each year, the City allocates funding through its Road Reconstruction budget to support the restoration, resurfacing, maintenance, and rehabilitation of road infrastructure. This budget also contributes to other capital projects that involve road resurfacing components.											
To guide maintenance planning, the City uses the Pavement Condition Index (PCI)—a tool that assesses the overall condition of pavement sections. The PCI helps prioritize preventative maintenance strategies aimed at optimizing and extending the lifecycle of road infrastructure while managing long-term costs.											
Location identified for work:											
Welland Street											
If this project is not advanced, the City will continue to face significant liability concerns from roadways that are not up to industry standard / regulation.											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy	59,900	Levy									
Rate		Rate									
Grant (Aggregate, OCIF)	548,886	Other									
Reserves		Total		-							
Other											
Total	608,786										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works										
Departments Impacted	Public Works										
Are there 'Greener' options available that:		Project Timelines									
Are more energy efficient?	N/A	2026		✓							
Utilize renewable materials?	N/A	2027									
Are less emissions intense?	N/A	2028									
Better manage stormwater?	N/A	2029									
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request F.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Sidewalks	City Wide	✓	✓	✓		✓	✓	✓	✓	✓	
City staff conduct annual inspections of all sidewalks to identify deficiencies and determine where repairs or replacements are needed. Using findings from the 2025 Annual Sidewalk Inspection, resident service requests, and data from the City’s Infrastructure Needs Study, staff have compiled a list of priority locations requiring maintenance or replacement.											
Where applicable, sidewalk width upgrades will also be considered to align with current accessibility and design standards.											
Sidewalk locations identified for maintenance or replacement:											
West Street – Clarence Street to Victoria Street											
Fares Street – Rodney Street to Lake Street											
Fielden Avenue – From McKay School to 100 m south of Killaly Street											
Rosemount Avenue – From St. Patrick School to 100 m south of Killaly Street											
Additional locations as identified through sidewalk inspections											
If this project is not advanced, the City will continue to face significant liability concerns from sidewalks that are not up to industry standard / regulation.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy		73,000				Levy					
Rate						Rate					
Grant (OCIF)		658,900				Other					
Reserves						Total		-			
Other											
Total		731,900									
Other Project Resourcing / Impact and Cooperation											
Departments Involved		Public Works									
Departments Impacted		Public Works									

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request F.3		Strategic Pillars		Rationale
Are there 'Greener' options available that:		Project Timelines		
Are more energy efficient?	N/A	2026	✓	
Utilize renewable materials?	N/A	2027		
Are less emissions intense?	N/A	2028		
Better manage stormwater?	N/A	2029		
Description of 'Greener' options:				

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request F.4		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
OSIMS Designs	City Wide	✓	✓	✓		✓	✓		✓		
As part of the 2024 Ontario Structure Inspection Manual (OSIM) assessment, several recommendations were made for both short-term and long-term replacement and rehabilitation of structures within the city.											
Based on the findings, three priority locations have been identified for rehabilitation in 2026. This funding request is intended to support the design phase for the following sites:											
Mitchner – Lot 20/21 (Lorraine Road)											
Beaverdam – Lot 19 (Firelane Bridge Weaver Road)											
Lyons Creek – Lot 22/23 (Snider Road)											
If this project is not advanced, the City will continue to face significant liability concerns from bridges and retaining walls that are not up to industry standard / regulation.											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy	85,000	Levy									
Rate		Rate									
Grant		Other									
Reserves		Total		-							
Other											
Total	85,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works										
Departments Impacted	Public Works										
Are there 'Greener' options available that:		Project Timelines									
Are more energy efficient?	N/A	2026		✓							
Utilize renewable materials?	N/A	2027									
Are less emissions intense?	N/A	2028									
Better manage stormwater?	N/A	2029									
Description of 'Greener' options:											

Capital Request F.5		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
OSIMS Construction	City Wide	✓	✓	✓		✓	✓		✓		
Detailed designs for the following structures were completed in 2025 and are ready for implementation. The recommended maintenance work—identified during the 2024 Ontario Structure Inspection Manual (OSIM) inspection—is intended to extend the service life of each structure:											
Beaver Dam – Lot 18/19 Weaver Road Retaining Wall											
Peter Storm Drain – Lot 2/3 Zavitz Road Box Culvert											
If this project is not advanced, the City will continue to face significant liability concerns from bridges and retaining walls that are not up to industry standard / regulation.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy		50,000				Levy					
Rate						Rate					
Grant (OCIF)		200,000				Other					
Reserves						Total		-			
Other											
Total		250,000									
Other Project Resourcing / Impact and Cooperation											
Departments Involved		Public Works									
Departments Impacted		Public Works									
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?		N/A				2026		✓			
Utilize renewable materials?		N/A				2027					
Are less emissions intense?		N/A				2028					
Better manage stormwater?		N/A				2029					
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request F.6		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Wayfinding Signage	City Wide	✓	✓	✓		✓	✓		✓		
<p>The City is enhancing its wayfinding signage system—the visual guides that help residents and visitors navigate our community safely, clearly, and efficiently.</p> <p>This funding will support the first phase of the replacement of outdated, damaged, or missing signs throughout the municipality. Improvements will include updating City logos, refreshing outdated information, and restoring signage to a state of good repair.</p> <p>These updates are part of the City’s ongoing commitment to creating a welcoming, accessible, and easy-to-navigate environment for all.</p> <p>If this project is not advanced, the City will continue to have outdated signage with incorrect logos and reflectivity / fading challenges. Although these are not regulatory signs these are first impressions for residents and guests entering our community.</p>											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy	150,000	Levy									
Rate		Rate									
Grant		Other									
Reserves		Total		-							
Other											
Total	150,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works										
Departments Impacted	Public Works										
Are there 'Greener' options available that:		Project Timelines									
Are more energy efficient?	N/A	2026		✓							
Utilize renewable materials?	N/A	2027									
Are less emissions intense?	N/A	2028									
Better manage stormwater?	N/A	2029									
Description of 'Greener' options:											

Capital Request F.7		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
School Safety Zones	City Wide	✓	✓			✓		✓	✓	✓	
To enhance clarity, reduce sign clutter, and maintain the effectiveness of school zone safety measures, the City is proposing the following improvements. These initiatives align with the Region's standardized approach, which is being implemented across multiple municipalities in 2025:											
Replace fluctuating speed limits with consistent, fixed 40 km/h speed limits											
Upgrade signage and road markings to ensure clear, uniform messaging across school zones											
Install delineators to support traffic calming and improve overall safety											
A total of 10 municipal road sites have been identified for implementation. Regional roads are not included in this phase and will be addressed separately by the Region at a later date.											
<ul style="list-style-type: none">- DeWitt Carter- Saint Thérèse- Saint-Joseph- Steele Street- St Patrick's- St John Bosco- Oakwood- McKay- Port Colborne High- Lakeshore Catholic High											
This will include a 40km/h zone on Killaly East from Welland to Snider, as this passes four(4) of the above schools (DeWitt Carter, Lakeshore Catholic High, Saint-Joseph, Saint Thérèse), and a 40km/h zone on Steele from Killaly to Kent, as this passes three (3) of the above schools (McKay, Port Colborne High, Steele Street).											
If this project is not advanced, the City will fail to meet the regional standard for school and community safety zones.											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy	3,577	Levy									
Rate		Rate									
Grant		Other									
Reserves (Vision Zero)	46,423	Total		-							
Other											
Total	50,000										

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request F.7		Strategic Pillars	Rationale
Other Project Resourcing / Impact and Cooperation			
Departments Involved	Public Works		
Departments Impacted	Public Works		
Are there 'Greener' options available that:		Project Timelines	
Are more energy efficient?	N/A	2026	✓
Utilize renewable materials?	N/A	2027	
Are less emissions intense?	N/A	2028	
Better manage stormwater?	N/A	2029	
Description of 'Greener' options:			

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request F.8		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Firelane Pillars	Firelanes 1/2	✓	✓			✓	✓		✓		
Firelane Pillars – Lorraine Rd (#1) and Pinecrest Rd (#2)											
The firelane pillars located on Lorraine Road and Pinecrest Road are municipally owned and were previously identified in a WSP engineering report as requiring repairs in April of 2022.											
Allocated funds will be used to restore both structures to a state of good repair. Restoration efforts will prioritize the use of materials that preserve the original appearance and character of the pillars.											
If this project is not advanced, the City fails to respond to an engineering recommendation regarding these pillars, additionally the Heritage Committee and local residents have requested the pillars be reinstated.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	140,000					Levy					
Rate						Rate					
Grant						Other					
Reserves						Total	-				
Other											
Total	140,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved						Public Works					
Departments Impacted						Public Works					
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	N/A					2026	✓				
Utilize renewable materials?	N/A					2027					
Are less emissions intense?	N/A					2028					
Better manage stormwater?	N/A					2029					
Description of 'Greener' options:											

Capital Request F.9		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Traffic Study	Mellanby & Welland Bridge		✓		✓	✓		✓	✓		
A traffic study is required to provides critical information about how traffic moves through this area. This study will evaluate the current and future effects of a proposed development or infrastructure change on the existing road network. This study will provide; Current Traffic Conditions Trip Generation and Distribution Traffic Impact Analysis Pedestrian, Bicycle and Transit Conditions Mitigation Measures and Recommendations Future Traffic Projections If this project is not advanced, the City may delay potential future development and preparedness for the future needs of the roads network.											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy	50,000	Levy									
Rate		Rate									
Grant		Other									
Reserves		Total		-							
Other											
Total	50,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works										
Departments Impacted	Public Works										
Are there 'Greener' options available that:		Project Timelines									
Are more energy efficient?	N/A	2026		✓							
Utilize renewable materials?	N/A	2027									
Are less emissions intense?	N/A	2028									
Better manage stormwater?	N/A	2029									
Description of 'Greener' options:											

Capital Request F.10		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Gateway Sign Design	Hwy 140 & 58	✓	✓	✓		✓	✓		✓	✓	
Gateway signs play a vital role in shaping visitors’ first impressions by serving as welcoming landmarks that immediately convey the city’s identity and pride. They enhance city branding by highlighting the unique culture, history, and key features that define the community. By clearly marking city boundaries, these signs improve navigation and orientation for both residents and visitors. Attractive gateway signage can also boost tourism by encouraging exploration and engagement, which benefits local businesses. Additionally, well-designed gateways foster community pride, strengthening the sense of belonging among residents. They complement wayfinding systems by providing important directional and informational cues at key entry points. Furthermore, visually appealing entrances support economic development by making the city more inviting to investors, developers, and new residents. Finally, clearly marked city limits promote safety by aiding law enforcement and emergency services with jurisdictional clarity and response. This funding will allow for a conceptual design to be created for consideration.											
If this project is not advanced, the City will continue to have outdated signage. Although these are not regulatory signs these are first impressions for residents and guests entering our community. The timeline for fabrication may be delayed as engineered drawings and community engagement will be needed prior to settling on final design.											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy	50,000	Levy									
Rate		Rate									
Grant		Other									
Reserves		Total		-							
Other											
Total	50,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works										
Departments Impacted	Public Works										
Are there 'Greener' options available that:											
Are more energy efficient?	N/A	Project Timelines									
Utilize renewable materials?	N/A	2026		✓							
Are less emissions intense?	N/A	2027									
Better manage stormwater?	N/A	2028									
		2029									

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request F.10	Strategic Pillars	Rationale
Description of 'Greener' options:		

Capital Request G.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Clarke Area Storm Sewer EA and Design	Clarke Area	✓	✓		✓	✓	✓	✓		✓	
Project Rationale											
<p>This project proposes to undertake a Municipal Class Environmental Assessment (EA) and detailed design for a new storm sewer system in the Clarke Area. The existing stormwater infrastructure in the Clarke Area is not adequate and lacks sufficient capacity and appropriate outlets. As a result, stormwater from residential properties in this area is frequently directed into the sanitary system through cross connections such as roof leaders and sump pumps, which contribute significantly to inflow and infiltration (I&I) challenges in the City’s wastewater system.</p> <p>The project scope includes completing full design work for the replacement of aging or undersized storm infrastructure. This project will help to addresses critical I&I issues caused by inadequate storm infrastructure and cross-connections. Ultimately as a result, the project will prevent further strain on wastewater infrastructure and reduce risk of sanitary backups and overflows, which will also support future growth. This design work will determine the future construction costs for the project.</p> <p>If this project is not advanced, the City will continue to face significant I&I into the wastewater system in this area, increasing the risk of sanitary sewer backups, environmental overflows, and costly treatment expenses, while also limiting the area’s capacity to support future development.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate (Storm)	500,000					Rate					
Grant						Other					
Reserves						Total	-				
Other											
Total	500,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works										
Departments Impacted	Public Works										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	N/A					2026	✓				
Utilize renewable materials?	N/A					2027					
Are less emissions intense?	N/A					2028					
Better manage stormwater?	N/A					2029					

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request G.1	Strategic Pillars	Rationale
Description of 'Greener' options:		

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request G.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Storm Sewer Repair and Rehabilitation	Downtown	✓	✓			✓		✓		✓	
Project Rationale											
The City's continued investigation of the storm sewer network will be finalized in the first half of 2026. This budget request is a placeholder for construction that will be required to take place based on the overall assessment of the system. Spending will not occur until projects are presented and approved by Council.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate	500,000					Rate					
Grant						Other					
Reserves						Total	-				
Other											
Total	500,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved						Public Works					
Departments Impacted						Public Works					
Are there 'Greener' options available that:											
Are more energy efficient?	N/A					Project Timelines					
Utilize renewable materials?	N/A					2026	✓				
Are less emissions intense?	N/A					2027					
Better manage stormwater?	N/A					2028					
						2029					
Description of 'Greener' options:											

Capital Request G.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Centennial Park Wetland	Centennial Park	✓	✓							✓	
Project Rationale											
Staff are requesting capital funding to support the construction of a wetland at Centennial Park. While \$48,800 in federal funding from the Natural Infrastructure Fund has already been secured and additional grant opportunities are actively being pursued with the Niagara Peninsula Conservation Authority (NPCA), this request ensures the project can proceed should other funding not materialize.											
The proposed wetland, originally identified in a municipal drain report, would provide valuable stormwater storage and improve water quality, while also enhancing drainage in the surrounding area. In addition to its functional benefits, the wetland would support native biodiversity, incorporate a walking path for passive recreation, and help transform Centennial Park into a more vibrant and ecologically rich community space. The project will be contingent on Indigenous consultation and the completion of species-at-risk assessments, which pose potential risks to its timeline or feasibility.											
If this project does not proceed, the City risks losing secured federal funding, missing out on additional partnership opportunities, and delaying environmental improvements that would enhance drainage, water quality, and biodiversity in the area, while also limiting the full revitalization potential of Centennial Park.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate (Storm)		120,000				Rate					
Grant (Federal - Natural Infrastructure Fund)		48,800				Other					
Reserves						Total		-			
Other											
Total		168,800									
Other Project Resourcing / Impact and Cooperation											
Departments Involved		Public Works									
Departments Impacted		Public Works									
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?		N/A				2026		✓			
Utilize renewable materials?		N/A				2027					
Are less emissions intense?		N/A				2028					
Better manage stormwater?		N/A				2029					

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request G.3	Strategic Pillars	Rationale
Description of 'Greener' options:		

Capital Request H.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Engineering Infrastructure Design	Sugarloaf Street and Marina Area	✓	✓	✓	✓	✓		✓			
Project Rationale											
The purpose of this project is to complete the detail design of water, wastewater and stormsewer infrastructure to support future development in the Sugarloaf and Marina areas.											
The existing infrastructure is not able to adequately support additional development.											
The scope of work includes geotechnical studies, topographic surveys, underground utility investigations, archeological investigations and detail design for approximately 1.2 kms of stormwater and watermain replacements, including roadway improvements, new curbs and sidewalk to enhance accessibility and improve surface drainage while increasing capacity for growth for new development in the area.											
						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate (Storm)		120,000				Rate					
Rate (Wastewater)		240,000				Other					
Rate (Water)		240,000				Total		-			
Grant (Canada Housing Infrastructure Fund)		600,000									
Reserves											
Other											
Total		1,200,000									
Other Project Resourcing / Impact and Cooperation											
Departments Involved		Public Works									
Departments Impacted		Public Works									
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?		N/A				2026		✓			
Utilize renewable materials?		N/A				2027		✓			
Are less emissions intense?		N/A				2028					
Better manage stormwater?		N/A				2029					

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request H.1	Strategic Pillars	Rationale
Description of 'Greener' options:		

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request H.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Engineering Design for future Development	Hwy 140/Hwy 3	✓	✓		✓			✓			
Project Rationale											
<p>The purpose of this project is to complete the detail design of wastewater infrastructure to support future residential housing developments.</p> <p>The existing infrastructure is not able to adequately support additional development. The City of Port Colborne is responsible for the capital costs associated with constructing the forcemain, which is a necessary enabling service for the expansion of housing in this area.</p> <p>There are no sanitary sewers within the 142.27 hectare area, and the existing sewers do not have sufficient capacity to convey the housing development's wastewater flows.</p> <p>The scope of the project includes detail design of approximately 1,600 meters of wastewater forcemain and wastewater pump station. This essential infrastructure will address the City's wastewater capacity limitations on the east side of the canal.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant (Canada Housing Infrastructure Fund)	375,000					Other					
Reserves						Total					-
Other (Development Charges)	375,000										
Total	750,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved						Public Works					
Departments Impacted						Public Works					
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	N/A					2026				✓	
Utilize renewable materials?	N/A					2027				✓	
Are less emissions intense?	N/A					2028					
Better manage stormwater?	N/A					2029					
Description of 'Greener' options:											

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request I.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
2026 - 2028 Watermain Lining Program	Various	✓	✓			✓	✓	✓	✓	✓	
Project Rationale											
<p>As identified in the City’s Infrastructure Needs Study and Water Master Plan, a watermain rehabilitation program is critical to address aging infrastructure, reduce risk of watermain breaks, improve fire flow capacity, and extend the overall service life of water assets. In 2025, the City shifted its approach to focus on watermain lining as a more cost-effective alternative to full open-cut watermain replacement.</p> <p>Watermain lining involves inserting a new structural lining within the existing pipe, effectively creating a "pipe within a pipe." This trenchless technology minimizes excavation, shortens construction time, reduces disruption to residents, and delivers long-term performance at a significantly lower cost.</p> <p>The 2025 lining program was successful, delivering reliable infrastructure improvements while achieving cost savings. As a result, Council approved the acceleration of the 2026 lining program into 2025 to maintain 2025 rates and take advantage of available efficiencies, resulting in a savings of up to \$100,000. By fast tracking the program, the City will save on future construction inflation costs.</p> <p>For 2026, Staff are now recommending that the planned 2027 watermain rehabilitation areas be brought forward.</p> <p>Staffs continue to evaluate priority needs using watermain break history and water loss data. As a result, project areas may shift based on urgent system needs. Any significant changes will be brought forward to Council for approval. This program is intended to remain dynamic and responsive to real-time asset performance.</p> <p>If this project is not advanced, the City will face increased risk of watermain breaks, higher water loss, reduced fire protection capacity, and escalating future repair costs due to construction inflation.</p>											
Project Funding Source		Operating On-Going Impact (+/-)									
Levy		Levy									
Rate (Water)	6,600,000	Rate									
Grant		Other									
Reserves		Total		-							
Other											
Total	6,600,000										

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request I.1		Strategic Pillars	Rationale
Other Project Resourcing / Impact and Cooperation			
Departments Involved	Public Works		
Departments Impacted	Public Works		
Are there 'Greener' options available that:		Project Timelines	
Are more energy efficient?	N/A	2026	✓
Utilize renewable materials?	N/A	2027	✓
Are less emissions intense?	N/A	2028	✓
Better manage stormwater?	N/A	2029	
Description of 'Greener' options:			

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request I.2		Strategic Pillars					Rationale					
Item	Location	1	2	3	4	5	1	2	3	4	5	
Lockview Area Servicing	Lockview Area	✓	✓		✓	✓		✓		✓		
Project Rationale												
This project proposes to undertake full servicing design for the Lockview area to enable future development.												
The design will integrate water, wastewater, stormwater servicing and road design, including geotechnical investigations and other related engineering services.												
This project will be partially funded through the Canada Housing Infrastructure Fund approved earlier in 2025.												
Project Funding Source						Operating On-Going Impact (+/-)						
Levy							Levy					
Rate (Storm)	50,000						Rate					
Rate (Wastewater)	100,000						Other					
Rate (Water)	100,000						Total	-				
Grant (CHIF)	250,000											
Reserves												
Other												
Total	500,000											
Other Project Resourcing / Impact and Cooperation												
Departments Involved						Public Works						
Departments Impacted						Public Works						
Are there 'Greener' options available that:						Project Timelines						
Are more energy efficient?	N/A					2026	✓					
Utilize renewable materials?	N/A					2027	✓					
Are less emissions intense?	N/A					2028						
Better manage stormwater?	N/A					2029						
Description of 'Greener' options:												

Appendix B - 2025 T2 Capital and Related Projects Summary

Project Name	Project ID	Year	Total Funding at the Beginning of 2025	Spending 2024 T2	T2 Balance Before Commitments	PO Commitments	T2 Balance After Commitments	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline
Facilities											
City Hall Second Floor Furniture Replacement	22C-LS-B18	2022	35,000	6,532	28,468	37,019	(8,551)	No	-	Construction occurring in September, completion projected later in the fall.	2025 T3
VHWC Energy Audit / Feasibility Study	24C-FA-BA1	2024	100,000	-	100,000	-	100,000	No	-	Grant funding is pending, project cannot be proceeded with until funding is approved	2026 T2
City Hall Energy Audit / Feasibility Study	24C-FA-BA2	2024	80,000	-	80,000	-	80,000	No	-	Grant funding is pending, project cannot be proceeded with until funding is approved	2026 T2
Net Zero Building Feasibility Study - Sherkston Community Centre	24C-FA-BA3	2024	100,000	-	100,000	-	100,000	No	-	Grant funding is pending, project cannot be proceeded with until funding is approved	2026 T2
Events Infrastructure	24C-FA-BA5	2024	93,656	-	93,656	-	93,656	No	-	Project will be open for future event infrastructure purchases that may arise as required.	2026 T3
Library Roof Restoration Project	24C-FA-R14	2024	530,962	427,131	103,831	-	103,831	No	-	Work is complete, awaiting final bill for downspouts	2025 T3
Library Existing Stairway Replacement	24C-LB-BK1	2024	25,377	6,495	18,882	-	18,882	No	-	Construction complete, ensure all bills are in before closing	2025 T3
Skylight Above Atrium Replacement	24C-LB-BK3	2024	8,771	-	8,771	-	8,771	No	-	Construction complete, ensure all bills are in before closing	2025 T3
UV Coating for Staff Office Windows	24C-LB-BK4	2024	5,000	3,989	1,011	-	1,011	No	-	Construction complete, ensure all bills are in before closing	2025 T3
Heritage Resource Centre Capital Improvements	24C-MU-BL2	2024	12,500	-	12,500	-	12,500	No	-	Project in the early stages of planning.	2026 T2
Museum Capital Improvements	24C-MU-BL3	2024	18,471	8,792	9,679	12,720	(3,041)	No	-	One final invoice possible, project will be closed by year end.	2025 T3
Roselawn Capital Improvements	24C-MU-BL4	2024	151,542	20,322	131,220	25,936	105,284	No	-	Construction to commence in the fall	2026 T2
Fire Hall Accessible Washroom	25C-FA-BA1	2025	25,000	-	25,000	12,288	12,712	No	-	Construction underway, completion expected by late fall	2025 T3
Accessible Step Up (Stop Gap) Initiative	25C-FA-BA2	2025	10,000	-	10,000	-	10,000	No	-	Working with downtown BIA	2026 T2
Exit and Emergency Lighting - Various Facilities	25C-FA-BA3	2025	63,000	-	63,000	-	63,000	No	-	Project in progress, in initial planning stage (inventorying what is already in place, planning what needs to be added or replaced). Anticipated completion by year end	2025 T3
Bethel Community Centre Furnace Replacement	25C-FA-BA4	2025	18,000	-	18,000	-	18,000	No	-	Awaiting quotes for furnace replacement	2026 T1
Museum Williams Home Furnace Replacement	25C-FA-BA5	2025	15,000	-	15,000	-	15,000	No	-	Awaiting quotes for furnace replacement or potentially a heat pump	2026 T1
Roselawn and Museum Facilities Upgrades	25C-FA-BA6	2025	120,000	-	120,000	-	120,000	No	-	AODA Ramp awaiting sourcing and installation	2026 T2
Vale Health and Wellness Centre Building Upgrades	25C-FA-BA7	2025	166,200	48,839	117,361	92,737	24,624	No	-	Installation of YMCA lockers are complete, awaiting invoices for these, window tinting is completed as well	2025 T3
City Hall Floor Layout Design and Improvement	PJ-2025-002	2025	175,000	-	175,000	107,968	67,032	No	-	Renovation occurred in September 2025, invoices to follow	2025 T3
Subtotal for Facilities			1,753,478	522,100	1,231,378	288,667	942,710		-		
Fleet and Equipment											

Project Name	Project ID	Year	Total Funding at the Beginning of 2025	Spending 2024 T2	T2 Balance Before Commitments	PO Commitments	T2 Balance After Commitments	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline
Fleet Replacement (2024)	24C-FL-BB1	2024	1,137,409	150,581	986,828	1,434,610	(447,782)	No	-	Outstanding items are bill payment for electric zamboni that has arrived, City awaits delivery of two dump trucks to finalize the equipment on this project	2026 T3
EV Charging Station	24C-PW-R12	2024	54,772	96,967	(42,195)	67,458	(109,653)	No	-	Public chargers all installed in 2025, City facility chargers are not installed yet, pending CNP transformer installation (2024-197: 2024 and 2025 operating can be pulled to fund this project if need be). Project is fully funded but currently showing as over budget primarily due to timing differences of funding and hydro company refund	2026 T2
Fleet Replacement (2025)	25C-FL-BB1	2025	1,245,916	536,305	709,611	83,233	626,378	No	-	Ordering in progress, one pickup truck is on backorder. Water van is being upfitted	2026 T1
Electric Automower - Vale Health and Wellness Centre	25C-FL-BB2	2025	50,000	-	50,000	-	50,000	No	-	Purchased, installation in progress	2026 T1
Excavator GPS - Drains	25C-FL-BB3	2025	50,000	43,553				Yes	6,447	Completed	
Subtotal for Fleet and Equipment			2,538,097	827,406	1,704,244	1,585,301	118,943		6,447		
Communications											
Main Street Banners	22C-PW-B40	2022	12,991	11,739	1,252	-	1,252	No	-	Banners ordered and installed, final invoice pending before project can be closed out	2025 T3
Service Club Sign - City Limit Highway 140	22C-PW-B62	2022	15,000	-	15,000	-	15,000	No	-	Sing installed in the summer of 2025, future additions to the sign will occur before project can be closed	2026 T2
Subtotal for Communications			27,991	11,739	16,252	-	16,252		-		
Information Technology											
Facilities Security System Upgrade	23C-IT-BC3	2023	124,656	-	124,656	72,106	52,550	No	-	Project in early stages, to continue into the new year	2026 T2
Digital By-law Enforcement System Replacement	23C-IT-BC5	2023	48,035	-	48,035	-	48,035	No	-	Project in the early planning stages	2026 T2
Water/Wastewater Digital Compliance System Replacement	23C-IT-BC6	2023	50,000	-	50,000	-	50,000	No	-	Project in the quote stage at this point, development to proceed once best option is determined	2026 T2
Enterprise Resource Planning	24C-IT-BC2	2024	586,011	262,378	323,634	6,942	316,692	No	-	Phased implimentation of the ERP system is ongoing through 2025.	2026 T3
IT Evergreening (2024)	24C-IT-BC3	2024	64,746	22,388	42,357	-	42,357	No	-	Project to remain open for evergreening needs as required.	2026 T3
Video Surveillance Program	24C-IT-BC4	2024	199,737	-	199,737	-	199,737	No	-	Project in the early stages of planning.	2026 T2
Develop and Optimize GIS Project	24C-IT-BG1	2024	479,186	-	479,186	-	479,186	No	-	Options for shared services being considered, project to continue into 2026	2026 T3
IT Evergreening (2025)	25C-IT-BC1	2025	195,000	3,447	191,553	55,852	135,700	No	-	Project to remain open for evergreening needs as required.	2026 T3
Video Surveillance (2025)	25C-IT-BC2	2025	75,000	-	75,000	-	75,000	No	-	Installation occurred in late summer 2025, invoices pending	2026 T1
Property Tax and Rate Billing Software	25C-IT-BC3	2025	75,000	81,366	(6,366)	-	(6,366)	No	-	Project in the early stages of planning	2027 T1
Data Cloud Migration	25C-IT-BC4	2025	150,000	-	150,000	-	150,000	No	-	Project in the early stages of planning	2027 T1
Subtotal for Information Technology			2,047,371	369,579	1,677,791	134,901	1,542,891		-		

Project Name	Project ID	Year	Total Funding at the Beginning of 2025	Spending 2024 T2	T2 Balance Before Commitments	PO Commitments	T2 Balance After Commitments	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline
Community Safety											
24C-FA-BA6 Fire Training Area (Fire Hall)	24C-FA-BA6	2024	65,000	17,668	47,332	-	47,332	No	-	Training Facility is partially operational, but ongoing enhancements will occur to finish the project	2026 T2
24C-IT-BC1 Fire Department Digital Radio System	24C-IT-BC1	2024	596,190	-	596,190	373,598	222,592	No	-	Initial stages of the project, purchase order to be issued in the fall, projected completion in mid-2026	2026 T2
25C-FI-BF2 Fire Masterplan	25C-FI-BF2	2025	150,000	73,267	76,733	8,141	68,592	No	-	Draft copy of the plan are received and under review currently by staff	2025 T3
PJ-2025-003 Fire Hazardous Material Response Project	PJ-2025-003	2025	200,000	62,873	137,127	-	137,127	No	-	Project in the early stages, training, equipment purchases and certifications to take place in 2026	2026 T3
Subtotal for Community Safety			1,011,190	153,808	857,382	381,739	475,643		-		
Planning and Government Relations											
Welland St Site Remediation	21C-PW-B29	2021	128,484	-	128,484	-	128,484	No	-	Options for the site still being considered at this time (ie. Sell or lease site)	2026 T2
Records Management Project	22C-LS-B17	2022	110,000	6,803	103,197	10,057	93,140	No	-	Project underway, staff training to occur in October	2026 T2
Development Charge Review	22C-LS-B50	2022	23,865	-	23,865	-	23,865	No	-	Project complete (DC Background Study for 2024 by-law), surplus to be transferred to other growth funding studies before the end of the year	2025 T3
Citywide - Planning Module	23C-IT-BC4	2023	22,000	6,411	15,589	833	14,756	No	-	Development is underway, testing ongoing	2026 T1
Updated Official Plan, Growth Management Study and Development Charge Study	23C-LS-BF1	2023	181,292	-	181,292	-	181,292	No	-	Project funds to be transferred to other growth funding studies before the end of the year	2025 T3
Council Composition, Remuneration and Ward Boundary Review	23C-LS-BF3	2023	53,083	45,990				Yes	7,092	Completed	
Cash-in-Lieu of Parking	25C-ED-BF4	2025	30,000	-	30,000	-	30,000	No	-	Project is currently with the consultant, study is ongoing. Presentation to council to come in the winter	2026 T1
Community Benefit Charges	25C-ED-BF5	2025	40,000	-	40,000	-	40,000	No	-	Project in the early stages of planning, projected completion in the summer/fall of 2026	2026 T3
Affordable Housing Investment	25C-ED-BH1	2025	405,000	18	404,982	-	404,982	No	-	Demolition of the existing dwelling on site to take place before the end of the year. Site preparation to occur afterward. Funds are recoverable from HAF	2026 T3
Offical Plan & Design Standards	25C-PL-BF6	2025	300,000	-	300,000	-	300,000	No	-	Project is underway, purchase order is issued	2026 T2
Development Charge Study	25C-PL-BF7	2025	75,000	525	74,475	-	74,475	No	-	City is currently collecting information and data to determine best course of action forward with development charges, this project is to re-open the existing by-law in 2026/early 2027 to make amendments the City deems necessary.	2027 T3

Project Name	Project ID	Year	Total Funding at the Beginning of 2025	Spending 2024 T2	T2 Balance Before Commitments	PO Commitments	T2 Balance After Commitments	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline
Offical Plan Zoning By-Law Update	25C-PL-BF8	2025	150,000	-	150,000	-	150,000	No	-	Project to commence in approx. October 2026 for the new zoning by-law once the Official Plan is complete	2027 T3
Subtotal for Planning and Government Relations			1,518,723	59,747	1,451,883	10,891	1,440,993		7,092		
Marina											
Marina Dredging Project - Engineering Services	22C-MA-B90	2022	63,982	32,832	31,150	39,134	(7,984)	No	-	Project currently in the design phase	2026 T3
Marina Facility Security Upgrade	22C-MA-R26	2022	43,250	43,338	(88)	456	(544)	No	-	Project in progress, invoices may follow into year end	2025 T3
Sugarloaf Harbour Marina Dredging Design Services	25C-PW-R04	2025	500,000	10,400	489,600	2,600	487,000	No	-	Terms of reference in progress, design to take place in the new year	2026 T3
Subtotal for Marina			607,232	86,570	520,662	42,190	478,472		-		
Cemetery											
Cemetery Maintenance Area	24C-CE-BF1	2024	75,000	-	75,000	-	75,000	No	-	Project pending land transfer to City, currently sitting with legal.	2026 T2
Cemetery Monument Repairs	25C-CE-BE1	2025	50,000	-	50,000	11,200	38,800	No	-	Overholdt Cemetery works are complete, other cemeteries to follow in the spring.	2026 T2
Subtotal for Cemeteries			125,000	-	125,000	11,200	113,800		-		
Parks											
Lock 8 Park Improvements	22C-PW-B42	2022	204,395	-	204,395	-	204,395	No	-	Pending lease agreement with Seaway	2027 T3
Lockview Park Construction	22C-PW-B43	2022	707,898	448,921	258,977	18,808	240,170	No	-	Construction complete, invoices are pending for rubberized surface	2025 T3
Lock 8 Park Capital Improvements	25C-PA-BD1	2025	500,000	-	500,000	-	500,000	No	-	Works are on hold pending lease agreement with the Seaway.	2026 T1
West St. Parkette	25C-PA-BD2	2025	295,949	135,315	160,634	13,600	147,033	No	-	Installation of pergolas is complete, furniture, shades and plants not in place yet, expected to be complete by spring 2026	2026 T2
Johnson St Park	25C-PA-BD3	2025	850,000	-	850,000	-	850,000	No	-	On hold pending Parks and Recreation Masterplan review and feedback.	2026 T3
Parks and Recreation Masterplan	25C-PA-BF3	2025	150,000	41,443	108,557	101,721	6,837	No	-	Completion of the plan is ongoing	2026 T2
Subtotal for Parks			2,708,242	625,679	2,082,564	134,129	1,948,435		-		
Public Works - Other											
22C-PW-B46 Marina & Port Colborne Grain Seawall Inspection	22C-PW-B46	2022	35,679	2,155	33,524	-	33,524	No	-	Project is ongoing as of this report.	2026 T2
23C-PW-BF2 Infrastructure Need Study- Non-Core Assets	23C-PW-BF2	2023	154,779	15,643	139,136	-	139,136	No	-	Asset Management Plan Update presented to council in early summer 2025. Invoices to be paid by early next year.	2026 T1
23C-PW-R10 West Street Hydro Lines Project	23C-PW-R10	2023	1,363,316	1,402,669	(39,353)	0	(39,353)	No	-	Project substantially completed, final invoices being processed as of the time of this report	2025 T3
24C-ED-R01 East Side Employment Lands Design and Servicing	24C-ED-R01	2024	3,781,279	1,248,942	2,532,338	1,297,718	1,234,620	No	-	Project currently in the design phase, contract administration and inspection ongoing.	2027 T3
Cruise Ship Dock Improvement - Wharf 16	24C-CS-R14	2024	209,004	110,369	98,635	13,506	85,129	No	-	Project is ongoing as of this report.	2026 T3
25C-PW-R02 East Side Employment Lands Servicing - Phase One	25C-PW-R02	2025	4,300,000	3,910,295	389,705	863,973	(474,268)	No	-	Construction underway, approximately 25% complete at the time of this report	2026 T3

