



PORT COLBORNE

Subject: 2025 Capital and Related Project Budget and Levy Budget
To: Committee of the Whole - Budget
From: Corporate Services Department

Report Number: 2024-184

Meeting Date: October 16, 2024

Recommendation:

That the Committee of the Whole recommend to Council:

That the Corporate Services Department, Financial Services Division, Report No. 2024-184 Subject: 2025 Capital and Related Project Budget and Levy (Operating) Budget, **BE RECEIVED**; and

That the recommended transfers to and from the City's capital close-out account and related accounts as outlined in Appendix C of the Corporate Services Report 2024-184, **BE APPROVED**; and

That the 2025 Capital and Related Project Budget and Levy (Operating) Budget in Report 2024-184, **BE APPROVED** and that the projects identified in the 2025 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 proposed 2025 Capital and Related Project Budget and Levy (Operating) Budget to the Budget Committee of the Whole.

Background:

The 2025 Capital and Related Project Budget and Levy (Operating) Budget is presented in a similar fashion as the prior year, except the Capital and Related Project Budget and Levy (Operating) budget is being presented at the same time in the same report.

Financial Services would like to thank City staff from all departments for their leadership and support in developing this 2025 Capital and Related Project and Levy (Operating) Budget.

Should the 2025 Capital and Related Project and Levy (Operating) Budget be approved by the Budget Committee of the Whole on October 16, 2024, it will move forward to be ratified at the October 22, 2024, Council meeting.

The core funding model between the 2024 and 2025 Capital and Related Project and Levy (Operating) Budget 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 14.75% which compares to inflation measured by the consumer price index (CPI) of 19%.

The Capital and Related Project Budget represents 55% of the total proposed Levy increase. From the Capital and Related Project perspective the model takes the prior year funding of capital and debt, adjusts for inflation, grant funding and/or adjustments between operating and/or reserves and then applies a catch-up factor to improve funding for asset replacement in recognition of the infrastructure funding deficit highlighted in the 2024 Asset Management Plan (AMP).

The 2024 AMP incorporated all capital assets for the first time as per Provincial regulations. The 2024 AMP identified an annual capital asset funding requirement of \$12.2 million related to Levy assets and \$11.5 million related to Rate assets. Rate assets include water, wastewater, and stormwater assets. Levy assets reflect all city owned assets excluding Rate assets.

This budget includes a total base funding allotment for capital and related projects of \$11.8 million which is \$12.0 million less than the AMP average annual spending requirement.

While Council has been making progress on reducing this funding gap, Staff identify the "catch-up factor" proposed in this capital and related project budget be increased to 2.5% (2.25% PY). This "catch-up factor" will likely need to continue growing meaningfully to replace City's infrastructure moving forward. In the multi-year forecast provided, the catch-up factor on the Levy is projected to increase to 2.75% in 2026 and 3.0% in 2027 going forward.

Should the City maintain the current Capital and Related Project Budget funding model as set out in the AMP, the City, based on current information, will achieve a sustainable funding level to maintain most capital asset categories within the next 6 to 8 years.

Similar to the 2024 Budget, the 2025 Capital and Related Project and Levy (Operating) Budget was developed through a process that requested Council and staff input. Staff have based their recommendations after considering:

- 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
-

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 2025 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

If the proposed 2025 Capital and Related Project and Levy (Operating) Budget is approved as presented the change to the average residential property valued at \$214,435 would be 6% or \$139. On a blended basis the change is 3.18%. This represents the City's portion of the increase.

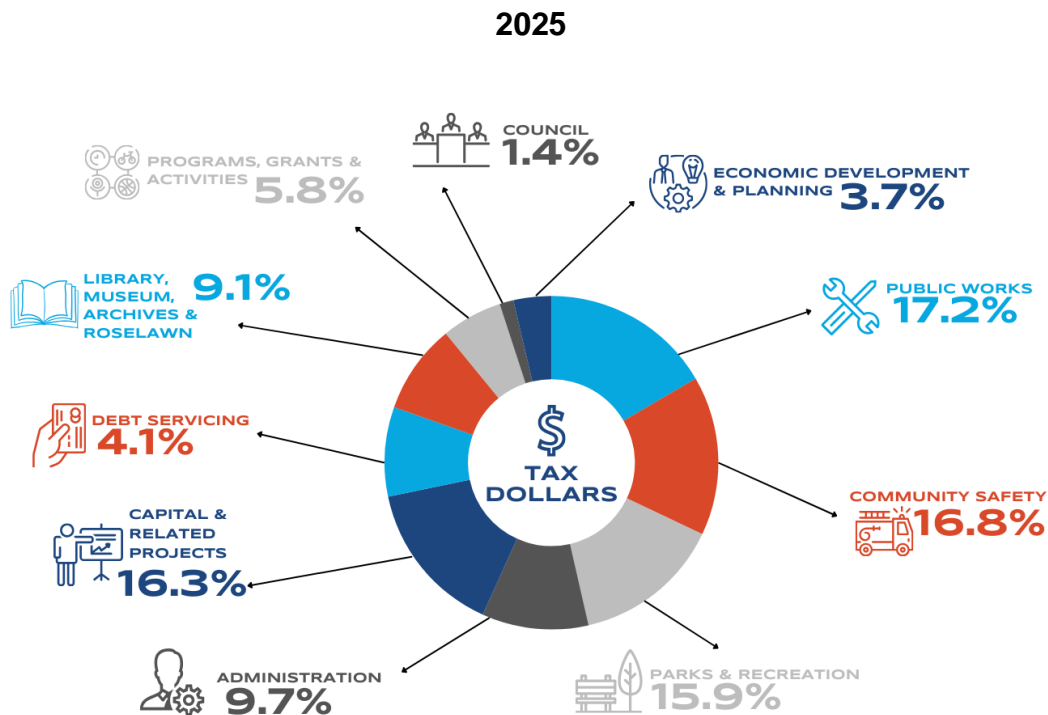
The rate change is approximately 55% related to the 2025 Capital and related Project Budget and 45% related to the Levy (Operating) Budget. In this respect, capital represents approximately 3.3% of the change and operations 2.7% of the change. The operational change compares to a consumer price index (CPI) of 2.7% and the Bank of Canada target rate of 2.0%. As identified in the background section of this report, the capital increase is driven by the AMP.

The estimated impact provides for assessment growth of approximately 2.5% and includes the tax increment grants valued at approximately \$217,000. This estimate has

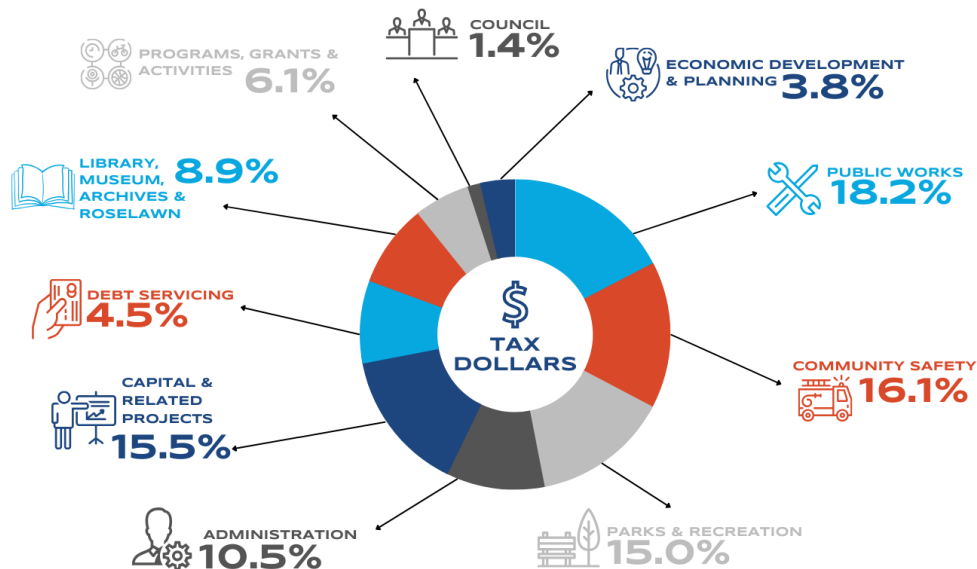
been based on the Municipal Property Assessment Corporation (MPAC) database. Should growth end the year higher or currently reported growth be adjusted lower, the estimated impact to the same residential property noted above would increase or decrease.

Budget Summary

This budget was developed to maintain current service levels and achieve the City's strategic plan. The proposed levy is \$26,861,200. In percentage terms, tax dollars support the following (as allocated in Appendix G):



2024



On a year over year basis, it is notable to identify the amount of budget allocated to capital increased to 20.5% (16.4% + 4.1%) up from 20% (15.5% + 4.5%) in the prior year. This reflects Council's strategic commitment to sustainable and resilient infrastructure.

Staff highlight the amount attributed to Parks and Recreation is a result of changes in allocated costs, including 1/3 of Nickel Beach cost on the levy and inflationary pressures such as utilities at the Vale Health and Wellness Centre.

Some Capital and Related Project highlights include:

- \$6.1 million for water line replacement, including North/South Crescent, Ash, Jefferson and Davis, West, Homewood and Berkely.
- \$4.7 million for wastewater lateral and maintenance hole rehabilitation (three-year project)
- \$670 thousand for wastewater lateral launch program (three-year project)
- \$1.6 million for storm water replacement on Olga and Clarence
- \$2.4 million for Ontario Construction Manual (OSIM) Culvert and Structure Replacements
- \$697 thousand for sidewalk upgrades (an increase of 20%)

- \$405 thousand to contribute land to a Niagara Regional Housing Partnership project on affordable housing
- \$2 million in park improvements at Lock 8, West Street, and Johnson Street and to fund construction previously approved at Lockview Park
- \$203 thousand for Vale Health and Wellness Building improvements, including rink bench floor mats and the family change room
- \$10 thousand for the accessible step up (Stop Gap) initiative to improve access to businesses in the City
- \$75 thousand for new billing software for property tax and water and wastewater which will make fixed charges the same month to month
- \$150 thousand for a fire masterplan as directed with respect to the shared service planning with Wainfleet
- \$550 thousand for a new roof on the Library building
- \$20 thousand for cedar shake roof replacement at the Sherk Log Cabin 1844 Roof
- \$25 thousand for Museum fence replacement to be supported with volunteers
- \$20 thousand for repairs to the School House 1835 Ceiling
- \$40 thousand for Phase II accessibility improvements to Roselawn
- \$15 thousand for repointing the stone on the façade at Williams Home 1861. This project will be supported by Willowbank School of Restoration

In total there are 41 projects in the Capital and Related Project Budget compared to 32 in the prior year. At the time of writing this report the total number of open Capital and Related Projects at the end of 2024 is forecasted at 46. As a result, Staff anticipate starting 2025 with 87 (41 + 46) Capital and Related Projects. This compares to 152 projects at the start of 2024.

The Capital and Related Project budget includes \$5.29 million in debt financing for water and wastewater projects as highlighted in Appendix A and B. The forecasted in-year ARL inclusive of the recommended borrowing, previously approved and current borrowing is estimated to increase to 5.5% in 2025. 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 \$350,000 with this year's investment. This will provide the City the flexibility to recruit physicians.
- Funding to improve the City tree canopy with a goal of moving it to 40% from 32%. In 2024 the program is expected to have planted 400 trees.
- An investment of \$268,600 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 \$89,000 investment equalling 1/3 of 1% of the Levy.
- Continue the discounted rain barrel program which sold out in 2024.
- 55% of the tax impact supports the Capital and Related Project Budget.

Some significant budget pressures included in the 2025 Capital and Related Project and Levy (Operating) Budget are:

- Insurance and utility costs are budgeted to increase 10%. Insurance costs are the result of the most recent request for proposal. Staff continue to look for opportunities to address the increase in insurance costs. As the City looks to achieve its Net Zero goals there will be opportunities to address utility costs in the coming years.
- Personnel costs with the City moving into CUPE and Fire Association collective agreement negotiations. Adjusting for the impact of union job evaluations and planning for part-time and student resourcing as well as implementing year 2 of 2 of the enhanced Canada Pension Plan.
- Moving 1/3 of the Nickel Beach costs to the Levy in recognition of approximately 1/3 of attendees are PORTicipate members from the City of Port Colborne. In making this transition, Staff highlight the incremental costs of incremental students and operations will be covered directly by parking revenue.

The cost impact of the budget highlights and budget pressures were partially offset by some changes to the staff training and development budget, moving equipment from leased to purchase, moving the physician recruitment contribution to \$100,000 as the reserve will be \$350,000 in 2025 with this contribution, and lower auto fuel costs.

2024 Forecast

The City is forecasting a balanced budget. This forecast is noted in Appendix A and in the various appendices 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. Actual results will vary.

The balanced budget is net of the recommended transfers in Trimester 1 to EV charges 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 2025.

Looking Forward

As identified on many occasions, “everyday is budget day” in a municipality. Corporate Services continues to identify continuous improvement is a process. Looking forward to 2025, staff identify the following activities that will help determine the financial outcomes of the City going into the 2026 budget process:

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

Internal Consultations:

As stated, Financial Services would like to thank City staff from all departments for their leadership and support in developing this 2025 Capital and Related Project and Levy (Operating) Budget.

Financial Implications:

Financial Services identifies the proposed 2025 Capital and Related Project and Levy (Operating) Budget is a staff recommendation that Council can adjust, if required.

Public Engagement:

The 2025 Capital and Related Project and Levy (Operating) Budget was published on the City's website on October 3, 2024, through the agenda process. The 2025 Capital and Related Project and Levy (Operating) Budget will be considered by the Budget Committee the Whole on October 16, 2024, and, if approved by Committee of the Whole, Council on October 22, 2024.

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
-

Conclusion:

Staff recommend that the Committee of the Whole recommend approval of the 2025 Capital and Related Project and Operating (Levy) Budget as outlined in this report and the various appendices, including the recommended trimester 2 transfers of Appendix C.

Appendices:

- a. Appendix A – 2025 Capital and Related Project and Levy (Operating) Budget Presentation
- b. Appendix B – 2025 Capital and Related Project Budget Detail
- c. Appendix C – 2024 Trimester 2 Capital and Related Project Summary
- d. Appendix D – 2025 Levy (Operating) and Self Sustaining Entities (SSE) Summary
- e. Appendix E – 2025 Levy (Operating) Divisional Summary and Detail
- f. Appendix F – 2025 Facilities, Transportation and Parks Detail
- g. Appendix G – Levy Allocation
- h. Appendix H – Reserve Forecast
- i. Appendix I – Investments
- j. Appendix J – Debt Management

Respectfully submitted,

Bryan Boles, CPA, CA, MBA
Director of Corporate Services/Treasurer
(905) 228-8018
Bryan.Boles@portcolborne.ca

Steve Shypowskyj
Director, Public Works Services
(905) 228-8133
Steve.Shypowskyj@portcolborne.ca

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.

2025 Capital and Related Project and Levy (Operating) Budget

Budget Committee of the Whole: October 16, 2024



PORT COLBORNE

2025 Capital (All) and Levy (Operating) Budget

In preparing the **2025 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 2025 Budget Summary
- 2 City Fundamentals
- 3 Budget Details – Capital (All)
- 4 Budget Details – Levy (Operating)
- 5 Looking Forward
- 6 Thank You

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- 1 2025 Budget Summary
- 2 City Fundamentals
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- Recommendation
- Vision, Mission, & Corporate Values
- Alignment with the Strategic Plan
- Budget Highlights
- Process
- Tax (Levy) impacts
- Tax and rate comparisons
- Risks to the budget

Recommendation

That the Corporate Service Department, Financial Services Division, Report No. 2024-184 Subject: 2025 Capital and Related Project and Levy (Operating) Budget, **BE RECEIVED**; and

That the recommended transfers to and from the City's capital close-out account and related accounts as outlined in Appendix C of the Corporate Services Report 2024-184 **BE APPROVED**; and

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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