Project Name	Project ID	Year	Total Funding at the Beginning of 2025	Spending 2024 T2	T2 Balance Before Commitments	PO Commitments	T2 Balance After Commitments	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline
25C-PW-R05 Childcare Facility (76 Main St) Design	25C-PW-R05	2025	250,000	61,679	188,321	105,033	83,288	No	-	Design underway, conceptual drawings are complete. Construction to begin in early 2026	2026 T3
Subtotal for Public Works - Other			10,094,058	6,751,752	3,342,305	2,280,230	1,062,075		-		
Transportation											
Active Transportation Masterplan	20O-PW-L51	2020	4,759	-	4,759	1,954	2,805	No	-	Final presentation to Council in November, project will be closed out afterward	2025 T3
Welland St to Nickel Beach Trail	22C-PW-B37	2022	432,670	59,435	373,234	378,983	(5,749)	No	-	Construction in progress, expected to be complete by December with restoration complete in the spring	2026 T1
Rail Crossing Safety Compliance	22C-PW-B54	2022	104,047	29,363				Yes	74,684	Completed	
OSIM Culvert and Structures Rehabilitation	22C-PW-B59	2022	101,628	30,599	71,029	2,649	68,379	No	-	Project is ongoing as of this report.	2026 T2
Sugarloaf Street Archeological Investigation	23C-PW-R05	2023	413,554	-	413,554	-	413,554	No	-	Project is in the early stages of planning as of this report	2027 T3
Pleasant Beach Retaining Wall Remediation	23C-PW-R09	2023	74,752	74,752				Yes	0	Completed	
Culvert Design	23C-PW-BG1	2023	213,587	5,088	208,499	-	208,499	No	-	Various works still pending for future culvert designs. Will be a multi-year project still	2026 T2
Road End Gate Access - Pleasant Beach and Wyldewood Road	23C-PW-BG3	2023	30,000	-	30,000	20,912	9,088	No	-	Purchase orders have been issued for the gate works, installation of gates expected to occur in late October. Additional signage installation will also occur in the future	2026 T2
Annual Roads Resurfacing	24C-RD-BH1	2024	193,466	17,289	176,178	0	176,178	No	-	To be used for paving of Erie St in October, then closed out	2025 T3
Annual Sidewalk Program	24C-RD-BH2	2024	98,787	99,615				Yes	(828)	Completed	
Road Ends at Lake	24C-PA-BE2	2024	100,000	-	100,000	9,108	90,892	No	-	Purchase orders have been issued for the gate works, installation of gates expected to occur in late October. Additional signage installation will also occur in the future	2026 T2
Annual Roads Resurfacing (2025)	25C-PW-BG1	2025	500,000	127,113	372,887	492,113	(119,226)	No	-	Allocated to Welland St repaving project to be completed in the fall	2026 T1
Annual Sidewalk Program (2025)	25C-PW-BG2	2025	697,000	439,287	257,713	450,255	(192,542)	No	-	Additional Citywide works to be completed in October as well as a portion to be used for Welland St sidewalk	2026 T1
Transportation Master Plan	25C-RD-BF1	2025	200,000	-	200,000	-	200,000	No	-	Terms of reference in progress, consultant to be retained by the end of 2025	2027 T3
OSIM - Bridge and Culvert Design - Indian. Michner M2, Lot 18	25C-RD-BG3	2025	150,000	-	150,000	29,317	120,683	No	-	Initial design ongoing, possible funds required for archaeological assessments and reviews.	2026 T2
OSIM Bridge and Culvert Construction - Eagle Marsh Drain Bridge	25C-RD-BG4	2025	750,000	11,278	738,722	486,036	252,686	No	-	Construction underway in September and expected to be complete by the end of the year. PO is for construction but invoices for archaeological assessments and reviews will come later	2026 T1
OSIM Bridge and Culvert Construction - Wignell Drain Bridge	25C-RD-BG5	2025	297,760	12,323				Yes	285,437	Completed	

Project Name	Project ID	Year	Total Funding at the Beginning of 2025	Spending 2024 T2	T2 Balance Before Commitments	PO Commitments	T2 Balance After Commitments	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline
OSIM - Retaining Walls Design - Lakeshore Rd, St. Joseph Cemetery	25C-RD-BG6	2025	200,000	14,947	185,053	197,456	(12,403)	No	-	Purchase orders have been issued for design, supplier invoice to move to project 23C-PW-BG1	2026 T1
OSIM Retaining Wall Construction - Hampton Avenue	25C-RD-BG7	2025	200,000	17,405				Yes	182,595	Completed	
Guiderail Replacement - Forks Rd, Yager Rd, Lake Rd	25C-RD-BG8	2025	300,000	305,249				Yes	(5,249)	Completed	
Subtotal for Transportation			5,062,010	1,243,744	3,281,628	2,068,784	1,212,844		536,638		
Storm Sewer											
Neff St Outlet Retrofit to Canal	22C-SS-B64	2022	247,450	-				Yes	247,450	Completed	
CLI-ECAs Mandatory Sanitary/Storm Studies	22C-SS-B67	2022	72,043	12,466	59,577	32,614	26,963	No	-	Remaining project budget to be utilized for PPCP preparation as CLI-ECAs are a component of PPCP	2026 T1
Storm Outlet Backflow Control	23C-SS-BH1	2023	275,590	6,314	269,275	24,253	245,022	No	-	Draft report has been received, recommendations for backflow control are now being reviewed.	2026 T3
Stormwater Inventory, Cleaning and Condition Assessr	23C-SS-BH2	2023	37,218	35,962	1,256	16,446	(15,190)	No	-	Final invoice may be pending	2025 T3
Coastal Engineering Services - Eagle Marsh Outlet, St	23C-SS-BH3	2023	50,000	22,387	27,613	22,387	5,226	No	-	Project is ongoing and is expected to be completed by the end of the year	2025 T3
Master Servicing Plan & Model Build	24C-SS-R12	2024	184,278	59,502	124,776	99,164	25,611	No	-	Project is ongoing, final report and presentation to come in the the future (T1 2026)	2026 T1
Storm Sewer Replacement - Olga Street	25C-SS-BI1	2025	300,000	176,648				Yes	123,352	Completed	
Storm Replacement - Clarence Street	25C-SS-BI2	2025	1,052,932	467,861	585,071	223,887	361,184	No	-	Project complete, awaiting final invoice as of this report	2025 T3
Subtotal for Storm Sewer			2,219,511	781,141	1,067,569	418,752	648,816		370,802		
Water											
Watermain Replacement and Looping - Davis St, West	22C-WW-B73	2022	7,720,644	5,118,235	2,602,409	907,672	1,694,736	No	-	Construction is complete, final site restoration to be completed by 2026	2026 T3
2024 Water Master Plan	24C-WT-R02	2024	186,878	58,118	128,760	115,008	13,751	No	-	Project is ongoing, final report and presentation to come in the the future (T1 2026)	2026 T1
AI Hydrant Leak Detection Devices	24C-WT-R03	2024	19,663	-				Yes	19,663	Completed	
Satellite Imagery	24C-WT-R04	2024	50,000	46,646				Yes	3,354	Completed	
2025 Watermain Replacement Design	24C-WT-R05	2024	268,589	34,079				Yes	234,510	Completed	
2026 Watermain Replacement Design	24C-WT-R06	2024	465,000	-				Yes	465,000	Completed	
25C-WT-BK1 Watermain construction - North/South Cresent, Ash St, Jefferson Ave	25C-WT-BK1	2025	1,155,000	-				Yes	1,155,000	Completed	
2025 Watermain Design and Construction Capital project	25C-WT-R01	2025	1,854,510	1,237,595	616,915	63,313	553,602	No	-	Lining is complete, some invoices remain, anticipated to be closed by the end of the year	2025 T3
2025 Watermain Rehabilitation Program Extension	25C-WT-R06	2025	1,800,000	-	1,800,000	162,816	1,637,184	No	-	Construction to begin in September, duration of construction expected to be approximately 3 months, restoration work to take place in the spring	2026 T2
Subtotal for Water			13,520,284	6,494,673	5,148,083	1,248,810	3,899,274		1,877,527		
Wastewater											
Clarke Area Inflow and Infiltration Reduction Program	22C-WW-B72	2022	411,550	-	411,550	-	411,550	No	-	Study is complete, best course of action to be determined, rehabilitation work to be completed	2026 T3

Project Name	Project ID	Year	Total Funding at the Beginning of 2025	Spending 2024 T2	T2 Balance Before Commitments	PO Commitments	T2 Balance After Commitments	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline
Wastewater Inflow and Infiltration Public Education Campaign	22C-WW-R08	2022	30,000	-	30,000	-	30,000	No	-	Public open houses took place in March, new community based engagement strategy being developed and wastewater material will come out of these recommendations	2026 T3
Cured in Pipe Place (CIPP) Wastewater Relining	24C-WW-BI1	2024	7,666,196	2,332,742	5,333,454	1,986,467	3,346,987	No	-	Multi-year project, initial phased are complete, many areas of the City remain and are to be completed over the length of the project. Project remains on schedule.	2027 T1
Wastewater Wet Weather Management - Priority Area: 24C-WW-R07	24C-WW-R07	2024	467,546	56,955	410,591	40,612	369,978	No	-	Multi-year project which remains on schedule and consists of many phases (ie. Smoke testing, downspout disconnections, etc)	2026 T3
Wastewater Flow Monitoring Program - Priority Areas	24C-WW-R08	2024	52,335	77,149	(24,815)	49,506	(74,321)	No	-	Work is complete, final review of invoices pending to ensure all are properly captured within the project	2025 T3
Wastewater Lateral Launches	24C-WW-R11	2024	463,926	127,809	336,118	169,217	166,901	No	-	Multi-year project which remains on schedule, investigation continues to determine which laterals will require lining	2027 T1
Wastewater Lateral Rehabilitation	25C-WW-BJ1	2025	4,268,700	-	4,268,700	3,861,232	407,468	No	-	Project has been procured, rehabilitation to be based on the results of the launches projects	2027 T1
Wastewater Maintenance Hole Rehabilitation	25C-WW-BJ2	2025	465,000	-	465,000	17,935	447,065	No	-	Project in the early stages of planning, most works have yet to be procured	2026 T3
Wastewater Latereal Launch	25C-WW-BJ3	2025	574,626	360,444	214,182	129,081	85,101	No	-	Multi-year project which remains on schedule, investigation continues to determine which laterals will require lining	2027 T1
Subtotal for Wastewater			14,399,878	2,955,099	11,444,780	6,254,052	5,190,728		-		
Grand TOTAL			57,633,063	20,883,037	33,951,520	14,859,645	19,091,876		2,798,506		

Appendix C – Levy and Self Sustaining Entities (SSE) Summary

Glossary of terms

When moving to the new accounting system, Financial Services fully adopted the Province of Ontario's Financial Information Return (FIR) reporting requirements into the system and financial process. This includes the account structure of the FIR and the allocation of Council and administrative costs to operational departments. This will aid in more timely reporting in the future which will support grant applications.

Revenue

Property Tax	Amount levied by tax rate plus amounts added to the tax bill.
User Charges	This line represents total user fees and service charges, and includes direct water billings and sewer surcharges. User fees are fees and service charges imposed by the municipality which are directly associated with a particular municipal function.
Government Transfers	Funding and Grants received from other levels of government or other municipalities
Investment Income	This line refers to interest income generated on all fund balances from all sources such as bank deposits, promissory notes, etc.
Other Revenue	This section refers to other revenue, including donations, sale of publications and equipment, contributions from non-consolidated entities, revenue from government business enterprises, revenue from the Ontario Lottery and Gaming Corporation, revenue related to ambulance dispatch and other sources.

Expense

Personnel Expense	Salaries, wages, and employee benefits include expenses incurred for the following purposes: full-time, part-time and temporary salaries and wages including, regular, overtime, shift premiums and other remuneration to employees.
Salaries and Wages	Direct remuneration paid to employees.

Appendix C – Levy and SSE Summary

Benefits	Benefits include employer's contribution payments to Canada Pension Plan (CPP), Ontario Municipal Employee Retirement System (OMERS), Employer's Health Tax, Employment Insurance (EI), Workplace Safety and Insurance Board (WSIB) and any other insurance plans, such as supplementary health and dental. Include clothing, moving, tuition, housing and other employee benefits and allowances paid
Non-Personnel Expense	All other expenses not related to employee remuneration.
Materials	This column is used to report materials purchased by a municipality for its own uses and/or disposal or resale. Materials purchased by the municipality which are subsequently provided to a third party are also included in this column. Please note that the purchase of hydro services and utilities including cell phone service are reported in column 3 as materials. Include all other expenses not reported in other columns as materials. For example, include expenses for insurance, travel, reimbursement of mileage, and photocopying.
Contract Services	When a municipality is responsible for providing a service and contracts out service delivery; in part or in whole, to an arms length service provider.
Interest on Long-term Debt	Interest payments on long-term borrowing arrangements.
Principal on Long-term Debt	Principal Payments on long-term borrowing arrangements.
Rents and Financial Expenses	Include the rental of buildings, land, machinery, equipment, and engineering structures. Financial expenses include short-term borrowing costs, bank and credit card service charges, annual payments associated with financing leases not deemed to be capital tangible lease and any other financial costs from external sources. Include losses on disposal of tangible capital assets.

Appendix C – Levy and SSE Summary

External Transfer to Others	Transfers to local organizations including Charitable organizations, colleges, cultural or recreation organizations, hospitals, universities, and public health services (i.e., public health units), Conservation authorities, Individuals, i.e., social assistance, Unconsolidated local boards.
Other Agency Payout	Any transfers not included in the category above.
Gains/Losses	Any financial gains or losses that are one-time in nature.

Allocations and Transfers

Allocated In	Allocations refer to the process of moving expenses or revenue from the department where they were incurred to another area that receives the benefit of that work. For example, Personnel expenses incurred in the Water Department are allocated to Wastewater and Storm Sewer departments.
Allocated Out	Allocations refer to the process of moving expenses or revenue from the department where they were incurred to another area that receives the benefit of that work. For example, Personnel expenses incurred in the Water Department (Out) are allocated to Wastewater (In) and Storm Sewer (In) departments.
Transfer between Companies	Transfers of Revenue or Expenses between the City and related Companies such as the Port Colborne Library.
Transfer between Funds	Transfers that occur between the City (Levy) and the Funds supported by Rate-payers including Water, Wastewater and Storm Sewers.
Transfer to/from Reserve	Reserves and reserve funds are comprised of funds set aside for specific purposes by Council and funds set aside for specific purposes by legislation, regulation, or agreement.

CITY OF PORT COLBORNE
2026 Budget - Levy and Self Sustaining Entities (SSE) Summary

	General Government	Programs, Grants and Activities	Boards and Committees	Council	CAO's Office	Corporate Services	Recreation	Development	Community Safety	Public Works	Total 2026 Levy Operating Budget
Revenue											
Property Tax	29,184,100	-	-	-	-	-	-	-	-	-	29,184,100
User Charges	-	449,900	208,900	-	45,700	132,000	28,000	244,200	46,300	25,000	1,180,000
Government Transfer	4,822,469	112,000	39,893	-	-	-	-	-	-	50,000	5,024,362
Investment Income	820,321	-	-	-	-	-	-	-	-	-	820,321
Other Revenue	713,123	468,100	59,160	-	-	-	657,260	121,450	60,000	6,300	2,085,393
Total Revenue	35,540,013	1,030,000	307,953	-	45,700	132,000	685,260	365,650	106,300	81,300	38,294,176
Expense											
Personnel Expense											
Salaries and Wages	(248,400)	49,400	785,600	259,800	1,631,900	1,789,300	1,135,100	963,100	3,849,450	4,628,500	14,843,750
Benefits	(377,592)	9,100	228,600	117,300	490,400	591,940	364,650	284,970	1,481,590	1,439,960	4,630,918
Subtotal Personnel Expense	(625,992)	58,500	1,014,200	377,100	2,122,300	2,381,240	1,499,750	1,248,070	5,331,040	6,068,460	19,474,668
Non-Personnel Expense											
Materials	4,628,650	623,900	151,073	48,400	169,300	107,900	91,800	87,100	356,800	918,410	7,183,333
Contract Services	1,259,400	819,250	34,000	45,600	46,000	232,500	341,700	127,000	120,000	1,563,050	4,588,500
Interest on Long Term Debt	1,840,700	-	-	-	-	-	-	-	-	-	1,840,700
Principal on Long Term Debt	1,836,000	-	-	-	-	-	-	-	-	-	1,836,000
Rents and Financial Expenses	531,300	109,350	1,240	-	-	-	10,000	-	-	10,500	662,390
External Transfer to Others	205,000	575,255	-	-	-	-	-	-	15,000	-	795,255
Other Agency Payout	-	-	-	-	-	-	-	-	-	-	-
Gains/Losses	5,000	-	-	-	-	-	-	-	-	-	5,000
Subtotal Non-Personnel Expense	10,306,050	2,127,755	186,313	94,000	215,300	340,400	443,500	214,100	491,800	2,491,960	16,911,178
Total Expense	9,680,058	2,186,255	1,200,513	471,100	2,337,600	2,721,640	1,943,250	1,462,170	5,822,840	8,560,420	36,385,846

	General Government	Programs, Grants and Activities	Boards and Committees	Council	CAO's Office	Corporate Services	Recreation	Development	Community Safety	Public Works	Total 2026 Levy Operating Budget
Surplus/(Deficit) Before Allocation	25,859,955	(1,156,255)	(892,560)	(471,100)	(2,291,900)	(2,589,640)	(1,257,990)	(1,096,520)	(5,716,540)	(8,479,120)	1,908,330
Allocated Out	(5,524,868)	-	149,299	(417,083)	(2,006,692)	(1,905,058)	(434,810)	(110,750)	(433,080)	(1,374,298)	(12,057,340)
Allocated In	(262,722)	604,588	722,882	105,506	146,559	139,114	2,528,518	743,447	1,388,216	4,305,263	10,421,371
Total Allocated	(5,787,590)	604,588	872,181	(311,577)	(1,860,133)	(1,765,944)	2,093,708	632,697	955,136	2,930,965	(1,635,969)
Surplus/(Deficit) After Allocation	31,647,545	(1,760,843)	(1,764,741)	(159,523)	(431,767)	(823,696)	(3,351,698)	(1,729,217)	(6,671,676)	(11,410,085)	3,544,299
Transfer Between Companies	(196,141)	-	1,518,282	-	(83,856)	(90,856)	(138,970)	-	-	(24,644)	983,815
Transfer to/from Reserve	1,167,617	(125,000)	(149,299)	-	-	-	-	-	-	200,000	1,093,318
Transfer Between Funds	3,305,348	10,000	-	(159,523)	(347,911)	(732,840)	-	-	-	(836,150)	1,238,924
Total Transfer	4,276,824	(115,000)	1,368,983	(159,523)	(431,767)	(823,696)	(138,970)	-	-	(660,794)	3,316,057
Surplus/(Deficit)	27,370,721	(1,645,843)	(3,133,724)	-	-	-	(3,212,728)	(1,729,217)	(6,671,676)	(10,749,291)	228,242

	Sugarloaf Marina	Nickel Beach	Cemetery	Building Inspection	Short- Term Rental	Total 2026 SSE Budget	Total 2026 Levy & SSE Budget	Library	NSCTA	Total 2026 Operating Budget
Revenue										
Property Tax	-	-	-	-	-	-	29,184,100	-	-	29,184,100
User Charges	1,543,737	237,760	77,000	814,320	-	2,672,817	3,852,817	7,700	-	3,860,517
Government Transfer	-	-	-	-	-	-	5,024,362	47,900	-	5,072,262
Investment Income	-	-	-	-	-	-	820,321	-	-	820,321
Other Revenue	41,800	6,000	-	-	608,000	655,800	2,741,193	5,670	2,000	2,748,863
Total Revenue	1,585,537	243,760	77,000	814,320	608,000	3,328,617	41,622,793	61,270	2,000	41,686,063
Expense										
Personnel Expense										
Salaries and Wages	398,100	116,000	-	424,000	-	938,100	15,781,850	619,500	-	16,401,350
Benefits	118,200	23,360	-	121,730	-	263,290	4,894,208	196,860	-	5,091,068
Subtotal Personnel Expense	516,300	139,360	-	545,730	-	1,201,390	20,676,058	816,360	-	21,492,418
Non-Personnel Expense										
Materials	420,100	33,100	10,800	22,200	-	486,200	7,669,533	126,575	81,450	7,877,558
Contract Services	183,000	71,300	6,000	40,000	-	300,300	4,888,800	12,100	10,600	4,911,500
Interest on Long Term Debt	-	-	-	-	-	-	1,840,700	-	-	1,840,700
Principal on Long Term Debt	-	-	-	-	-	-	1,836,000	-	-	1,836,000
Rents and Financial Expenses	-	-	-	-	-	-	662,390	-	-	662,390
External Transfer to Others	-	-	-	-	-	-	795,255	-	-	795,255
Other Agency Payout	-	-	-	-	-	-	-	-	-	-
Gains/Losses	-	-	-	-	-	-	5,000	-	-	5,000
Subtotal Non-Personnel Expense	603,100	104,400	16,800	62,200	-	786,500	17,697,678	138,675	92,050	17,928,403
Total Expense	1,119,400	243,760	16,800	607,930	-	1,987,890	38,373,736	955,035	92,050	39,420,821

	Sugarloaf Marina	Nickel Beach	Cemetery	Building Inspection	Short- Term Rental	Total 2026 SSE Budget	Total 2026 Levy & SSE Budget	Library	NSCTA	Total 2026 Operating Budget
Surplus/(Deficit) Before Allocation	466,137	-	60,200	206,390	608,000	1,340,727	3,249,057	(893,765)	(90,050)	2,265,242
Allocated Out	(106,088)	-	-	(9,602)	-	(115,690)	(12,173,030)	-	-	(12,173,030)
Allocated In	586,225	228,242	60,200	268,992	608,000	1,751,659	12,173,030	-	-	12,173,030
Total Allocated	480,137	228,242	60,200	259,390	608,000	1,635,969	-	-	-	-
Surplus/(Deficit) After Allocation	(14,000)	(228,242)	-	(53,000)	-	(295,242)	3,249,057	(893,765)	(90,050)	2,265,242
Transfer Between Companies	-	-	-	-	-	-	983,815	(893,765)	(90,050)	-
Transfer to/from Reserve	(14,000)	-	-	(53,000)	-	(67,000)	1,026,318	-	-	1,026,318
Transfer Between Funds	-	-	-	-	-	-	1,238,924	-	-	1,238,924
Total Transfer	(14,000)	-	-	(53,000)	-	(67,000)	3,249,057	(893,765)	(90,050)	2,265,242
Surplus/(Deficit)	-	(228,242)	-	-	-	(228,242)	-	-	-	-

City of Port Colborne

2026 Operating Budget

Operating Fund

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Property Tax	27,455,500	27,624,500	29,184,100	1,728,600	6.30%
User Charges	3,935,872	3,494,665	3,852,817	(83,055)	(2.11%)
Government Transfer	5,042,969	4,782,269	5,024,362	(18,607)	(0.37%)
Investment Income	1,078,448	935,539	820,321	(258,127)	(23.94%)
Other Revenue	1,952,600	2,072,600	2,741,193	788,593	40.39%
Total Revenue	39,465,389	38,909,573	41,622,793	2,157,404	5.47%
Expense					
Personnel Expense					
Salaries and Wages	14,177,004	14,467,004	15,781,850	1,604,846	11.32%
Benefits	4,261,340	4,801,340	4,894,208	632,868	14.85%
Subtotal Personnel Expense	18,438,344	19,268,344	20,676,058	2,237,714	12.14%
Non-Personnel Expense					
Materials	6,834,265	6,886,265	7,669,533	835,268	12.22%
Contract Services	4,967,250	5,107,250	4,888,800	(78,450)	(1.58%)
Interest on Long Term Debt	1,566,500	838,500	1,840,700	274,200	17.50%
Principal on Long Term Debt	1,427,000	1,211,000	1,836,000	409,000	28.66%
Rents and Financial Expenses	595,000	695,000	662,390	67,390	11.33%
External Transfer to Others	724,200	724,200	795,255	71,055	9.81%
Gains/Losses	-	-	5,000	5,000	0.00%
Subtotal Non-Personnel Expense	16,114,215	15,462,215	17,697,678	1,583,463	9.83%

Appendix C - Levy and SSE Summary

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Total Expenses	34,552,559	34,730,559	38,373,736	3,821,177	11.06%
Surplus/(Deficit) Before Allocation	4,912,830	4,179,014	3,249,057	1,663,773	33.87%
Allocated Out	(7,078,031)	(11,049,363)	(12,173,030)	(5,094,999)	71.98%
Allocated In	7,078,031	11,049,363	12,173,030	5,094,999	71.98%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	4,912,830	4,179,014	3,249,057	1,670,496	0.00%
Transfer Between Companies	919,825	919,825	983,815	63,990	6.96%
Transfer to/from Reserve	1,401,773	436,448	1,026,318	(375,455)	(26.78%)
Transfer Between Funds	2,591,232	2,822,741	1,238,924	(1,359,031)	(52.45%)
Total Transfer	4,912,830	4,179,014	3,249,057	(1,670,496)	(34.00%)
Surplus/(Deficit)	-	-	-	-	0.00%

Appendix D – Divisional Summary and Detail

General Government Divisional Summary

CITY OF PORT COLBORNE
2026 Budget - General Government Divisional Summary

	General Government Total	Global Revenue	Capital - Non- Debt Funding	Capital - Borrowing Costs	Global Facilities	Global Fleet	Global Operations
Revenue							
Property Tax	29,184,100	29,184,100	-	-	-	-	-
Government Transfer	4,822,469	2,646,100	2,176,369	-	-	-	-
Investment Income	820,321	820,321	-	-	-	-	-
Other Revenue	713,123	713,123	-	-	-	-	-
Total Revenue	35,540,013	33,363,644	2,176,369	-	-	-	-
Expense							
Personnel Expense							
Salaries and Wages	(248,400)	(248,400)	-	-	-	-	-
Benefits	(377,592)	(377,592)	-	-	-	-	-
Subtotal Personnel Expense	(625,992)	(625,992)	-	-	-	-	-
Non-Personnel Expense							
Materials	4,628,650	-	-	-	1,733,900	470,850	2,423,900
Contract Services	1,259,400	-	-	-	599,400	160,000	500,000
Interest on Long Term Debt	1,840,700	-	-	1,840,700	-	-	-
Principal on Long Term Debt	1,836,000	-	-	1,836,000	-	-	-
Rents and Financial Expenses	531,300	310,100	-	-	81,200	-	140,000
External Transfer to Others	205,000	205,000	-	-	-	-	-
Gains/Losses	5,000	5,000	-	-	-	-	-
Subtotal Non-Personnel Expense	10,306,050	520,100	-	3,676,700	2,414,500	630,850	3,063,900
Total Expense	9,680,058	(105,892)	-	3,676,700	2,414,500	630,850	3,063,900
Surplus/(Deficit) Before Allocation	25,859,955	33,469,536	2,176,369	(3,676,700)	(2,414,500)	(630,850)	(3,063,900)
Allocated Out	(5,524,868)	(70,277)	-	-	(2,231,710)	(588,440)	(2,634,441)
Allocated In	(262,722)	-	(262,722)	-	-	-	-
Total Allocated	(5,787,590)	(70,277)	(262,722)	-	(2,231,710)	(588,440)	(2,634,441)

	General Government Total	Global Revenue	Capital - Non- Debt Funding	Capital - Borrowing Costs	Global Facilities	Global Fleet	Global Operations
Surplus/(Deficit) After Allocation	31,647,545	33,539,813	2,439,091	(3,676,700)	(182,790)	(42,410)	(429,459)
Transfer Between Companies	(196,141)	-	-	-	(82,101)	-	(114,040)
Transfer to/from Reserve	1,167,617	629,700	537,917	-	-	-	-
Transfer Between Funds	3,305,348	-	6,162,466	(2,398,600)	(100,689)	(42,410)	(315,419)
Total Transfer	4,276,824	629,700	6,700,383	(2,398,600)	(182,790)	(42,410)	(429,459)
Surplus/(Deficit)	27,370,721	32,910,113	(4,261,292)	(1,278,100)	-	-	-

City of Port Colborne

2026 Operating Budget

General Government

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Property Tax	27,455,500	27,624,500	29,184,100	1,728,600	6.30%
Government Transfer	4,589,369	4,589,369	4,822,469	233,100	5.08%
Investment Income	1,074,448	935,539	820,321	(254,127)	(23.65%)
Other Revenue	555,500	675,500	713,123	157,623	28.38%
Total Revenue	33,674,817	33,824,908	35,540,013	1,865,196	5.54%
Expense					
Personnel Expense					
Salaries and Wages	(203,542)	(98,542)	(248,400)	(44,858)	22.04%
Benefits	(661,060)	(166,060)	(377,592)	283,468	(42.88%)
Subtotal Personnel Expense	(864,602)	(264,602)	(625,992)	238,610	(27.60%)
Non-Personnel Expense					
Materials	4,040,600	4,092,600	4,628,650	588,050	14.55%
Contract Services	1,325,400	1,325,400	1,259,400	(66,000)	(4.98%)
Interest on Long Term Debt	1,566,500	838,500	1,840,700	274,200	17.50%
Principal on Long Term Debt	1,427,000	1,211,000	1,836,000	409,000	28.66%
Rents and Financial Expenses	512,600	612,600	531,300	18,700	3.65%
External Transfer to Others	222,000	222,000	205,000	(17,000)	(7.66%)
Gains/Losses	-	-	5,000	5,000	100.00%
Subtotal Non-Personnel Expense	9,094,100	8,302,100	10,306,050	1,211,950	9.83%
Total Expense	8,229,498	8,037,498	9,680,058	1,450,560	17.63%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus/(Deficit) Before Allocation	25,445,319	25,787,410	25,859,955	(414,636)	1.63%
Allocated Out	(3,239,681)	(5,012,354)	(5,524,868)	(2,285,187)	70.54%
Allocated In	-	-	(262,722)	(262,722)	100.00%
Total Allocated	(3,239,681)	(5,012,354)	(5,787,590)	(2,547,909)	78.65%
Surplus (Deficit) After Allocation	28,685,000	30,799,764	31,647,545	(2,962,545)	10.33%
Transfer Between Companies	(155,289)	(174,164)	(196,141)	(40,852)	26.31%
Transfer to/from Reserve	1,215,000	471,072	1,167,617	(47,383)	(3.90%)
Transfer Between Funds	3,884,182	4,682,605	3,305,348	(578,834)	(14.90%)
Total Transfer	4,943,893	4,979,513	4,276,824	(667,069)	(13.49%)
Surplus/(Deficit)	23,741,107	25,820,252	27,370,721	(3,629,614)	15.29%

Appendix D – Divisional Summary and Detail

General Government Divisional Detail

City of Port Colborne

2026 Operating Budget

Global Revenue

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Property Tax	27,455,500	27,624,500	29,184,100	1,728,600	6.30%
Government Transfer	2,591,700	2,591,700	2,646,100	54,400	2.10%
Investment Income	1,074,448	935,539	820,321	(254,127)	(23.65%)
Other Revenue	555,500	675,500	713,123	157,623	28.38%
Total Revenue	31,677,148	31,827,239	33,363,644	1,686,496	5.32%
Expense					
Personnel Expense					
Salaries and Wages	(203,542)	(98,542)	(248,400)	(44,858)	22.04%
Benefits	(661,060)	(166,060)	(377,592)	283,468	(42.88%)
Subtotal Personnel Expense	(864,602)	(264,602)	(625,992)	238,610	(27.60%)
Non-Personnel Expense					
Rents and Financial Expenses	288,600	388,600	310,100	21,500	7.45%
External Transfer to Others	222,000	222,000	205,000	(17,000)	(7.66%)
Gains/Losses	-	-	5,000	5,000	100.00%
Subtotal Non-Personnel Expense	510,600	610,600	520,100	9,500	1.86%
Total Expenses	(354,002)	345,998	(105,892)	248,110	(70.09%)
Surplus/(Deficit) Before Allocation	32,031,150	31,481,241	33,469,536	(1,438,386)	4.49%
Allocated Out	(116,700)	(116,700)	(70,277)	46,423	(39.78%)
Total Allocated	(116,700)	(116,700)	(70,277)	46,423	(39.78%)

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus (Deficit) After Allocation	32,147,850	31,597,941	33,539,813	(1,391,963)	4.33%
Transfer to/from Reserve	1,130,000	556,072	629,700	(500,300)	(44.27%)
Transfer Between Funds	-	(324,000)	-	-	0.00%
Total Transfer	1,130,000	232,072	629,700	(500,300)	(44.27%)
Surplus/(Deficit)	31,017,850	31,365,869	32,910,113	(1,892,263)	6.10%

City of Port Colborne
2026 Operating Budget
Capital - Non-Debt Funding

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Government Transfer	1,997,669	1,997,669	2,176,369	178,700	8.95%
Total Revenue	1,997,669	1,997,669	2,176,369	178,700	8.95%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Subtotal Non- Personnel Expense	-	-	-	-	0.00%
Total Expenses	-	-	-	-	0.00%
Surplus/(Deficit) Before Allocation	1,997,669	1,997,669	2,176,369	(178,700)	4.49%
Allocated In	-	-	(262,722)	(262,722)	100.00%
Total Allocated	-	-	(262,722)	(262,722)	100.00%
Surplus (Deficit) After Allocation	1,997,669	1,997,669	2,439,091	(441,422)	22.10%
Transfer to/from Reserve	85,000	85,000	537,917	452,917	532.84%
Transfer Between Funds	6,293,400	6,358,687	6,162,466	(130,934)	(2.08%)
Total Transfer	6,378,400	6,443,687	6,700,383	321,983	5.05%
Surplus/(Deficit)	(4,380,731)	(4,446,018)	(4,261,292)	(119,439)	(2.73%)

City of Port Colborne

2026 Operating Budget

Capital - Borrowing Costs

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Interest on Long Term Debt	1,566,500	838,500	1,840,700	274,200	17.50%
Principal on Long Term Debt	1,427,000	1,211,000	1,836,000	409,000	28.66%
Subtotal Non-Personnel Expense	2,993,500	2,049,500	3,676,700	683,200	22.82%
Total Expenses	2,993,500	2,049,500	3,676,700	683,200	22.82%
Surplus/(Deficit) Before Allocation	(2,993,500)	(2,049,500)	(3,676,700)	683,200	22.82%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	(2,993,500)	(2,049,500)	(3,676,700)	683,200	22.82%
Transfer Between Funds	(1,893,900)	(949,900)	(2,398,600)	(504,700)	26.65%
Total Transfer	(1,893,900)	(949,900)	(2,398,600)	(504,700)	26.65%
Surplus/(Deficit)	(1,099,600)	(1,099,600)	(1,278,100)	178,500	16.23%

City of Port Colborne

2026 Operating Budget

Global Facilities

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	1,691,700	1,573,700	1,733,900	42,200	2.49%
Contract Services	573,000	573,000	599,400	26,400	4.61%
Rents and Financial Expenses	59,000	59,000	81,200	22,200	37.63%
Subtotal Non-Personnel Expense	2,323,700	2,205,700	2,414,500	90,800	3.91%
Total Expenses	2,323,700	2,205,700	2,414,500	90,800	3.91%
Surplus/(Deficit) Before Allocation	(2,323,700)	(2,205,700)	(2,414,500)	90,800	3.91%
Allocated Out	(2,146,448)	(2,038,719)	(2,231,710)	(85,262)	3.97%
Total Allocated	(2,146,448)	(2,038,719)	(2,231,710)	(85,262)	3.97%
Surplus (Deficit) After Allocation	(177,252)	(166,981)	(182,790)	5,538	3.12%
Transfer Between Companies	(79,609)	(75,000)	(82,101)	(2,492)	3.13%
Transfer Between Funds	(97,643)	(91,981)	(100,689)	(3,046)	3.12%
Total Transfer	(177,252)	(166,981)	(182,790)	(5,538)	3.12%
Surplus/(Deficit)	-	-	-	-	0.00%

City of Port Colborne

2026 Operating Budget

Global Fleet

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	258,700	258,700	470,850	212,150	82.01%
Contract Services	342,400	342,400	160,000	(182,400)	(53.27%)
Rents and Financial Expenses	15,000	15,000	-	(15,000)	(100.00%)
Subtotal Non-Personnel Expense	616,100	616,100	630,850	14,750	2.39%
Total Expenses	616,100	616,100	630,850	14,750	2.39%
Surplus/(Deficit) Before Allocation	(616,100)	(616,100)	(630,850)	14,750	2.39%
Allocated Out	(576,425)	(574,681)	(588,440)	(12,015)	2.08%
Total Allocated	(576,425)	(574,681)	(588,440)	(12,015)	2.08%
Surplus (Deficit) After Allocation	(39,675)	(41,419)	(42,410)	2,735	6.89%
Transfer Between Funds	(39,675)	(41,419)	(42,410)	(2,735)	6.89%
Total Transfer	(39,675)	(41,419)	(42,410)	(2,735)	6.89%
Surplus/(Deficit)	-	-	-	-	0.00%

City of Port Colborne

2026 Operating Budget

Global Operations

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	2,090,200	2,260,200	2,423,900	333,700	15.97%
Contract Services	410,000	410,000	500,000	90,000	21.95%
Rents and Financial Expenses	150,000	150,000	140,000	(10,000)	(6.67%)
Subtotal Non-Personnel Expense	2,650,200	2,820,200	3,063,900	413,700	15.61%
Total Expenses	2,650,200	2,820,200	3,063,900	413,700	15.61%
Surplus/(Deficit) Before Allocation	(2,650,200)	(2,820,200)	(3,063,900)	413,700	15.61%
Allocated Out	(400,108)	(2,282,254)	(2,634,441)	(2,234,333)	558.43%
Total Allocated	(400,108)	(2,282,254)	(2,634,441)	(2,234,333)	558.43%
Surplus (Deficit) After Allocation	(2,250,092)	(537,946)	(429,459)	(1,820,633)	(80.91%)
Transfer Between Companies	(75,680)	(99,164)	(114,040)	(38,360)	50.69%
Transfer to/from Reserve	-	(170,000)	-	-	0.00%
Transfer Between Funds	(378,000)	(268,782)	(315,419)	62,581	(16.56%)
Total Transfer	(453,680)	(537,946)	(429,459)	24,221	(5.34%)
Surplus/(Deficit)	(1,796,412)	-	-	(1,796,412)	(100.00%)