Alignment with the Strategic Plan



**Environment
& Climate
Change**



**Welcoming,
Livable &
Healthy
Community**



**Economic
Prosperity**



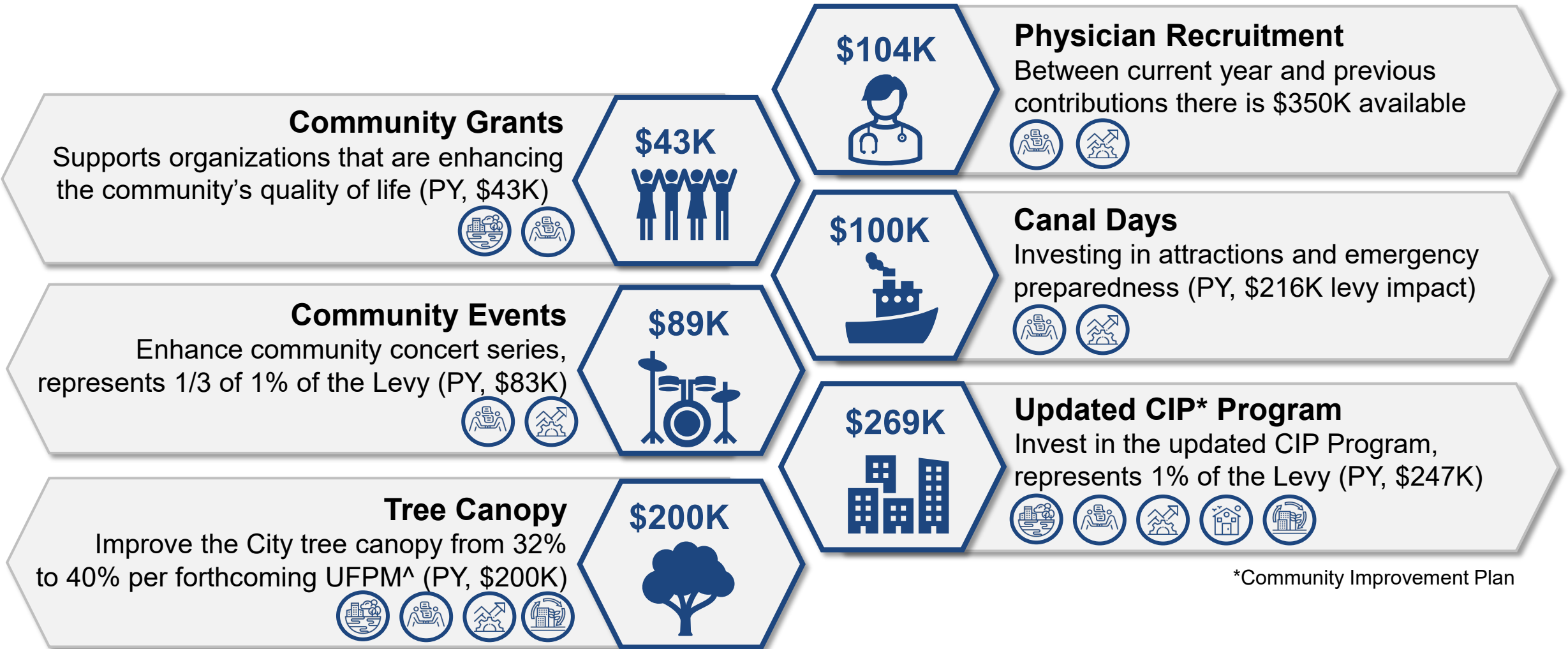
**Increased
Housing
Options**



**Sustainable
& Resilient
Infrastructure**

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

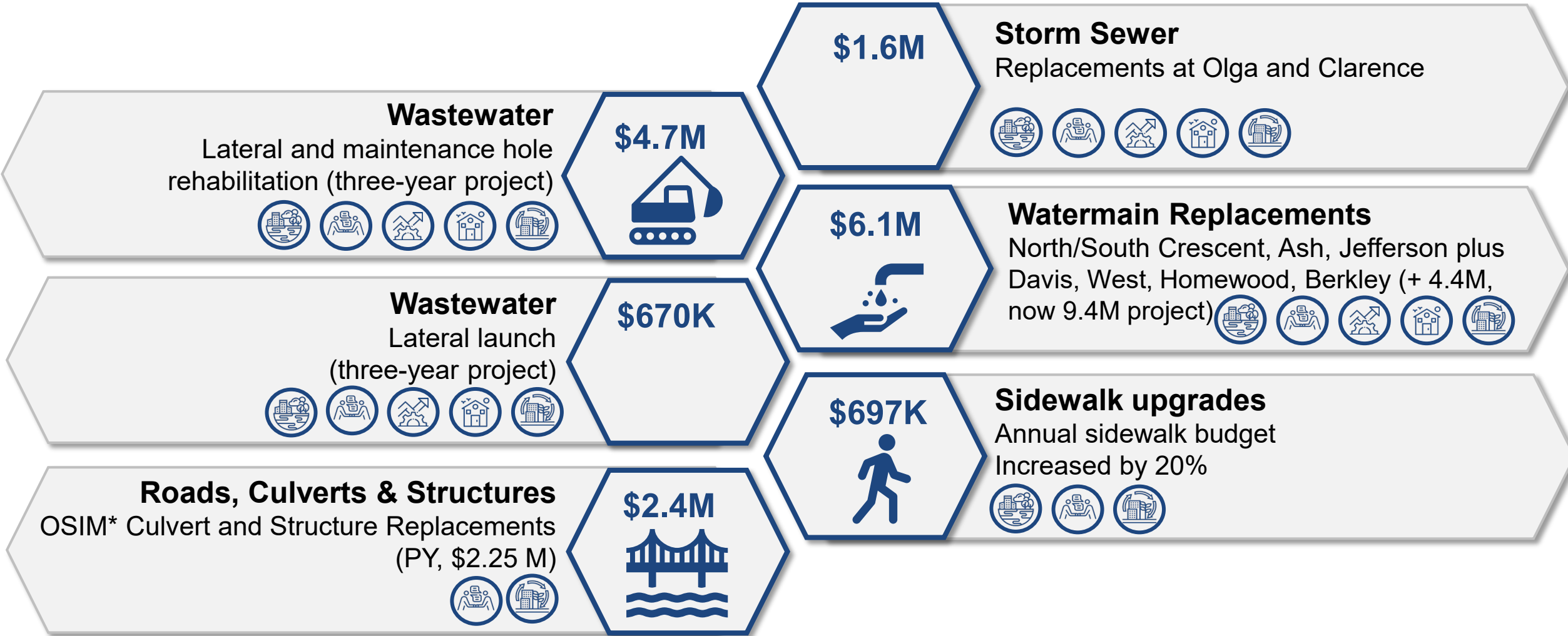
Budget Highlights



*Community Improvement Plan

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

Budget Highlights



* Ontario Structure Inspection Manual

Budget Highlights

Park improvements

Lock 8, West Street, Johnson Street, Lockview



\$2M



\$405K



NRH* Partnership

Affordable housing project – land contribution



\$10K



Accessible Step up (Stop Gap) Initiative

Program to improve access to businesses



\$203K



VHWC Building

Includes projects such as rink bench floor mats and family change room



\$75K



New billing software

Will ensure fixed costs are fixed – shared service project with Niagara Falls



Fire Masterplan

As directed through the shared service planning with Wainfleet



\$150K



* Niagara Region Housing

Budget Highlights – Cultural Block

Sherk Log Cabin 1844 Roof
Cedar shake roof replacement



\$20K

\$550K



Library Roof

Roof replacement with warranty



Schoolhouse 1835 Ceiling Repair
Damage occurred from squirrels



\$20K



\$25K



Museum Fence Replacement

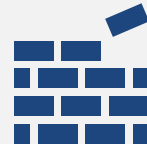
Volunteers supporting by making and painting pickets



Williams Home 1861 Repoint
Repoint the stone on Façade with Willowbank School of Restoration



\$15K



\$40K



Roselawn Accessibility Phase II

Doorways and reception near new ramp



Alignment with the Strategic Plan



**Environment
& Climate
Change**



**Welcoming,
Livable &
Healthy
Community**



**Economic
Prosperity**



**Increased
Housing
Options**



**Sustainable
& Resilient
Infrastructure**

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

Environment & Climate Change



Goal:

To adapt to the global climate emergency.

Measures:

Reach net-zero energy by 2040 through reduced greenhouse gas emissions and improved energy efficiency.



Current projects:

- Electric Charging Stations
- Transitioning Light Duty Fleet
- Energy efficiency engineering at the Vale Health & Wellness Centre
- Net-zero recreation facility in Sherston



Environment & Climate Change



Goal:

To grow the total tree population.

Measures:

Increase the canopy cover to 40% by 2040.

Currently 32%.



Current initiatives:

- City gave away 1000 trees this year
- Vale partnership at Canal Days with a tree giveaway
- City is planting 400 trees this year
- Lockview and Johnson Street parks



Environment & Climate Change



Goal:

To improve the resiliency of the storm sewer system against current and future climate-related risks and disaster.

Measures:

- Replace the storm sewer system in areas impacted by seiche flooding events
- Minimize vulnerabilities to residences and businesses by reducing inflow and infiltration to the wastewater system.



Current projects:

- Mapping the storm sewer system
- Olga and Clarence storm sewer replacements



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Welcoming, Livable, and Healthy Community

Goal:

To support our community health

Measures:

- Invest in physician recruitment activities to reach 14 family physicians by 2026
- Facilitate partnerships that provide funding for health and social programs

Approach:

- Social Determinants of Health Advisory Committee
- Health Care Working Group

Current initiatives:

- Pursuing YMCA and Niagara Region childcare opportunity
- Investing in physician recruitment (City has \$350K to invest)



Welcoming, Livable, and Healthy Community



Goal:

To provide exceptional park and community event experiences

Measures:

- Meet a benchmark of 13.1 km of trails per 20,000 residents
 - Currently 19.75 km per 20,033 residents
- Focus on new trails on Welland Avenue and from the T.A. Lannan Sports Complex (TALSC) to Lockview Park and Lock 8 Gateway Park
- Meet a benchmark of one park per 2,014 residents
 - Currently 3.4 parks per 2,014 residents
- Meet a benchmark of 11.3 acres of park per 1,000 residents
 - Currently 20.59 acres per 1,000 residents
- Benchmark a positive net promotor score (NPS) for community events

Results:

- Community Concert Series NPS was 94
- Community Concert Series collected 2,300 lbs of food for Port Cares and residents of the City
- 2024 Extra Event: The Eclipse

Current projects:

- Lockview Park
- Lock 8 Gateway Park
- Johnson Park
- West Street Parkette
- Lions Field (completed)
- Victoria Park (completed)
- TALSC to Lockview Park sidewalk (completed)
- Lockview Park to Lock 8 Park trail
- Welland Ave Bridge to Nickel Beach trail



Welcoming, Livable, and Healthy Community



Goal:

To lead collaboration in support of a welcoming, livable, and healthy community through partnerships with non-profits

Measures:

- Benchmark a positive net promotor score (NPS) with non-profit partners (Survey in development to determine score)

Community Partners:

- Canada Day (Optimist)
- Lion's Carnival
- Canal Days (Port Colborne Minor Hockey, Port Colborne Wave, Port Colborne Marine Auxiliary Rescue, Port Cares)
- YMCA



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Economic Prosperity



Goal:

To develop policies and principles to revitalize lands, buildings, and infrastructure

Measures:

- Establish growth management principles to intensify density and an appropriate mix of housing in the urban core
- Incentivize private sector investment in commercial façade improvements, residential redevelopment, brownfield remediation, and industrial redevelopment through new or improved CIPs

Approach:

- Official Plan (process started)
- Community Improvement Plan (completed)



Economic Prosperity



Goal:

To build relationships that are supportive of doing business within the city and increasing household income levels

Measures:

- Benchmark a positive net promoter score with existing and new members of the business community (Survey in development to determine score)
- Bring household income closer to the Niagara median

Approach:

- Official Plan (process started)
- Pursuing YMCA and Niagara Region childcare opportunity
- Community Improvement Plan (completed)



Economic Prosperity



Goal:

To develop property progressively and judiciously

Measures:

- Develop new industrial park on Invertose Road and Progress Drive
- Partner on the redevelopment of wharves 18.1, 18.2, and 18.3
- Develop redundant lands in the H.H. Knoll Lakeview Park area
- Develop the lands between Lakeshore Catholic High School and Chestnut Street

Progress:

- Wharves 18.1 and 18.2 is moving forward with Federal funding approved, other funding opportunities discussions are continuing
- All other projects are in development with reports coming to Council fall 2024 / winter 2025



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Appendix A – 2025 Capital and Related Project and Levy (Operating) Budget



Increased Housing Options



Goal:

To develop policies, by-laws, and processes that provide more diverse (form of tenure) housing options

Measures:

- Update the Official Plan and Zoning By-law
- Streamline the development approval process and implement a minimum affordable housing target requirement
- Incentivise affordable housing development through new or improved CIPs

Progress:

- Official Plan (process started)
- Affordable housing targets are being researched (Port Cares, 2 Niagara Region Housing Partnership Projects)
- Community Improvement Plan (completed)



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Appendix A – 2025 Capital and Related Project and Levy (Operating) Budget



Increased Housing Options



Goal:

To increase the number of affordable housing options

Measures:

- Track annual changes in the number of housing units and type of housing options

Progress:

Year	Units						Total
	Alternative Dwelling	Apartment	Single Detached	Semi-Detached	Townhouse	Seasonal	
2024 (to June)	8	4	12	0	0	17	41
2023	7	71	29	0	7	27	141
2022	9	8	52	0	6	67	142
2021	7	4	29	2	4	71	117
	31	87	122	2	17	182	441



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Sustainable & Resilient Infrastructure



Goal:

To sustainably renew and improve infrastructure.

Measures:

- All stormwater assets to have a remaining asset life of 20% or greater by 2030. Currently 96%
- All wastewater assets to have a remaining asset life of 20% or greater by 2030. Currently 80%
- All water assets to have a remaining asset life of 20% or greater by 2040. Currently 64%
- All bridges and culverts to have a Bridge Condition Index (BCI) of ≥ 41 by 2030. Currently 98%
- All roads and sidewalks to have a Pavement Condition Index (PCI) of ≥ 35 by 2030. Currently 97%
- All facilities rate to have a Facility Condition Index (FCI) of $\leq 10\%$ by 2030. Rating TBD - 2025.
- All parks to have a “to be replaced within the near-term” rating by 2030. Rating TBD – Parks and Recreation Masterplan.

Current projects:

- North/South Crescent, Ash and Jefferson watermain construction
- Davis, West, Homewood, Berkley watermain construction
- Relining 1/3 of wastewater lines
- Lateral and maintenance hole rehabilitation
- Lateral launches

Reminder:

- 20% or less is **very** poor.



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. Currently 3.23
- Reduce the water loss rate to 15% by 2040. Currently 42%

Approach:

- Our infrastructure investments
- Our data analysis and geographic information system
- Our People (Supervisor of Asset Management, Environmental Compliance Supervisor, Senior Project Manager and Manager of Customer Services)

Reminder:

- Wastewater to water “billed” ratio is currently >3





Sustainable & Resilient Infrastructure



Goal:

To fund infrastructure resulting from growth.

Measures:

- Complete a Development Charges (DCs) study and implement new DCs



Key project:

- Development Charge (DC) study is being presented to Council at the time this budget is being prepared.



Process

Developed through a process that obtained input from both Council and Staff

Current Value Assessment	Capital & Levy	Rate
Submissions to Finance	June 28, 2024	September 27, 2024
Staff Review	September 25, 2024	October 30, 2024
Budget Committee Package	October 2, 2024	November 6, 2024
Budget Committee of the Whole	October 16, 2024	November 20, 2024
Council Approval	October 22, 2024	November 26, 2024

Property Tax Impacts



For an average residential property valued at \$214,435

55%
Capital

45%
Operational

	Estimated % Change	Proportional Based on 2024	Estimated \$ Impact	Estimated \$ Impact
City	6.00%*	52.95%	3.18%	\$139
Niagara Region (July 25, 2024)	8.27%*	39.54%	3.27%	\$143
Education	0.00 %	7.51%	0.0%	\$ 0
Total		100%	6.45%	\$282

* Net of assessment growth, City growth is estimated at 2.5% and Niagara Region growth is estimated at 1.5%

Property Tax Impacts

Property Tax Allocation Capital vs. Operations

	2025	2024	2023	2022	2021
Capital	3.30% 55%	2.85% 57%	2.46% 51%	2.16% 39%	1.72% 29%
Operations	2.70% 45%	2.16% 43%	2.36% 49%	3.33% 61%	4.20% 71%
Aggregate	6.00%	5.01%	4.82%	5.49%	5.92%
Capital Budget	\$4,380,731	\$3,825,509	\$2,676,451	\$2,029,669	\$1,676,539

\$12.2 million in capital renewal, rehabilitation & replacement infrastructure spending is required, on levy related assets, per year over the next 20 years (in present value dollars)

Property Tax Impacts

Operations increase compared to Consumer Price Index

	2025	2024	2023	2022	2021
Operations	2.70%	2.16%	2.36%	3.33%	4.20%
Consumer Price Index	2.00%^	2.5%*	3.4%	6.3%	4.8%

14.75% over 5 Year

19.0% over 5 Years

^ Bank of Canada policy/target rate

* August 2024

Property Tax Impacts

City Share of Property Tax Impacts (Blended) over the Past 5 years

	2025	2024	2023	2022	2021
Capital	1.75%	1.51%	1.32%	1.14%	0.90%
Operations	1.43%	1.14%	1.26%	1.78%	2.19%
Aggregate	3.18%	2.65%	2.58%	2.92%	3.09%

Comparison: Property Taxes

	CVA	Niagara Region	City	Education	Total	
City of Port Colborne (ALL)	\$214,435	\$2,385	\$2,314	\$328	\$4,371	+ Storm \$195.66
Average						
City of Port Colborne (Standard)	\$200,914	\$1,619	\$2,169	\$307	\$4,095	+ Storm \$195.66
Weight Average Local Area Municipality (LAMs)	\$333,666	\$2,572	\$1,962	\$511	\$5,045	
Median						
City of Port Colborne (Standard)	\$180,000	\$1,450	\$1,943	\$275	\$3,668	+ Storm \$195.66
Weight Average Local Area Municipality (LAMs)	\$308,333	\$2,376	\$1,814	\$472	\$4,662	

Driven by assessment

Full-time fire department vs. volunteer; and Focus on capital (20% of levy in 2024)

Comparison: Water and Wastewater Rates

Equals 1 cent per litre for water
(if allocating no cost to wastewater)

	Avg. Usage	Water	Wastewater	Total
City of Port Colborne (ALL)	188 m3	\$757	\$1,123	\$1,880
Next Closest LAMs	188 m3	\$669	\$1,038	\$1,707
Average LAMs	188 m3	\$596	\$786	\$1,382
Median LAM	188 m3	\$587	\$714	\$1,301

Annotations: A red box highlights the Wastewater column for the first three rows. A blue arrow points from the 'Total' header to the \$1,880 value. A bracket on the right groups the Total values for the first three rows as \$173. A larger bracket on the right groups the Total values for the first two rows as \$498. A blue arrow points from the text below to the \$714 value.

Wastewater differential is driven by inflow and infiltration

Comparison: Total Cost

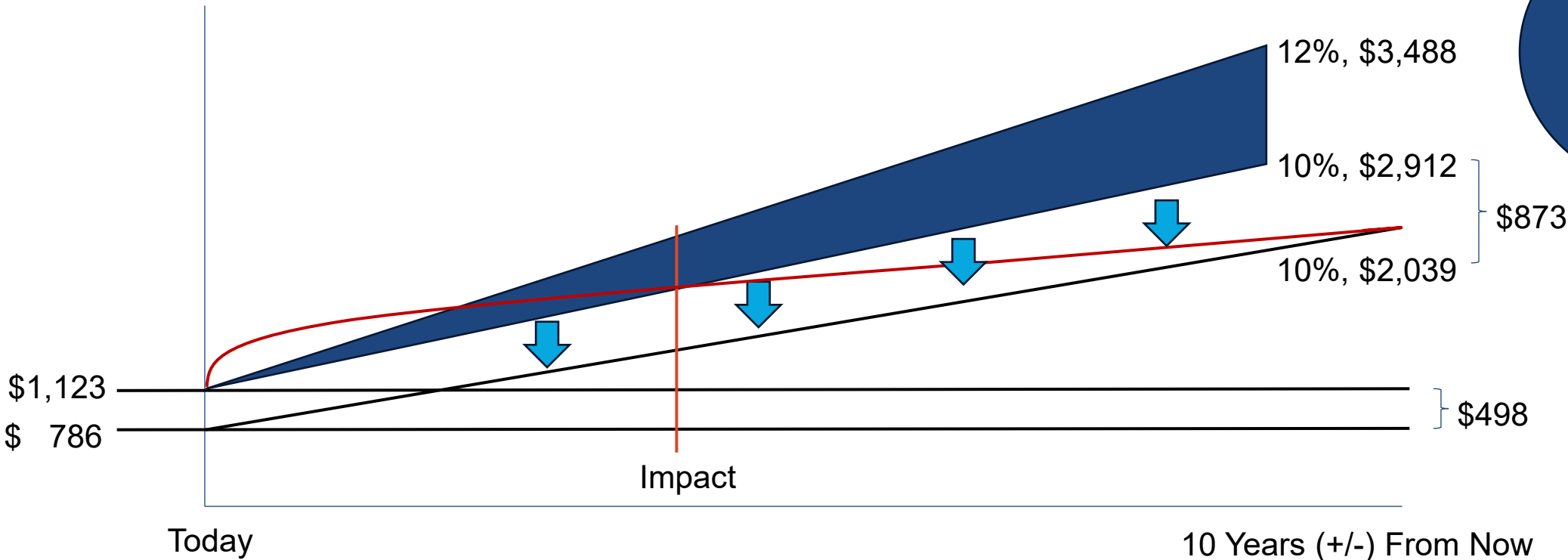
CVA	Port Colborne	Local Area Municipalities	Delta
Property Tax	4,095	5,045	(950)
Storm Sewer	196	Included in above	196
	4,291	5,045	(754)
Water and Wastewater	1,880	1,382	498
Total	6,171	6,427	(256)