Appendix D – Divisional Summary and Detail

Programs, Grants and Activities (PGA) Divisional Summary

CITY OF PORT COLBORNE
2026 Budget - Programs, Grants and Activities (PGA) Divisional Summary

	Programs, Grants and Activities (PGA) Total	Airport	Animal Control	Canal Days	CIP Incentives	Community Events	Community Grants
Revenue							
User Charges	449,900	-	-	410,000	-	-	-
Government Transfer	112,000	-	-	100,000	-	12,000	-
Other Revenue	468,100	-	-	425,100	-	30,000	-
Total Revenue	1,030,000	-	-	935,100	-	42,000	-
Expense							
Personnel Expense							
Salaries and Wages	49,400	-	-	-	-	-	-
Benefits	9,100	-	-	-	-	-	-
Subtotal Personnel Expense	58,500	-	-	-	-	-	-
Non-Personnel Expense							
Materials	623,900	-	-	386,500	-	77,500	-
Contract Services	819,250	-	197,000	539,250	-	78,500	-
Rents and Financial Expenses	109,350	-	-	109,350	-	-	-
External Transfer to Others	575,255	49,655	-	-	285,000	-	120,600
Subtotal Non-Personnel Expense	2,127,755	49,655	197,000	1,035,100	285,000	156,000	120,600
Total Expense	2,186,255	49,655	197,000	1,035,100	285,000	156,000	120,600
Surplus/(Deficit) Before Allocation	(1,156,255)	(49,655)	(197,000)	(100,000)	(285,000)	(114,000)	(120,600)
Allocated In	604,588	-	-	450,556	-	154,032	-
Total Allocated	604,588	-	-	450,556	-	154,032	-
Surplus/(Deficit) After Allocation	(1,760,843)	(49,655)	(197,000)	(550,556)	(285,000)	(268,032)	(120,600)
Transfer to/from Reserve	(125,000)	-	-	-	-	-	-
Transfer Between Funds	10,000	-	-	10,000	-	-	-
Total Transfer	(115,000)	-	-	10,000	-	-	-
Surplus/(Deficit)	(1,645,843)	(49,655)	(197,000)	(560,556)	(285,000)	(268,032)	(120,600)

	Residential Rebates	Outdoor Vendors	Goderich Elevator	Municipal Election	Physician Recruitment	Lighthouse (Show Boat)	SportsFest
Revenue							
User Charges	-	-	-	-	-	25,500	14,400
Government Transfer	-	-	-	-	-	-	-
Other Revenue	-	6,000	6,000	-	-	-	1,000
Total Revenue	-	6,000	6,000	-	-	25,500	15,400
Expense							
Personnel Expense							
Salaries and Wages	-	-	49,400	-	-	-	-
Benefits	-	-	9,100	-	-	-	-
Subtotal Personnel Expense	-	-	58,500	-	-	-	-
Non-Personnel Expense							
Materials	-	2,000	-	121,500	2,000	25,500	8,900
Contract Services	-	-	-	-	4,000	-	500
Rents and Financial Expenses	-	-	-	-	-	-	-
External Transfer to Others	16,000	-	-	-	104,000	-	-
Subtotal Non-Personnel Expense	16,000	2,000	-	121,500	110,000	25,500	9,400
Total Expense	16,000	2,000	-	180,000	110,000	25,500	9,400
Surplus/(Deficit) Before Allocation	(16,000)	4,000	6,000	(180,000)	(110,000)	-	6,000
Allocated In							
Total Allocated	-	-	-	-	-	-	-
Surplus/(Deficit) After Allocation	(16,000)	4,000	6,000	(180,000)	(110,000)	-	6,000
Transfer to/from Reserve							
Transfer to/from Reserve	-	-	-	(125,000)	-	-	-
Transfer Between Funds	-	-	-	-	-	-	-
Total Transfer	-	-	-	(125,000)	-	-	-
Surplus/(Deficit)	(16,000)	4,000	6,000	(55,000)	(110,000)	-	6,000

City of Port Colborne
2026 Operating Budget
Programs, Grants and Activities (PGA)

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	404,000	304,000	449,900	45,900	11.36%
Government Transfer	108,000	108,000	112,000	4,000	3.70%
Other Revenue	409,000	409,000	468,100	59,100	14.45%
Total Revenue	921,000	821,000	1,030,000	109,000	11.84%
Expense					
Personnel Expense					
Salaries and Wages	-	-	49,400	49,400	100.00%
Benefits	-	-	9,100	9,100	100.00%
Subtotal Personnel Expense	-	-	58,500	58,500	100.00%
Non-Personnel Expense					
Materials	512,600	512,600	623,900	111,300	21.71%
Contract Services	814,000	814,000	819,250	45,250	5.85%
Rents and Financial Expenses	75,900	75,900	109,350	33,450	44.07%
External Transfer to Others	502,200	502,200	575,255	73,055	14.55%
Subtotal Non-Personnel Expense	1,904,700	1,904,700	2,127,755	263,055	14.11%
Total Expenses	1,904,700	1,904,700	2,186,255	321,555	17.24%
Surplus/(Deficit) Before Allocation	(983,700)	(1,083,700)	(1,156,255)	212,555	22.52%
Allocated In	333,992	603,431	604,588	270,596	81.02%
Total Allocated	333,992	603,431	604,588	270,596	81.02%
Surplus (Deficit) After Allocation	(1,317,692)	(1,687,131)	(1,760,843)	483,151	37.81%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer to/from Reserve	50,000	50,000	(125,000)	(175,000)	(350.00%)
Transfer Between Funds	-	8,000	10,000	10,000	0.00%
Total Transfers	50,000	58,000	(115,000)	(165,000)	(330.00%)
Surplus/(Deficit)	(1,367,692)	(1,745,131)	(1,645,843)	318,151	23.96%

Appendix D – Divisional Summary and Detail

Programs, Grants and Activities (PGA) Divisional Detail

City of Port Colborne

2026 Operating Budget

Airport

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Contract Services	35,200	35,200	-	(35,200)	(100.00%)
External Transfer to Others	-	-	49,655	49,655	0.00%
Subtotal Non-Personnel Expense	35,200	35,200	49,655	14,455	41.07%
Total Expenses	35,200	35,200	49,655	14,455	41.07%
Surplus/(Deficit) Before Allocation	(35,200)	(35,200)	(49,655)	14,455	41.07%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	(35,200)	(35,200)	(49,655)	14,455	41.07%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(35,200)	(35,200)	(49,655)	14,455	41.07%

City of Port Colborne

2026 Operating Budget

Animal Control

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Contract Services	195,400	195,400	197,000	1,600	0.82%
Subtotal Non-Personnel Expense	195,400	195,400	197,000	1,600	0.82%
Total Expenses	195,400	195,400	197,000	1,600	0.82%
Surplus/(Deficit) Before Allocation	(195,400)	(195,400)	(197,000)	1,600	0.82%
Allocated In	3,735	-	-	(3,735)	(100.00%)
Total Allocated	3,735	-	-	(3,735)	(100.00%)
Surplus (Deficit) After Allocation	(199,135)	(195,400)	(197,000)	(2,135)	(1.07%)
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(199,135)	(195,400)	(197,000)	(2,135)	(1.07%)

City of Port Colborne

2026 Operating Budget

Canal Days

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	390,000	290,000	410,000	20,000	5.13%
Government					
Transfer	100,000	100,000	100,000	-	0.00%
Other Revenue	352,000	352,000	425,100	73,100	20.77%
Total Revenue	842,000	742,000	935,100	93,100	11.06%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	426,100	426,100	386,500	(39,600)	(9.29%)
Contract Services	440,000	440,000	539,250	99,250	22.56%
Rents and Financial Expenses	75,900	75,900	109,350	33,450	44.07%
Subtotal Non-Personnel Expense	942,000	942,000	1,035,100	93,100	9.88%
Total Expenses	942,000	942,000	1,035,100	93,100	9.88%
Surplus/(Deficit) Before Allocation	(100,000)	(200,000)	(100,000)	-	0.00%
Allocated In	219,660	478,026	450,556	230,896	105.12%
Total Allocated	219,660	478,026	450,556	230,896	105.12%
Surplus (Deficit) After Allocation	(319,660)	(678,026)	(550,556)	230,896	72.23%
Transfer Between Funds	-	8,000	10,000	10,000	100.00%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Total Transfer	-	8,000	10,000	10,000	100.00%
Surplus/(Deficit)	(319,660)	(686,026)	(560,556)	240,896	75.36%

City of Port Colborne

2026 Operating Budget

CIP Investments

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense	-	-	-	-	0.00%
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
External Transfer to Others	268,600	268,600	285,000	16,400	6.11%
Subtotal Non- Personnel Expense	268,600	268,600	285,000	16,400	6.11%
Total Expenses	268,600	268,600	285,000	16,400	6.11%
Surplus/(Deficit) Before Allocation	(268,600)	(268,600)	(285,000)	16,400	6.11%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	(268,600)	(268,600)	(285,000)	16,400	6.11%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(268,600)	(268,600)	(285,000)	16,400	6.11%

City of Port Colborne

2026 Operating Budget

Community Events

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Government Transfer	8,000	8,000	12,000	4,000	50.00%
Other Revenue	50,000	50,000	30,000	(20,000)	(40.00%)
Total Revenue	58,000	58,000	42,000	(16,000)	(27.59%)
Expense					
Personnel Expense	-	-	-	-	0.00%
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	48,000	48,000	77,500	29,500	61.46%
Contract Services	99,400	99,400	78,500	(20,900)	(21.03%)
Subtotal Non-Personnel Expense	147,400	147,400	156,000	8,600	5.83%
Total Expenses	147,400	147,400	156,000	8,600	5.83%
Surplus/(Deficit) Before Allocation	(89,400)	(89,400)	(114,000)	24,600	27.52%
Allocated In	82,600	125,405	154,032	71,432	86.48%
Total Allocated	82,600	125,405	154,032	71,432	86.48%
Surplus (Deficit) After Allocation	(172,000)	(214,805)	(268,032)	96,032	55.83%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(172,000)	(214,805)	(268,032)	96,032	55.83%

City of Port Colborne

2026 Operating Budget

Community Grants

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
External Transfer to Others	119,600	119,600	120,600	1,000	0.84%
Subtotal Non-Personnel Expense	119,600	119,600	120,600	1,000	0.84%
Total Expenses	119,600	119,600	120,600	1,000	0.84%
Surplus/(Deficit) Before Allocation	(119,600)	(119,600)	(120,600)	1,000	0.84%
Allocated In	21,997	-	-	(21,997)	(100.00%)
Total Allocated	21,997	-	-	(21,997)	(100.00%)
Surplus (Deficit) After Allocation	(141,597)	(119,600)	(120,600)	(20,997)	(14.83%)
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(141,597)	(119,600)	(120,600)	(20,997)	(14.83%)

City of Port Colborne

2026 Operating Budget

Residential Rebates

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
External Transfer to Others	10,000	10,000	16,000	6,000	60.00%
Subtotal Non-Personnel Expense	10,000	10,000	16,000	6,000	60.00%
Total Expenses	10,000	10,000	16,000	6,000	60.00%
Surplus/(Deficit) Before Allocation	(10,000)	(10,000)	(16,000)	6,000	60.00%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	(10,000)	(10,000)	(16,000)	6,000	60.00%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(10,000)	(10,000)	(16,000)	6,000	60.00%

City of Port Colborne

2026 Operating Budget

Outdoor Vendors

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Other Revenue	6,000	6,000	6,000	-	0.00%
Total Revenue	6,000	6,000	6,000	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	2,000	2,000	2,000	-	0.00%
Subtotal Non-Personnel Expense	2,000	2,000	2,000	-	0.00%
Total Expenses	2,000	2,000	2,000	-	0.00%
Surplus/(Deficit) Before Allocation	4,000	4,000	4,000	-	0.00%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	4,000	4,000	4,000	-	0.00%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	4,000	4,000	4,000	-	0.00%

City of Port Colborne

2026 Operating Budget

Goderich Elevator

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Other Revenue	-	-	6,000	6,000	0.00%
Total Revenue	-	-	6,000	6,000	0.00%
Expense					
Personnel Expense	-	-	-	-	0.00%
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense	-	-	-	-	0.00%
Subtotal Non-Personnel Expense	-	-	-	-	0.00%
Total Expenses	-	-	-	-	0.00%
Surplus/(Deficit) Before Allocation	-	-	6,000	(6,000)	0.00%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	-	-	6,000	(6,000)	0.00%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	-	-	6,000	(6,000)	0.00%

City of Port Colborne

2026 Operating Budget

Municipal Election

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	-	-	49,400	49,400	0.00%
Benefits	-	-	9,100	9,100	0.00%
Subtotal Personnel Expense	-	-	58,500	58,500	0.00%
Non-Personnel Expense					
Materials	-	-	121,500	121,500	0.00%
Subtotal Non-Personnel Expense	-	-	121,500	121,500	0.00%
Total Expenses	-	-	180,000	180,000	0.00%
Surplus/(Deficit) Before Allocation	-	-	(180,000)	180,000	0.00%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	-	-	(180,000)	180,000	0.00%
Transfer to/from Reserve	50,000	50,000	(125,000)	(175,000)	(350.00%)
Total Transfer	50,000	50,000	(125,000)	(175,000)	(350.00%)
Surplus/(Deficit)	(50,000)	(50,000)	(55,000)	5,000	10.00%

City of Port Colborne

2026 Operating Budget

Physician Recruitment

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	2,000	2,000	2,000	-	0.00%
Contract Services	4,000	4,000	4,000	-	0.00%
External Transfer to Others	104,000	104,000	104,000	-	0.00%
Subtotal Non- Personnel Expense	110,000	110,000	110,000	-	0.00%
Total Expenses	110,000	110,000	110,000	-	0.00%
Surplus/(Deficit) Before Allocation	(110,000)	(110,000)	(110,000)	-	0.00%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	(110,000)	(110,000)	(110,000)	-	0.00%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(110,000)	(110,000)	(110,000)	-	0.00%

City of Port Colborne

2026 Operating Budget

Lighthouse (Show Boat)

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	-	-	25,500	25,500	0.00%
Total Revenue	-	-	25,500	25,500	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	25,500	25,500	25,500	-	0.00%
Subtotal Non-Personnel Expense	25,500	25,500	25,500	-	0.00%
Total Expenses	25,500	25,500	25,500	-	0.00%
Surplus/(Deficit) Before Allocation	(25,500)	(25,500)	-	(25,500)	(100.00%)
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	(25,500)	(25,500)	-	(25,500)	(100.00%)
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(25,500)	(25,500)	-	(25,500)	(100.00%)

City of Port Colborne

2026 Operating Budget

SportsFest

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	14,000	14,000	14,400	400	2.86%
Other Revenue	1,000	1,000	1,000	-	0.00%
Total Revenue	15,000	15,000	15,400	400	2.67%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	9,000	9,000	8,900	(100)	(1.11%)
Contract Services	-	-	500	500	100.00%
Subtotal Non- Personnel Expense	9,000	9,000	9,400	400	4.44%
Total Expenses	9,000	9,000	9,400	400	4.44%
Surplus/(Deficit) Before Allocation	6,000	6,000	6,000	-	0.00%
Allocated In	6,000	-	-	(6,000)	(100.00%)
Total Allocated	6,000	-	-	(6,000)	(100.00%)
Surplus (Deficit) After Allocation	-	6,000	6,000	(6,000)	0.00%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	-	6,000	6,000	(6,000)	0.00%

City of Port Colborne
2026 Operating Budget
Commercial EV Charging Station

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense	-	-	-	-	0.00%
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense	40,000	40,000	-	(40,000)	(100.00%)
Contract Services	40,000	40,000	-	(40,000)	(100.00%)
Subtotal Non- Personnel Expense	40,000	40,000	-	(40,000)	(100.00%)
Total Expenses	40,000	40,000	-	(40,000)	(100.00%)
Surplus/(Deficit) Before Allocation	(40,000)	(40,000)	-	(40,000)	100.00%
Allocation	-	-	-	-	0.00%
Total Allocated	40,000	40,000	-	(40,000)	(100.00%)
Surplus (Deficit) After Allocation	(40,000)	(40,000)	-	(40,000)	100.00%
Transfer	-	-	-	-	0.00%
Total Transfer	(40,000)	(40,000)	-	(40,000)	100.00%
Surplus/(Deficit)	(40,000)	(40,000)	-	(40,000)	100.00%

Appendix D – Divisional Summary and Detail

Boards and Committees Divisional Summary

CITY OF PORT COLBORNE
2026 Budget – Boards and Committees Divisional Summary

	Boards and Committees Total	Library (Levy Funding)	Museum and Culture	NSTCA (Levy Funding)	Committees
Revenue					
User Charges	208,900	-	13,400	195,500	-
Government Transfer	39,893	-	39,893	-	-
Other Revenue	59,160	-	59,160	-	-
Total Revenue	307,953	-	112,453	195,500	-
Expense					
Personnel Expense					
Salaries and Wages	785,600	-	785,600	-	-
Benefits	228,600	-	228,600	-	-
Subtotal Personnel Expense	1,014,200	-	1,014,200	-	-
Non-Personnel Expense					
Materials	151,073	-	144,973	-	6,100
Contract Services	34,000	-	23,800	-	10,200
Rents and Financial Expenses	1,240	-	1,240	-	-
Subtotal Non-Personnel Expense	186,313	-	170,013	-	16,300
Total Expense	1,200,513	-	1,184,213	-	16,300
Surplus/(Deficit) Before Allocation	(892,560)	-	(1,071,760)	195,500	(16,300)
Allocated Out	149,299	-	149,299	-	-
Allocated In	722,882	-	722,882	-	-
Total Allocated	872,181	-	872,181	-	-
Surplus/(Deficit) After Allocation	(1,764,741)	-	(1,943,941)	195,500	(16,300)
Transfer Between Companies	1,518,282	1,281,769	-	236,513	-
Transfer to/from Reserve	(149,299)	-	(149,299)	-	-
Total Transfer	1,368,983	1,281,769	(149,299)	236,513	-
Surplus/(Deficit)	(3,133,724)	(1,281,769)	(1,794,642)	(41,013)	(16,300)

City of Port Colborne

2026 Operating Budget Boards and Committees

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Revenue					
User Charges	184,300	84,300	208,900	24,600	13.35%
Government					
Transfer	34,900	34,900	39,893	4,993	14.31%
Other Revenue	71,900	71,900	59,160	(12,740)	(17.72%)
Total Revenue	291,100	191,100	307,953	16,853	5.79%
Expense					
Personnel Expense					
Salaries and					
Wages	689,000	689,000	785,600	96,600	14.02%
Benefits	222,300	222,300	228,600	6,300	2.83%
Subtotal Personnel Expense	911,300	911,300	1,014,200	102,900	11.29%
Non-Personnel Expense					
Materials	196,530	196,530	151,073	(45,457)	(23.13%)
Contract Services	27,200	27,200	34,000	6,800	25.00%
Rents and					
Financial Expenses	-	-	1,240	1,240	100.00%
Subtotal Non-Personnel Expense	223,730	223,730	186,313	(37,417)	(16.72%)
Total Expenses	1,135,030	1,135,030	1,200,513	65,483	5.77%
Surplus/(Deficit) Before Allocation	(843,930)	(943,930)	(892,560)	48,630	5.76%
Allocated Out	-	-	149,299	149,299	100.00%
Allocated In	312,795	666,075	722,882	410,087	131.10%
Total Allocated	312,795	666,075	872,181	559,386	178.83%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus (Deficit) After Allocation	(1,156,725)	(1,610,005)	(1,764,741)	608,016	52.56%
Transfer Between Companies	1,270,706	1,332,725	1,518,282	247,576	19.48%
Transfer to/from Reserve	-	-	(149,299)	(149,299)	(100.00%)
Total Transfer	1,270,706	1,332,725	1,368,983	98,277	7.73%
Surplus/(Deficit)	(2,427,431)	(2,942,730)	(3,133,724)	706,293	29.10%

Appendix D – Divisional Summary and Detail

Boards and Committees Divisional Detail

City of Port Colborne

2026 Operating Budget

Library (Levy Funding)

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Subtotal Non-Personnel Expense	-	-	-	-	0.00%
Total Expenses	-	-	-	-	0.00%
Surplus/(Deficit) Before Allocation	-	-	-	-	0.00%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	-	-	-	-	0.00%
Transfer Between Companies	1,100,706	1,177,086	1,281,769	181,063	16.45%
Total Transfer	1,100,706	1,177,086	1,281,769	181,063	16.45%
Surplus/(Deficit)	(1,100,706)	(1,177,086)	(1,281,769)	181,063	16.45%

City of Port Colborne

2026 Operating Budget

Museum and Culture

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	14,300	14,300	13,400	(900)	(6.29%)
Government Transfer	34,900	34,900	39,893	4,993	14.31%
Other Revenue	71,900	71,900	59,160	(12,740)	(17.72%)
Total Revenue	121,100	121,100	112,453	(8,647)	(7.14%)
Expense					
Personnel Expense					
Salaries and Wages	689,000	689,000	785,600	96,600	14.02%
Benefits	222,300	222,300	228,600	6,300	2.83%
Subtotal Personnel Expense	911,300	911,300	1,014,200	102,900	11.29%
Non-Personnel Expense					
Materials	191,530	191,530	144,973	(46,557)	(24.31%)
Contract Services	17,200	17,200	23,800	6,600	38.37%
Rents and Financial Expenses	-	-	1,240	1,240	100.00%
Subtotal Non-Personnel Expense	208,730	208,730	170,013	(38,717)	(18.55%)
Total Expenses	1,120,030	1,120,030	1,184,213	64,183	5.73%
Surplus/(Deficit) Before Allocation	(998,930)	(998,930)	(1,071,760)	72,830	7.29%
Allocated Out	-	-	149,299	149,299	100.00%
Allocated In	312,795	666,075	722,882	410,087	131.10%
Total Allocated	312,795	666,075	872,181	559,386	178.83%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus (Deficit) After Allocation	(1,311,725)	(1,665,005)	(1,943,941)	632,216	48.20%
Transfer to/from Reserve	-	-	(149,299)	(149,299)	0.00%
Total Transfer	-	-	(149,299)	(149,299)	0.00%
Surplus/(Deficit)	(1,311,725)	(1,665,005)	(1,794,642)	482,917	36.82%

City of Port Colborne

2026 Operating Budget

NSCTA (Levy)

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	170,000	70,000	195,500	25,500	15.00%
Total Revenue	170,000	70,000	195,500	25,500	15.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Subtotal Non-Personnel Expense	-	-	-	-	0.00%
Total Expenses	-	-	-	-	0.00%
Surplus/(Deficit) Before Allocation	170,000	70,000	195,500	(25,500)	15.00%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	170,000	70,000	195,500	(25,500)	15.00%
Transfer Between Companies	170,000	155,640	236,513	66,513	39.13%
Total Transfer	170,000	155,640	236,513	66,513	0.00%
Surplus/(Deficit)	-	(85,640)	(41,013)	41,013	0.00%

City of Port Colborne

2026 Operating Budget Committees

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	5,000	5,000	6,100	1,100	22.00%
Contract Services	10,000	10,000	10,200	200	2.00%
Subtotal Non-Personnel Expense	15,000	15,000	16,300	1,300	8.67%
Total Expenses	15,000	15,000	16,300	1,300	8.67%
Surplus/(Deficit) Before Allocation	(15,000)	(15,000)	(16,300)	1,300	8.67%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	(15,000)	(15,000)	(16,300)	1,300	8.67%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(15,000)	(15,000)	(16,300)	1,300	8.67%

Appendix D – Divisional Summary and Detail

Council Divisional Detail

City of Port Colborne

2026 Operating Budget

Council

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	253,500	253,500	259,800	6,300	2.49%
Benefits	116,200	116,200	117,300	1,100	0.95%
Subtotal Personnel Expense	369,700	369,700	377,100	7,400	2.00%
Non-Personnel Expense					
Materials	46,800	46,800	48,400	1,600	3.42%
Contract Services	48,600	48,600	45,600	(3,000)	(6.17%)
Subtotal Non-Personnel Expense	95,400	95,400	94,000	(1,400)	(1.47%)
Total Expenses	465,100	465,100	471,100	6,000	1.29%
Surplus/(Deficit) Before Allocation	(465,100)	(465,100)	(471,100)	6,000	1.29%
Allocated Out	(18,500)	(412,506)	(417,083)	(398,583)	2,154.50%
Allocated In	66,392	97,986	105,506	39,114	58.91%
Total Allocated	47,892	(314,520)	(311,577)	(359,469)	(750.58%)
Surplus (Deficit) After Allocation	(512,992)	(150,580)	(159,523)	(353,469)	(68.90%)
Transfer Between Funds	(74,000)	(150,580)	(159,523)	(85,523)	115.57%
Total Transfer	(74,000)	(150,580)	(159,523)	(85,523)	115.57%
Surplus/(Deficit)	(438,992)	-	-	(438,992)	(100.00%)

Appendix D – Divisional Summary and Detail

Chief Administrator's Office Divisional Summary

CITY OF PORT COLBORNE
2026 Budget - Chief Administrator's Office

	Chief Administrator's Office Total	CAO	Marketing and Communication	Human Resources	Clerks
Revenue					
User Charges	45,700	-	-	-	45,700
Total Revenue	45,700	-	-	-	45,700
Expense					
Personnel Expense					
Salaries and Wages	1,631,900	412,100	358,900	516,500	344,400
Benefits	490,400	120,200	109,950	155,350	104,900
Subtotal Personnel Expense	2,122,300	532,300	468,850	671,850	449,300
Non-Personnel Expense	215,300	30,100	128,100	41,000	16,100
Materials	169,300	30,100	102,100	21,000	16,100
Contract Services	46,000	-	26,000	20,000	-
Subtotal Non-Personnel Expense	215,300	30,100	128,100	41,000	16,100
Total Expense	2,337,600	562,400	596,950	712,850	465,400
Surplus/(Deficit) Before Allocation	(2,291,900)	(562,400)	(596,950)	(712,850)	(419,700)
Allocated Out	(2,006,692)	(429,278)	(557,917)	(621,750)	(397,747)
Allocated In	146,559	31,066	31,845	44,618	39,030
Total Allocated	(1,860,133)	(398,212)	(526,072)	(577,132)	(358,717)
Surplus/(Deficit) After Allocation	(431,767)	(164,188)	(70,878)	(135,718)	(60,983)
Transfer Between Companies	(83,856)	-	(16,489)	(67,367)	-
Transfer Between Funds	(347,911)	(164,188)	(54,389)	(68,351)	(60,983)
Total Transfer	(431,767)	(164,188)	(70,878)	(135,718)	(60,983)
Surplus/(Deficit)	-	-	-	-	-

City of Port Colborne

2026 Operating Budget Chief Administrator's Office

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	44,000	44,000	45,700	1,700	3.86%
Total Revenue	44,000	44,000	45,700	1,700	3.86%
Expense					
Personnel Expense					
Salaries and Wages	1,470,846	1,550,846	1,631,900	161,054	10.95%
Benefits	474,500	474,500	490,400	15,900	3.35%
Subtotal Personnel Expense	1,945,346	2,025,346	2,122,300	176,954	9.10%
Non-Personnel Expense					
Materials	112,000	112,000	169,300	57,300	51.16%
Contract Services	-	-	46,000	46,000	0.00%
Subtotal Non-Personnel Expense	112,000	112,000	215,300	103,300	92.23%
Total Expenses	2,057,346	2,137,346	2,337,600	280,254	13.62%
Surplus/(Deficit) Before Allocation	(2,013,346)	(2,093,346)	(2,291,900)	278,554	13.84%
Allocated Out	(424,400)	(1,775,343)	(2,006,692)	(1,582,292)	372.83%
Allocated In	71,607	133,334	146,559	74,952	104.67%
Total Allocated	(337,793)	(1,576,997)	(1,707,073)	(1,369,280)	405.36%
Surplus (Deficit) After Allocation	(1,660,553)	(451,337)	(431,767)	(1,228,786)	(74.00%)

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer Between Companies	(31,100)	(75,510)	(83,856)	(52,756)	169.63%
Transfer to/from Reserve	-	(80,000)	-	-	0.00%
Transfer Between Funds	(314,400)	(295,827)	(347,911)	(33,511)	10.66%
Total Transfer	(345,500)	(451,337)	(431,767)	(86,267)	24.97%
Surplus/(Deficit)	(1,315,053)	-	-	(1,315,053)	(100.00%)

Appendix D – Divisional Summary and Detail

Chief Administrator's Office Divisional Detail

City of Port Colborne
2026 Operating Budget
CAO

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	313,800	313,800	412,100	98,300	31.33%
Benefits	88,300	88,300	120,200	31,900	36.13%
Subtotal Personnel Expense	402,100	402,100	532,300	130,200	32.38%
Non-Personnel Expense					
Materials	15,000	15,000	30,100	15,100	100.67%
Subtotal Non-Personnel Expense	15,000	15,000	30,100	15,100	100.67%
Total Expenses	417,100	417,100	562,400	145,300	34.84%
Surplus/(Deficit) Before Allocation	(417,100)	(417,100)	(562,400)	145,300	34.84%
Allocated Out	(336,700)	(324,818)	(429,278)	(92,578)	27.50%
Allocated In	-	26,289	31,066	31,066	0.00%
Total Allocated	(336,700)	(298,529)	(398,212)	(61,512)	18.27%
Surplus (Deficit) After Allocation	(80,400)	(118,571)	(164,188)	83,788	104.21%
Transfer Between Funds	(80,400)	(118,571)	(164,188)	(83,788)	104.21%
Total Transfer	(80,400)	(118,571)	(164,188)	(83,788)	104.21%
Surplus/(Deficit)	-	-	-	-	0.00%

City of Port Colborne
2026 Operating Budget
Marketing and Communication

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	326,500	406,500	358,900	32,400	9.92%
Benefits	108,900	108,900	109,950	1,050	0.96%
Subtotal Personnel Expense	435,400	515,400	468,850	33,450	7.68%
Non-Personnel Expense					
Materials	64,900	64,900	102,100	37,200	57.32%
Contract Services	-	-	26,000	26,000	0.00%
Subtotal Non-Personnel Expense	64,900	64,900	128,100	63,200	97.38%
Total Expenses	500,300	580,300	596,950	96,650	19.32%
Surplus/(Deficit) Before Allocation	(500,300)	(580,300)	(596,950)	96,650	19.32%
Allocated Out	(87,700)	(472,539)	(557,917)	(470,217)	536.17%
Allocated In	8,345	28,102	31,845	23,500	281.61%
Total Allocated	(79,355)	(444,437)	(526,072)	(446,717)	562.93%
Surplus (Deficit) After Allocation	(420,945)	(135,863)	(70,878)	(350,067)	(83.16%)
Transfer Between Companies	-	(13,388)	(16,489)	(16,489)	0.00%
Transfer to/from Reserve	-	(80,000)	-	-	0.00%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer Between Funds	(87,700)	(42,475)	(54,389)	33,311	(37.98%)
Total Transfer	(87,700)	(135,863)	(70,878)	16,822	(19.18%)
Surplus/(Deficit)	(333,245)	-	-	(333,245)	(100.00%)

City of Port Colborne

2026 Operating Budget

Human Resources

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	460,000	460,000	516,500	56,500	12.28%
Benefits	146,000	146,000	155,350	9,350	6.40%
Subtotal Personnel Expense	606,000	606,000	671,850	65,850	10.87%
Non-Personnel Expense					
Materials	17,100	17,100	21,000	3,900	22.81%
Contract Services	-	-	20,000	20,000	0.00%
Subtotal Non-Personnel Expense	17,100	17,100	41,000	23,900	139.77%
Total Expenses	623,100	623,100	712,850	89,750	14.40%
Surplus/(Deficit) Before Allocation	(623,100)	(623,100)	(712,850)	89,750	14.40%
Allocated Out	-	(538,568)	(621,750)	(621,750)	0.00%
Allocated In	32,517	40,122	44,618	12,101	37.21%
Total Allocated	32,517	(498,446)	(577,132)	(609,649)	(1,874.86%)
Surplus (Deficit) After Allocation	(655,617)	(124,654)	(135,718)	(519,899)	(79.30%)
Transfer Between Companies	(31,100)	(62,122)	(67,367)	(36,267)	116.61%
Transfer Between Funds	(124,500)	(62,532)	(68,351)	56,149	(45.10%)
Total Transfer	(155,600)	(124,654)	(135,718)	19,882	(12.78%)

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus/(Deficit)	(500,017)	-	-	(500,017)	(100.00%)

City of Port Colborne
2026 Operating Budget
Clerks

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	44,000	44,000	45,700	1,700	3.86%
Total Revenue	44,000	44,000	45,700	1,700	3.86%
Expense					
Personnel Expense					
Salaries and Wages	370,546	370,546	344,400	(26,146)	(7.06%)
Benefits	131,300	131,300	104,900	(26,400)	(20.11%)
Subtotal Personnel Expense	501,846	501,846	449,300	(52,546)	(10.47%)
Non-Personnel Expense					
Materials	15,000	15,000	16,100	1,100	7.33%
Subtotal Non-Personnel Expense	15,000	15,000	16,100	1,100	7.33%
Total Expenses	516,846	516,846	465,400	(51,446)	(9.95%)
Surplus/(Deficit) Before Allocation	(472,846)	(472,846)	(419,700)	(53,146)	(11.24%)
Allocated Out	-	(439,418)	(397,747)	(397,747)	0.00%
Allocated In	30,745	38,821	39,030	8,285	26.95%
Total Allocated	30,745	(400,597)	(358,717)	(389,462)	(1,266.75%)
Surplus (Deficit) After Allocation	(503,591)	(72,249)	(60,983)	(442,608)	(87.89%)
Transfer Between Funds	(21,800)	(72,249)	(60,983)	(39,183)	179.74%
Total Transfer	(21,800)	(72,249)	(60,983)	(39,183)	179.74%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus/(Deficit)	(481,791)	-	-	(481,791)	(100.00%)

Appendix D – Divisional Summary and Detail

Corporate Services Divisional Summary

CITY OF PORT COLBORNE
2026 Budget – Corporate Services

	Corporate Services Total	Customer Service	Financial Services	Information Technology	Asset Management
Revenue					
User Charges	132,000	-	132,000	-	-
Total Revenue	132,000	-	132,000	-	-
Expense					
Personnel Expense	2,381,240	385,450	1,256,290	578,250	161,250
Salaries and Wages	1,789,300	273,500	948,200	442,800	124,800
Benefits	591,940	111,950	308,090	135,450	36,450
Subtotal Personnel Expense	2,381,240	385,450	1,256,290	578,250	161,250
Non-Personnel Expense					
Materials	107,900	5,800	84,800	12,300	5,000
Contract Services	232,500	-	122,500	35,000	75,000
Subtotal Non-Personnel Expense	340,400	5,800	207,300	47,300	80,000
Total Expense	2,721,640	391,250	1,463,590	625,550	241,250
Surplus/(Deficit) Before Allocation	(2,589,640)	(391,250)	(1,331,590)	(625,550)	(241,250)
Allocated Out	(1,905,058)	(329,183)	(812,168)	(565,254)	(198,453)
Allocated In	139,114	35,497	60,940	42,677	-
Total Allocated	(1,765,944)	(293,686)	(751,228)	(522,577)	(198,453)
Surplus/(Deficit) After Allocation	(823,696)	(97,564)	(580,362)	(102,973)	(42,797)
Transfer Between Companies	(90,856)	(12,843)	(27,225)	(40,832)	(9,956)
Transfer Between Funds	(732,840)	(84,721)	(553,137)	(62,141)	(32,841)
Total Transfer	(823,696)	(97,564)	(580,362)	(102,973)	(42,797)
Surplus/(Deficit)	-	-	-	-	-

City of Port Colborne

2026 Operating Budget

Corporate Services

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	110,000	110,000	132,000	22,000	20.00%
Total Revenue	110,000	110,000	132,000	22,000	20.00%
Expense					
Personnel Expense					
Salaries and Wages	1,632,500	1,632,500	1,789,300	156,800	9.60%
Benefits	532,000	532,000	591,940	59,940	11.27%
Subtotal Personnel Expense	2,164,500	2,164,500	2,381,240	216,740	10.01%
Non-Personnel Expense					
Materials	122,500	122,500	107,900	(14,600)	(11.92%)
Contract Services	280,000	280,000	232,500	(47,500)	(16.96%)
Subtotal Non-Personnel Expense	402,500	402,500	340,400	(62,100)	(15.43%)
Total Expenses	2,567,000	2,567,000	2,721,640	154,640	6.02%
Surplus/(Deficit) Before Allocation	(2,457,000)	(2,457,000)	(2,589,640)	132,640	5.40%
Allocated Out	(544,324)	(1,790,599)	(1,905,058)	(1,360,734)	249.99%
Allocated In	320,638	123,151	139,114	(181,524)	(56.61%)
Total Allocated	(223,686)	(1,667,448)	(1,765,944)	(1,542,258)	689.47%
Surplus (Deficit) After Allocation	(2,233,314)	(789,552)	(823,696)	(1,409,618)	(63.12%)

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer Between Companies	(79,540)	(81,495)	(90,856)	(11,316)	14.23%
Transfer Between Funds	(535,800)	(708,057)	(732,840)	(197,040)	36.77%
Total Transfer	(615,340)	(789,552)	(823,696)	(208,356)	33.86%
Surplus/(Deficit)	(1,617,974)	-	-	(1,617,974)	(100.00%)