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



Impact of Doing Nothing

Illustration - Annual Wastewater Payment per Average Residential Property

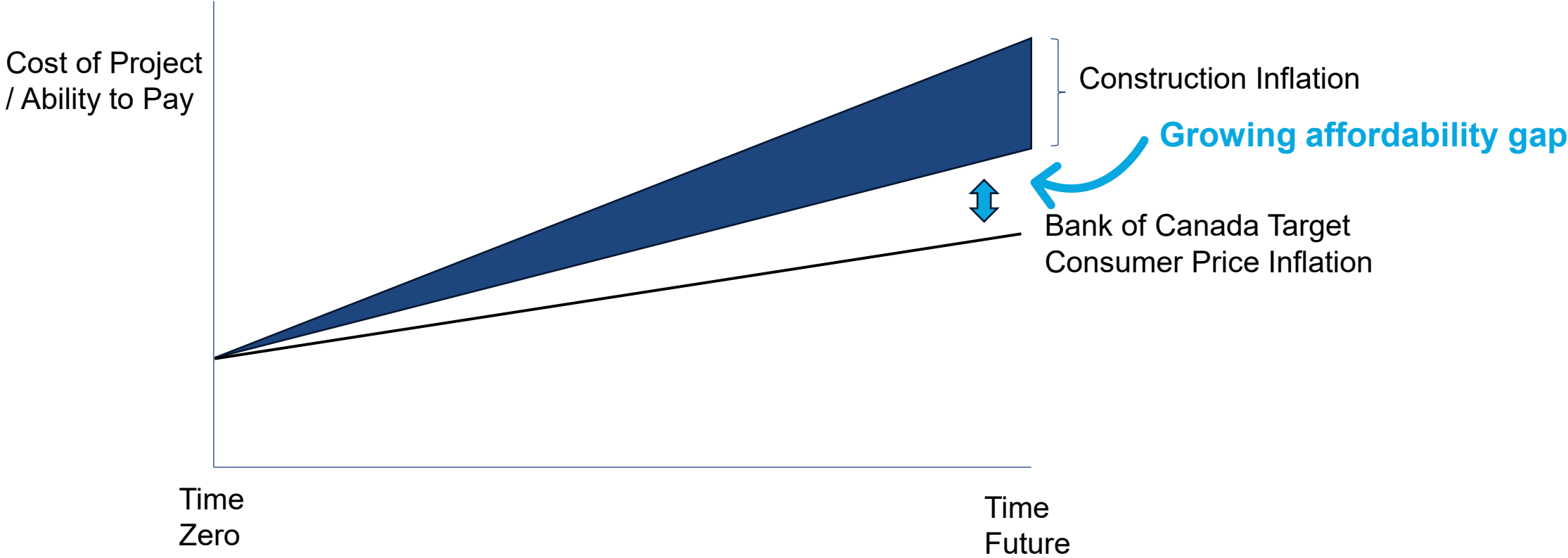


≈ 70% of bill is Niagara Region

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

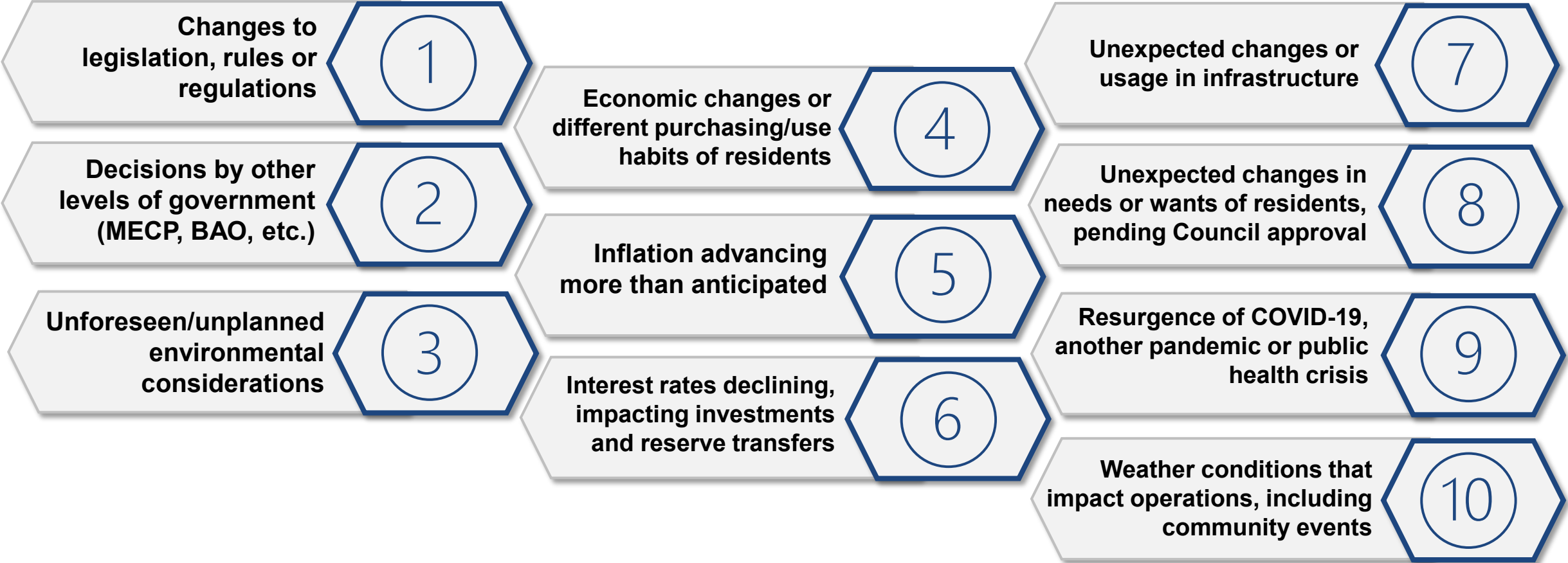
Impact of Doing Nothing

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

Building permits below forecast

Planning applications below forecast

Municipal Accommodation Tax (MAT) delayed

Beach and Marina Users below forecast

Assessment Growth

Mitigation Plan

Building Reserve

In-year operating budget and/or contingency Reserve

In-year operating budget and/or contingency Reserve

In –year operating budget and/or Beach and Marina Reserves

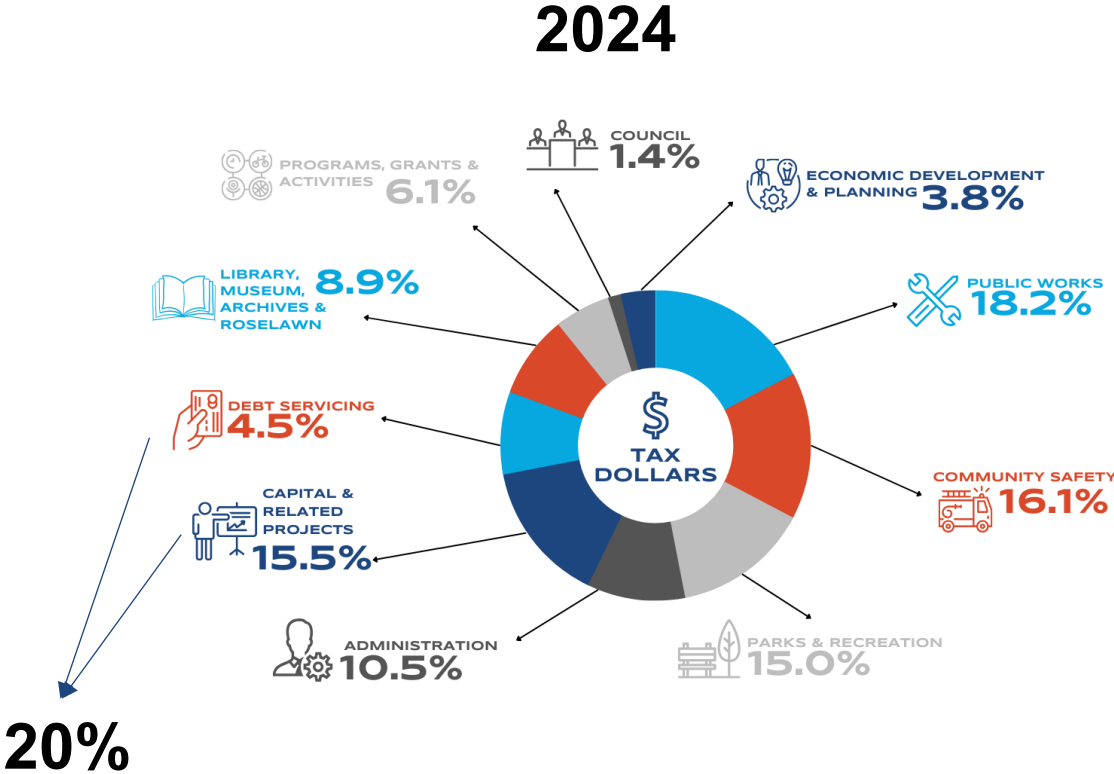
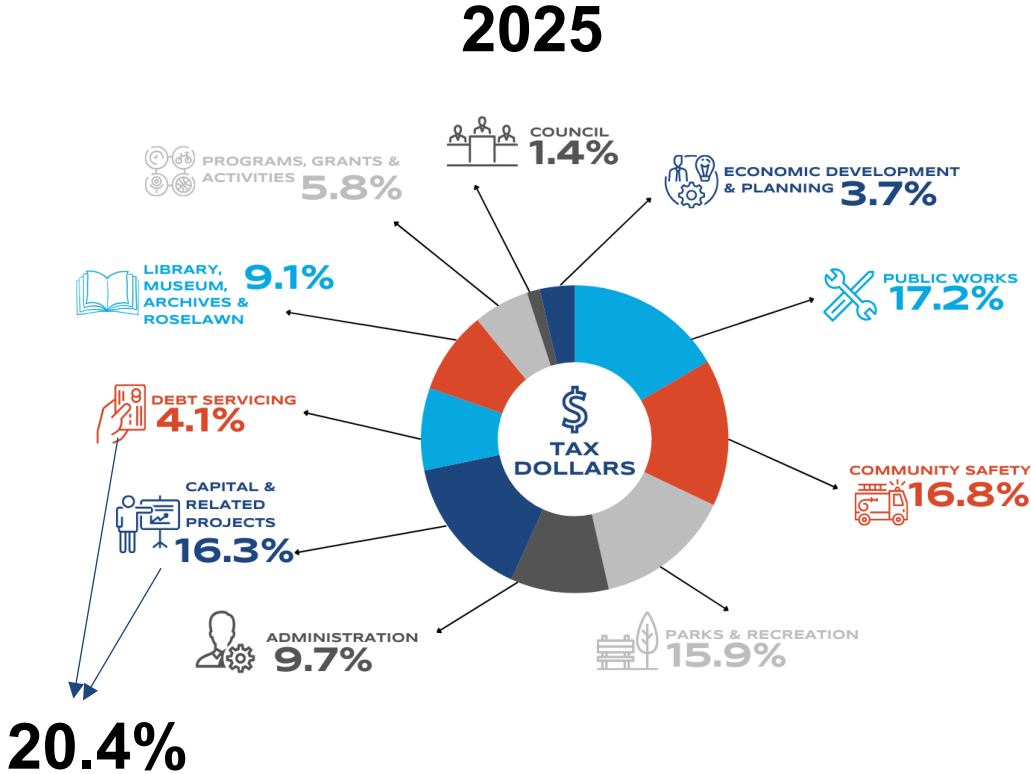
Adjust property tax rate at final setting in April 2025

Agenda

- 1 2025 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 ...
- City growth projections
- Progress on 2024 Capital and Related Projects
- 2024 Levy (Operating) forecast
- Debt and reserves outlook
- Capital funding requirements

What tax dollars support ...



City Growth Projections

Historical Residential Building Starts

Year	Units						Total
	Alternative Dwelling	Apartment	Single Detached	Semi-Detached	Townhouse	Seasonal	
2024 (to June)	8	4	12	0	0	17	41
2023	7	71	29	0	7	27	141
2022	9	8	52	0	6	67	142
2021	7	4	29	2	4	71	117
Total	31	87	122	2	17	182	441

Housing units growing to 180+ per year in Development Charge plan

7,000 housing units in secondary planning phases (excluding City owned land opportunities)

Estimated \$200 million in assessment growth from CIP projects based on corporate approved initial phases.



Equates to approximately \$4.5 million in property taxes from a base of \$26.8 million (2025 budget) representing 16.8%

Progress on 2024 and Prior

Estimated Project Completion Timeline

Department	Open Projects At the beginning of 2024 T2	Projects Approved in T2	Total Open Projects for 2024 T2	Projects Completed/Closed out	Open Projects - At the end of 2024 T2	Closeout Percentage
Global CLT	2	-	2	-	2	0.0%
Development	5	-	5	-	5	0.0%
Communications	3	-	3	-	3	0.0%
Corporate Services	7	-	7	(1)	6	14.3%
Community Safety	3	-	3	-	3	0.0%
Planning	2	-	2	-	2	0.0%
Library	6	-	6	(2)	4	33.3%
Museum + Roselawn	10	-	10	(3)	7	30.0%
Self-sustaining Entities	5	-	5	(1)	4	20.0%
Public Works	35	1	36	(6)	30	16.7%
Rates (Water, Wastewater, Storm Sewer)	28	-	28	(3)	25	10.7%
Total	106	1	107	(16)	91	15.0%

+

41 projects in this proposed budget

132 total projects (152 prior year)

Progress on 2024 and Prior

Estimated Project Completion Timeline

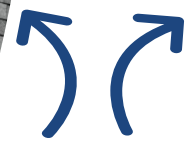
Department	2024 T3	2025 T1	Multi-Year Project	Forecasted Open Projects End of 2024
Global	-	-	2	2
Development	4		1	1
Communications	2		1	1
Corporate Services	2		4	4
Community Safety	1		2	2
Planning		1	1	2
Library	4			-
Museum + Roselawn	4	3		3
Self-sustaining Entities	1		3	3
Public Works	16	1	13	14
Rates	11	2	12	14
Total	45	7	39	46