Appendix D – Divisional Summary and Detail

Corporate Services Divisional Detail

City of Port Colborne

2026 Operating Budget

Customer Service

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	223,100	223,100	273,500	50,400	22.59%
Benefits	77,000	77,000	111,950	34,950	45.39%
Subtotal Personnel Expense	300,100	300,100	385,450	85,350	28.44%
Non-Personnel Expense					
Materials	6,300	6,300	5,800	(500)	(7.94%)
Subtotal Non-Personnel Expense	6,300	6,300	5,800	(500)	(7.94%)
Total Expenses	306,400	306,400	391,250	84,850	27.69%
Surplus/(Deficit) Before Allocation	(306,400)	(306,400)	(391,250)	84,850	27.69%
Allocated Out	(67,400)	(244,556)	(329,183)	(261,783)	388.40%
Allocated In	112,542	33,265	35,497	(77,045)	(68.46%)
Total Allocated	45,142	(211,291)	(293,686)	(338,828)	(750.58%)
Surplus (Deficit) After Allocation	(351,542)	(95,109)	(97,564)	(253,978)	(72.25%)
Transfer Between Companies	-	(12,948)	(12,843)	(12,843)	0.00%
Transfer Between Funds	(82,300)	(82,161)	(84,721)	(2,421)	2.94%
Total Transfer	(82,300)	(95,109)	(97,564)	(15,264)	18.55%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus/(Deficit)	(269,242)	-	-	(269,242)	(100.00%)

City of Port Colborne

2026 Operating Budget

Financial Services

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	110,000	110,000	132,000	22,000	20.00%
Total Revenue	110,000	110,000	132,000	22,000	20.00%
Expense					
Personnel Expense					
Salaries and Wages	774,800	774,800	948,200	173,400	22.38%
Benefits	260,100	260,100	308,090	47,990	18.45%
Subtotal Personnel Expense	1,034,900	1,034,900	1,256,290	221,390	21.39%
Non-Personnel Expense					
Materials	60,900	60,900	84,800	23,900	39.24%
Contract Services	120,000	120,000	122,500	2,500	2.08%
Subtotal Non-Personnel Expense	180,900	180,900	207,300	26,400	14.59%
Total Expenses	1,215,800	1,215,800	1,463,590	247,790	20.38%
Surplus/(Deficit) Before Allocation	(1,105,800)	(1,105,800)	(1,331,590)	225,790	20.42%
Allocated Out	(71,200)	(674,053)	(812,168)	(740,968)	1,040.69%
Allocated In	98,370	52,957	60,940	(37,430)	(38.05%)
Total Allocated	27,170	(621,096)	(751,228)	(778,398)	(2,864.92%)
Surplus (Deficit) After Allocation	(1,132,970)	(484,704)	(580,362)	(552,608)	(48.78%)
Transfer Between Companies	(57,840)	(22,510)	(27,225)	30,615	(52.93%)

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer Between Funds	(254,500)	(462,194)	(553,137)	(298,637)	117.34%
Total Transfer	(312,340)	(484,704)	(580,362)	(268,022)	85.81%
Surplus/(Deficit)	(820,630)	-	-	(820,630)	(100.00%)

City of Port Colborne

2026 Operating Budget Information Technology

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	326,800	326,800	442,800	116,000	35.50%
Benefits	103,800	103,800	135,450	31,650	30.49%
Subtotal Personnel Expense	430,600	430,600	578,250	147,650	34.29%
Non-Personnel Expense					
Materials	10,000	10,000	12,300	2,300	23.00%
Contract Services	35,000	35,000	35,000	-	0.00%
Subtotal Non-Personnel Expense	45,000	45,000	47,300	2,300	5.11%
Total Expenses	475,600	475,600	625,550	149,950	31.53%
Surplus/(Deficit) Before Allocation	(475,600)	(475,600)	(625,550)	149,950	31.53%
Allocated Out	(37,200)	(428,991)	(565,254)	(528,054)	1,419.50%
Allocated In	51,952	36,929	42,677	(9,275)	(17.85%)
Total Allocated	14,752	(392,062)	(522,577)	(537,329)	(3,642.41%)
Surplus (Deficit) After Allocation	(490,352)	(83,538)	(102,973)	(387,379)	(79.00%)
Transfer Between Companies	(21,700)	(33,438)	(40,832)	(19,132)	88.17%
Transfer Between Funds	(86,600)	(50,100)	(62,141)	24,459	(28.24%)

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Total Transfer	(108,300)	(83,538)	(102,973)	5,327	(4.92%)
Surplus/(Deficit)	(382,052)	-	-	(382,052)	(100.00%)

City of Port Colborne

2026 Operating Budget

Asset Management

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	115,000	115,000	124,800	9,800	8.52%
Benefits	40,800	40,800	36,450	(4,350)	(10.66%)
Subtotal Personnel Expense	155,800	155,800	161,250	5,450	3.50%
Non-Personnel Expense					
Materials	7,900	7,900	5,000	(2,900)	(36.71%)
Contract Services	75,000	75,000	75,000	-	0.00%
Subtotal Non-Personnel Expense	82,900	82,900	80,000	(2,900)	(3.50%)
Total Expenses	238,700	238,700	241,250	2,550	1.07%
Surplus/(Deficit) Before Allocation	(238,700)	(238,700)	(241,250)	2,550	1.07%
Allocated Out	(43,920)	(205,040)	(198,453)	(154,533)	351.85%
Allocated In	14,970	-	-	(14,970)	(100.00%)
Total Allocated	(28,950)	(205,040)	(198,453)	(169,503)	585.50%
Surplus (Deficit) After Allocation	(209,750)	(33,660)	(42,797)	(166,953)	(79.60%)
Transfer Between Companies	-	-	(9,956)	(9,956)	0.00%
Transfer Between Funds	(63,700)	(33,660)	(32,841)	30,859	(48.44%)

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Total Transfer	(63,700)	(33,660)	(42,797)	20,903	(32.81%)
Surplus/(Deficit)	(146,050)	-	-	(146,050)	(100.00%)

Appendix D – Divisional Summary and Detail

Recreation Divisional Summary

CITY OF PORT COLBORNE
2026 Budget – Recreation Division

	Recreation Division Total	Recreation	Tourism and Events
Revenue			
User Charges	28,000	28,000	-
Other Revenue	657,260	655,000	2,260
Total Revenue	685,260	683,000	2,260
Expense			
Personnel Expense			
Salaries and Wages	1,135,100	872,700	262,400
Benefits	364,650	287,170	77,480
Subtotal Personnel Expense	1,499,750	1,159,870	339,880
Non-Personnel Expense			
Materials	91,800	77,800	14,000
Contract Services	341,700	341,700	-
Rents and Financial Expenses	10,000	10,000	-
Subtotal Non-Personnel Expense	443,500	429,500	14,000
Total Expense	1,943,250	1,589,370	353,880
Surplus/(Deficit) Before Allocation	(1,257,990)	(906,370)	(351,620)
Allocated Out	(434,810)	(110,546)	(324,264)
Allocated In	2,528,518	2,310,674	217,844
Total Allocated	417,154	565,631	(148,477)
Surplus/(Deficit) After Allocation	(3,351,698)	(3,106,498)	(245,200)
Transfer Between Companies	(138,970)	-	(138,970)
Total Transfer	(138,970)	-	(138,970)
Surplus/(Deficit)	(3,212,728)	(3,106,498)	(106,230)

City of Port Colborne

2026 Operating Budget

Recreation Division

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	25,000	25,000	28,000	3,000	12.00%
Other Revenue	596,000	596,000	657,260	61,260	10.28%
Total Revenue	621,000	621,000	685,260	64,260	10.35%
Expense					
Personnel Expense					
Salaries and Wages	1,456,050	1,456,050	1,135,100	(320,950)	(22.04%)
Benefits	461,600	461,600	364,650	(96,950)	(21.00%)
Subtotal Personnel Expense	1,917,650	1,917,650	1,499,750	(417,900)	(21.79%)
Non-Personnel Expense					
Materials	79,000	79,000	91,800	12,800	16.20%
Contract Services	348,000	348,000	341,700	(6,300)	(1.81%)
Rents and Financial Expenses	-	-	10,000	10,000	0.00%
Subtotal Non-Personnel Expense	427,000	427,000	443,500	16,500	3.86%
Total Expenses	2,344,650	2,344,650	1,943,250	(401,400)	(17.12%)
Surplus/(Deficit) Before Allocation	(1,723,650)	(1,723,650)	(1,257,990)	(465,660)	(27.02%)
Allocated Out	(954,900)	(819,500)	(434,810)	520,090	(54.47%)
Allocated In	1,653,340	2,124,016	2,528,518	875,178	52.93%
Total Allocated	905,242	1,100,112	1,240,512	335,270	37.04%
Surplus (Deficit) After Allocation	(2,422,090)	(3,028,166)	(3,351,698)	929,608	38.38%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer Between Companies	(59,200)	(59,200)	(138,970)	(79,770)	134.75%
Total Transfer	(59,200)	(68,305)	(151,088)	(91,888)	155.22%
Surplus/(Deficit)	(2,362,890)	(2,968,966)	(3,212,728)	849,838	35.97%

Appendix D – Divisional Summary and Detail

Recreation Divisional Detail

City of Port Colborne

2026 Operating Budget

Recreation

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	25,000	25,000	28,000	3,000	12.00%
Other Revenue	596,000	596,000	655,000	59,000	9.90%
Total Revenue	621,000	621,000	683,000	62,000	9.98%
Expense					
Personnel Expense					
Salaries and Wages	1,232,750	1,232,750	872,700	(360,050)	(29.21%)
Benefits	392,300	392,300	287,170	(105,130)	(26.80%)
Subtotal Personnel Expense	1,625,050	1,625,050	1,159,870	(465,180)	(28.63%)
Non-Personnel Expense					
Materials	74,000	74,000	77,800	3,800	5.14%
Contract Services	348,000	348,000	341,700	(6,300)	(1.81%)
Rents and Financial Expenses	-	-	10,000	10,000	0.00%
Subtotal Non-Personnel Expense	422,000	422,000	429,500	7,500	1.78%
Total Expenses	2,047,050	2,047,050	1,589,370	(457,680)	(22.36%)
Surplus/(Deficit) Before Allocation	(1,426,050)	(1,426,050)	(906,370)	(519,680)	(36.44%)
Allocated Out	(716,500)	(586,100)	(110,546)	605,954	(84.57%)
Allocated In	1,653,340	2,089,542	2,310,674	657,334	39.76%
Total Allocated	936,840	1,503,442	2,200,128	1,263,288	134.85%
Surplus (Deficit) After Allocation	(2,362,890)	(2,929,492)	(3,106,498)	743,608	31.47%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(2,362,890)	(2,929,492)	(3,106,498)	743,608	31.47%

City of Port Colborne

2026 Operating Budget

Tourism and Events

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Other Revenue	-	-	2,260	2,260	0.00%
Total Revenue	-	-	2,260	2,260	0.00%
Expense					
Personnel Expense					
Salaries and Wages	223,300	223,300	262,400	39,100	17.51%
Benefits	69,300	69,300	77,480	8,180	11.80%
Subtotal Personnel Expense	292,600	292,600	339,880	47,280	16.16%
Non-Personnel Expense					
Materials	5,000	5,000	14,000	9,000	180.00%
Subtotal Non-Personnel Expense	5,000	5,000	14,000	9,000	180.00%
Total Expenses	297,600	297,600	353,880	56,280	18.91%
Surplus/(Deficit) Before Allocation	(297,600)	(297,600)	(351,620)	54,020	18.15%
Allocated Out	(238,400)	(233,400)	(324,264)	(85,864)	36.02%
Allocated In	-	34,474	217,844	217,844	0.00%
Total Allocated	(238,400)	(198,926)	(106,420)	131,980	(55.36%)
Surplus (Deficit) After Allocation	(59,200)	(98,674)	(245,200)	186,000	314.19%
Transfer Between Companies	(59,200)	(59,200)	(138,970)	(79,770)	134.75%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Total Transfer	(59,200)	(59,200)	(138,970)	(79,770)	0.00%
Surplus/(Deficit)	-	(39,474)	(106,230)	106,230	0.00%

Appendix D – Divisional Summary and Detail

Development and Government Relations Divisional Summary

CITY OF PORT COLBORNE
2026 Budget – Development and Government Relations Division

	Development and Government Relations Total	Development - Global	Economic Development	Planning and Development	Committee of Adjustment
Revenue					
User Charges	244,200	-	-	184,200	60,000
Other Revenue	121,450	121,450	-	-	-
Total Revenue	365,650	121,450	-	184,200	60,000
Expense					
Personnel Expense					
Salaries and Wages	963,100	172,700	140,800	643,600	6,000
Benefits	284,970	48,800	43,510	191,660	1,000
Subtotal Personnel Expense	1,793,800	221,500	184,310	835,260	7,000
Non-Personnel Expense					
Materials	87,100	10,700	47,200	25,700	3,500
Contract Services	127,000	-	60,000	60,000	7,000
Subtotal Non-Personnel Expense	214,100	10,700	107,200	85,700	10,500
Total Expense	1,462,170	232,200	291,510	920,960	17,500
Surplus/(Deficit) Before Allocation	(1,096,520)	(110,750)	(291,510)	(736,760)	42,500
Allocated Out	(110,750)	(110,750)	-	-	-
Allocated In	743,447	-	438,061	305,386	-
Total Allocated	632,697	(110,750)	438,061	305,386	-
Surplus/(Deficit) After Allocation	(1,729,217)	-	(729,571)	(1,042,146)	42,500
Transfer to/from Reserve	-	-	-	-	-
Total Transfer	-	-	-	-	-
Surplus/(Deficit)	(1,729,217)	-	(729,571)	(1,042,146)	42,500

City of Port Colborne
2026 Operating Budget
Development and Government Relations

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	437,000	349,893	244,200	(192,800)	(44.12%)
Other Revenue	-	-	121,450	121,450	0.00%
Total Revenue	437,000	349,893	365,650	(71,350)	(16.33%)
Expense					
Personnel Expense					
Salaries and Wages	877,700	877,700	963,100	85,400	9.73%
Benefits	271,600	271,600	284,970	13,370	4.92%
Subtotal Personnel Expense	1,149,300	1,149,300	1,248,070	98,770	8.59%
Non-Personnel Expense					
Materials	93,650	93,650	87,100	(6,550)	(6.99%)
Contract Services	122,000	262,000	127,000	5,000	4.10%
Subtotal Non-Personnel Expense	215,650	355,650	214,100	(1,550)	(0.72%)
Total Expenses	1,364,950	1,504,950	1,462,170	97,220	7.12%
Surplus/(Deficit) Before Allocation	(927,950)	(1,155,057)	(1,096,520)	168,570	18.17%
Allocated Out	(125,400)	-	(110,750)	14,650	(11.68%)
Allocated In	312,814	519,240	743,447	430,633	137.66%
Total Allocated	187,414	519,240	632,697	445,283	237.59%
Surplus (Deficit) After Allocation	(1,115,364)	(1,674,297)	(1,729,217)	613,853	55.04%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(1,115,364)	(1,674,297)	(1,729,217)	613,853	55.04%

Appendix D – Divisional Summary and Detail

Development and Government Relations Divisional Detail

City of Port Colborne

2026 Operating Budget

Development - Global

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Other Revenue	-	-	121,450	121,450	0.00%
Total Revenue	-	-	121,450	121,450	0.00%
Expense					
Personnel Expense					
Salaries and Wages	-	-	172,700	172,700	0.00%
Benefits	-	-	48,800	48,800	0.00%
Subtotal Personnel Expense	-	-	221,500	221,500	0.00%
Non-Personnel Expense					
Materials	-	-	10,700	10,700	0.00%
Subtotal Non-Personnel Expense	-	-	10,700	10,700	0.00%
Total Expenses	-	-	232,200	232,200	0.00%
Surplus/(Deficit) Before Allocation	-	-	(110,750)	110,750	0.00%
Allocated Out	-	-	(110,750)	(110,750)	0.00%
Total Allocated	-	-	(110,750)	(110,750)	0.00%
Surplus (Deficit) After Allocation	-	-	-	-	0.00%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	-	-	-	-	0.00%

City of Port Colborne

2026 Operating Budget Economic Development

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	273,800	273,800	140,800	(133,000)	(48.58%)
Benefits	81,800	81,800	43,510	(38,290)	(46.81%)
Subtotal Personnel Expense	355,600	355,600	184,310	(171,290)	0.00%
Non-Personnel Expense					
Materials	66,450	66,450	47,200	(19,250)	(28.97%)
Contract Services	60,000	60,000	60,000	-	0.00%
Subtotal Non-Personnel Expense	126,450	126,450	107,200	(19,250)	(15.22%)
Total Expenses	482,050	482,050	291,510	(190,540)	(39.53%)
Surplus/(Deficit) Before Allocation	(482,050)	(482,050)	(291,510)	(190,540)	(39.53%)
Allocated Out	(125,400)	-	-	125,400	(100.00%)
Allocated In	103,065	215,175	438,061	334,996	325.03%
Total Allocated	(22,335)	215,175	438,061	460,396	(2,061.32%)
Surplus (Deficit) After Allocation	(459,715)	(697,225)	(729,571)	269,856	58.70%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(459,715)	(697,225)	(729,571)	269,856	58.70%

City of Port Colborne

2026 Operating Budget Planning and Development

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	368,700	281,593	184,200	(184,500)	(50.04%)
Total Revenue	368,700	281,593	184,200	(184,500)	(50.04%)
Expense					
Personnel Expense					
Salaries and Wages	597,900	597,900	643,600	45,700	7.64%
Benefits	189,800	189,800	191,660	1,860	0.98%
Subtotal Personnel Expense	787,700	787,700	835,260	47,560	6.04%
Non-Personnel Expense					
Materials	24,700	24,700	25,700	1,000	4.05%
Contract Services	62,000	202,000	60,000	(2,000)	(3.23%)
Subtotal Non-Personnel Expense	86,700	226,700	85,700	(1,000)	(1.15%)
Total Expenses	874,400	1,014,400	920,960	46,560	5.32%
Surplus/(Deficit) Before Allocation	(505,700)	(732,807)	(736,760)	231,060	45.69%
Allocated In	209,749	304,065	305,386	95,637	45.60%
Total Allocated	209,749	304,065	305,386	95,637	45.60%
Surplus (Deficit) After Allocation	(715,449)	(1,036,872)	(1,042,146)	326,697	45.66%
 Transfer	 -	 -	 -	 -	 0.00%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(715,449)	(1,036,872)	(1,042,146)	326,697	45.66%

City of Port Colborne

2026 Operating Budget Committee of Adjustment

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	68,300	68,300	60,000	(8,300)	(12.15%)
Total Revenue	68,300	68,300	60,000	(8,300)	(12.15%)
Expense					
Personnel Expense					
Salaries and Wages	6,000	6,000	6,000	-	0.00%
Benefits	-	-	1,000	1,000	0.00%
Subtotal Personnel Expense	6,000	6,000	7,000	1,000	16.67%
Non-Personnel Expense					
Materials	2,500	2,500	3,500	1,000	40.00%
Contract Services	-	-	7,000	7,000	100.00%
Subtotal Non-Personnel Expense	2,500	2,500	10,500	8,000	320.00%
Total Expenses	8,500	8,500	17,500	9,000	105.88%
Surplus/(Deficit) Before Allocation	59,800	59,800	42,500	17,300	(28.93%)
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	59,800	59,800	42,500	17,300	(28.93%)
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	59,800	59,800	42,500	17,300	(28.93%)

Appendix D – Divisional Summary and Detail

Community Safety Divisional Summary

CITY OF PORT COLBORNE
2026 Budget – Community Safety

	Community Safety Total	Bylaws	Fire
Revenue			
User Charges	46,300	3,300	43,000
Other Revenue	60,000	60,000	-
Total Revenue	106,300	63,300	43,000
Expense			
Personnel Expense			
Salaries and Wages	3,849,450	449,400	3,400,050
Benefits	1,481,590	150,330	1,331,260
Subtotal Personnel Expense	5,331,040	599,730	4,731,310
Non-Personnel Expense			
Materials	356,800	31,600	325,200
Contract Services	120,000	-	120,000
External Transfer to Others	15,000	-	15,000
Subtotal Non-Personnel Expense	491,800	31,600	460,200
Total Expense	5,822,840	631,330	5,191,510
Surplus/(Deficit) Before Allocation	(5,716,540)	(568,030)	(5,148,510)
Allocated Out	(433,080)	(177,182)	(255,898)
Allocated In	1,388,216	211,256	1,176,960
Total Allocated	955,136	34,074	921,062
Surplus/(Deficit) After Allocation	(6,671,676)	(602,104)	(6,069,572)
Transfer	-	-	-
Total Transfer	-	-	-
Surplus/(Deficit)	(6,671,676)	(602,104)	(6,069,572)

City of Port Colborne

2026 Operating Budget

Community Safety

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	21,500	21,500	46,300	24,800	115.35%
Government Transfer	260,700	-	-	(260,700)	(100.00%)
Other Revenue	45,000	45,000	60,000	15,000	33.33%
Total Revenue	327,200	66,500	106,300	(220,900)	(67.51%)
Expense					
Personnel Expense					
Salaries and Wages	3,217,300	3,322,300	3,849,450	632,150	19.65%
Benefits	1,376,200	1,421,200	1,481,590	105,390	7.66%
Subtotal Personnel Expense	4,593,500	4,743,500	5,331,040	737,540	16.06%
Non-Personnel Expense					
Materials	302,608	302,608	356,800	54,192	17.91%
Contract Services	133,300	133,300	120,000	(13,300)	(9.98%)
External Transfer to Others	-	-	15,000	15,000	0.00%
Subtotal Non-Personnel Expense	435,908	435,908	491,800	55,892	12.82%
Total Expenses	5,029,408	5,179,408	5,822,840	793,432	15.78%
Surplus/(Deficit) Before Allocation	(4,702,208)	(5,112,908)	(5,716,540)	1,014,332	21.57%
Allocated Out	-	-	(433,080)	(433,080)	0.00%
Allocated In	383,588	1,281,002	1,388,216	1,004,628	261.90%
Total Allocated	383,588	1,281,002	955,136	571,548	149.00%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus (Deficit) After Allocation	(5,085,796)	(6,393,910)	(6,671,676)	1,585,880	31.18%
Transfer to/from Reserve	-	(150,000)	-	-	0.00%
Total Transfer	-	(150,000)	-	-	0.00%
Surplus/(Deficit)	(5,085,796)	(6,243,910)	(6,671,676)	1,585,880	31.18%

Appendix D – Divisional Summary and Detail

Community Safety Divisional Detail

City of Port Colborne
2026 Operating Budget
Bylaws

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	1,500	1,500	3,300	1,800	120.00%
Other Revenue	45,000	45,000	60,000	15,000	33.33%
Total Revenue	46,500	46,500	63,300	16,800	36.13%
Expense					
Personnel Expense					
Salaries and					
Wages	363,700	363,700	449,400	85,700	23.56%
Benefits	119,200	119,200	150,330	31,130	26.12%
Subtotal Personnel Expense	482,900	482,900	599,730	116,830	24.19%
Non-Personnel Expense					
Materials	22,508	22,508	31,600	9,092	40.39%
Subtotal Non- Personnel Expense	22,508	22,508	31,600	9,092	40.39%
Total Expenses	505,408	505,408	631,330	125,922	24.91%
Surplus/(Deficit) Before Allocation	(458,908)	(458,908)	(568,030)	109,122	23.78%
Allocated Out	-	-	(177,182)	(177,182)	0.00%
Allocated In	12,714	175,510	211,256	198,542	1,561.60%
Total Allocated	12,714	175,510	34,074	21,360	168.00%
Surplus (Deficit) After Allocation	(471,622)	(634,418)	(602,104)	130,482	27.67%
 Transfer	-	-	-	-	0.00%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(471,622)	(634,418)	(602,104)	130,482	27.67%

City of Port Colborne
2026 Operating Budget
Fire

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	20,000	20,000	43,000	23,000	115.00%
Government Transfer	260,700	-	-	(260,700)	(100.00%)
Total Revenue	280,700	20,000	43,000	(237,700)	(84.68%)
Expense					
Personnel Expense					
Salaries and Wages	2,853,600	2,958,600	3,400,050	546,450	19.15%
Benefits	1,257,000	1,302,000	1,331,260	74,260	5.91%
Subtotal Personnel Expense	4,110,600	4,260,600	4,731,310	620,710	15.10%
Non-Personnel Expense					
Materials	280,100	280,100	325,200	45,100	16.10%
Contract Services	133,300	133,300	120,000	(13,300)	(9.98%)
External Transfer to Others	-	-	15,000	15,000	0.00%
Subtotal Non-Personnel Expense	413,400	413,400	460,200	46,800	11.32%
Total Expenses	4,524,000	4,674,000	5,191,510	667,510	14.75%
Surplus/(Deficit) Before Allocation	(4,243,300)	(4,654,000)	(5,148,510)	905,210	21.33%
Allocated Out	-	-	(255,898)	(255,898)	0.00%
Allocated In	370,874	1,105,492	1,176,960	806,086	217.35%
Total Allocated	370,874	1,105,492	921,062	550,188	148.35%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus (Deficit) After Allocation	(4,614,174)	(5,759,492)	(6,069,572)	1,455,398	31.54%
Transfer to/from Reserve	-	(150,000)	-	-	0.00%
Total Transfer	-	(150,000)	-	-	0.00%
Surplus/(Deficit)	(4,614,174)	(5,609,492)	(6,069,572)	1,455,398	31.54%

Appendix D – Divisional Summary and Detail

Public Works Divisional Summary

CITY OF PORT COLBORNE
2026 Budget – Public Works Division

	Public Works Division Total	Public Works - Global	Strategic Projects	Drainage	Environmental	Facilities	Fleet
Revenue							
User Charges	25,000	-	-	-	-	-	-
Government Transfer	50,000	-	-	50,000	-	-	-
Other Revenue	6,300	6,300	-	-	-	-	-
Total Revenue	81,300	6,300	-	50,000	-	-	-
Expense							
Personnel Expense							
Salaries and Wages	4,628,500	427,500	361,600	94,100	190,300	531,400	197,900
Benefits	1,439,960	145,300	109,600	34,100	60,110	172,610	66,300
Subtotal Personnel Expense	6,068,460	572,800	471,200	128,200	250,410	704,010	264,200
Non-Personnel Expense							
Materials	918,410	49,500	10,600	10,600	8,800	20,600	18,110
Contract Services	1,563,050	102,000	-	-	12,500	150	-
Rents and Financial Expenses	10,500	-	-	-	-	-	-
Subtotal Non-Personnel Expense	2,491,960	151,500	10,600	10,600	21,300	20,750	18,110
Total Expense	8,560,420	724,300	481,800	138,800	271,710	724,760	282,310
Surplus/(Deficit) Before Allocation	(8,479,120)	(718,000)	(481,800)	(88,800)	(271,710)	(724,760)	(282,310)
Allocated Out	(1,374,298)	(321,920)	-	-	-	(669,892)	(263,330)
Allocated In	4,305,263	215,048	298,569	84,575	58,227	-	-
Total Allocated	2,930,965	(106,872)	298,569	84,575	58,227	(669,892)	(263,330)
Surplus/(Deficit) After Allocation	(11,410,085)	(611,128)	(780,369)	(173,375)	(329,937)	(54,868)	(18,980)
Transfer Between Companies	(24,644)	-	-	-	-	(24,644)	-
Transfer to/from Reserve	200,000	-	-	200,000	-	-	-
Transfer Between Funds	(836,150)	(611,128)	-	(25,570)	(150,248)	(30,224)	(18,980)
Total Transfer	(660,794)	(611,128)	-	174,430	(150,248)	(54,868)	(18,980)
Surplus/(Deficit)	(10,749,291)	-	(780,369)	(347,805)	(179,689)	-	-

	Transportation	Parks and Trails	Crossing Guards
Revenue			
User Charges	-	25,000	-
Government Transfer	-	-	-
Other Revenue	-	-	-
<hr/>			
Total Revenue	-	25,000	-
<hr/>			
Expense			
Personnel Expense			
Salaries and Wages	1,401,100	1,102,900	321,700
Benefits	481,650	321,430	48,860
Subtotal Personnel Expense	1,882,750	1,424,330	370,560
<hr/>			
Non-Personnel Expense			
Materials	477,900	312,000	10,300
Contract Services	1,190,400	258,000	-
Rents and Financial Expenses	4,000	6,500	-
Subtotal Non-Personnel Expense	1,672,300	576,500	10,300
<hr/>			
Total Expense	3,555,050	2,000,830	380,860
<hr/>			
Surplus/(Deficit) Before Allocation	(3,555,050)	(1,975,830)	(380,860)
<hr/>			
Allocated Out	(15,000)	(104,156)	-
Allocated In	2,124,076	1,289,785	234,983
Total Allocated	2,109,076	1,185,629	234,983
<hr/>			
Surplus/(Deficit) After Allocation	(5,664,126)	(3,161,459)	(615,843)
<hr/>			
Transfer Between Companies	-	-	-
Transfer to/from Reserve	-	-	-
Transfer Between Funds	-	-	-
Total Transfer	-	-	-
<hr/>			
Surplus/(Deficit)	(5,664,126)	(3,161,459)	(615,843)
<hr/>			

City of Port Colborne

2026 Operating Budget

Public Works Division

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	-	-	25,000	25,000	0.00%
Government					
Transfer	50,000	50,000	50,000	-	0.00%
Other Revenue					
	231,600	231,600	6,300	(225,300)	(97.28%)
Total Revenue	281,600	281,600	81,300	(200,300)	(71.13%)
Expense					
Personnel Expense					
Salaries and					
Wages	4,307,550	4,307,550	4,628,500	320,950	7.45%
Benefits	1,335,000	1,335,000	1,439,960	104,960	7.86%
Subtotal Personnel Expense	5,642,550	5,642,550	6,068,460	425,910	7.55%
Non-Personnel Expense					
Materials	911,600	911,600	918,410	6,810	0.75%
Contract Services	1,597,750	1,597,750	1,563,050	(34,700)	(2.17%)
Rents and					
Financial Expenses	6,500	6,500	10,500	4,000	61.54%
Subtotal Non- Personnel Expense	2,515,850	2,515,850	2,491,960	(23,890)	(0.95%)
Total Expenses	8,158,400	8,158,400	8,560,420	402,020	4.93%
Surplus/(Deficit) Before Allocation	(7,876,800)	(7,876,800)	(8,479,120)	602,320	7.65%
Allocated Out	(1,759,826)	(1,282,205)	(1,374,298)	385,528	(21.91%)
Allocated In	2,023,926	4,020,519	4,305,263	2,308,581	115.62%
Total Allocated	264,100	2,738,315	2,930,965	2,694,109	1,137.45%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus (Deficit) After Allocation	(8,140,900)	(10,615,115)	(11,410,085)	3,369,185	40.16%
Transfer Between Companies	(20,752)	(22,531)	(24,644)	(3,892)	18.75%
Transfer to/from Reserve	119,373	119,373	200,000	80,627	67.54%
Transfer Between Funds	(368,750)	(713,400)	(836,150)	(467,400)	126.75%
Total Transfer	(270,129)	(616,558)	(660,794)	(390,665)	144.62%
Surplus/(Deficit)	(7,870,771)	(9,998,557)	(10,749,291)	2,976,164	36.57%

Appendix D – Divisional Summary and Detail

Public Works Divisional Detail

City of Port Colborne

2026 Operating Budget

Public Works - Global

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Other Revenue	6,000	6,000	6,300	300	5.00%
Total Revenue	6,000	6,000	6,300	300	5.00%
Expense					
Personnel Expense					
Salaries and Wages	395,300	395,300	427,500	32,200	8.15%
Benefits	129,400	129,400	145,300	15,900	12.29%
Subtotal Personnel Expense	524,700	524,700	572,800	48,100	9.17%
Non-Personnel Expense					
Materials	54,000	54,000	49,500	(4,500)	(8.33%)
Contract Services	100,000	100,000	102,000	2,000	2.00%
Subtotal Non-Personnel Expense	154,000	154,000	151,500	6,100	3.96%
Total Expenses	678,700	678,700	724,300	45,600	6.72%
Surplus/(Deficit) Before Allocation	(672,700)	(672,700)	(718,000)	45,300	6.73%
Allocated Out	(645,667)	(314,411)	(321,920)	323,747	(50.14%)
Allocated In	129,767	201,935	215,048	85,281	65.72%
Total Allocated	(515,900)	(112,475)	(106,872)	409,028	(79.28%)
Surplus (Deficit) After Allocation	(156,800)	(560,225)	(611,128)	454,328	289.75%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer Between Funds	(156,800)	(560,225)	(611,128)	(454,328)	289.75%
Total Transfer	(156,800)	(560,225)	(611,128)	(454,328)	289.75%
Surplus/(Deficit)	-	-	-	-	0.00%

City of Port Colborne

2026 Operating Budget

Strategic Projects

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	246,900	246,900	361,600	114,700	46.46%
Benefits	76,100	76,100	109,600	33,500	44.02%
Subtotal Personnel Expense	323,000	323,000	471,200	148,200	45.88%
Non-Personnel Expense					
Materials	8,000	8,000	10,600	2,600	32.50%
Subtotal Non-Personnel Expense	8,000	8,000	10,600	2,600	32.50%
Total Expenses	331,000	331,000	481,800	150,800	45.56%
Surplus/(Deficit) Before Allocation	(331,000)	(331,000)	(481,800)	150,800	45.56%
Allocated In	155,408	253,305	298,569	143,161	92.12%
Total Allocated	155,408	253,305	298,569	143,161	92.12%
Surplus (Deficit) After Allocation	(486,408)	(584,305)	(780,369)	293,961	60.44%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(486,408)	(584,305)	(780,369)	293,961	60.44%

City of Port Colborne

2026 Operating Budget

Drainage

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Government Transfer	50,000	50,000	50,000	-	0.00%
Other Revenue	225,600	225,600	-	(225,600)	(100.00%)
Total Revenue	275,600	275,600	50,000	(225,600)	(81.86%)
Expense					
Personnel Expense					
Salaries and Wages	88,400	88,400	94,100	5,700	6.45%
Benefits	32,300	32,300	34,100	1,800	5.57%
Subtotal Personnel Expense	120,700	120,700	128,200	7,500	6.21%
Non-Personnel Expense					
Materials	6,700	6,700	10,600	3,900	58.21%
Subtotal Non-Personnel Expense	6,700	6,700	10,600	3,900	58.21%
Total Expenses	127,400	127,400	138,800	11,400	8.95%
Surplus/(Deficit) Before Allocation	148,200	148,200	(88,800)	237,000	(159.92%)
Allocated In	35,127	81,381	84,575	49,448	140.77%
Total Allocated	35,127	81,381	84,575	49,448	140.77%
Surplus (Deficit) After Allocation	113,073	66,819	(173,375)	286,448	(253.33%)
Transfer to/from Reserve	119,373	119,373	200,000	80,627	67.54%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer Between Funds	(6,300)	(6,300)	(25,570)	(19,270)	305.87%
Total Transfer	113,073	113,073	174,430	61,357	0.00%
Surplus/(Deficit)	-	(46,254)	(347,805)	347,805	0.00%

City of Port Colborne

2026 Operating Budget

Environmental

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	220,200	220,200	190,300	(29,900)	(13.58%)
Benefits	67,400	67,400	60,110	(7,290)	(10.82%)
Subtotal Personnel Expense	287,600	287,600	250,410	(37,190)	(12.93%)
Non-Personnel Expense					
Materials	9,700	9,700	8,800	(900)	(9.28%)
Contract Services	12,500	12,500	12,500	-	0.00%
Subtotal Non-Personnel Expense	22,200	22,200	21,300	(900)	(4.05%)
Total Expenses	309,800	309,800	271,710	(38,090)	(12.30%)
Surplus/(Deficit) Before Allocation	(309,800)	(309,800)	(271,710)	(38,090)	(12.30%)
Allocated In	28,159	71,199	58,227	30,068	106.78%
Total Allocated	28,159	71,199	58,227	30,068	106.78%
Surplus (Deficit) After Allocation	(337,959)	(380,999)	(329,937)	(8,022)	(2.37%)
Transfer Between Funds	(102,000)	(102,000)	(150,248)	(48,248)	47.30%
Total Transfer	(102,000)	(102,000)	(150,248)	(48,248)	47.30%
Surplus/(Deficit)	(235,959)	(278,999)	(179,689)	(56,270)	(23.85%)

City of Port Colborne

2026 Operating Budget

Facilities

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	482,900	482,900	531,400	48,500	10.04%
Benefits	162,300	162,300	172,610	10,310	6.35%
Subtotal Personnel Expense	645,200	645,200	704,010	58,810	9.12%
Non-Personnel Expense					
Materials	17,400	17,400	20,600	3,200	18.39%
Contract Services	-	-	150	150	0.00%
Subtotal Non-Personnel Expense	17,400	17,400	20,750	3,350	19.25%
Total Expenses	662,600	662,600	724,760	62,160	9.38%
Surplus/(Deficit) Before Allocation	(662,600)	(662,600)	(724,760)	62,160	9.38%
Allocated Out	(676,624)	(612,437)	(669,892)	6,732	(0.99%)
Allocated In	60,227	-	-	(60,227)	(100.00%)
Total Allocated	(616,397)	(612,437)	(669,892)	(53,495)	8.68%
Surplus (Deficit) After Allocation	(46,203)	(50,163)	(54,868)	8,665	18.75%
Transfer Between Companies	(20,752)	(22,531)	(24,644)	(3,892)	18.75%
Transfer Between Funds	(25,451)	(27,632)	(30,224)	(4,773)	18.75%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Total Transfer	(46,203)	(50,163)	(54,868)	(8,665)	18.75%
Surplus/(Deficit)	-	-	-	-	0.00%