+

Projects in this proposed budget 41

87 total projects

Completed Projects



Road
Reconstruction Program



PORT COLBORNE

Completed Projects

Nickel Beach Pathway



Victoria Park Playground



Completed Projects



↶ ↷
Sidewalk Program

Completed Projects

← Hopf-Wagner Culvert



↗ Neff Street Storm Outlet



Completed Projects

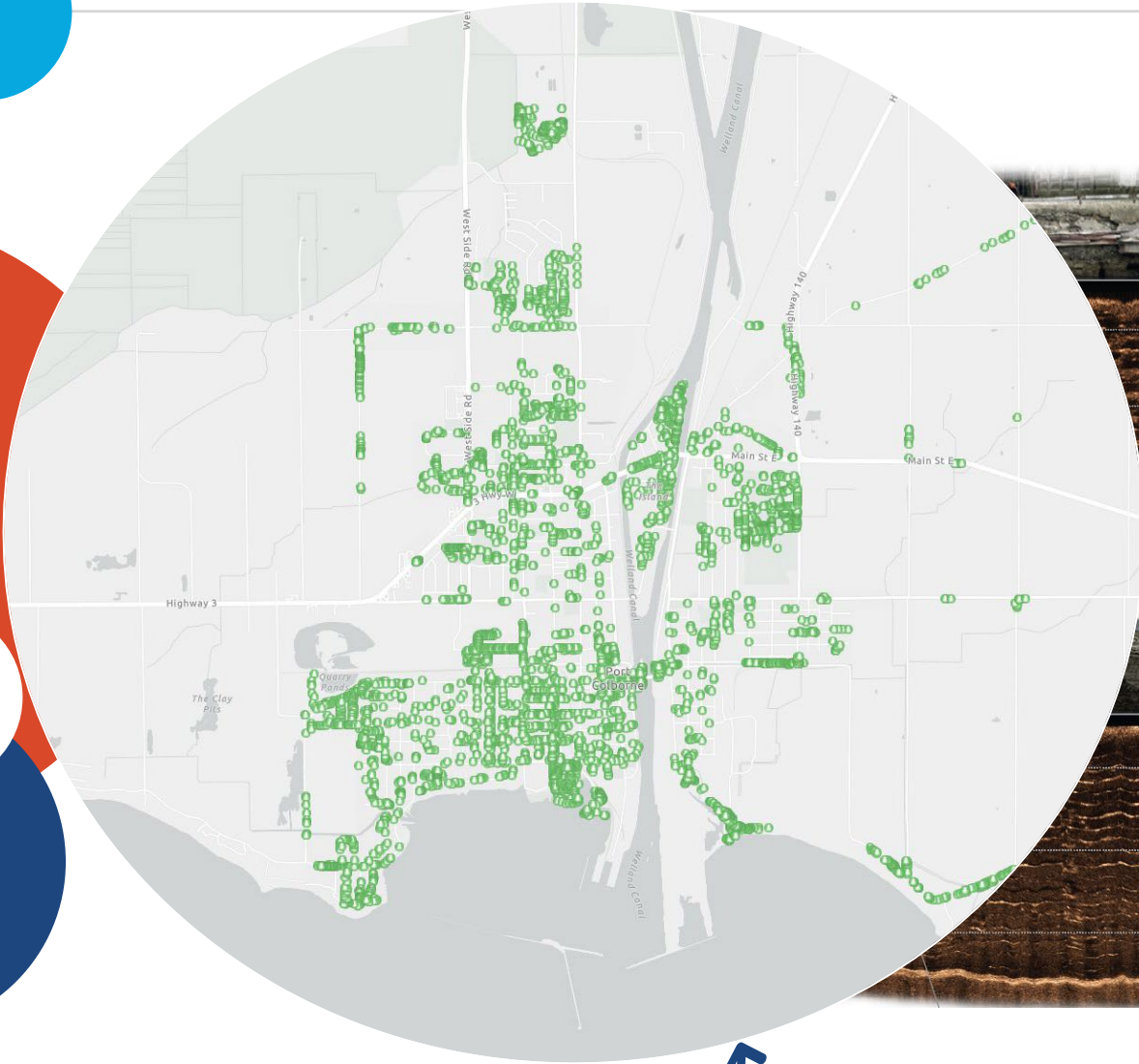


City Hall AODA
Renovation



Lion's Field Streetscaping

Completed Projects

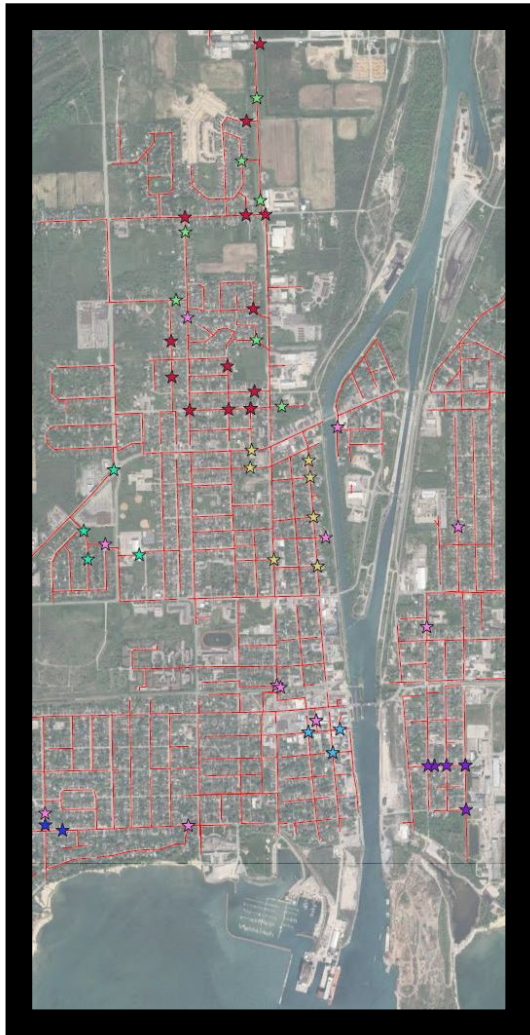


Urban Forest Management Plan



Seawall Inspection

Completed Projects



Flow Monitoring Program



Smoke Testing Program



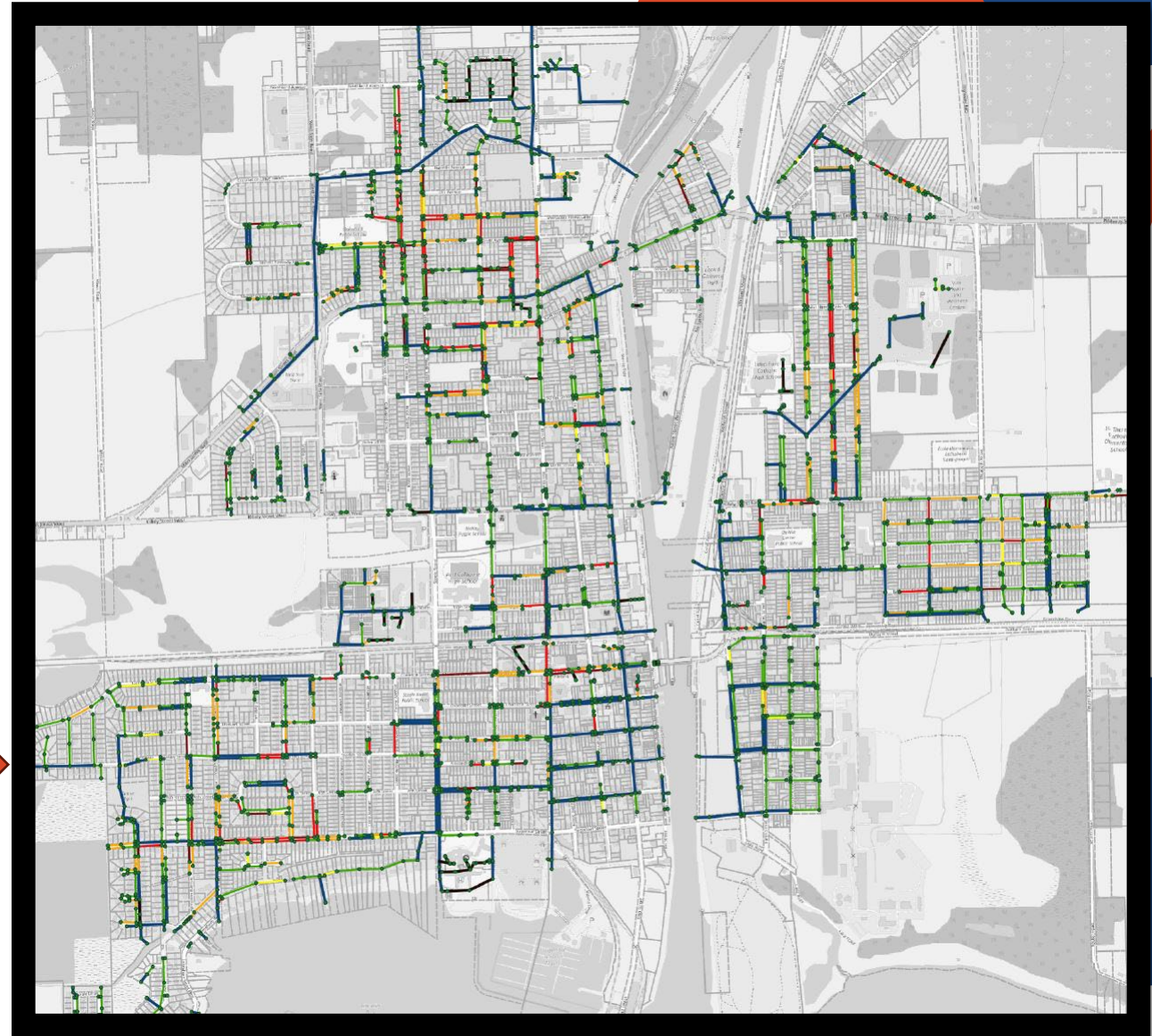
Priority Lining Program



Prioritized Lateral Inspection Program

Storm Sewer Inventory Program

Completed Projects



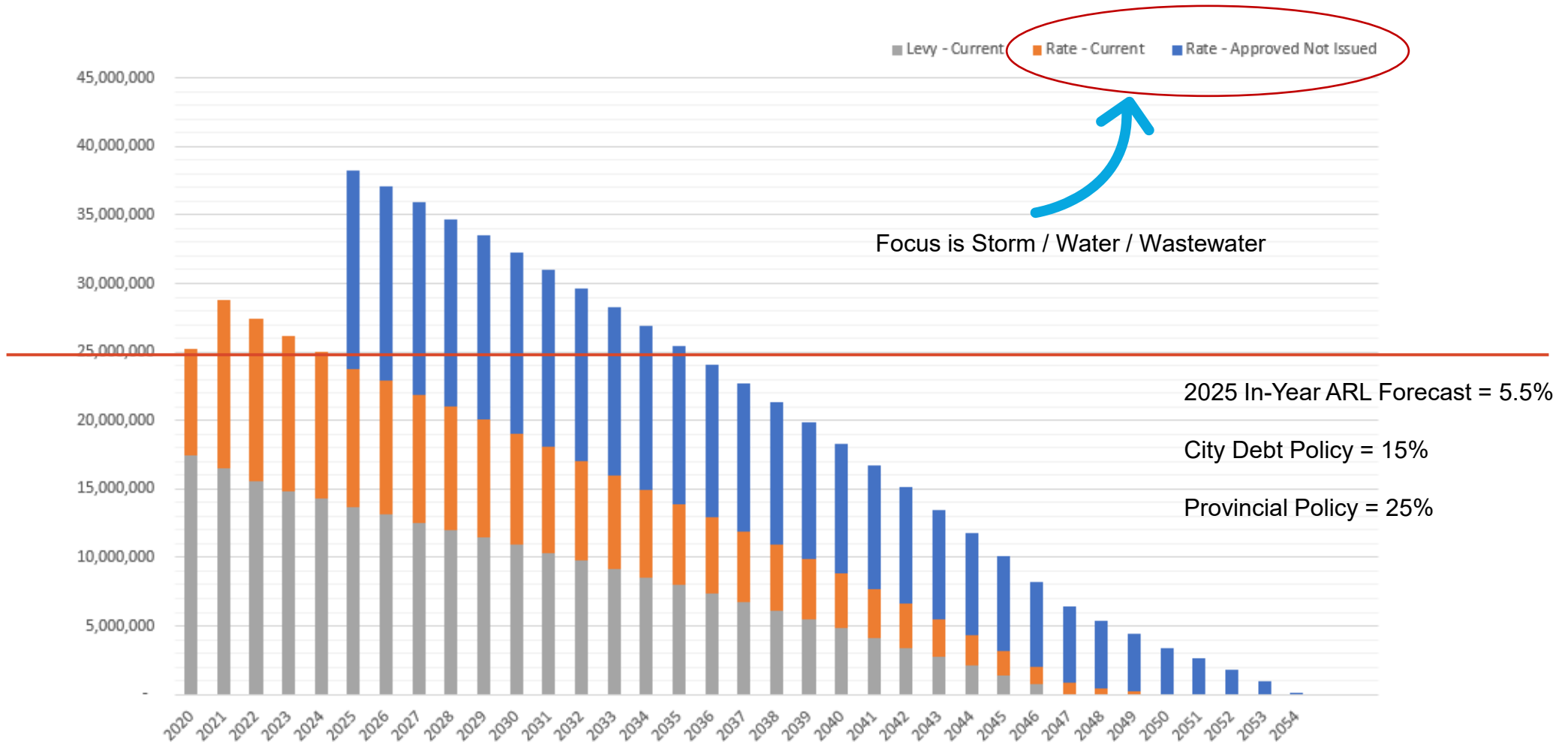
2024 Levy Forecast

	Budget		Forecast	Budget vs. Budget		2024 Budget vs. Forecast	
	2025	2024	2024	\$	%	\$	%
Revenue	39,465,389	36,375,365	38,680,281	3,090,024	8.5%	2,304,916	6.0%
Personnel Expenses	18,438,344	16,704,500	16,755,600	1,733,844	10.4%	51,100	0.3%
Operating Expenses	16,114,215	15,051,480	14,608,650	1,062,735	7.1%	(442,830)	(3.0%)
Total Expenses	34,552,559	31,755,980	31,364,250	2,796,579	8.8%	(391,730)	(1.2%)
Surplus/(Deficit) Before Allocations	4,912,830	4,619,385	7,316,031	293,445	6.4%	2,696,646	36.9%
Allocations (to)/from Departments	-	-	-	-	-	-	-
Surplus/(Deficit) After Allocations	4,912,830	4,619,385	7,316,031	293,445	6.4%	2,696,646	36.9%
Transfer to/(from) Capital	10,196,100	6,168,881	12,035,153	4,027,219	65.3%	5,866,272	48.7%
Transfer to/(from) Reserves	1,401,773	1,821,538	1,835,567	(419,765)	(23.0%)	14,029	0.8%
Transfer to/(from) Rates/Library	(6,685,043)	(3,371,034)	(6,554,689)	(3,314,009)	98.3%	(3,183,655)	48.6%
Surplus/(Deficit)	-	-	-	-	-	-	-

2024 Rate Forecast

	Budget	Forecast	2024 Budget vs. Forecast	
	2024	2024	\$	%
Revenue	16,559,613	16,449,200	(110,413)	(0.7%)
Personnel Expenses	983,800	917,400	(66,400)	(6.75%)
Operating Expenses	9,421,879	9,261,300	(160,579)	(1.7%)
Total Expenses	10,405,679	10,178,700	(226,979)	(2.18%)
Surplus/(Deficit) Before Allocations	6,153,934	6,270,500	116,566	1.89%
Allocations (to)/from Departments	-	-	-	-
Surplus/(Deficit) After Allocations	6,153,934	6,270,500	116,566	1.89%
Transfer to/(from) Reserves	1,961,300	(1,098,071)	(3,059,371)	(155.99%)
Transfer to/(from) Rates/Library	4,192,634	7,368,571	3,175,937	75.75%
Surplus/(Deficit)	-	-	-	-

Debt Position and Outlook



Some Future Need: East Side Service Lands, Wastewater Canal Crossing, Childcare and recreation centre, Marina Dredging

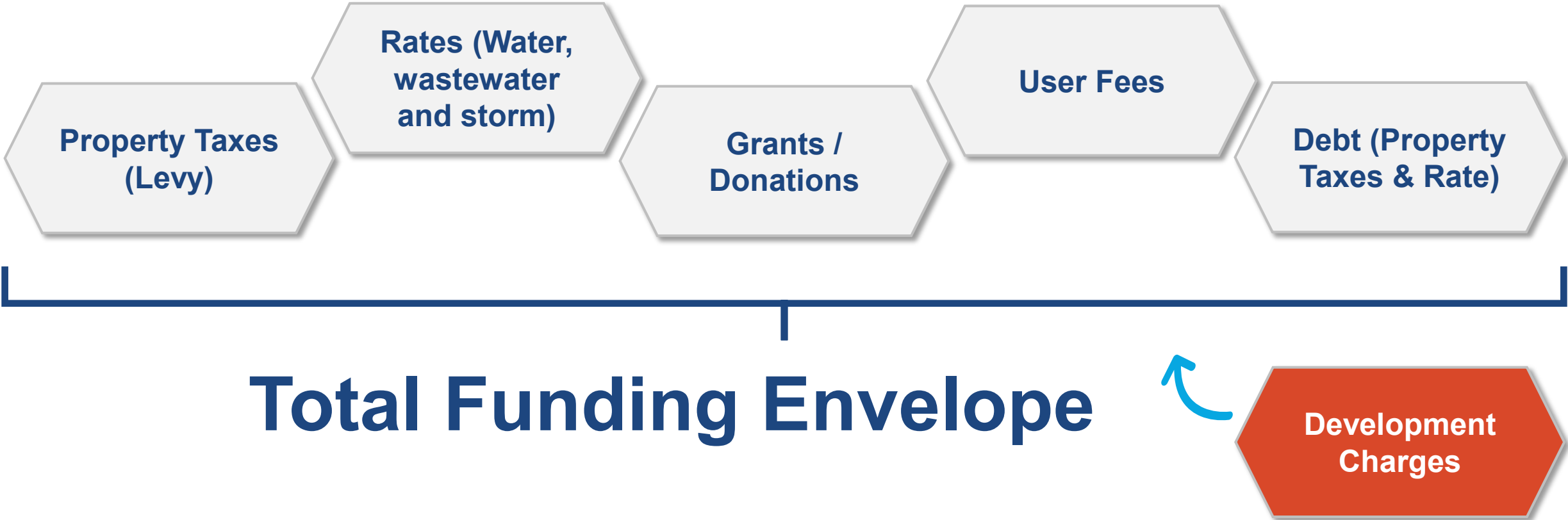
Reserves and Outlook

	2023 Year End Balance	2024 Approved Budget	2024 In-Year Approved Transfers	2024 T2 Forecasted Transfer	2024 T2 Capital Close Out	2024 Forecasted Transactions	2024 Forecasted Interest Allocation	2024 Forecasted Year-End Reserve Balance	2025 Budget & Future Debt Substitution	2025 Forecasted Reserve Balance
Museum Bequest Reserve	218,524							218,524		218,524
Museum Capital	1,729							1,729		1,729
Roselawn Capital	515,799	(26,500)						489,299	(40,000)	449,299
Building Department Reserve (RF)	149,085	(110,000)						39,085		39,085
Beach Reserve	198,166							198,166		198,166
Cemetery Reserve	32,000	53,100						85,100	85,000	170,100
Sugarloaf Marina Reserve	113,594	51,738						165,332		165,332
Marina Internal Financing	(1,064,212)	100,000					(20,300)	(984,512)	83,347	(901,165)
Eco Dev Internal Financing Reserve (W)	(989,000)	(300,000)				1,900,000	(57,000)	554,000	(1,085,735)	(531,736)
(A) Development Charges (DC) (RF)	1,268,175						63,400	1,331,575	53,263	1,384,838
Drain Internal Financing	(265,618)					130,000	(9,900)	(155,418)	122,200	(33,218)
Facilities Reserve	131,386	403,500						534,886	(350,000)	184,886
General Infrastructure (TCA) Reserve	1,116,827							1,116,827	(530,000)	586,827
Storm Sewer Reserve	61,317	884,000	(725,000)	12,806			7,400	240,523	135,285	375,808
Waste Water Reserve	3,029,733	384,000	(1,850,000)	677,403			131,800	2,372,936	(1,418,799)	954,137
Water Reserve	812,848	693,300	(1,190,000)	15,420	410,307		38,900	780,775	(347,291)	433,484
Total Capital Reserve	5,330,352	2,133,138	(3,765,000)	705,629	410,307	2,030,000	154,300	6,988,826	(3,292,731)	3,696,096