City of Port Colborne
2026 Operating Budget
Fleet

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	178,200	178,200	197,900	19,700	11.06%
Benefits	61,100	61,100	66,300	5,200	8.51%
Subtotal Personnel Expense	239,300	239,300	264,200	24,900	10.41%
Non-Personnel Expense					
Materials	17,200	17,200	18,110	910	5.29%
Subtotal Non-Personnel Expense	17,200	17,200	18,110	910	5.29%
Total Expenses	256,500	256,500	282,310	25,810	10.06%
Surplus/(Deficit) Before Allocation	(256,500)	(256,500)	(282,310)	25,810	10.06%
Allocated Out	(302,715)	(239,257)	(263,330)	39,385	(13.01%)
Allocated In	96,414	-	-	(96,414)	(100.00%)
Total Allocated	(206,301)	(239,257)	(263,330)	(57,029)	27.64%
Surplus (Deficit) After Allocation	(50,199)	(17,243)	(18,980)	(31,219)	(62.19%)
Transfer Between Funds	(50,199)	(17,243)	(18,980)	31,219	(62.19%)
Total Transfer	(50,199)	(17,243)	(18,980)	31,219	(62.19%)
Surplus/(Deficit)	-	-	-	-	0.00%

City of Port Colborne

2026 Operating Budget

Transportation

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	1,314,300	1,314,300	1,401,100	86,800	6.60%
Benefits	449,000	449,000	481,650	32,650	7.27%
Subtotal Personnel Expense	1,763,300	1,763,300	1,882,750	119,450	6.77%
Non-Personnel Expense					
Materials	455,200	455,200	477,900	22,700	4.99%
Contract Services	1,253,250	1,253,250	1,190,400	(62,850)	(5.02%)
Rents and Financial Expenses	-	-	4,000	4,000	0.00%
Subtotal Non-Personnel Expense	1,708,450	1,708,450	1,672,300	(36,150)	(2.12%)
Total Expenses	3,471,750	3,471,750	3,555,050	83,300	2.40%
Surplus/(Deficit) Before Allocation	(3,471,750)	(3,471,750)	(3,555,050)	83,300	2.40%
Allocated Out	-	(14,000)	(15,000)	(15,000)	0.00%
Allocated In	902,816	2,030,800	2,124,076	1,221,260	135.27%
Total Allocated	902,816	2,016,800	2,109,076	1,206,260	133.61%
Surplus (Deficit) After Allocation	(4,374,566)	(5,488,550)	(5,664,126)	1,289,560	29.48%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Surplus/(Deficit)	(4,374,566)	(5,488,550)	(5,664,126)	1,289,560	29.48%

City of Port Colborne

2026 Operating Budget

Parks and Trails

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	-	-	25,000	25,000	0.00%
Total Revenue	-	-	25,000	25,000	0.00%
Expense					
Personnel Expense					
Salaries and Wages	995,050	995,050	1,102,900	107,850	10.84%
Benefits	284,100	284,100	321,430	37,330	13.14%
Subtotal Personnel Expense	1,279,150	1,279,150	1,424,330	145,180	11.35%
Non-Personnel Expense					
Materials	328,400	328,400	312,000	(16,400)	(4.99%)
Contract Services	232,000	232,000	258,000	26,000	11.21%
Rents and Financial Expenses	6,500	6,500	6,500	-	0.00%
Subtotal Non-Personnel Expense	566,900	566,900	576,500	9,600	1.69%
Total Expenses	1,846,050	1,846,050	2,000,830	154,780	8.38%
Surplus/(Deficit) Before Allocation	(1,846,050)	(1,846,050)	(1,975,830)	129,780	7.03%
Allocated Out	(134,820)	(102,100)	(104,156)	30,664	(22.74%)
Allocated In	588,303	1,144,755	1,289,785	701,482	119.24%
Total Allocated	453,483	1,042,655	1,185,629	732,146	161.45%
Surplus (Deficit) After Allocation	(2,299,533)	(2,888,705)	(3,161,459)	861,926	37.48%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(2,299,533)	(2,888,705)	(3,161,459)	861,926	37.48%

City of Port Colborne

2026 Operating Budget

Crossing Guards

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and					
Wages	319,800	319,800	321,700	1,900	0.59%
Benefits	46,700	46,700	48,860	2,160	4.63%
Subtotal Personnel Expense	366,500	366,500	370,560	4,060	1.11%
Non-Personnel Expense					
Materials	9,700	9,700	10,300	600	6.19%
Subtotal Non- Personnel Expense	9,700	9,700	10,300	600	6.19%
Total Expenses	376,200	376,200	380,860	4,660	1.24%
Surplus/(Deficit) Before Allocation	(376,200)	(376,200)	(380,860)	4,660	1.24%
Allocated In	461	211,406	234,983	234,522	50,872.45%
Total Allocated	461	211,406	234,983	234,522	50,872.45%
Surplus (Deficit) After Allocation	(376,661)	(587,606)	(615,843)	239,182	63.50%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(376,661)	(587,606)	(615,843)	239,182	63.50%

Appendix D - Divisional Summary and Detail

City of Port Colborne
2026 Operating Budget
Stores

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Total Revenue	-	-	-	-	0.00%
Expense					
Personnel Expense					
Salaries and Wages	66,500	66,500	-	(66,500)	(100.00%)
Benefits	26,600	26,600	-	(26,600)	(100.00%)
Subtotal Personnel Expense	93,100	93,100	-	(93,100)	(100.00%)
Non-Personnel Expense					
Materials	5,300	5,300	-	(5,300)	(100.00%)
Subtotal Non-Personnel Expense	5,300	5,300	-	(5,300)	(100.00%)
Total Expenses	98,400	98,400	-	(98,400)	(100.00%)
Surplus/(Deficit) Before Allocation	(98,400)	(98,400)	-	(98,400)	(100.00%)
Allocated In	27,244	25,738	-	(27,244)	(100.00%)
Total Allocated	27,244	25,738	-	(27,244)	(100.00%)
Surplus (Deficit) After Allocation	(125,644)	(124,138)	-	(125,644)	(100.00%)
Transfer Between Funds	(28,000)	-	-	28,000	(100.00%)
Total Transfer	(28,000)	-	-	28,000	(100.00%)
Surplus/(Deficit)	(97,644)	(124,138)	-	(97,644)	(100.00%)

Appendix D – Divisional Summary and Detail

Self Sustaining Entities Divisional Summary

CITY OF PORT COLBORNE
2026 Budget – Self Sustaining Entities

	Self Sustaining Entities Total	Sugarloaf Marina	Nickel Beach	Cemetery	Building Inspection	Short-Term Rental
Revenue						
User Charges	3,280,817	1,543,737	237,760	77,000	814,320	608,000
Other Revenue	47,800	41,800	6,000	-	-	-
Total Revenue	3,328,617	1,585,537	243,760	77,000	814,320	608,000
Expense						
Personnel Expense						
Salaries and Wages	938,100	398,100	116,000	-	424,000	-
Benefits	263,290	118,200	23,360	-	121,730	-
Subtotal Personnel Expense	1,201,390	516,300	139,360	-	545,730	-
Non-Personnel Expense						
Materials	486,200	420,100	33,100	10,800	22,200	-
Contract Services	300,300	183,000	71,300	6,000	40,000	-
Subtotal Non-Personnel Expense	724,300	603,100	104,400	16,800	62,200	-
Total Expense	1,987,890	1,119,400	243,760	16,800	607,930	-
Surplus/(Deficit) Before Allocation	1,340,727	466,137	-	60,200	206,390	608,000
Allocated Out	(115,690)	(106,088)	-	-	(9,602)	-
Allocated In	1,751,659	586,225	228,242	60,200	268,992	608,000
Total Allocated	1,635,969	480,137	228,242	60,200	259,390	608,000
Surplus/(Deficit) After Allocation	(295,242)	(14,000)	(228,242)	-	(53,000)	-
Transfer to/from Reserve	(67,000)	(14,000)	-	-	(53,000)	-
Total Transfer	(67,000)	(14,000)	-	-	(53,000)	-
Surplus/(Deficit)	(228,242)	-	(228,242)	-	-	-

City of Port Colborne

2026 Operating Budget

Self Sustaining Entities

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	2,710,072	2,555,972	3,280,817	570,745	21.06%
Investment Income	4,000	-	-	(4,000)	(100.00%)
Other Revenue	43,600	43,600	47,800	4,200	9.63%
Total Revenue	2,757,672	2,599,572	3,328,617	570,945	20.70%
Expense					
Personnel Expense					
Salaries and Wages	476,100	476,100	938,100	462,000	97.04%
Benefits	133,000	133,000	263,290	130,290	97.96%
Subtotal Personnel Expense	609,100	609,100	1,201,390	592,290	97.24%
Non-Personnel Expense					
Materials	416,377	416,377	486,200	69,823	16.77%
Contract Services	271,000	271,000	300,300	29,300	10.81%
Subtotal Non-Personnel Expense	687,377	687,377	786,500	99,123	14.42%
Total Expenses	1,296,477	1,296,477	1,987,890	691,413	53.33%
Surplus/(Deficit) Before Allocation	1,461,195	1,303,095	1,340,727	120,468	(8.24%)
Allocated Out	(11,000)	43,145	(115,690)	(104,690)	951.73%
Allocated In	1,598,939	1,480,607	1,751,659	152,720	9.55%
Total Allocated	1,587,939	1,523,752	1,635,969	48,030	3.02%
Surplus (Deficit) After Allocation	(126,744)	(220,657)	(295,242)	168,498	132.94%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer Between Companies	(5,000)	-	-	5,000	(100.00%)
Transfer to/from Reserve	17,400	26,003	(67,000)	(84,400)	(485.06%)
Total Transfer	12,400	26,003	(67,000)	(79,400)	(640.32%)
Surplus/(Deficit)	(139,144)	(246,660)	(228,242)	89,098	64.03%

Appendix D – Divisional Summary and Detail
Self Sustaining Entities Divisional Detail

City of Port Colborne

2026 Operating Budget

Sugarloaf Marina

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	1,429,100	1,380,000	1,543,737	114,637	8.02%
Other Revenue	37,600	37,600	41,800	4,200	11.17%
Total Revenue	1,466,700	1,417,600	1,585,537	118,837	8.10%
Expense					
Personnel Expense					
Salaries and					
Wages	-	-	398,100	398,100	100.00%
Benefits	-	-	118,200	118,200	100.00%
Subtotal Personnel Expense	-	-	516,300	516,300	100.00%
Non-Personnel Expense					
Materials	350,257	350,257	420,100	69,843	19.94%
Contract Services	140,000	140,000	183,000	43,000	30.71%
Subtotal Non-Personnel Expense	490,257	490,257	603,100	112,843	23.02%
Total Expenses	490,257	490,257	1,119,400	629,143	128.33%
Surplus/(Deficit) Before Allocation	976,443	927,343	466,137	510,306	(52.26%)
Allocated Out	(11,000)	-	(106,088)	(95,088)	864.44%
Allocated In	975,043	906,428	586,225	(388,818)	(39.88%)
Total Allocated	964,043	906,428	480,137	(483,906)	(50.20%)
Surplus (Deficit) After Allocation	12,400	20,915	(14,000)	26,400	(212.90%)

Appendix D - Divisional Summary and Detail

Transfer Between Companies	(5,000)	-	-	5,000	(100.00%)
Transfer to/from Reserve	17,400	20,915	(14,000)	(31,400)	(180.46%)
Total Transfer	12,400	20,915	(14,000)	(26,400)	0.00%
Surplus/(Deficit)	-	-	-	-	0.00%

City of Port Colborne

2026 Operating Budget

Nickel Beach

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	285,000	180,000	237,760	(47,240)	(16.58%)
Other Revenue	6,000	6,000	6,000	-	0.00%
Total Revenue	291,000	186,000	243,760	(47,240)	(16.23%)
Expense					
Personnel Expense					
Salaries and Wages	-	-	116,000	116,000	100.00%
Benefits	-	-	23,360	23,360	100.00%
Subtotal Personnel Expense	-	-	139,360	139,360	100.00%
Non-Personnel Expense					
Materials	32,200	32,200	33,100	900	2.80%
Contract Services	70,000	70,000	71,300	1,300	1.86%
Subtotal Non-Personnel Expense	102,200	102,200	104,400	2,200	2.15%
Total Expenses	102,200	102,200	243,760	141,560	138.51%
Surplus/(Deficit) Before Allocation	188,800	83,800	-	188,800	(100.00%)
Allocated In	327,944	330,460	228,242	(99,702)	(30.40%)
Total Allocated	327,944	330,460	228,242	(99,702)	(30.40%)
Surplus (Deficit) After Allocation	(139,144)	(246,660)	(228,242)	89,098	64.03%
Transfer	-	-	-	-	0.00%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	(139,144)	(246,660)	(228,242)	89,098	64.03%

City of Port Colborne

2026 Operating Budget

Cemetery

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	70,000	70,000	77,000	7,000	10.00%
Investment Income	4,000	-	-	(4,000)	(100.00%)
Total Revenue	74,000	70,000	77,000	3,000	4.05%
Expense					
Personnel Expense	-	-	-	-	0.00%
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	4,800	4,800	10,800	6,000	125.00%
Contract Services	11,000	11,000	6,000	(5,000)	(45.45%)
Subtotal Non-Personnel Expense	15,800	15,800	16,800	1,000	6.33%
Total Expenses	15,800	15,800	16,800	1,000	6.33%
Surplus/(Deficit) Before Allocation	58,200	54,200	60,200	(2,000)	3.44%
Allocated Out	-	43,145	-	-	0.00%
Allocated In	58,200	11,055	60,200	2,000	3.44%
Total Allocated	58,200	54,200	60,200	2,000	3.44%
Surplus (Deficit) After Allocation	-	-	-	-	0.00%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	-	-	-	-	0.00%

City of Port Colborne

2026 Operating Budget

Building Inspection

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	925,972	925,972	814,320	(111,652)	(12.06%)
Total Revenue	925,972	925,972	814,320	(111,652)	(12.06%)
Expense					
Personnel Expense					
Salaries and Wages	476,100	476,100	424,000	(52,100)	(10.94%)
Benefits	133,000	133,000	121,730	(11,270)	(8.47%)
Subtotal Personnel Expense	609,100	609,100	545,730	(63,370)	(10.40%)
Non-Personnel Expense					
Materials	29,120	29,120	22,200	(6,920)	(23.76%)
Contract Services	50,000	50,000	40,000	(10,000)	(20.00%)
Subtotal Non-Personnel Expense	79,120	79,120	62,200	(16,920)	(21.39%)
Total Expenses	688,220	688,220	607,930	(80,290)	(11.67%)
Surplus/(Deficit) Before Allocation	237,752	237,752	206,390	31,362	(13.19%)
Allocated Out	-	-	(9,602)	(9,602)	0.00%
Allocated In	237,752	232,665	268,992	31,240	13.14%
Total Allocated	237,752	232,665	259,390	21,638	9.10%
Surplus (Deficit) After Allocation	-	5,087	(53,000)	53,000	0.00%
Transfer to/from Reserve	-	5,087	(53,000)	(53,000)	0.00%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Total Transfer	-	5,087	(53,000)	(53,000)	0.00%
Surplus/(Deficit)	-	-	-	-	0.00%

City of Port Colborne

2026 Operating Budget

Short-Term Rental

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	-	-	608,000	608,000	100.00%
Total Revenue	-	-	608,000	608,000	100.00%
Expense					
Personnel Expense	-	-	-	-	0.00%
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense	-	-	-	-	0.00%
Subtotal Non-Personnel Expense	-	-	-	-	0.00%
Total Expenses	-	-	-	-	0.00%
Surplus/(Deficit) Before Allocation	-	-	608,000	(608,000)	100.00%
Allocated In	-	-	608,000	608,000	100.00%
Total Allocated	-	-	608,000	608,000	100.00%
Surplus (Deficit) After Allocation	-	-	-	-	0.00%
Transfer	-	-	-	-	0.00%
Total Transfer	-	-	-	-	0.00%
Surplus/(Deficit)	-	-	-	-	0.00%

Appendix D – Divisional Summary and Detail

Niagara South Coast Tourism Association (NSCTA) Divisional
Detail

City of Port Colborne
2026 Operating Budget
Niagara South Coast Tourism Association (NSCTA)

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
Other Revenue	2,000	2,000	2,000	-	0.00%
Total Revenue	2,000	2,000	2,000	-	0.00%
Expense					
Personnel Expense					
Subtotal Personnel Expense	-	-	-	-	0.00%
Non-Personnel Expense					
Materials	20,000	20,000	81,450	61,450	307.25%
Contract Services	66,680	66,680	10,600	(56,080)	(84.10%)
Subtotal Non- Personnel Expense	86,680	86,680	92,050	5,370	6.20%
Total Expenses	86,680	86,680	92,050	5,370	6.20%
Surplus/(Deficit) Before Allocation	(84,680)	(84,680)	(90,050)	5,370	6.34%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	(84,680)	(84,680)	(90,050)	5,370	6.34%
Transfer Between Companies	(84,680)	(84,680)	(90,050)	(5,370)	6.34%
Total Transfer	(84,680)	(84,680)	(90,050)	(5,370)	6.34%
Surplus/(Deficit)	-	-	-	-	0.00%

Appendix D – Divisional Summary and Detail

Library Divisional Detail

City of Port Colborne
2026 Operating Budget
Library

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Revenue					
User Charges	4,000	4,000	7,700	3,700	92.50%
Government Transfer	38,300	38,300	47,900	9,600	25.07%
Other Revenue	5,650	5,650	5,670	20	0.35%
Total Revenue	47,950	47,950	61,270	13,320	27.78%
Expense					
Personnel Expense					
Salaries and Wages	578,800	578,800	619,500	40,700	7.03%
Benefits	172,000	172,000	196,860	24,860	14.45%
Subtotal Personnel Expense	750,800	750,800	816,360	65,560	8.73%
Non-Personnel Expense					
Materials	121,095	121,095	126,575	5,480	4.53%
Contract Services	11,200	11,200	12,100	900	8.04%
Subtotal Non-Personnel Expense	132,295	132,295	138,675	925	0.70%
Total Expenses	883,095	883,095	955,035	71,940	8.15%
Surplus/(Deficit) Before Allocation	(835,145)	(835,145)	(893,765)	58,620	7.02%
Allocation	-	-	-	-	0.00%
Total Allocated	-	-	-	-	0.00%
Surplus (Deficit) After Allocation	(835,145)	(835,145)	(893,765)	58,620	7.02%

Appendix D - Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
Transfer Between Companies	(835,145)	(835,145)	(893,765)	(58,620)	7.02%
Total Transfer	(835,145)	(835,145)	(893,765)	(58,620)	7.02%
Surplus/(Deficit)	-	-	-	-	0.00%

Appendix E - Facilities Detail

	Electricity	Natural Gas	Water	Repair and Maintenance (Consumables and Parts)	Equipment Purchase	Contract Services	Land Leases	Total
General				-	-	-		-
City Hall	69,900	11,900	5,600	26,700	25,000	115,800		254,900
Fire Station 1	26,700	14,200	5,200	23,500	-	51,100		120,700
Humberstone Community Hall	900	3,200	1,500	-	-	-		5,600
Operations Centre	54,100	43,800	29,800	13,500	-	118,100		259,300
Seaway Properties	-			-	-	-	40,000	40,000
Soccer Complex	4,400		3,800	1,000	-	6,100		15,300
Vale Health and Wellness Centre	502,600	102,900	108,000	49,750	-	108,600		871,850
Bethel Community Centre				5,400	-	10,550		15,950
Sherkston Community Centre				5,400	-	10,550		15,950
Animal Shelter				5,000	-	5,100		10,100
Traffic and Street Lights	243,000			-	-	-		243,000
City Facilities Subtotal	901,600	176,000	153,900	130,250	25,000	425,900	40,000	1,852,650
Library Facility	17,800	12,800	2,500	11,500	-	59,900		104,500
Roselawn	24,000	16,300	6,200	21,500	-	39,500		107,500
Historical Marine Museum	6,500	8,100	4,800	6,150	-	17,600		43,150
Heritage Research Archives	2,600	3,300	1,600	2,100	-	11,100		20,700
Boards and Committees Subtotal	50,900	40,500	15,100	41,250	-	128,100	-	275,850
West Street Harbourview Docks	1,800		2,100	100	-	100	100	4,200
Market Square	1,300			-	-	100	3,500	4,900
HH Knoll	7,900			1,350	-	3,450		12,700
Centennial Park	1,000			200	-	1,100		2,300
Lion Field	4,200	2,300		1,500	-	3,100		11,100
Tennis Courts	800		2,200	200	-	1,600		4,800
Lock 8 Lighthouse	700			-	-	-		700
Lock 8/Skate Park	3,700			-	-	-	10,000	13,700
Vimy Park	-			450	-	1,600		2,050
Lockview Park	-			-	-	-		-
Rotary Park				-	-	-		-
Seaway Park	1,100			-	-	-		1,100
King George Park				-	-	-		-
Old Scout Camp	600	1,400		-	-	-		2,000
Other Parks	1,000		62,400	-	-	100		63,500
Railways				-	-	-	20,000	20,000
Parks Subtotal	24,100	3,700	66,700	3,800	-	11,150	33,600	143,050

	Electricity	Natural Gas	Water	Repair and Maintenance (Consumables and Parts)	Equipment Purchase	Contract Services	Land Leases	Total
Overholt Cemetery				-	-	-		-
Nickel Beach	2,400			-	-	450		2,850
Sugarloaf Marina	26,600	11,100	29,100	11,000	-	32,700		110,500
Marina Store	16,900	4,000		-	-	1,100		22,000
Self Sustaining Entities Subtotal	45,900	15,100	29,100	11,000	-	34,250	-	135,350
Levy Total	1,022,500	235,300	264,800	186,300	25,000	599,400	73,600	2,406,900
Colborne / Johnston St Pump Station (S)				-	-	-	3,300	3,300
Elizabeth St. Bulk Water Depot (W)				-	-	-	4,300	4,300
Elm St. Bulk Water Depot (W)				-	-	-		-
Scholfield Pumping Station (S)				-	-	-		-
Rates Subtotal	-	-	-	-	-	-	7,600	7,600
Levy + Rates Total	1,022,500	235,300	264,800	186,300	25,000	599,400	81,200	2,414,500

Appendix F - Levy Allocation

	General Government	Debt	Capital	Program, Grants & Activities	Boards & Committees	Council	Fire	Planning & Economic Development
Surplus/(Deficit) Before Allocation	27,360,286	(3,676,700)	2,176,369	(1,156,255)	(892,560)	(471,100)	(5,716,540)	(1,096,520)
Allocation								
Allocated Out	(5,524,868)				149,299	(417,083)	(433,080)	(110,750)
Allocated In			(262,722)	604,588	722,882	105,506	1,388,216	743,447
Surplus/(Deficit) After Allocations	32,885,154	(3,676,700)	2,439,091	(1,760,843)	(1,764,741)	(159,523)	(6,671,676)	(1,729,217)
Transfer Between Companies	(196,141)							
Transfer to/from Reserve	629,700		537,917	(125,000)	1,518,282			
Transfer Between Funds	(458,518)	(2,398,600)	6,162,466	10,000	(149,299)	(159,523)		
Surplus / (Deficit)	32,910,113	(1,278,100)	(4,261,292)	(1,645,843)	(3,133,724)	-	(6,671,676)	(1,729,217)
Property Tax	(29,184,100)							
Allocation (OMPF + Interest + Other Misc - Global Operations)	3,726,013						1,100,375	285,204
Total		(1,278,100)	(4,261,292)	(1,645,843)	(3,133,724)	-	(5,571,301)	(1,444,013)
Percentage		4.4%	14.6%	5.6%	10.8%	0.0%	19.1%	4.9%

	Administration			Parks & Recreation			Public Works
	CAO	Corporate Services	Total	Recreation	Parks	Total	
Surplus/(Deficit) Before Allocation	(2,291,900)	(2,589,640)	(4,881,540)	(1,486,232)	(1,975,830)	(3,462,062)	(6,503,290)
Allocation							
Allocated Out	(1,999,969)	(1,905,058)	(3,905,027)	(434,810)	(104,156)	(538,966)	(1,270,142)
Allocated In	146,559	139,114	285,673	2,528,518	1,289,785	3,818,303	3,015,478
Surplus/(Deficit) After Allocations	(438,490)	(823,696)	(1,262,186)	(3,579,940)	(3,161,459)	(6,741,399)	(8,248,626)
Transfer Between Companies	(83,856)	(90,856)	(174,712)	(138,970)			(24,644)
Transfer to/from Reserve							200,000
Transfer Between Funds	(354,634)	(732,840)	(1,087,474)				(836,150)
Surplus / (Deficit)	-	-	-	(3,440,970)	(3,161,459)	(6,602,429)	(7,587,832)
Minus: Property Tax							
Allocation (OMPF + Interest + Other Misc - Global Operations)	-	-	-	567,527	521,427	1,088,954	1,251,479
Total	-	-	-	(2,873,443)	(2,640,032)	(5,513,475)	(6,336,353)
Percentage			0.0%	9.8%	9.1%	18.9%	21.7%

Appendix G - Reserve Forecast

Reseve	2024 YE Balance	2025 YE Forecasted Balance	2026 Proposed Budget	2026 Forecasted Balance	Funding Target	Progress
Community Safety Committee (W)	4,947	4,947		4,947	Varies - Dependent on Activity	Achieved
Grants Committee Reserve (CW)	2,199	2,199		2,199	Varies - Dependent on Activity	Achieved
Library Bequest Reserve (CW)	4,188	4,188		4,188	Varies - Dependent on Library Board Requirements	Achieved
Library Capital Reserve (CW)	275,887	275,887		275,887	Varies - Dependent on Library Board Requirements	Achieved
Library Employee Future Benefit Reserve (CW)	111,793	111,793		111,793	75% of Employee Future Benefit and WSIB Liability (Estimated target \$99,900 as of 2024)	Achieved
Library Stabilization Reserve (CW)	108,307	108,307		108,307	5% of the gross Library budget (Estimated at \$55,000)	Achieved
Museum Bequest Reserve (CW)	219,694	219,694		219,694	Varies - Dependent on Museum Heritage and Culture Board Requirements	Achieved
Museum Capital (CW)	1,729	1,729		1,729	Varies - Dependent on Museum Heritage and Culture Board Requirements	Achieved
NSCTA Stabilization Reserve (W)	45,353	45,353		45,353	Varies - Dependent on Board Requirements	Achieved
Roselawn Capital (CW)	489,299	149,299	(149,299)		Varies - Dependent on - Museum Heritage and Culture Board Requirements	Depleted
Tourism Reserve (W)	63,952	63,952		63,952	Varies - Dependent on Activity	Achieved
Total Boards and Committees Reserves	1,327,348	987,348	(149,299)	838,050		
Canal Days Reserve	106,672	106,672		106,672	10% of the gross Canal Day budget (Estimated target at \$116,200)	Achieved
CIP Incentives Reserve (W)	316,134	316,134		316,134	Commitments + 1x annual budget (Estimated at \$318,600 [\$50,000 Committed + \$268,600])	Achieved
Municipal Election Reserve (W)	79,583	129,583	(125,000)	4,583	2026 election estimated at \$180,000	Annual Reserve Transfer - Future transfers have been increased to \$55,000 to fully fund the election
Total Programs, Grants and Activities	502,389	552,389	(125,000)	427,389		
Building Department Reserve (RF)	590,078	595,166	(53,000)	542,166	Funded by Users Fees - Surplus / (Deficit) - 1x annual budget (\$926,000)	Not Achieved - Long-Term Target
Beach Reserve	198,165	198,165		198,165	Funded by User Fees - Surplus / (Deficit) - 1x beach budget (\$291,000)	Not Achieved - Long-Term Target
Overholt Cemetery Reserve	65,600	150,600		150,600	Funded by User Fees - Surplus / (Deficit) - 1x annual cemetery maintenance costs (\$240,000 + unfunded perpetual care fund balance)	Not Achieved - Long-Term Target

Appendix G - Reserve Forecast

Reseve	2024 YE Balance	2025 YE Forecasted Balance	2026 Proposed Budget	2026 Forecasted Balance	Funding Target	Progress
Sugarloaf Marina Reserve	(912,319)	(791,403)	86,000	(705,403)	Funded by User Fees - Surplus / (Deficit) - 1x marina budget (\$1,466,700) Council approved negative balance to be repaid through Sugarloaf Marina budget	Not Achieved - Long-Term Target
Total Self Sustaining Entities	(58,475)	152,528	33,000	185,528		
Economic Development Reserve (W)	(1,600,874)	(1,180,874)		(1,180,874)	Varies - Dependent on Activity Council approved negative balance to be repaid through future land sales	Not Achieved - Long-Term Target
Encumbrance Reserve (W)	906,071	468,071		468,071	Zero	Achieved
Future Liabilities Reserve (W)	3,070,006	3,070,006	300,000	3,370,006	75% of Employee Future Benefit and WSIB Liability (Estimated target \$6,253,400 as of 2024)	Not Achieved - Future reserve transfers have been budgeted to achieve by 2030
General Stabilization	2,469,350	2,469,350		2,469,350	10% of the Levy (Estimated target \$2,686,100)	Not Achieved
Opportunities Fund	2,000,000	1,750,000		1,750,000	Established at \$2,000,000 from successful NRBN initiative	Achieved
Subject Matter Experts Reserves (W)	264,680	264,680		264,680	0.5% of the City's consolidated budget (Estimated target of \$170,000)	Achieved
Working Capital Reserve	2,559,135	2,559,135		2,559,135	10% of the Levy (Estimated target \$2,686,100)	Not Achieved
Consolidated Airport Reserve	31,291	31,291		31,291	Varies - Dependent on Activity	Achieved
Total General Government	9,699,659	9,431,659	300,000	9,731,659		
(A) Development Charges (DC) (RF)	1,744,784	3,001,184		3,001,184	Varies - Dependent on requirements identified in DC Study and multi-year forecasts	In accordance with DC By-law
Drain Reserve	-	-	200,000	200,000	Varies - Dependent on Activity	Not Achieved
Drain Internal Financing (Equipment) Reserve	(178,960)	(178,960)		(178,960)	Council approved to be repaid through drain and other construction charges	Awaiting insurance claim
Facilities Reserve	437,386	87,386		87,386	Varies - Dependent on Activity	Awaiting AMP
Fleet and Equipment Reserve	-	-		-	Varies - Dependent on Activity	
Goderich Maintenance Agreement (W)	161,241	161,241		161,241	Varies - Dependent on Activity	Achieved
(A) Grants - Community Building Fund (Previsouly Federal Gas Tax) (RF)	-	-		-	Zero	Achieved
(A) Grants - Ontario Community Infrastructure Fund (RF)	-	-		-	Zero	Achieved
General Infrastructure (TCA) Reserve	1,218,784	683,784	537,917	1,221,701	TBD	TBD
Storm Sewer Reserve	213,702	60,019	337,891	397,910	10% of budget + estimated average cost to install one km of linear asset (Estimated at \$3,238,800 [\$298,800 + \$2,940,000])	Not Achieved - Long-Term Target

Appendix G - Reserve Forecast

Reserve	2024 YE Balance	2025 YE Forecasted Balance	2026 Proposed Budget	2026 Forecasted Balance	Funding Target	Progress
Wastewater Reserve	2,800,595	2,496,008	32,163	2,528,171	10% of budget + estimated average cost to install one km of linear asset (Estimated at \$3,950,000 [\$1,010,000 + \$2,940,000])	Not Achieved - Long-Term Target
Water Reserve	746,529	71,552	738,500	810,052	10% of budget + estimated average cost to install one km of linear asset (Estimated at \$3,699,300 [\$759,300 + \$2,940,000])	Not Achieved - Long-Term Target
Add: Deferred Revenue (Sum of A's) recognizing these are recorded on the Balance Sheet as an Asset	524,118	524,118		524,118	Zero - Funds are allocated to capital projects	Achieved
Total Capital	7,668,179	6,906,332	1,846,471	8,752,803		
Total Reserves before Work-in-progress	19,139,100	18,030,256	1,905,172	19,935,429		
City Work-in-progress (WIP)	7,796,464	7,796,464		7,796,464	Zero	Achieved
Library Building Work-in-progress (WIP)	101,858	101,858		101,858	Zero	Achieved
Total Reserves	27,037,422	25,928,578	1,905,172	27,833,751		

(W) - Working reserves; (CW) - Committee Working Reserves; (RF) - Reserve Fund; (DC) - Development Charges; (TCA) - Tangible Capital Assets

Appendix H - Investments

Investment Report (as at August 31, 2025)

In accordance with policy FIN - 01 the following investment appendix has been prepared. The City continues to invest in redeemable and non-redeemable GICs with varying dates of maturity with the goal of yielding the greatest return for the City while also managing cash flow. The forecasted investment income for 2025 is \$935,500 which is \$138,900 less than 2025 budget of \$1,074,400. This is a result of declining interest rates and internal financing for capital projects spending. The simple annualized rate of return was 4.17%. Going forward, investment income is expected to decline as interest rates continue declining and investments purchased during periods of higher rates maturing. Funds are further being allocated to manage financing requirement as significant infrastructure projects proceed.

Investment Term Holdings

Funds	Book Value	Weight	Weighted Average Interest Rate
Investments < 1 Year	10,000,000	46.9%	4.98%
Investments > 1 Year	1,250,000	5.9%	5.57%
Cash	10,074,420	47.2%	3.20%
Total Portfolio	21,324,420	100.0%	4.17%

Financial Services highlights that the investment to cash ratio is skewed to cash as a result of the timing of property taxes and projected capital asset cashflow requirements.

Investments

Institution	Type of Investment^	Purchased Amount	Interest Rate	Maturity Date	Cashable or Non-Cashable	Percentage of Holdings to Investments + Cash	Percentage of Holdings to Investments
BMO	Bank - GIC	250,000	6.16%	2025-09-05	Non-Cashable	1.4%	2.7%
Scotiabank	Bank - GIC	250,000	5.62%	2025-09-23	Non-Cashable	1.4%	2.7%
BMO	Bank - GIC	250,000	6.31%	2025-10-03	Non-Cashable	1.4%	2.7%
FirstOntario	Credit Union - GIC	1,000,000	4.40%	2025-10-03	Non-Cashable	5.7%	10.8%
Scotiabank	Bank - GIC	250,000	5.58%	2025-10-23	Non-Cashable	1.4%	2.7%
FirstOntario	Credit Union - GIC	250,000	5.50%	2025-11-03	Non-Cashable	1.4%	2.7%
Scotiabank	Bank - GIC	250,000	6.14%	2025-11-06	Non-Cashable	1.4%	2.7%
BMO	Bank - GIC	500,000	5.46%	2025-11-10	Non-Cashable	2.8%	5.4%
Scotiabank	Bank - GIC	250,000	5.57%	2025-11-19	Non-Cashable	1.4%	2.7%
FirstOntario	Credit Union - GIC	1,000,000	3.60%	2025-11-28	Non-Cashable	5.7%	10.8%
BMO	Bank - GIC	500,000	6.16%	2025-12-01	Non-Cashable	2.8%	5.4%
Scotiabank	Bank - GIC	250,000	5.75%	2025-12-01	Non-Cashable	1.4%	2.7%
FirstOntario	Credit Union - GIC	250,000	5.50%	2025-12-02	Non-Cashable	1.4%	2.7%
Scotiabank	Bank - GIC	250,000	6.10%	2025-12-06	Non-Cashable	1.4%	2.7%
FirstOntario	Credit Union - GIC	500,000	3.80%	2025-12-15	Non-Cashable	2.8%	5.4%
FirstOntario	Credit Union - GIC	250,000	5.40%	2026-01-05	Non-Cashable	1.4%	2.7%
Scotiabank	Bank - GIC	250,000	2.50%	2026-01-31	Non-Cashable	1.4%	2.7%
FirstOntario	Credit Union - GIC	250,000	5.40%	2026-02-03	Non-Cashable	1.4%	2.7%
Scotiabank	Bank - GIC	250,000	5.45%	2026-02-23	Non-Cashable	1.4%	2.7%
Scotiabank	Bank - GIC	250,000	5.42%	2026-03-23	Non-Cashable	1.4%	2.7%
Scotiabank	Bank - GIC	250,000	5.39%	2026-04-23	Non-Cashable	1.4%	2.7%
Scotiabank	Bank - GIC	250,000	4.98%	2026-05-01	Non-Cashable	1.4%	2.7%

Appendix H - Investments

Institution	Type of Investment^	Purchased Amount	Interest Rate	Maturity Date	Cashable or Non-Cashable	Percentage of Holdings to Investments + Cash	Percentage of Holdings to Investments
Scotiabank	Bank - GIC	250,000	5.53%	2026-06-01	Non-Cashable	1.4%	2.7%
Scotiabank	Bank - GIC	250,000	5.93%	2026-07-06	Non-Cashable	1.4%	2.7%
BMO	Bank - GIC	250,000	5.89%	2026-08-01	Non-Cashable	1.4%	2.7%
Investments < 1 Year		8,500,000				48.1%	91.9%
Meridian	Credit Union - GIC	250,000	5.94%	2026-09-01	Non-Cashable	1.4%	2.7%
BMO	Bank - GIC	250,000	6.09%	2026-10-03	Non-Cashable	1.4%	2.7%
FirstOntario	Credit Union - GIC	250,000	4.00%	2026-11-27	Non-Cashable	1.4%	2.7%
Investments > 1 Year		750,000				4.2%	8.1%
Total excluding cash		9,250,000				52.4%	100.0%
CIBC cash	Chequing Account	7,990,918	3.25%			45.3%	
Wood Gundy	HISA	412,955	3.15%			2.3%	
Wood Gundy	Cash	8	0.00%			0.0%	
Meridian cash	Chequing Account	2,606	3.30%			0.0%	
FirstOntario	Chequing Account	-	0.00%			0.0%	
Scotiabank cash	Chequing Account	647	2.95%			0.0%	
Total including Cash *		17,657,134				100.0%	

^The City does not own any of its own long-term or short-term debentures.

* Redeemable before maturity date.

** All figures are in Canadian dollars.

Appendix I - Debt Management

In accordance with policy FIN - 03 the following debt management appendix has been prepared. The figures in this appendix are in '000s.

A multi-year forecast of internal and external borrowing and lease financing and the related cost of borrowing and lease financing:

('000s in thousands)	2025	2026	2027	2028	2029	2030
External Debt - Issued ^	23,777	23,860	21,912	20,971	20,037	19,072
External Debt - Previously Budgeted		11,533	11,117	10,686	10,236	9,769
External Debt - 2026 Budget		13,880	13,338	12,773	12,183	11,568
External Debt - Forecasted			32,058	30,904	29,704	28,454
Internal Financing	2,065	1,965	1,865	1,765	1,665	1,565
Total Borrowing (External & Internal)	25,842	51,238	80,290	77,099	73,825	70,428
Interest - Issued	805	767	736	705	675	644
Interest - Previously Budgeted		473	457	440	423	405
Interest - 2026 Budget		601	578	555	530	505
Interest - Forecasted			1,316	1,271	1,224	1,176
Principal - Issued	1,191	917	948	941	934	965
Principal - Previously Budgeted		399	415	432	449	467
Principal - 2026 Budget		520	542	565	590	615
Principal - Forecasted			1,109	1,154	1,201	1,249
External Borrowing Charges	1,996	3,677	6,101	6,063	6,026	6,026
Illustrative In-Year ARL*	3.7%	6.4%	9.9%	9.1%	8.4%	7.7%
City Self Imposed Max	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Provincial Imposed Max	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%

* This projection utilized a 6% increase in own source revenue (2% inflation, 4% infrastructure).

^ Issued Debt represents existing debt. Previously budgeted debt represents Council approved debt through the 2024 and 2025 budget process in the Capital and Related Project Budget. 2026 Budgeted Debt are proposed in the 2026 Capital and Related Project Budgets. Forecasted debt in 2027 relates to future projects related to East Side Employment Lands, Canal Crossing, Marina District/Sugarloaf and Lockview District subject to separate and future approval by Council. Forecasted debt through planned future Municipal Service Corporation are unconsolidated. Forecasted debts will be incorporated into the 2027 Capital and Related Project Budget process.

Presently the two primary risk associated with borrowing are the perceived opportunity cost associated with interest rate levels and the City itself maintain a strong fiscal framework to support on-going investments.

Financial Services advises that decision to borrow are based on matching project requirements to cash flow needs and related funding requirements. These decisions are often made a year or more prior to borrowing is to occur. They are also subject to the borrowing windows allotted by the Niagara Region. Borrowing decisions are therefore not recommended based on trying to time interest rates and as such Financial Services advises while some may identify an opportunity cost associate with timing interest rates, Financial Services assesses minimal to no risk recognizing decisions to recommend borrowing are not interest rate dependent.

At the time of writing this report, borrowing is consistent with the Debt Management Policy except for the fact certain tangible capital assets would have been below the current borrowing threshold at the time the original (known) debt was issued.

2026 Capital and Related Project and Levy (Operating) Budget

Council Meeting: November 4, 2025



PORT COLBORNE

Strong Mayor Powers

In 2025 the Mayor received Strong Mayor Powers.

The legislation outlines:

- The Mayor shall prepare and present a budget to Council before February 1
- The Mayor must provide the proposed budget to each Member of Council and the Clerk, and make the proposed budget available to the public



The Budget Process

- **October 6, 2025** – Proposed 2026 Capital and Related Project and Levy (Operating) Budget and 2026 Rates Budgets published on the City's Website for Members of Council and the Public
- **November 4, 2025** – Special Council Meeting where the Budget will be presented to Council and where amendments (if any) can be discussed/formally passed by Council



Presenting the Budget

Legislation

The **Mayor shall prepare and present** a budget to Council before February 1.

The **Mayor must provide** the proposed budget to each Member of Council and the Clerk, and make the proposed budget available to the public.

In Practice

On September 5, 2025, the Mayor issued Mayoral Direction [MDI-2025-001](#) to the CAO, and CFO/Treasurer to prepare and provide the draft budget to Council and the public on October 6, 2025.

The Mayor's proposed 2026 Capital and Related Project and Levy (Operating) Budget and 2026 Rates Budgets will be published to the City's Website on October 6, 2025.

Amending the Budget

Amendment Period

October 6, 2025 – November 5, 2025 (30 days)

Budget Amendments

Proposed Amendments to be sent to/discussed with Mayor, CAO and CFO/Treasurer by October 27, 2025.

Any of Council's proposed amendments to be included on the November 4, 2025 Special Council agenda which will be published on October 28, 2025.

Special Council (Budget/Amendment) Meeting

November 4, 2025 - Budget will be presented and Council's proposed amendments (if any) to be discussed.

Each proposed amendment will be considered individually.

Budget Adoption

If no amendments are passed by Council, the budget is **deemed adopted** on November 5, 2025.

There is no motion to approve the budget (as presented or amended).



Veto Period

Veto Period

November 5, 2025 – November 15, 2025 (10 days)

Communicating a Veto

Veto decision would need to specify which amendment(s) are being vetoed.

Veto decision to be circulated to each Member of Council and the City Clerk.

Veto decision then to be published on the [City's Website](#).

Budget Adoption

If amendments are passed by Council and the Mayor does not exercise a veto power, the budget is deemed adopted with each of the amendments on November 16, 2025.



Overriding a Veto

Override Period

November 16, 2025 – December 1, 2025 (15 days)

Council Overrides

Override(s) would be considered at the Regular Council Meeting on November 25, 2025.

Councillors to submit notice of override to City Clerk by November 19, 2025.

Override will be included on the November 25, 2025 Council Agenda which will be published on November 20, 2025.

Budget Adoption

If two-thirds (6) of Council vote in favour of overriding a veto, the budget is deemed adopted with that amendment.

If Council does not vote in favour of an override, the budget is deemed adopted without the amendment on December 2, 2025.

Timeline Overview

September 6, 2025 - Mayoral Direction to CAO and CFO/Treasurer to prepare and provide the draft budget to Council and the public on October 6, 2025

October 6, 2025 – Mayor’s Budget made available to Council and the public on the City’s Website

October 6, 2025 – November 5, 2025 – Amendment Period

November 4, 2025 – Special Council (Budget/Amendment) Meeting

November 5, 2025 - November 15, 2025 – Veto Period

November 16, 2025 – December 1, 2025 – Override Period

Reminders for Amendments:
Councillors are asked to send/discuss their proposed Amendments to/with Mayor, CAO and CFO/Treasurer by October 27, 2025

Proposed amendments will be included on November 4, 2025 Special Council Meeting agenda which will be published on October 30, 2025

2026 Capital (All) and Levy (Operating) Budget

In preparing the **2026 Capital and Related Project and Levy (Operating) Budget**, certain assumptions and estimates are necessary.

They are based on information available to staff at the time.

Actual results will vary although, as regulated through the Municipal Act, a **balanced budget is required.**



Agenda

- 1 2026 Budget Summary
- 2 City Fundamentals
- 3 Budget Details – Capital (All)
- 4 Budget Details – Levy (Operating)
- 5 Looking Forward
- 6 Thank You



Agenda

- 1 2026 Budget Summary
 - 2 City Fundamentals
 - 3 Budget Details – Capital (All)
 - 4 Budget Details – Levy (Operating)
 - 5 Looking Forward
 - 6 Thank You
- Vision, Mission, & Corporate Values
 - Alignment with the Strategic Plan
 - Strategic Plan Progress
 - Process
 - Budget Highlights
 - Tax (Levy) impacts
 - Tax and rate comparisons
 - Risks to the budget



Vision, Mission & Corporate Values

Vision Statement:

A healthy and vibrant waterfront community embracing growth for future generations.

Mission Statement:

To provide an exceptional small-town experience in a big way.

Corporate Values

- **Integrity** – We interact with others ethically and honourably
- **Respect** – We treat each other with empathy and understanding
- **Inclusion** – We welcome everyone
- **Responsibility** – We make tomorrow better
- **Collaboration** – We are better together



PORT COLBORNE



Alignment with the Strategic Plan



**Environment
& Climate
Change**



**Welcoming,
Livable &
Healthy
Community**



**Economic
Prosperity**



**Increased
Housing
Options**



**Sustainable
& Resilient
Infrastructure**

PEOPLE  **SIMPLE**  **VALUE**  **CUSTOMER**



PORT COLBORNE

Environment & Climate Change



Environment & Climate Change



Action	2025 Activity & Impact	Progress	Forecast
Transition the City's light and medium duty fleet to electric	Three light duty trucks and an ice resurfacer transitioned to electric.	4 of 4	4 of 4
Corporate Climate Action Plan	Plan to be developed in 2025 and presented to Council.	Under development	Completion in November
Establish a City-wide charging network: <ul style="list-style-type: none"> • H.H. Knoll Park • Market Square • Main Street Municipal Lot • Vale Health and Wellness Centre 	Chargers installed at: <ul style="list-style-type: none"> • H.H. Knoll • Market Square • Main Street Municipal Lot • Vale Health and Wellness Centre 	4 of 4	4 of 4
Improve energy efficiency at facilities: <ul style="list-style-type: none"> • City Hall; Fire Hall; Library; Operations Centre; Museum; Roselawn; Vale Health and Wellness Centre 	Application to FCM in progress.	TBD	TBD
Net-zero recreation facility in Sherkston	Project in preliminary planning stage as of 2025. FCM application required.	Under development	TBD

Environment & Climate Change



Action	2025 Activity & Impact	Progress	Forecast
City Tree giveaway program	2 of 2 giveaways completed (800 total trees).	850	850
Vale Base Metals tree giveaway program at Canal days	One giveaway at Canal Days 2025 in August	3,000	3,000
City tree planting program (1% of property tax levy)	2025 program completed.	427	427

The City's Urban Forest trend is as follows (in hectares):

Location (total hectares)	2025F	2024A	2023A
City Facilities (37.69)	0.29	0.29	0.29
City Parks & Trails (260.18)	85.88	85.03	83.26
City Boulevards (369.53)	121.97*	120.76	118.25
Private Lands	TBD	TBD	TBD

* Projected growth in 20 years, based on current plantings

Welcoming, Livable, and Healthy Community



PORT COLBORNE



Welcoming, Livable, and Healthy Community



	2025 F	Obstacles	City Involvement
Doctors	9 of 16 goal (21,000 residents /1,380 patients per doctor)	Provincial Funding Space	Supporting doctor discussions with medical community and Niagara Health
		Incentivizing doctors to come to Port Colborne	City maintains a \$75,000 grant program (\$300,000 has been set aside)

Health Activity	Organization	City Involvement	Outcome
Expand health services	City	Establish Healthcare Committee	Develop a health services plan
Mental health	Pathstone	\$20,000 grant	Local access
Memory	Memory Clinic	\$3,000 grant	Local access

Welcoming, Livable, and Healthy Community



Community Activity	Organization	City Involvement	Net Promoter Score
Local Community Space and Activities	Sherkston Community Centre	\$15,700	Update pending in early 2026
Local Community Space and Activities	Bethel Community Centre	\$15,700	
Senior Community Activities	Friends Over 55	\$10,000	
Senior Community Activities	French Golden Age Centre	\$10,000	
Water Safety	POCOMAR	\$20,000	
Canal Days	Port Colborne Hockey	Volunteer	
Canal Days	Port Colborne Wave	Volunteer	
Roselawn Theatre	Lighthouse	\$20,000	
Community Grant	Optimist Club	\$4,000	
Community Grant	Community Living	\$3,000	
Community Grant	PC Feline Initiative	\$4,335	
Community Grant	Friends of PC Lighthouse	\$3,600	
Community Grant	PC Wave Girls Minor Hockey	\$5,369	
Community Grant	Big Brothers Big Sisters Niagara	\$4,600	
Community Grant	Birchway	\$4,000	
Community Grant	Community Connect	\$4,500	
Community Grant	PC and District Conservation Club	\$4,500	
Community Grant	Friends of Roselawn Centre	\$1,100	
Community Grant	PC Operatic Society	\$4,400	

Welcoming, Livable, and Healthy Community



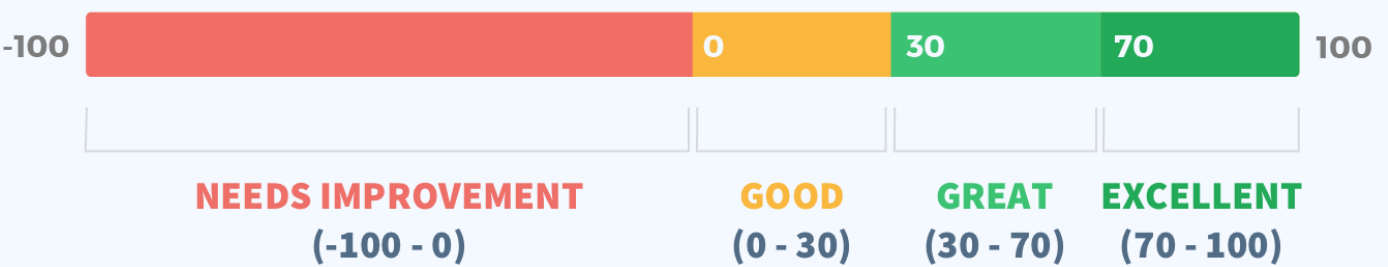
	2025	Benchmark
Trails	19.75 km per 20,000 residents*	13.1 km per 20,000 residents
Recent Trail Additions: <ul style="list-style-type: none"> T.A. Lannan Sports Complex to Lockview Park sidewalks. 		
Trails Under Development (to be constructed in 2026) <ul style="list-style-type: none"> Trail from Clarence Street down Welland Avenue to Lake Road. Lockview Park across the Mellanby Ave bridge to Lock 8 Gateway Park. 		
Park numbers	3.4 parks per 2,014 residents*	1 per 2,014 residents
Park acres	20.59 acres per resident*	11.3 acres per resident
Recent Park Upgrades: <ul style="list-style-type: none"> Lockview Park 		
Parks Under Development (TBD): <ul style="list-style-type: none"> Johnston Street subject to development Lock 8 subject to St. Lawrence Seaway lease discussions 		

* Anticipating an update and adjustments from the Recreation and Parks Masterplan – January 2026

Welcoming, Livable, and Healthy Community



Community Activity	Partner	Participants	Net Promoter Score
Sports Fest	N/A	2,000	
Easter	N/A	600	
Market	BIA	800/week	
Community Series	Asahi Kasei	500-2500/show	+88 (Excellent) 94 respondents
Canal Days	GIO Rail	100,000	+36 (Great) 591 respondents
Touch a Truck	Peter's Construction Group	700	
Harvest Fest	BIA	600	
Christmas Parade	N/A	3,000	
New Years	N/A	400 (2024/2025)	
Museum Programing	Multiple*	TBD	
Library Programing	Multiple*	10,000	
Roselawn Theatre	Multiple*	TBD	



Economic Prosperity



Economic Prosperity



	2025 Forecast	2024	2023
Environmental Site Assessment Grant Program	1 \$12,300	3 \$34,310	2 \$12,415
Urban Design Grant Program	0	2 \$6,875	0
Façade improvements	13 \$67,614	16 \$213,686	16 \$83,606
Residential Grant Program	3 \$82,440	4 \$151,230	2 \$88,000
Affordable Rental Housing Grant Program	0	0	N/A
Brownfields Tax Assistance Program (TAP)	0	0	0
Tax Incentive Grant (TIG) Program	2 \$19,242	1 \$2,132	1 \$3,438
Development Charge Grant (DCG) Program	0	0	0
Niagara Gateway Economic Zone and Centre CIP	1 \$TBD*	2 \$TBD*	0

* TBD - pending construction completion and assessment review

Economic Prosperity



Project	Comments	Timeline
Official Plan	Consultant retained, official plan to be presented to Council by June 2026.	2026 Q4
Zoning Bylaw	Process expected to begin in 2027.	2029 Q2
Invertose Drive and Progress Drive	Work being done for servicing on Progress Drive, Invertose Drive in progress to determine final plan.	2026 Q4
Partner on the redevelopment of wharves 18.1, 18.2, and 18.3	Slated for rehabilitation, some funding requirements by the St. Lawrence Seaway have not yet been met, investigation continues for additional funding sources.	TBD
Develop redundant lands in the H.H. Knoll Lakeview Park area	Project remains in the early stages of planning, RFPs to follow in the coming months.	2029 Q4
Develop the lands between Lakeshore Catholic High School and Chestnut Street	Project is in the planning stage, reports to council will follow in the coming months.	2029 Q4

Increased Housing Options



Increased Housing Options



Year	Units						
	Alternative Dwelling	Apartment	Single Detached	Semi-Detached	Townhouse	Seasonal	Total
2025 (to September)	26	0	8	6	0	0	40
2024	18	20	24	6	30	29	127
2023	7	71	29	0	7	27	141
2022	9	8	52	0	6	67	142
2021	7	4	29	2	4	71	117
	67	103	142	14	47	194	567

Increased Housing Options



Project	Comments	Timeline
Official Plan, Zoning By-law and affordable housing CIPs are updated in the Economic Development section of the strategic plan and this report.		
Projects funded by the Housing Affordability Fund:		
Higher density development amendments	<ul style="list-style-type: none">• Staff have drafted proposed amendments to the Official Plan and Zoning By-law.• Public engagement in September 2025, including an online survey and open house.• A joint statutory public meeting and recommendation report presented in October 2025, with final approval anticipated at that meeting.	Required completion of all milestones by December 1, 2025
Climate adaptability plan integration	<ul style="list-style-type: none">• Work underway to implement Climate Change policies from the Region (City) Official Plan• Consultant retained to develop adaptation component• Future Official Plan Amendment may be required or inclusion of policies and adaptation work in new City Official Plan	<p>Required completion of “policy development” milestone by December 1, 2025</p> <p>Required completion of initiative by April 1, 2026</p>

Increased Housing Options



Project	Comments	Timeline
Electronic planning application system	<ul style="list-style-type: none"> Electronic system has been developed with the vendor for CityWide Planning staff are currently Beta testing the system Anticipated to go live in fall of 2025, ahead of required completion date 	<p>Required completion of “Implementation” milestone by October 1, 2025</p> <p>Required completion of initiative by October 1, 2026</p>
Affordable Housing partnerships	<ul style="list-style-type: none"> City and Niagara Regional Housing (NRH) signed a Memorandum of Understanding in October 2022; project included in NRH’s Housing Master Plan and presented to Regional Council. Zoning permits a 50+ unit low-rise; concept plan and rendering completed. Environmental studies and surveys done; demolition of 725 King St. in fall 2025, 709 King St. in fall 2025. Targeting Q2 2026 for site servicing and building, pending financing City and NRH actively pursuing federal and provincial housing funding. 	<p>Required completion of “establish partnerships” milestone by September 1, 2025</p> <p>Required completion of “planning and pre-development” milestone by October 1, 2025</p> <p>Required completion of “site identification” milestone by December 1, 2025</p> <p>Required completion of initiative by March 1, 2027</p>



Increased Housing Options



Project	Comments	Timeline
Data improvements of municipal data	<ul style="list-style-type: none"> Currently working with the City's GIS provider and Niagara Region to develop a public facing zoning portal. Official Plan project includes deliverables for electronic Official Plan schedules. Set to be complete ahead of schedule. 	<p>Required completion of "data mapping" milestone by September 1, 2026</p> <p>Required completion of initiative by September 1, 2027</p>
Review parking requirements in intensification area	<ul style="list-style-type: none"> Review of parking rates underway; new rate recommendation expected. Staff will prepare a Zoning By-law Amendment following the study. Statutory public meeting scheduled for October 2025. Recommendation report to be presented before December 1, 2025. 	A date change request for this initiative was submitted to CMHC. Based on the request, the revised required completion for this initiative is December 1, 2025
Infill development and housing density policy	<ul style="list-style-type: none"> Preliminary directions for the new Official Plan are based on the Growth Analysis and Affordable Housing Strategy Phase 1. Initial milestones delayed due to the Official Plan timeline. Milestone date changes may need to be considered by CMHC. Completion of the Official Plan by October 1, 2026 is critical to meet HAF obligations. Staff and consultants will seek efficiencies, possibly reducing engagement opportunities and streamlining reporting to Council. 	Required completion of initiative by October 1, 2026



Increased Housing Options



Project	Comments	Timeline
Housing-Focused Municipal Services Corporation (MSC)	<ul style="list-style-type: none">A new Municipal Services Corporation will be created to support affordable housing through innovative financing and partnerships.Funding will cover startup costs, feasibility studies for repurposing City land/facilities, and early-stage project planning.	In process of legal work and financial modelling. substantive work will be done in Q1/2026
Wastewater lining capacity building	<ul style="list-style-type: none">Council and staff are addressing inflow/infiltration issues to improve wastewater system efficiency.HAF funding will support relining 1/3 of wastewater lines, increasing treatment plant capacity to enable more housing development.	Engineering work and procurement in Q2/2026 and lining work to happen Q4/2026

Increased Housing Options



	2025	Target
Number of Affordable Housing Units in Port Colborne (current)	196	300
Recent projects and projects underway regarding subsidized housing:		
Port Cares Chestnut Place Development	41	41
Niagara Region Housing Haney St and King St	-	50-80
Housing Accelerator Fund (HAF) Commitment	-	103*

*103 units is including any affordable housing units constructed between 2025-2027 and include the Haney St development.

Sustainable & Resilient Infrastructure



PORT COLBORNE



Sustainable & Resilient Infrastructure



Measure	2025	2024	2023**
Stormwater Goal: Remaining asset life of 20% or greater by 2030	88.24%	88.85%	90.69%
Wastewater Goal: Remaining asset life of 20% or greater by 2030	96.04%	95.92%	77.60%
Water Goal: Remaining asset life of 20% or greater by 2040	65.04%	63.36%	61.82%
Bridges and Culverts Goal: Bridge Condition Index \geq 41 by 2030	100.00%	100.00%	97.85%
Roads and Sidewalks Goal: Pavement Condition Index \geq 35 by 2030	99.48%	99.48%	99.25%
Facilities * Goal: Facility Condition Index \leq 10% by 2030	79.46%	78.81%	TBD
Parks Goal: TBD, to come from Parks and Recreation Masterplan (January 2026)	TBD	TBD	TBD

*With grain the inclusion of grain terminal this amount is reduced to 73.02% in 2025 (72.37% in 2024).

**Note that 2023 condition assessment was primarily age-based. Better data has become available in 2024 and 2025 (ie. Updated CCTV, smoke testing, Building Condition Assessments) which may lead to large year over year variances.



Sustainable & Resilient Infrastructure



	Very good, good, fair	Poor	Very poor and unknown	Total
Rate Funded				
Stormwater	316,179,042	72,833,152	51,850,707	440,862,900
Wastewater	277,129,514	55,395,079	14,139,689	346,664,282
Water	257,433,533	8,386,053	154,155,692	419,975,278
Total Rate Funded	850,742,087	136,614,284	246,146,088	1,207,502,459
Levy Funded				
Transportation	488,894,082	23,384,062	13,242,346	525,520,490
Emergency Services	2,761,405	1,194,726	2,375,632	6,331,764
Facilities*	51,635,981	8,268,438	22,873,736	82,778,156
Fleet & Equipment	9,158,131	1,959,615	99,528	11,217,274
Information Technology	210,694	304,636	1,025,311	1,539,881
Library	237,096	84,517	204,000	525,613
Natural Assets	5,879,120	91,520	203,840	6,174,480
Parks	6,302,192	6,547,694	18,718,440	31,568,326
Total Levy Funded	565,078,702	41,385,208	58,742,073	665,377,231
All Assets Total	1,415,820,789	179,365,942	304,888,161	1,873,158,443



PORT COLBORNE

* Includes grain terminal

Sustainable & Resilient Infrastructure

Goal:

To implement capital projects required for the sustainability of the water, wastewater, and storm water rate systems.

Measures:

- Reduce the wastewater to water billed ratio to 1 by 2040.
 - Current = 1.82 from 2.27 in 2022
 - (20% improvement – 3.96% of system rate as very poor down from 22.4% in 2023)
- Reduce the water loss rate to 15% by 2040.
 - Currently 45.4% from 36% in 2022
 - (26% deterioration – 95% increase in pipe breaks year over year)



Approach:

- Our people
- Our infrastructure investments
- Our data analysis and geographic information systems



PORT COLBORNE



Budget Process, Highlights & Summary

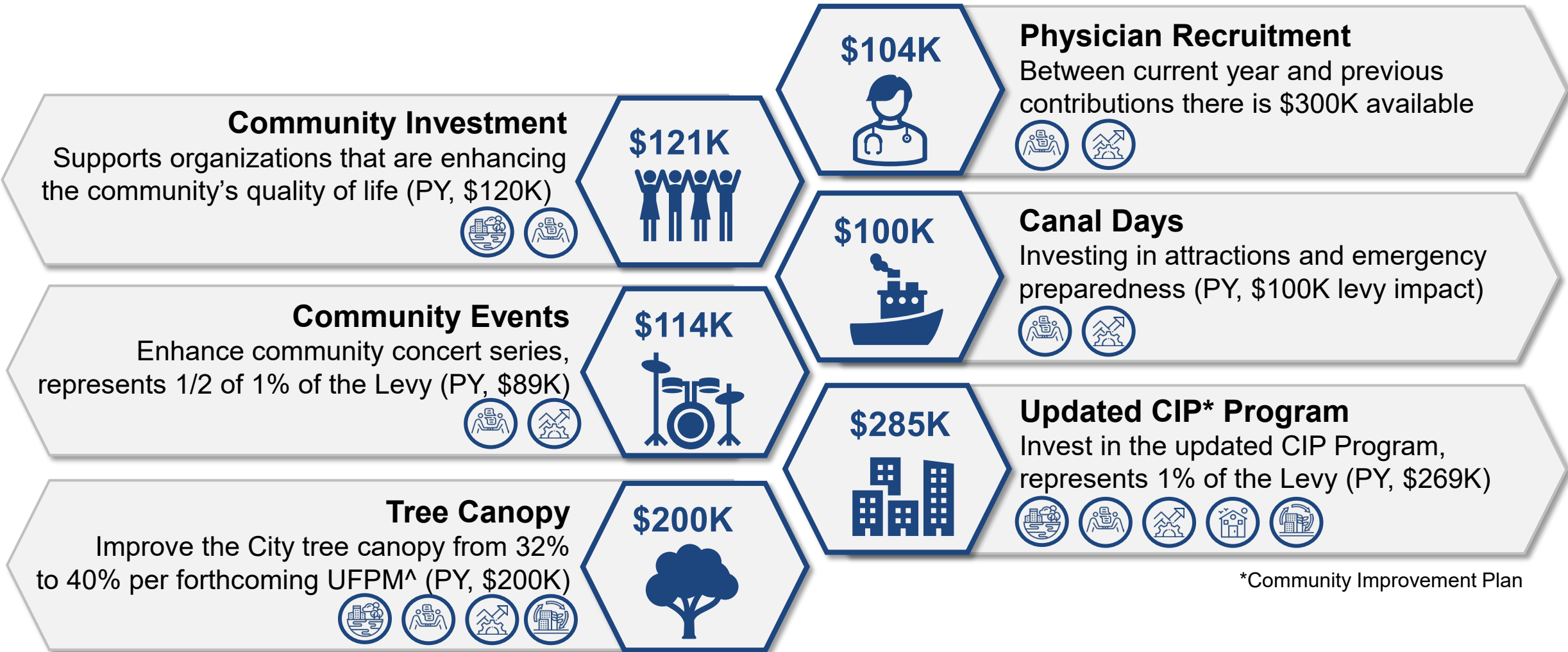


Process

Developed from direction from the Mayor and input from Councillors throughout the year, the following are key dates:

Milestones	Capital & Levy	Rate
Submissions to Finance	July 18, 2025	July 18, 2025
Staff Review	Throughout summer	Throughout summer
Final Review	September 29, 2025	September 29, 2025
Budget Package Distributed to Council and the public	October 6, 2025	October 6, 2025
Council Meeting	November 4, 2025	November 4, 2025

Budget Highlights



^Urban forest management plan, target already set in Strategic Plan

*Community Improvement Plan

Budget Highlights

Council Chamber Improvements

Audio and visual upgrades to meet AODA standards



\$150K



\$1M



Healthcare

(over 3 years)

Resource, subject matter experts and key advisors



VHWC/YMCA Upgrades

Changeroom locker replacement, pool refurbishment and new cardio equipment



\$185K



\$950K



St. Lawrence Seaway Land Matters

(over 3 years)

Address property matters



Records and Bylaw Modernization

(over 2 years)

Implement records mgmt. standards, review and simplify bylaws



Fire

Ladder Truck replacement (Asset Management Plan)



\$3M



\$450K



Roselawn

Roof replacement



\$616K



PORT COLBORNE

Budget Highlights

Wastewater
Engineering Design for Sugarloaf
Street/Marina Area and HWY 140 Area



\$1.95M



\$1M



Storm Sewer

Environmental Assessment & Engineering
Design for Clarke Area and Repair



\$500K



Water

Engineering Design for Lockview Area



Water
Watermain Lining Program
(three-year project)



\$6M



\$732K



Sidewalk upgrades

Annual sidewalk budget (PY \$609K)



Roads, Culverts & Structures
OSIM* Culvert and Structure Replacements
(PY, \$2.4 M)



\$1.5M



* Ontario Structure Inspection Manual



PORT COLBORNE

Property Tax Impacts

Capital and Operating Levy increase compared to prior year:

Mayor Direction

- Empasis on debt-financing of long-life assets
- Strategic use of “gapping” dollars

	2026	2025	Change	
Capital & Debt Levy	\$ 5,539,392	\$ 5,480,244	\$ 59,148	3%
Operating Levy	23,032,608	21,380,956	1,651,652	97%
Total Capital and Operating Levy	\$ 28,572,000	\$ 26,861,200	\$ 1,710,800	
Total Capital and Operating Levy % Increase			6.37%	
Less: Estimated Assessment Growth %			(2.50%)	
Total Capital and Operating Levy Increase % After Growth			3.87%	

Property Tax Impacts

Capital and Operating Levy increase compared to prior year:

	Capital	Operating	Total	Increase %
2025 Tax Levy	5,480,244	21,380,956	26,861,200	
2026 Tax Levy (Staff Proposed)	6,425,874	23,358,608	29,784,482	
Staff Proposed Budget Increase (Before Assessment Growth)	945,630	1,977,652	2,923,282	10.88%
Less: Estimated Assessment Growth %				(2.50%)
Staff Proposed Budget % (After Assessment Growth)				8.38%
Mayoral Direction - Debt Finance Ladder Truck				
Deduct: One Year Pause - Asset Management Financing Model	(1,173,082)		(1,173,082)	
Add: Cost of borrowing to finance Ladder Truck	286,600		286,600	
Mayoral Direction - Budget for savings from natural turnover				
Add: "gapping dollars" (savings) to offset personnel expense		(326,000)	(326,000)	
Savings from Mayoral Directions	(886,482)	(326,000)	(1,212,482)	(4.51%)
Total Levy Increase	59,148	1,651,652	1,710,800	
Mayor's Budget % (After Assessment Growth)				3.87%

Rate Impacts



Rate Impacts

For average residential water usage of **142m3**

	2026	2025	Annual Change		Monthly Change \$
			\$	%	
Water	857.85	765.94	91.91	12.00%	7.65
Wastewater	1,345.41	1,257.39	88.02	7.00%	7.34
Water/Wastewater Combined	2,203.26	2,023.33	179.93	<u>8.89%</u>	14.99
Storm Sewer	301.31	273.92	27.39	10.00%	2.28

Mayor Direction

- Reduce water loss
- Reduce inflow and infiltration

Drivers of change:

- Capital infrastructure costs
- Costs associated with operationalizing infrastructure improvements as resources directed to rate
- Treatment costs (Niagara Region)
 - 9.05% increase (Budget Committee of the Whole August 14, 2025)

Note: Average residential water usage previously reported illustrated at 188 m3. Updated methodology and available data identifies average residential usage at 142 m3.



Property Tax Impacts

Property Tax Impacts (after assessment growth) over the past 5 years:

	2026	2025	2024	2023	2022
Capital Levy	0.13% 3%	2.29% 40%	2.43% 49%	2.39% 50%	2.60% 47%
Operating Levy	3.74% 97%	3.47% 60%	2.58% 51%	2.43% 50%	2.89% 53%
Total Levy Increase	3.87%	5.76%	5.01%	4.82%	5.49%

Note: 2026 rates above are estimates whereas rates for 2022 to 2025 are the actual realized rates.

% Percentages have been adjusted due to methodology change of what is included in capital vs. operating.

Property Tax Impacts

Operating expense increases compared to Consumer Price Index

	2026	2025	2024	2023	2022	
Operating Levy	3.74%	3.47%	2.58%	2.43%	2.89%	15.11% over 5 Years
Consumer Price Index	2.00%^	1.90%*	2.40%	3.40%	6.30%	16.00% over 5 Years

^ Bank of Canada policy/target rate

* September 2025

Property Tax Impacts



For an average residential property valued at \$203,084

	Estimated % Change *	Proportional Based on 2025	Estimated Blended Rate	Estimated \$ Impact
Port Colborne	3.87%	52.72%	2.04%	\$ 90
Niagara Region ^	3.52%	40.22%	1.42%	62
Education	0.00%	7.06%	0.00%	-
Total Estimated Tax Increase		100.00%	3.46%	\$ 152

* Net of assessment growth, City growth is estimated at 2.5% and Niagara Region growth is estimated at 1.59%

^ Niagara Region rates based on budget guidance presented at Niagara Region Budget Committee of the Whole
(Levy: June 5, 2025; Transit: July 3, 2025; and Waste Management: August 14, 2025)

Comparison: 2025 Property Taxes

	CVA	Niagara Region	City	Education	Total	
Average						
City of Port Colborne (Single Detached)	\$203,084	\$1,768	\$2,318	\$311	\$4,397	+ Storm \$273.92
Average Local Area Municipality (LAMs)	\$335,827	\$2,809	\$2,085	\$514	\$5,408	
Median						
City of Port Colborne (Single Detached)	\$181,000	\$1,576	\$2,066	\$277	\$3,919	+ Storm \$273.92
Average Local Area Municipality (LAMs)	\$310,433	\$2,596	\$1,928	\$475	\$4,998	

Driven by assessment

Full-time fire department vs. volunteer; and Focus on capital (20.4% of levy in 2025)

Comparison: 2025 Water and Wastewater Rates

Change from 188 m3 comparator in prior years

Equals 1.4 cent per litre for water
(if allocating no cost to wastewater)

	Avg. Usage	Water	Wastewater	Total
City of Port Colborne	142 m3	\$766	\$1,257	\$2,023
Next Closest LAMs	142 m3	\$608	\$1,132	\$1,740
Average LAMs	142 m3	\$550	\$887	\$1,437
Median LAM	142 m3	\$497	\$860	\$1,357

\$283

\$586

Wastewater differential is driven by inflow and infiltration

Comparison: 2025 Total Cost

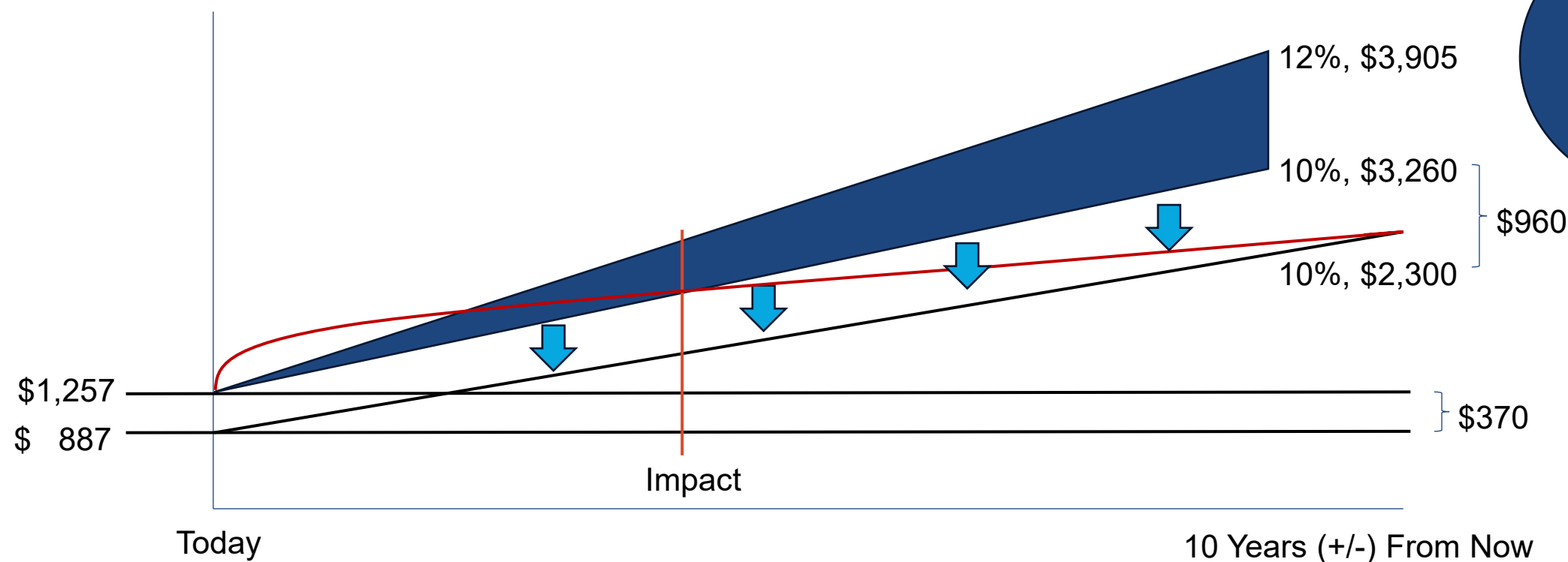
CVA	Port Colborne	Local Area Municipalities	Delta
Property Tax	\$ 4,397	\$ 5,408	\$ (1,011)
Storm Sewer	274	Included in above	274
	\$ 4,671	\$ 5,408	\$ (737)
Water and Wastewater	2,023	1,437	586
Total	\$ 6,694	\$ 6,845	\$ (151)

Net “all-in” average household cost is below Niagara average



Impact of Doing Nothing

Illustration - Annual Wastewater Payment per Average Residential Property

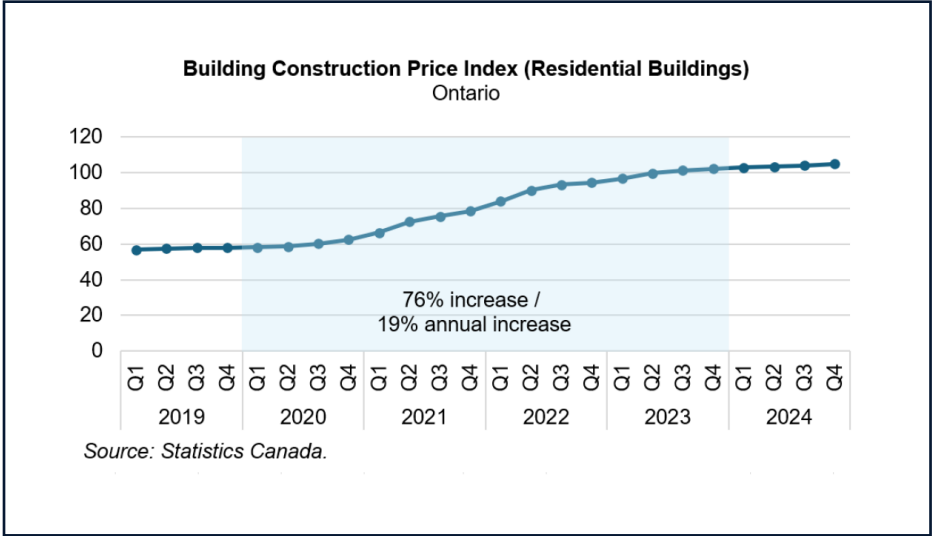
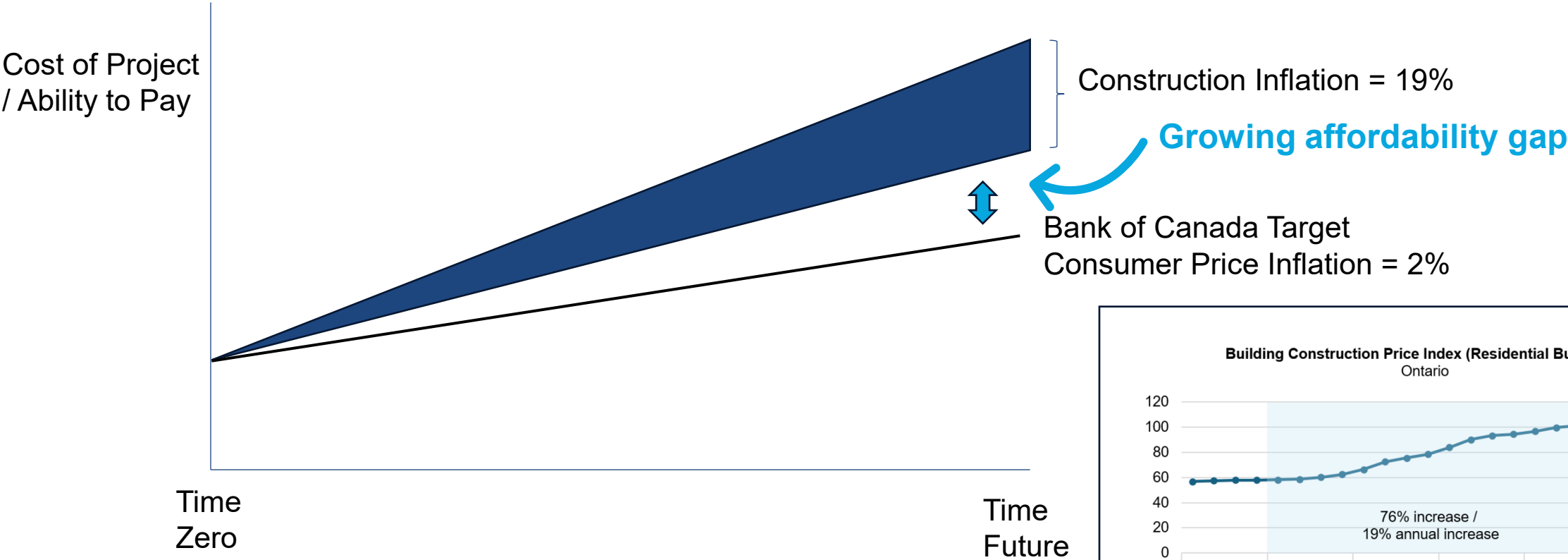


≈ 66% of bill is Niagara Region

↓ **Combined effort** – Address the 2/3 of the city without working storm sewers and replace and/or reline wastewater pipes

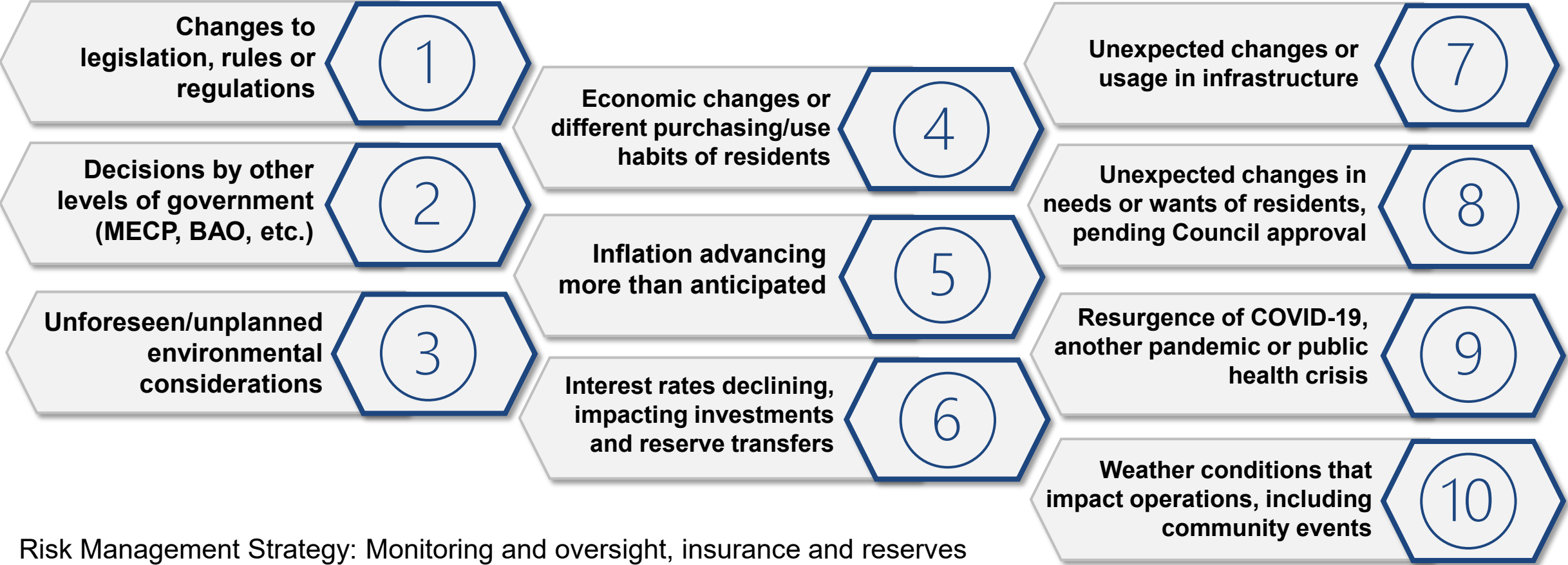
Impact of Doing Nothing

Illustration – Timing of Construction Projections



Risks to the Budget

Actual events and results can be substantially different from what is expected or implied as a result of risk, uncertainties, and other factors, many of which are beyond our control, including, but not limited to:



Risks Mitigation

Risks as identified in this presentation, including the additional notable specific risks here, are first addressed (mitigated) by management through the in-year operating budget.

Where available adjustments are made to accommodate in-year financial pressures that arise. In the case adjustments cannot be made due to factors like timing or magnitude of the pressure, the contingency reserve is the mitigation plan.

Notably Specific Risk	Mitigation Plan
Building permits below forecast	Building Reserve
Planning applications below forecast	In-year operating budget and/or contingency Reserve
Municipal Accommodation Tax (MAT) delayed	In-year operating budget and/or contingency Reserve
Beach and Marina Users below forecast	In-year operating budget and/or Beach and Marina Reserves
Assessment Growth	Adjust property tax rate at final setting in April 2026

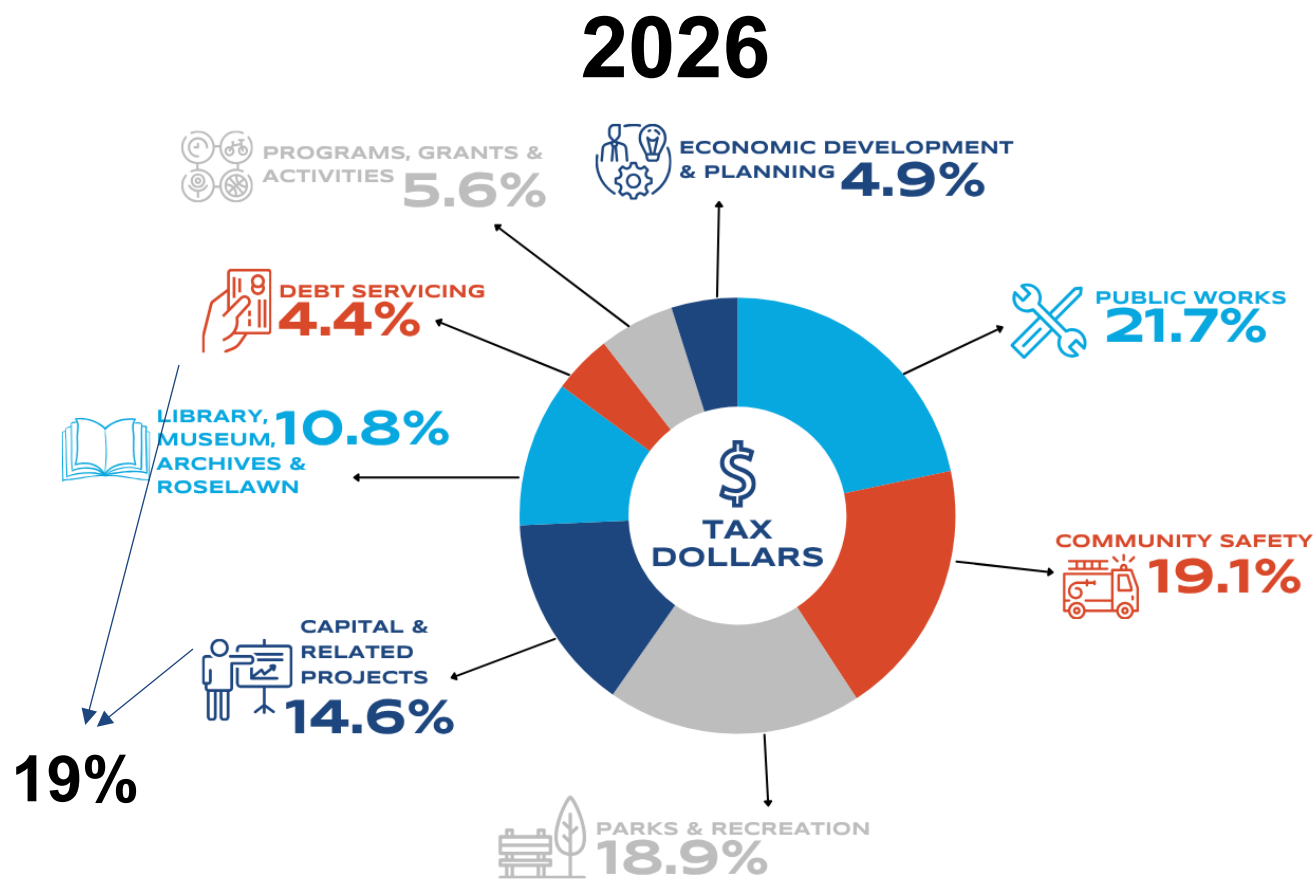
Agenda

- 1 2026 Budget Summary
- 2 City Fundamentals
- 3 Budget Details – Capital (All)
- 4 Budget Details – Levy (Operating)
- 5 Looking Forward
- 6 Thank You

- What tax dollars support ...
- Progress on 2025 Capital and Related Projects
- Completed Projects
- Debt and Reserves Outlook
- Capital Funding Requirements



What tax dollars support ...



Progress on Capital Projects - 2025

Project Costs by Estimated Project Completion Timeline

Department	Open Projects January 1, 2025	Projects Approved In-year	Total Funding Available for 2025	2025 Projects Spending	Projects Closed	Projects Expected to be Closed	Remaining Funds December 31, 2025
Facilities	1,596,878	175,000	1,771,878	(522,100)	-	288,270	1,538,048
Fleet and Equipment	2,538,097	-	2,538,097	(827,406)	6,447	-	1,717,138
Communications	27,991	-	27,991	(11,739)	-	1,252	17,504
Information Technology	2,047,371	-	2,047,371	(369,579)	-	-	1,677,792
Community Safety	811,190	200,000	1,011,190	(153,808)	-	68,592	925,974
Planning and Government Relations	1,518,723	-	1,518,723	(59,747)	7,092	205,157	1,671,225
Marina	107,232	500,000	607,232	(86,570)	-	(544)	520,118
Cemetery	125,000	-	125,000	-	-	-	125,000
Parks	2,710,268	-	2,710,268	(625,679)	-	240,170	2,324,759
Public Works - Other	5,544,058	4,550,000	10,094,058	(6,751,752)	-	(39,353)	3,302,953
Transportation	5,063,130	-	5,063,130	(1,243,744)	537,758	178,983	4,536,127
Storm Sewer	2,268,045	-	2,268,045	(781,141)	370,802	351,220	2,208,926
Water	9,865,774	1,800,000	11,665,774	(6,494,673)	23,017	553,602	5,747,720
Wastewater	14,447,565	-	14,447,565	(2,955,099)	-	(74,321)	11,418,145
Total	48,671,322	7,225,000	55,896,322	(20,883,037)	945,116	1,773,028	37,731,429



PORT COLBORNE

Progress on 2025 and Prior

Estimated Project Completion Timeline

Department	Open Projects 2024 and Prior	New 2025 Budget Projects	Projects Approved In-year	Total Projects Open in 2025	Projects Completed/ Closed	Projects Expected to be Closed	Open Projects December 31, 2025
Facilities	12	7	1	20	-	(10)	10
Fleet and Equipment	2	3	-	5	(1)	-	4
Communications	2	-	-	2	-	(1)	1
Information Technology	7	4	-	11	-	-	11
Community Safety	2	1	1	4	-	(1)	3
Planning and Government Relations	6	6	-	12	(1)	(2)	9
Marina	2	-	1	3	-	(1)	2
Cemetery	1	1	-	2	-	-	2
Parks	2	4	-	6	-	(1)	5
Public Works - Other	5	-	2	7	-	(1)	6
Transportation	11	9	-	20	(6)	(2)	12
Storm Sewer	6	2	-	8	(2)	(3)	3
Water	6	1	2	9	(5)	(1)	3
Wastewater	6	3	-	9	-	(1)	8
Total	70	41	7	118	(15)	(24)	79

Projects in this proposed budget 31

110 total projects

Completed Projects



PORT COLBORNE



Clarence Street
Water & Storm Replacement

Completed Projects

↖ Lion's Field Mural



↗ Lockview Park



Completed Projects

West Street
Electrical
Upgrades



West Street
Promenade Upgrades



PORT COLBORNE

Completed Projects

Davis Street
Watermain
Replacement

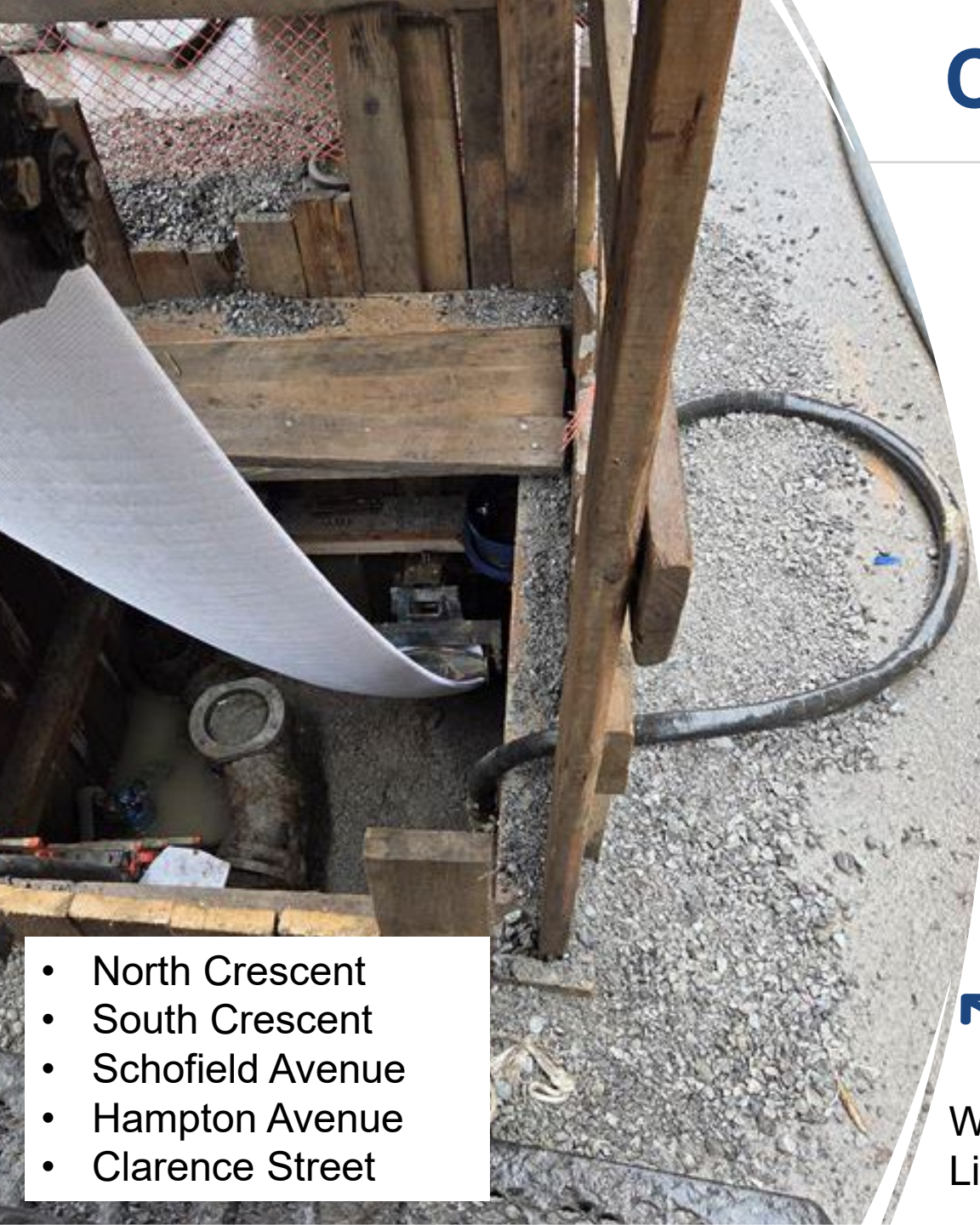


Homewood Avenue
Watermain Replacement



PORT COLBORNE

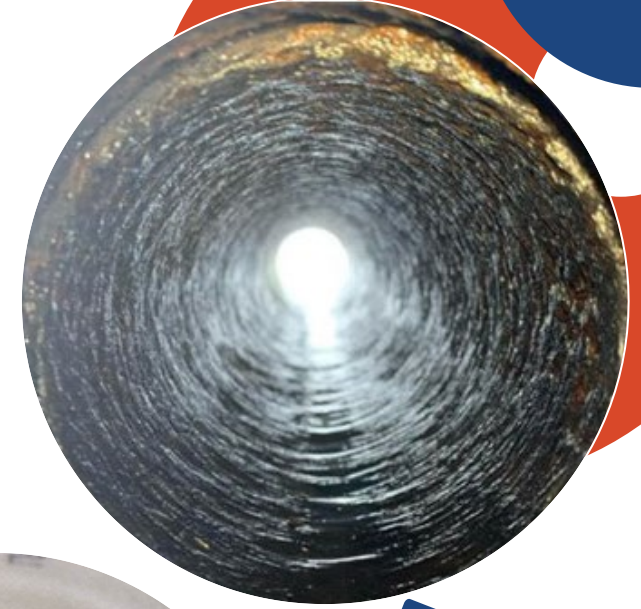
Completed Projects



- North Crescent
- South Crescent
- Schofield Avenue
- Hampton Avenue
- Clarence Street



Existing
State



After
Cleaning

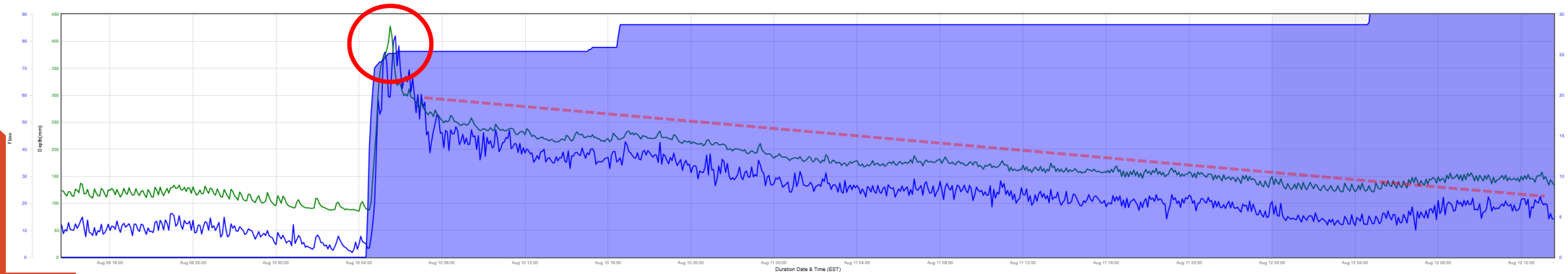


After
Lining

Watermain
Lining

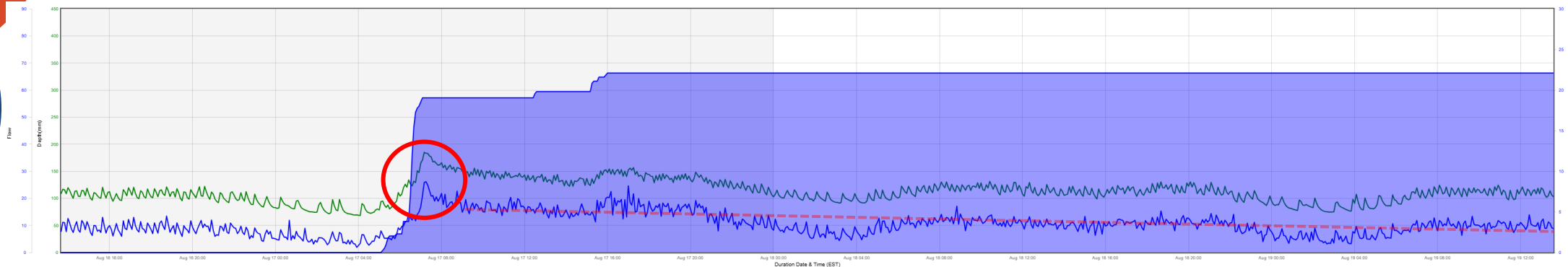
Completed Projects

Wastewater Mainline Lining



↖ Omer Drainage Area 2023
25mm of Rain in 1 Hour = Peak Flow **80L/s**

Omer Drainage Area 2025
19mm of Rain in 1.5 Hours = Peak Flow **26 L/s** ↘



PORT COLBORNE

Completed Projects

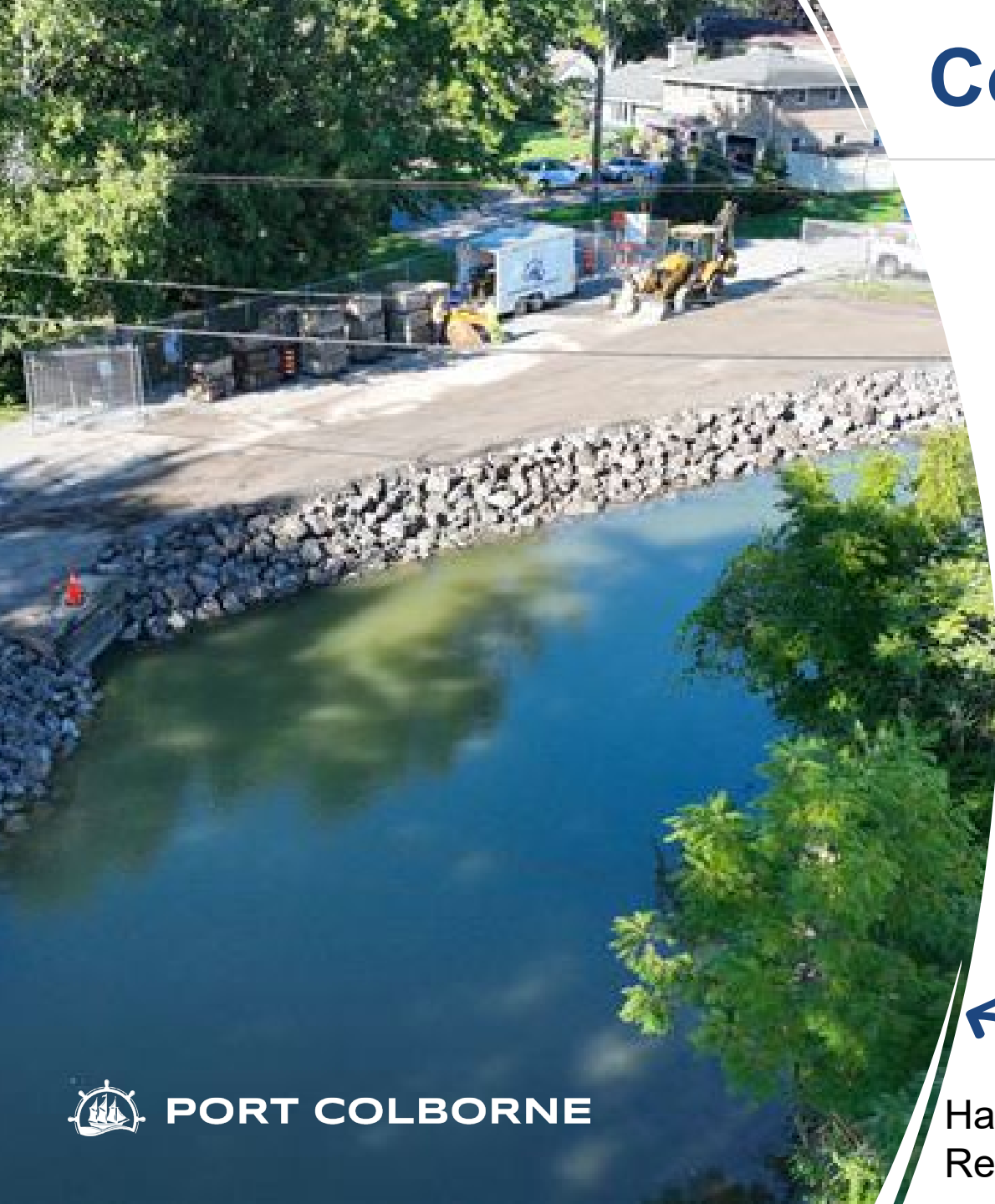


Olga Drive
Storm Sewer
Replacement



PORT COLBORNE

Completed Projects



Hampton Avenue
Retaining Wall Replacement

Completed Projects



Lakeshore
Road West
Bridge
Rehabilitation



Lakeshore Road East
Bridge Rehabilitation



PORT COLBORNE

Completed Projects



Veterans
Crosswalk



PORT COLBORNE

(Downtown to Nickel Beach with
Full Road Reconstruction)

Completed Projects



Tractor



Utility Van



Electric Mower



Electric Auto Mower

3 EV Pick Up Trucks



PORT COLBORNE

Completed Projects

Library Roof Replacement

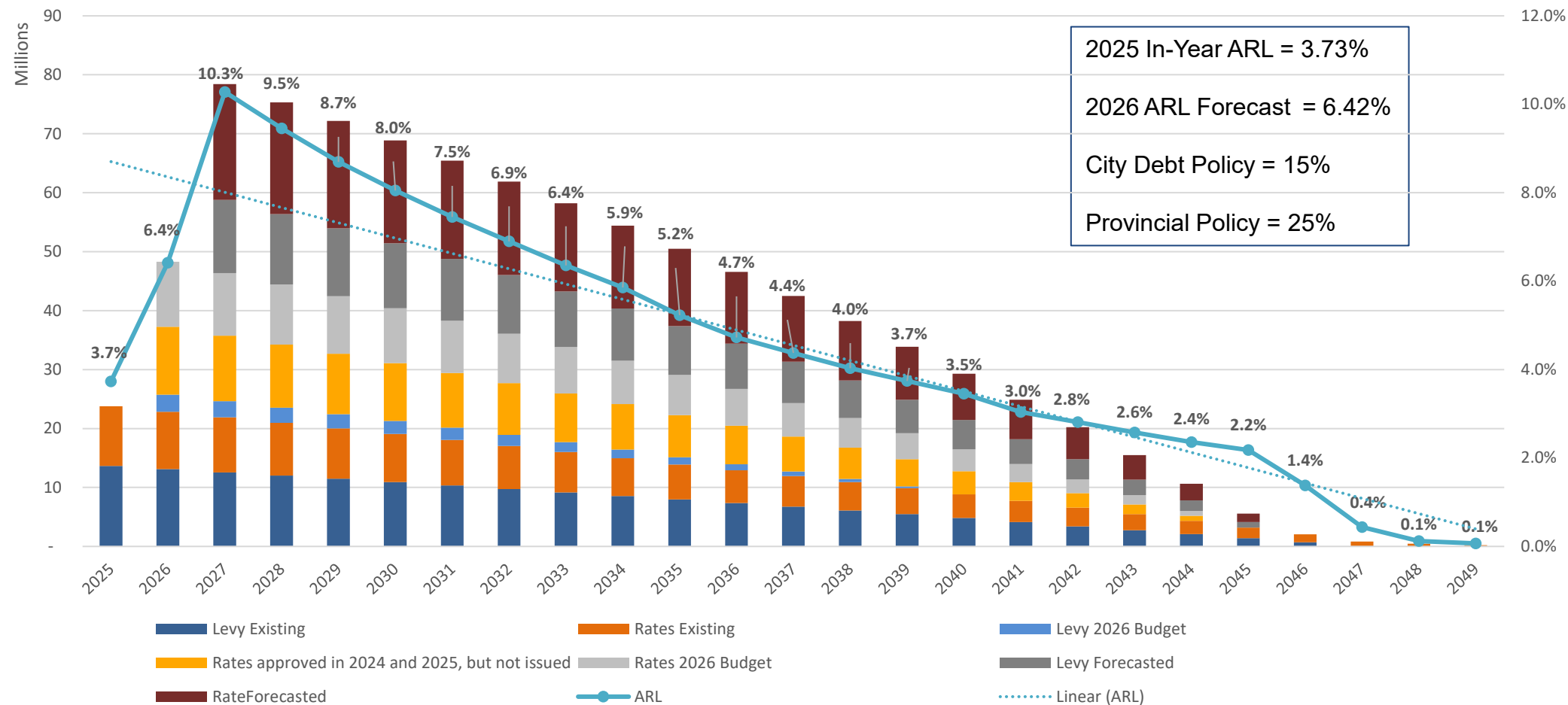


Roselawn Accessibility Improvements



PORT COLBORNE

Debt Position and Outlook



New Debt in 2026 is included in the 2026 budget; forecasted debt in 2027 relates to future projects related to East Side Employment Lands, Canal Crossing, Marina District/Sugarloaf and Lockview District subject to separate and future approval by Council.
Forecasted debts through planned future Municipal Service Corporation are unconsolidated.

Reserves and Outlook

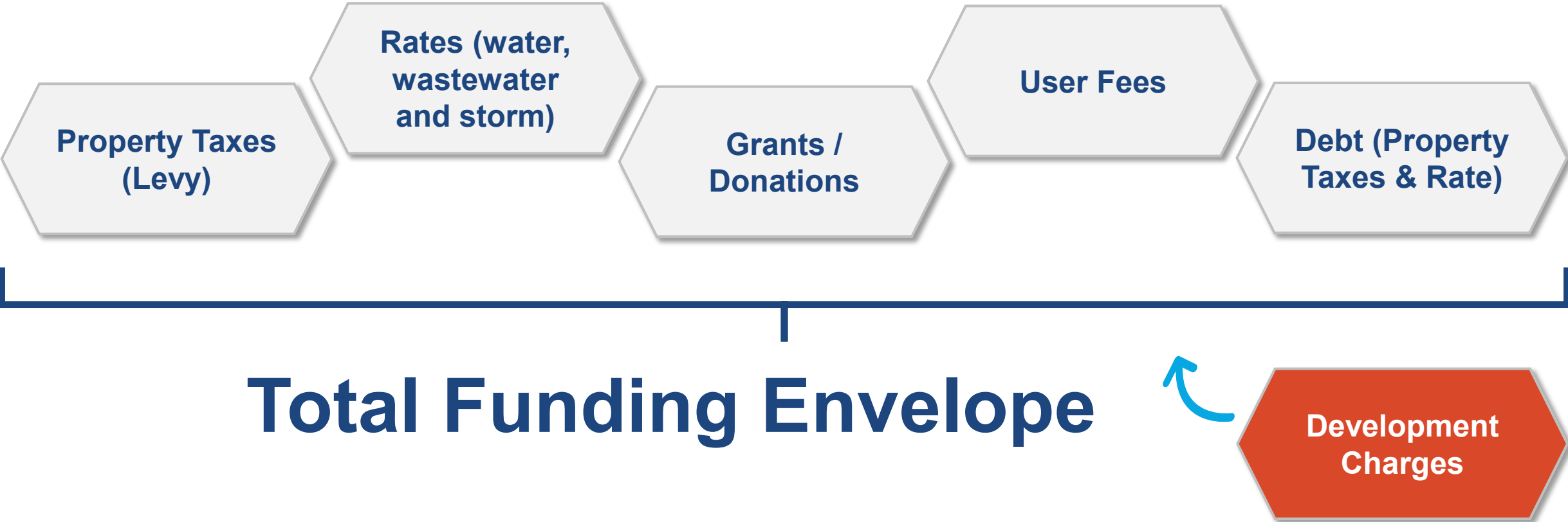
Reserve	2024 YE Balance	2025 Budget	2025 Actual	2025 Forecasted Transfers	2025 YE Forecast	2026 Proposed Budget	2026 Forecasted Balance
Library Capital Reserve (CW)	275,887				275,887		275,887
Museum Bequest Reserve (CW)	219,694		1,000		220,694		220,694
Roselawn Capital (CW)	489,299	(40,000)	(300,000)		149,299	(149,299)	-
Municipal Election Reserve (W)	79,583	50,000			129,583	(125,000)	4,583
Building Department Reserve (RF)	590,078			5,087	595,166	(53,000)	542,166
Beach Reserve	198,165				198,165		198,165
Overholt Cemetery Reserve	65,600	85,000			150,600		150,600
Sugarloaf Marina Reserve	(912,319)	117,400		3,515	(791,403)	86,000	(705,403)
Economic Development Reserve (W)	(1,600,874)			420,000	(1,180,874)		(1,180,874)
Encumbrance Reserve (W)	906,071		(125,000)	(313,000)	468,071		468,071
Future Liabilities Reserve (W)	3,070,006	600,000		(600,000)	3,070,006	300,000	3,370,006
Opportunities Fund	2,000,000		(250,000)		1,750,000		1,750,000
(A) Development Charges (DC) (RF)	1,744,784			1,256,400	3,001,184		3,001,184
Drain Reserve	-	119,373		(119,373)	-	200,000	200,000
Drain Internal Financing (Equipment) Reserve	(178,960)	(50,000)		50,000	(178,960)		(178,960)
Facilities Reserve	437,386	(350,000)			87,386		87,386
General Infrastructure (TCA) Reserve	1,218,784	(530,000)		(5,000)	683,784	537,917	1,221,701
Storm Sewer Reserve	213,702	(190,298)		36,615	60,019	337,891	397,910
Wastewater Reserve	2,800,595	(973,237)		668,650	2,496,008	32,163	2,528,171
Water Reserve	746,529	(397,056)		(277,921)	71,552	738,500	810,052
Total Capital Reserve	12,364,010	(1,558,818)	(674,000)	1,124,974	11,256,166	1,905,172	13,161,339

(W) - Working reserves; (CW) - Committee Working Reserves; (RF) - Reserve Fund; (DC) - Development Charges; (TCA) - Tangible Capital Assets

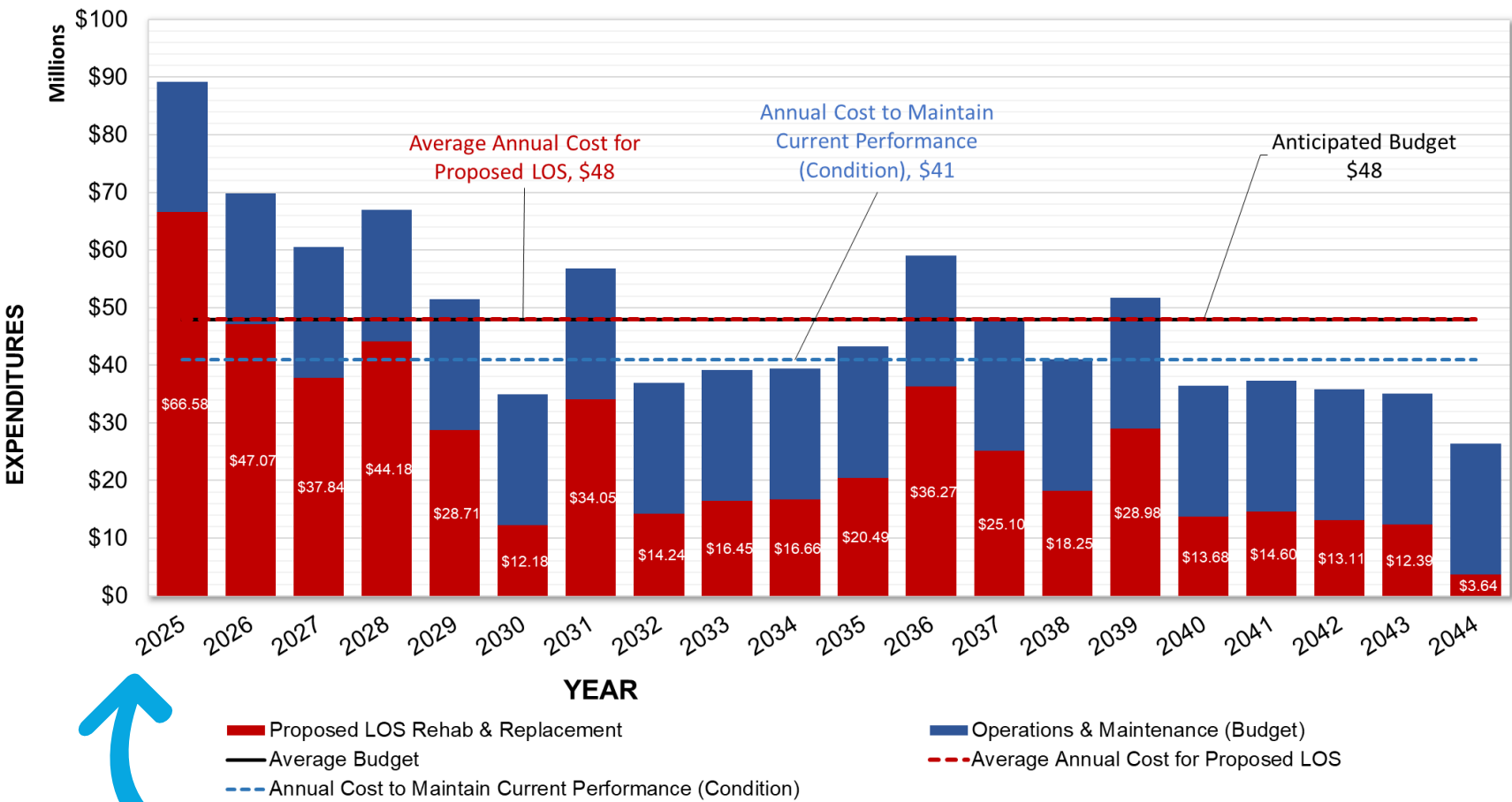
Reserves and Outlook

Reserve	2024 YE Balance	2025 Budget	2025 Actual	2025 Forecasted	2025 YE Balance Forecasted	2026 Proposed Budget	2026 YE Balance Forecasted
Total Boards and Committees Reserves	1,327,348	(40,000)	(300,000)	-	987,348	(149,299)	838,050
Total Programs, Grants and Activities	502,389	50,000	-	-	552,389	(125,000)	427,389
Total Self-Sustaining Entities	(58,475)	202,400	-	8,603	152,528	33,000	185,528
Total General Government	9,699,659	600,000	(375,000)	(493,000)	9,431,659	300,000	9,731,659
Total Capital	7,668,179	(2,371,218)	-	1,609,372	6,906,332	1,846,471	8,752,803
Total Reserves before WIP	19,139,100	(1,558,818)	(675,000)	1,124,974	18,030,256	1,905,172	19,935,429

Funding Sources – Capital Budget



Funding Level



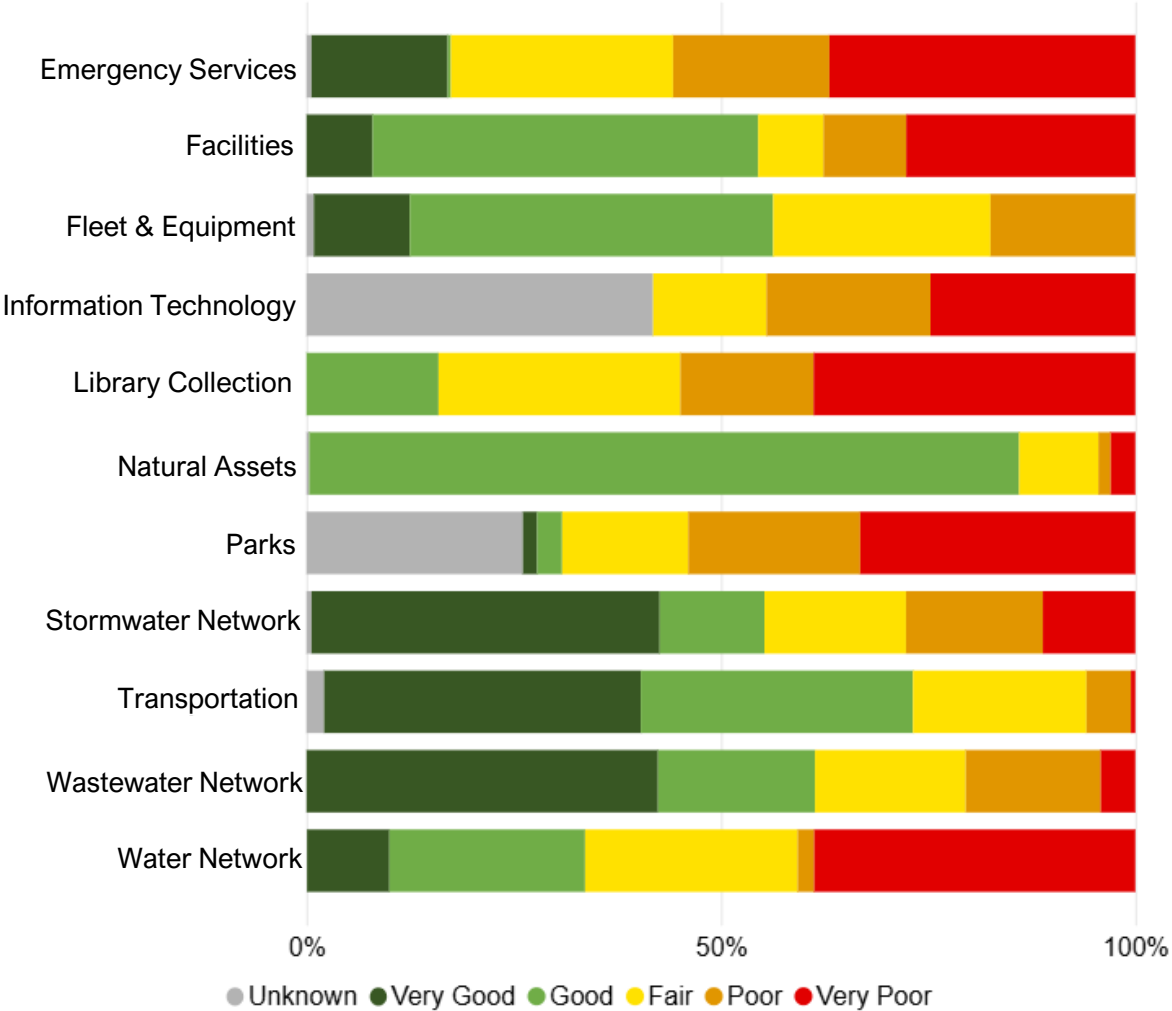
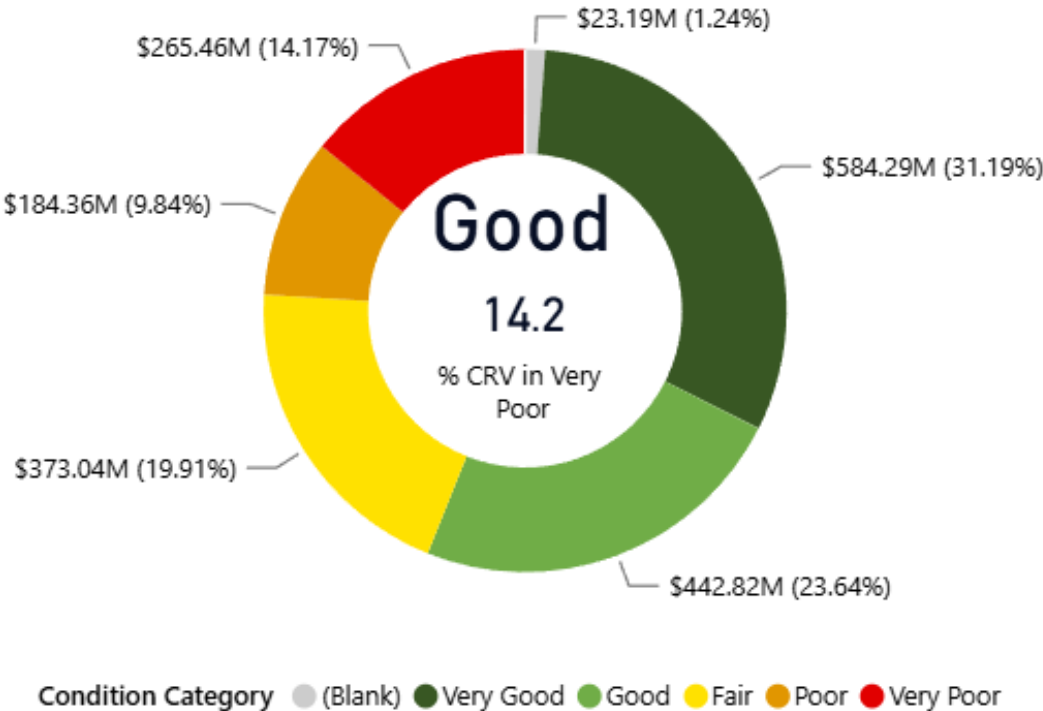
To achieve required funding level, we need:

- Levy asset budgets to grow by 20% per year until 2030-35 depending on asset type
- Water and wastewater asset budgets to grow by 20% until 2038-40
- Storm sewer asset budget to grow by 20% will 2033 (note: 2/3 of the City does not have a designed working storm sewer)

Deferred maintenance ... largest single item is the Grain Terminal valued over \$5 million



Funding Level



Funding Level

	Amortization	Replacement
Levy	4,261,292	
Rates	3,364,391	
Recurring Grants	2,176,369	
Principle Debt Payments	1,836,000 (Levy = 664,300; Rate = 1,171,700)	
	11,638,052	
	Amortization 6,618,132^	Replacement 26,630,715
Surplus / (Deficit) Funding	5,019,920	(14,992,663)

\$1.87 billion in replacement value

Asset Management Plan approved by Council May 2025 (represents average required spend before inflation over next 20 years)

Reason for continuing with a capital growth/“catch-up” factor to increase the capital budget.

^ 2024 Audited Financial Statements

Funding Level

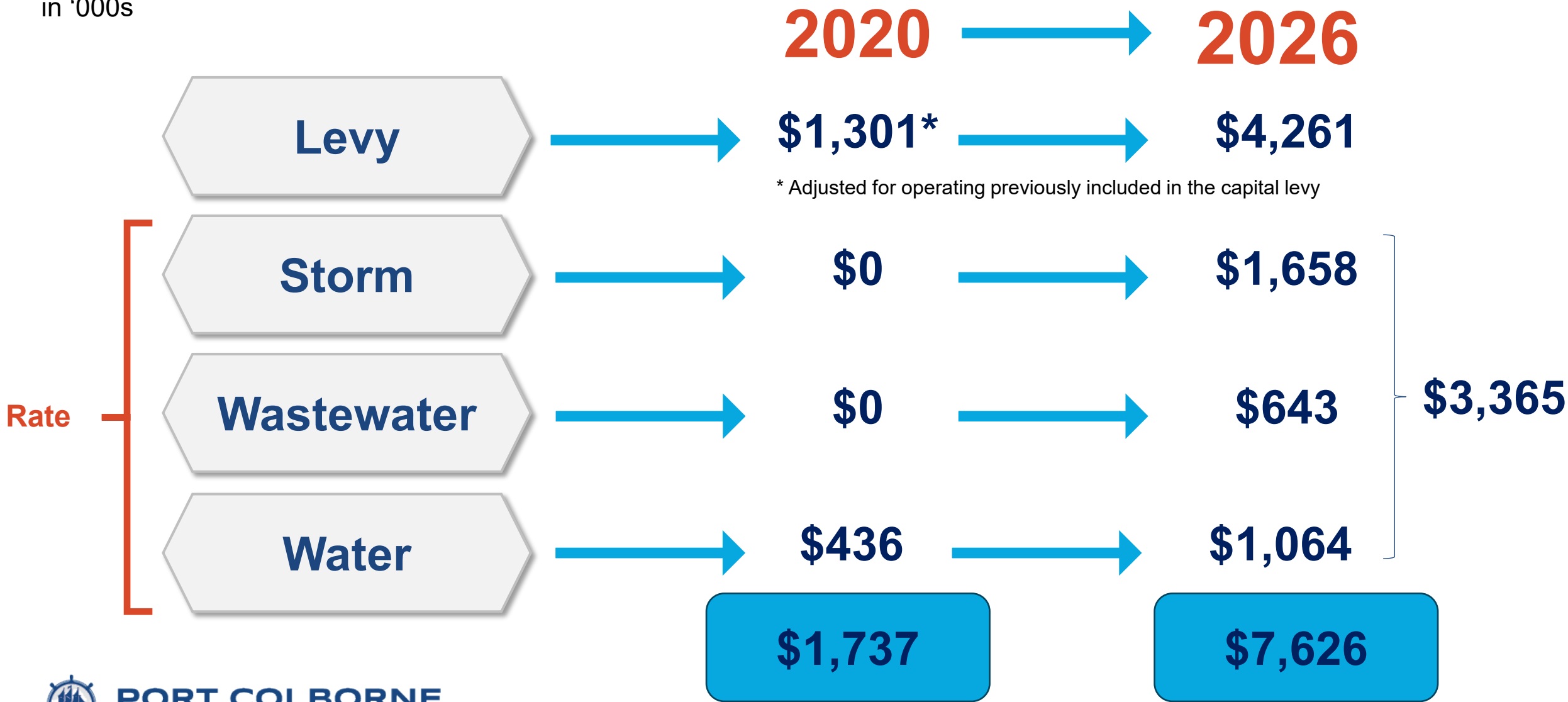
Levy Core Capital Funding Model

\$2,176,369


Funding Category	2025 Budget	Funding Level [Catch-up Factor 2.50%]	Modelled Long- Term Construction Inflation [5%]	New Grant or Other Funding	Transfer from/(to) Borrowing to/(from) "Pay-as- you-go"	Adjustment to Capital	Proposed 2026 Balance
Capital Levy	\$ 4,380,731	\$ 671,530	\$ 219,037	\$ -	\$ 163,076	(\$ 1,173,082)	\$ 4,261,292
Aggregate Resources Funding	\$ 150,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,255
CCBF (Canada Community-Building Fund)	\$ 656,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 656,083
OCIF (Ontario Community Infrastructure Fund)	\$ 1,370,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,370,031
	\$ 6,557,100	\$ 671,530	\$ 219,037	\$ -	\$ 163,076	(\$ 1,173,082)	\$ 6,437,661
Borrowing Costs Levy	\$ 1,099,600	\$ -	\$ 54,976	\$ 286,600	(\$ 163,076)	\$ -	\$ 1,278,100
	\$ 7,656,700	\$ 671,530	\$ 274,013	\$ 286,600	\$ -	(\$ 1,173,082)	\$ 7,715,761

Base Capital Funding

in '000s



Agenda

- 1 2026 Budget Summary
 - 2 City Fundamentals
 - 3 Budget Details – Capital (All) 
 - 4 Budget Details – Levy (Operating)
 - 5 Looking Forward
 - 6 Thank You
- Projects



Project Summary

Function	Levy	Rate	Recurring Grants	Sub Total	1x Grants (Current Year)	Reserves	Other	Development Charges	Total
Facilities	\$528,701			\$528,701	\$185,000	\$149,299			\$863,000
Fleet and equipment	\$3,746,000			\$3,746,000		\$67,000			\$3,813,000
Information Technology	\$962,000	\$148,000		\$1,110,000					\$1,110,000
Parks	\$537,917		\$656,083	\$1,194,000					\$1,194,000
Cemetery	\$135,000			\$135,000					\$135,000
Planning	\$677,697			\$677,697			\$1,722,303		\$2,400,000
Roads	\$673,977		\$1,520,286	\$2,194,263		\$46,423			\$2,240,686
Storm Sewer		\$1,457,891		\$1,457,891	\$48,800				\$1,506,691
Wastewater		\$3,503,200		\$3,503,200	\$975,000			\$375,000	\$4,853,200
Water		\$9,655,200		\$9,655,200	\$250,000				\$9,905,200
Subtotal	\$7,261,292	\$14,764,291	\$2,176,369	\$24,201,952	\$1,458,800	\$262,722	\$1,722,303	\$375,000	\$28,020,777
Net Debt Financing	(\$3,000,000)	(\$11,399,900)		(\$14,399,900)					(\$14,399,900)
Debt Servicing Costs	\$286,600	\$1,120,100		\$1,406,700					\$1,406,700
Subtotal	(\$2,713,400)	(\$10,279,800)		(\$12,993,200)					(\$12,993,200)
Total	\$4,547,892	\$4,484,491	\$2,176,369	\$11,208,752	\$1,458,800	\$262,722	\$1,722,303	\$375,000	\$15,027,577



PORT COLBORNE

Proposed Projects: Facilities

\$863,000

- A.1 – Roselawn Roof Replacement
- A.2 – City Hall HVAC
- A.3 – Arabella’s Tea Room Window Replacements
- A.4 – YMCA/VHWC Facility (Multiple projects)

Funding

2026 Capital Levy	\$ 528,701
Vale Grant	\$ 185,000
Roselawn Capital Reserve	<u>\$ 149,299</u>
	\$ 863,000



PORT COLBORNE

Proposed Projects:

Fleet & Equipment

\$3,813,000

\$3,363,000 excluding
pre-committed projects



PORT COLBORNE

- B.1 – Fleet and equipment replacement
 - Van
 - 2nd Ice Resurfacer (Electric)
 - RTV
 - Pick-up Truck (Electric)
 - Boat motor
 - Zero Turn Mower
 - Zero Turn Mower (Electric)
- B.2 – Ladder Truck
- Pre-committed \$450,000

Funding

2026 Capital Levy
New Debt
Marina Reserve
Building Reserve

\$	746,000
\$	3,000,000
\$	14,000
\$	53,000
\$	<u>3,813,000</u>



Proposed Projects:

Information Technology



- C.1 – IT Evergreening
- C.2 – Council Chambers System Upgrade
- C.3 – IT Security Upgrades
- C.4 – New City Website
- Pre-committed \$550,000

Funding

2026 Capital Levy	\$ 962,000
2026 Rates	\$ 148,000
	<hr/>
	\$1,110,000



Note pre-committed for Fire Radio System and ERP occurred in 2024 Capital and Related Project Budget the future capital levy balances reflect the flow through of funding those projects.

Proposed Projects:

Parks

\$1,194,000

- Reserve transfer, with next park upgrade to be identified following completion of the Parks and Recreation Master Plan (January 2026)

Funding

2026 Capital Levy	\$ 537,917
Canada Community Building Fund	\$ 656,083
	<hr/>
	\$1,194,000



PORT COLBORNE

Proposed Projects:

Cemetery

\$135,000

- D.1 – Cemetery Improvements

Funding

2026 Capital Levy

\$ 135,000



Building reserve to address headstones, future improvements, and fund cemetery consolidation costs



PORT COLBORNE

Proposed Projects: Planning

\$2,400,000

- E.1 – Records and By-law Modernization
- E.2 – St. Lawrence Seaway Land Matters
- E.3 – Healthcare



Funding

2026 Capital Levy	\$ 677,697	
Costs Recovered from Another Project	\$ 690,600	} \$1,722,303
Future Capital Budgets	\$ <u>1,031,703</u>	
	\$ 2,400,000	

Proposed Projects:

Roads, Other Road
Renewal, Sidewalks

\$2,240,686

- F.1 – Guiderails
- F.2 – Annual Roads Resurfacing
- F.3 – Sidewalks
- F.4 – OSIMS Design
- F.5 – OSIMS Construction
- F.6 – Wayfinding Signage
- F.7 – School Safety Zones
- F.8 – Firelane Pillars
- F.9 – Traffic Study
- F.10 – Gateway Sign Design

Funding

2026 Capital Levy	\$ 673,977
Aggregate	\$ 150,255
OCIF	\$ 1,370,031
Vision Zero	\$ 46,423
	<hr/>
	\$ 2,240,686



PORT COLBORNE

Proposed Projects:

Storm Sewer

\$1,506,691

- G.1 Clarke Area Storm Sewer Environmental Assessment and Design
- G.2 Storm Sewer Repair and Rehabilitation
- Centennial Park Wetland
- Reserve Transfer \$337,891

Funding

2026 Rate	\$ 1,457,891
Federal Grant	\$ 48,800
	<hr/>
	\$ 1,506,691



Proposed Projects:

Wastewater

\$4,853,200

\$1,950,000 excluding
pre-committed projects

- H.1 Sugarloaf Street and Marina Area Engineering
- H.2 Hwy 140
- Pre-committed \$2,871,037
- Reserve Transfer \$32,163

Funding

2026 Rates	\$ 843,300
New Debt	\$ 2,659,900
CHIF	\$ 975,000
Development Charges	<u>\$ 375,000</u>
	\$4,853,200



PORT COLBORNE

Proposed Projects:

Water

\$9,905,200
\$7,838,500 excluding
pre-committed projects

- I.1 2026 – 2028 Watermain Lining Program
- I.2 Lockview Area Servicing
- Pre-committed \$2,066,700
- Reserve Transfer \$738,500

Funding

2026 Rates	\$ 915,200
New Debt	\$ 8,740,000
CHIF	\$ 250,000
	<hr/>
	\$9,905,200



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- Levy Summary
- Levy Forecast
- Revenue
- Personnel
- Operating
- Transfers to Capital, Reserves, Entities
- Levy Summary – By Department
- SSEs



Levy Summary

	Budget		Forecast	Budget vs. Budget		2025 Budget vs. Forecast	
	2026	2025	2025	\$	%	\$	%
Revenue	41,686,063	39,515,339	38,959,523	2,170,724	5.5%	(555,816)	(1.4%)
Personnel Expenses	21,492,418	19,189,144	20,019,144	2,303,274	12.0%	830,000	4.3%
Operating Expenses	17,928,403	16,333,190	15,681,190	1,595,213	9.8%	(652,000)	(4.0%)
Total Expenses	39,420,821	35,522,334	35,700,334	3,898,487	11.0%	178,000	0.5%
Surplus/(Deficit) Before Allocations	2,265,242	3,993,005	3,259,189	(1,727,763)	(43.3%)	(733,816)	(18.4%)
Allocations (to)/from Departments	-	-	-	-			
Surplus/(Deficit) After Allocations	2,265,242	3,993,005	3,259,189	(1,727,763)	(43.3%)	(733,816)	(18.4%)
Transfer to/(from) Capital	8,418,303	10,196,100	10,300,265	(1,777,797)	(17.4%)	104,165	1.0%
Transfer to/(from) Reserves	1,026,318	1,401,773	436,448	(375,455)	(26.8%)	(965,325)	(68.9%)
Transfer to/(from) Rates	(7,179,379)	(7,604,868)	(7,477,523)	425,489	(5.6%)	127,345	(1.7%)
Surplus/(Deficit)	-	-	-	-	-	-	-



Levy Forecast

Revenues are forecasted to be \$556K below budget. Driving this difference are lower than expected Municipal Accommodation Tax (\$200K), Planning fees (\$87K), investment income (\$100K), and shared service revenues related to Fire (\$261K). Offsetting these amounts is higher than expected supplemental tax revenue (\$80K).

Personnel costs are forecasted to be \$830K above budget. Driving this difference is transferring from WSIB 2 to WSIB 1 (\$450K), an additional resource related to health (\$80K), and fire fighter overtime costs (\$150K). See below for funding as funds set aside for this situation.

Non-Personnel costs are forecasted to be \$652K below budget. Driving the majority of this difference is the timing of debt issuance of previously approved debt – the related debt servicing cost (principal and interest payments) are below budget a combined \$944K. Offsetting these savings are an increase in healthcare related contract services (\$45K), and higher than budgeted property tax reassessments (\$100k).

Transfers from reserve are higher than budget by \$700K. This is the result of transfers from the Employee Future Benefits reserve (\$450K) to cover the costs related to WSIB changes, as well as two Encumbrance reserves, one for new tax and water software (\$125K), and the second for healthcare public consultation and analysis.

Transfer between funds differences are the result of changes in the cost allocation methodology which now aligns with the Provinces Financial Information Return (\$233K), offset by the timing of debt issuance (\$623K), and Council approved transfers to capital (\$125k).

Revenue

Some Salient Changes from Prior Year Budget

Item	Change	Comments
	\$	
Planning Department Fees	(\$ 184,500)	Based on anticipated development and applications
Building Department Fees	(\$ 111,700)	Based on anticipated development and applications
Municipal Accommodation Tax (MAT)	\$ 51,000	Represents expanded program and offsets tourism costs within the City
Sponsorship Revenue	\$ 64,600	Interest in sponsoring City-run events is rising.
Short-Terms Rental	\$ 608,000	Licensing fees from new Short-Term rental program.
Property Taxes	\$ 1,710,800	Blended tax rate is estimated at 2.04% or \$90 after accounting for assessment growth estimated at 2.5%



Personnel

Levy	Budget 2026					Budget 2025				
	Full Time	Part Time	Total (excluding students)	Students	Total (including students)	Full Time	Part Time	Total (excluding students)	Students	Total (including students)
CAO	3.00	-	3.00	-	3.00	2.00	-	2.00	-	2.00
Marketing & Communications	3.00	-	3.00	3.00	6.00	3.00	-	3.00	3.00	6.00
Human Resources	4.00	-	4.00	1.00	5.00	4.00	-	4.00	-	4.00
Clerks	3.00	-	3.00	2.00	5.00	3.00	-	3.00	2.00	5.00
Corporate Services	-	-	-	-	-	1.00	-	1.00	-	1.00
Financial Services	9.00	-	9.00	3.00	12.00	8.00	-	8.00	3.00	11.00
Customer Service	4.00	-	4.00	1.00	5.00	4.00	-	4.00	1.00	5.00
IT	4.00	-	4.00	1.00	5.00	3.00	-	3.00	2.00	5.00
Asset Management	1.00	-	1.00	1.00	2.00	1.00	-	1.00	-	1.00
HoldCo	1.00	-	1.00	-	1.00	1.00	-	1.00	-	1.00
Planning & Economic Development	7.00	-	7.00	6.00	13.00	7.00	-	7.00	4.00	11.00
Building & Bylaw	8.00	-	8.00	6.00	14.00	8.00	1.00	9.00	-	9.00
Recreation & Tourism	14.00	8.00	22.00	18.00	40.00	14.00	7.00	21.00	18.00	39.00
Council	-	9.00	9.00	-	9.00	-	9.00	9.00	-	9.00
Crossing Guards	-	19.00	19.00	-	19.00	-	18.00	18.00	-	18.00
Fire Department	21.00	-	21.00	1.00	22.00	16.00	2.00	18.00	1.00	19.00
Library	7.00	6.00	13.00	-	13.00	7.00	6.00	13.00	-	13.00
Museum & Cultural Programming	7.00	4.00	11.00	5.00	16.00	7.00	4.00	11.00	2.00	13.00
Public Works	41.00	7.00	48.00	19.00	67.00	39.00	10.00	49.00	18.00	67.00
Total	137.00	53.00	190.00	67.00	257.00	128.00	57.00	185.00	54.00	239.00
Budget 2025	128.00	57.00	185.00	54.00	239.00					
Year over Year Change	9.00	(4.00)	5.00	13.00	18.00					



Personnel

Some Salient Cost Drivers

- Fire Department
 - Added 3.5 Full Time Fire Fighters and 1 Fire Prevention Officer (covered by Short Term Rental Fees) +\$833,325
 - Removed 1 Deputy Fire Chief intended for Wainfleet shared service -\$208,275
 - Fire Fighter overtime costs +\$15,000
- Bylaw – Added 1 Full Time Bylaw Officer (covered by Short Term Rental Fees)
- CAO's Office – Added Corporate Affairs Coordinator
- CUPE Collective Agreement Increases & Joint Job Evaluation
- WSIB moved to schedule one coverage, resulted in better coverage and greatly reduced future liabilities
- Overtime driven by service level standards

Operating Expenses

Some Salient Changes from Prior Year Budget

Item	Change	Comments
	\$	
Insurance	50,000	Pricing from request for proposal (RFP) performed in 2024
Staff Training and Development	71,000	Recertification fees for Fire staff
Municipal Election	121,500	Additional annual cost to run the upcoming municipal election. Total cost of running the election is budgeted at \$180K of which \$125K is funded from the Election Reserve.
Subject Matter Experts	147,500	Largest functions are engineering and legal support for growth and advisory on development
Computer Software	287,500	City uses 40+ software platforms... potential for rationalization once cloud migration, enterprise resource planning (ERP) system implemented, and property and rate billing software implemented. Largest part of increase is related to previously approved rate billing software.
Cost of Borrowing, Net	683,200	Related to new debt financed capital projects. Water and wastewater projects borrowing costs are to be funded from water and wastewater budgets

Transfer to Capital and Related Projects

Components of Transfer to Capital and Related Project Accounts

Capital and Related Project Funding	\$
Aggregate Resource Trust	150,255
Canada Community Building Fund	656,083
Ontario Community Infrastructure Fund	1,370,031
Rate Transfers (to)/from ^	2,255,837
Levy	4,261,292
Total	8,693,498
Reserve Transfers (to)/from *	321,618
Deferred Revenue Transfers (to)/from `	46,423
Total	8,968,693

^ From Water \$325,900; Wastewater \$610,337; Storm \$1,319,600;

* To TCA Reserve \$537,917; From Roselawn Reserve \$149,299; From Marina Reserve \$14,000; From Building Reserve \$53,000;

` From Vision Zero Deferred Revenue \$46,423



Transfer to/from Reserves

Components of to/from Reserves

Reserve Transfers	\$	Comments
Municipal Election	(125,000)	Transfer from reserve to fund 2026 election
Drains	200,000	On-going practice to fund City portion of drain projects (this is up from 119,373)
Marina Loan Repayment	100,000	For the current internal loan to be repaid
Interest on Reserves	229,700	Transfers interest earned on reserves to reserves
Employee Future Benefits	300,000	Funds post-retirement benefits negotiated through collective agreements, presumptive cancer legislative requirements, and workplace injury claims
Subtotal Operating Reserve Transfer	704,700	
Capital and Related Project Reserve Transfers	321,618	From previous slide
Total Reserve Transfer	1,026,318	

Levy Summary – by Department

	2026 Budget*	2025 Forecast	Budget vs. Forecast		
			\$	%	
Global	27,370,721	25,820,252	1,550,469	6.0%	A
Programs, Grants and Activities (PGA)	(1,645,843)	(1,745,131)	99,288	-5.7%	B
Boards and Committees	(3,133,724)	(2,942,730)	(190,994)	6.5%	C
Recreation	(3,212,728)	(2,968,966)	(243,762)	8.2%	
Planning & Economic Development	(1,729,217)	(1,674,297)	(54,920)	3.3%	D
Community Safety	(6,671,676)	(6,243,910)	(427,766)	6.9%	E
Public Works	(10,749,291)	(9,998,558)	(750,733)	7.5%	F
Self Sustaining Entities	(228,242)	(246,660)	18,418	-7.5%	G
Surplus/(Deficit)	-	-	-		

Primary Drivers

- A - additional property taxes offset by increases in software expense
- B - additional Municipal Accommodation Tax
- C - additional expenses allocated under new allocation methodology of shared service expenses
- D - lower planning revenues from anticipated development and applications
- E - increase in fire and bylaw staff compliment plus CUPE collective agreement increase

F - CUPE collective agreement increases and additional expenses allocated under new allocation methodology of shared service expenses

G - less expenses allocated to beach under new allocation methodology of shared service expenses

*Council department fully allocated under new methodology. 2026 Council budget is \$471,100 (an increase of \$6,000 or 1.3% over 2025 budget)

**Shared Services includes insurance, software, legal, fleet, facilities and corporate administration expenses

Self-Sustaining Entities (SSEs)

Some Salient Comments on SSEs

- Building is budgeting a balanced budget.
- Marina is budgeting a balanced budget.
 - A capital plan will come forward once dredging approval has been optioned – separate report will come to Council once greater line of sight is obtained on environmental, where dredging material will go and funding opportunities
- Cemetery (subject to fee approval) forecasts a \$60,200 contribution to Parks to help maintain Cemetery.
 - Actual operating costs estimated closer to \$210,000.



SSE: Beach

Year in Review

- Favourable year with weather (only 5 days with daytime rain)
- Revenue forecasted \$180k – highest since COVID and cars on the beach
- Canal Days weekend revenue was \$32k
- Positive feedback on the amenities offered
- Parking revenue covers direct costs (students/washroom cleaning)
- 8,500 parking passes sold during the year. Spot checks recorded 3,000 PORTicipate Passes used.
- Splashtown extended agreement to 2029
- Marble Slab indicated interest in returning
- Beach Budget:
 - 1/3 of the beach costs covered by the levy
 - 2/3 covered by parking fees
- User Fee updates propose:
 - Shoulder season fee from Victoria Day to May 15 and September 15 to Thanksgiving



SSE: Beach

Year in Review

Proposed changes in user fees

- Monday to Thursday in Prime Season
 - Zone 2 and 3, \$20 all day parking
 - Hourly parking increase to \$4.25 per hour
 - Friday to Sunday in Prime Season
 - Zone 2 and 3, \$30 all day
 - Hourly parking to \$5.25 per hour
 - Shoulder Season (Victoria Day-June 15; Sept 15-Thanksgiving)
 - Introduce hourly parking fee
 - Zone 1 would be \$5.00 per hour
 - Zone 2 would be \$3.00 per hour
 - Enhanced PORTicipate pass
 - Current access to Zone 2 and 3 year around and during prime season from sunrise to 8:30am
 - New: Shoulder season access to Zone 1 all day.
 - Introduce a Special Provision area designation for Nickel Beach from Victoria Day to Thanksgiving resulting in higher penalties for parking infractions
- Note 1: Prime season = June 15 to September 15, Shoulder season = Victoria Day to June 15 and September 15 to Thanksgiving and Offseason = All other days, although the City notes these lots will not be plowed during the winter period and therefore may not be available.
- Passes purchased after Thanksgiving 2025 will be good until December 31, 2026



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Looking Forward

- Continue to review opportunities to support affordability
- Continue reviewing fees
- Continue to review commercial agreements
- Explore land development opportunities
- Complete wastewater and storm sewer 10-year master plans
- Re-introduce a multi-year capital budget
- Continue to work towards Key Performance Indicators (KPIs) and related benchmarks, where applicable



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Thank You