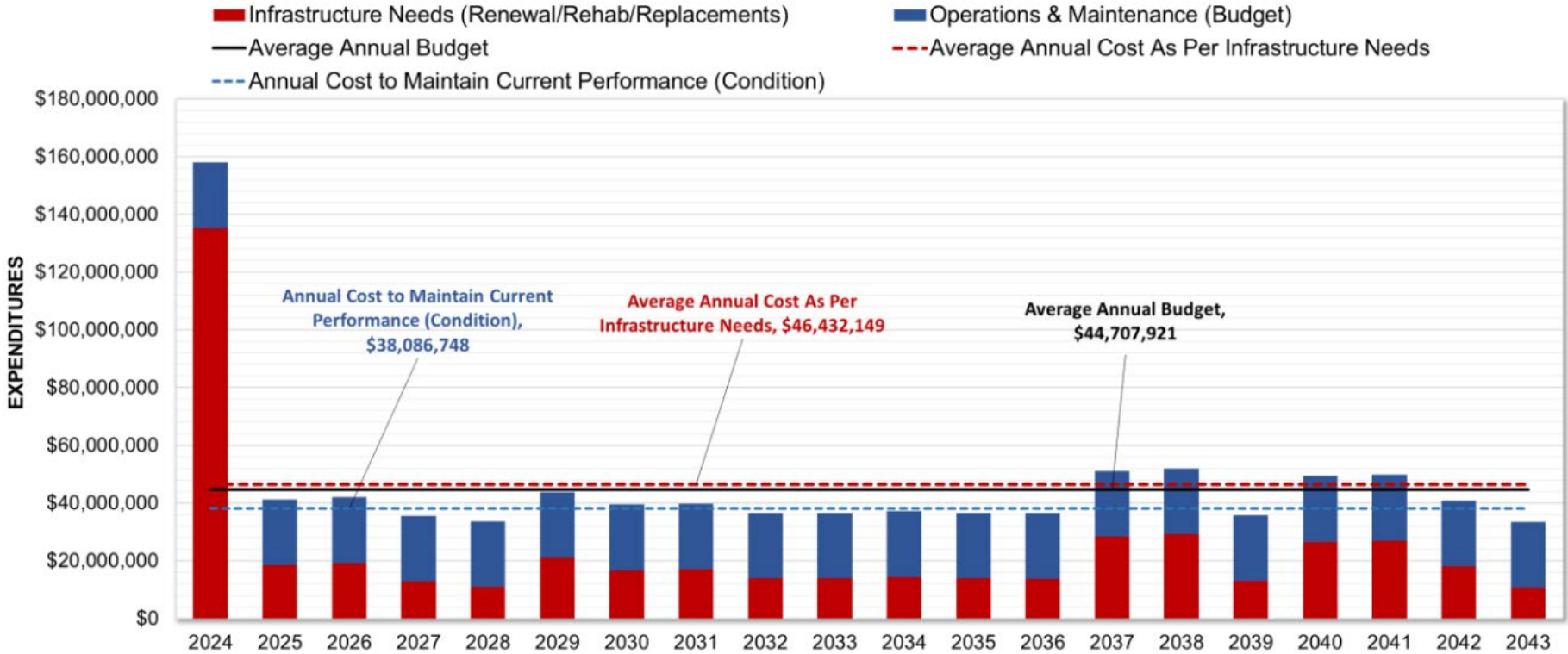
Reserves and Outlook

	2023 Year End Balance	2024 Approved Budget	2024 In-Year Approved Transfers	2024 T2 Forecasted Transfer	2024 T2 Capital Close Out	2024 Forecasted Transactions	2024 Forecasted Interest Allocation	2024 Forecasted Year-End Reserve Balance	2025 Budget & Future Debt Substitution	2025 Forecasted Reserve Balance
Total Boards and Committees Reserves	1,142,523	(26,500)	-	-	-	-	5,300	1,121,323	(35,581)	1,085,742
Total Programs, Grants and Activities	482,213	50,000	-	-	-	-	-	532,213	50,000	582,213
Total Self Sustaining Entities	(571,368)	94,838	-	-	-	-	(20,300)	(496,830)	168,347	(328,483)
Total General Government	9,396,051	478,700	(53,018)	-	-	1,900,000	99,900	11,821,633	(385,955)	11,435,679
Total Capital	8,235,162	4,066,317	(3,765,000)	705,629	410,307	(197,135)	348,400	9,793,780	(2,261,487)	7,532,293
Total Reserves before WIP	18,684,581	4,663,355	(3,818,018)	705,629	410,307	1,702,865	433,300	22,772,119	(2,464,675)	20,307,444

Funding Sources – Capital Budget



Funding Level

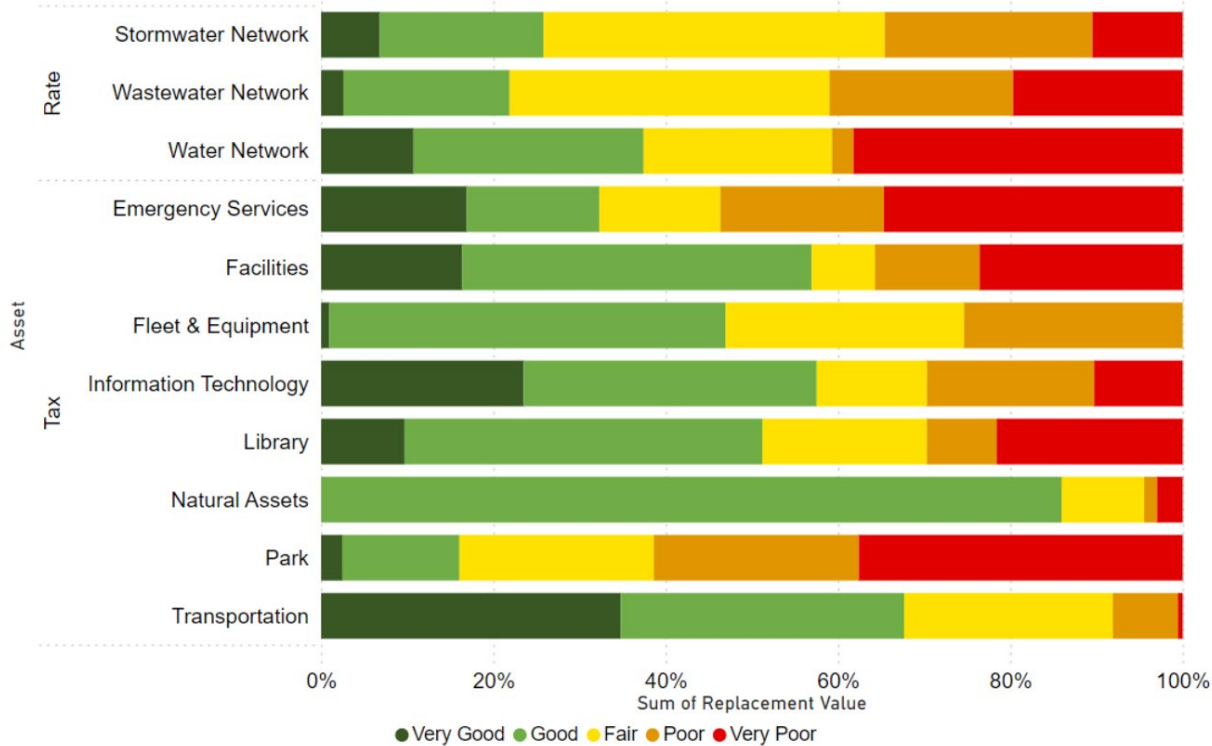
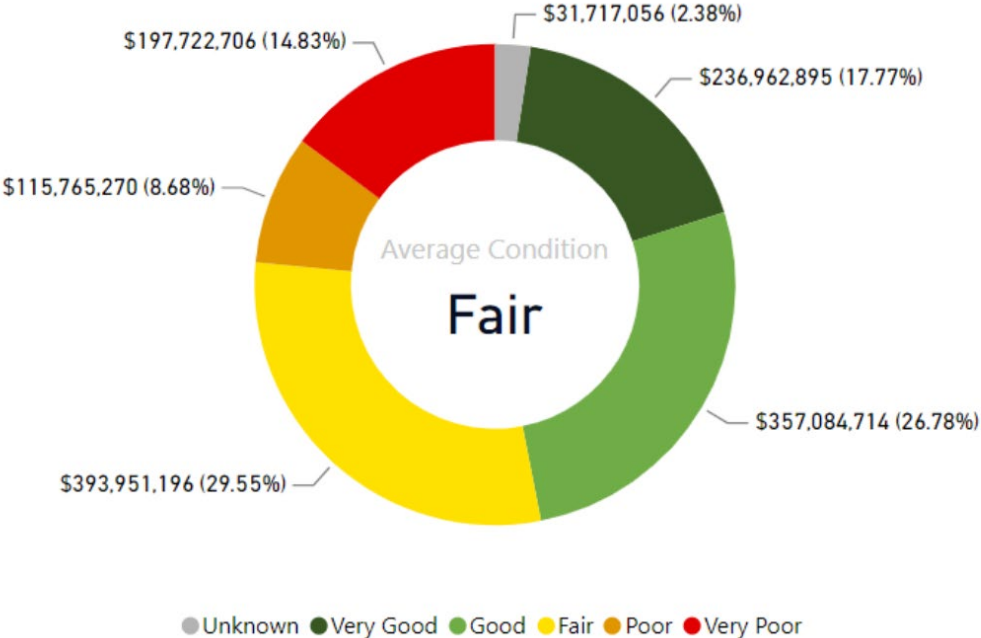


To achieve required funding level we need:

- Levy asset budgets to grow by 20% per year until 2031
- Water and wastewater asset budgets to grow by 20% until 2033
- Storm sewer asset budget to grow by 20% will 2038 (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	4,380,731	
Rates	3,903,000	
Recurring Grants	1,997,669	
Principle Debt Payments	1,427,000 (Levy = 613,900; Rate = 813,100)	
	11,780,400	
	7,635,296 [^]	23,691,549
	4,145,104	(11,983,149)

\$1.34 billion in replacement value

Asset Management Plan approved by Council June 2024 (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.

[^] 2023 Audited Financial Statements

Funding Level

Levy Core Capital Funding Model

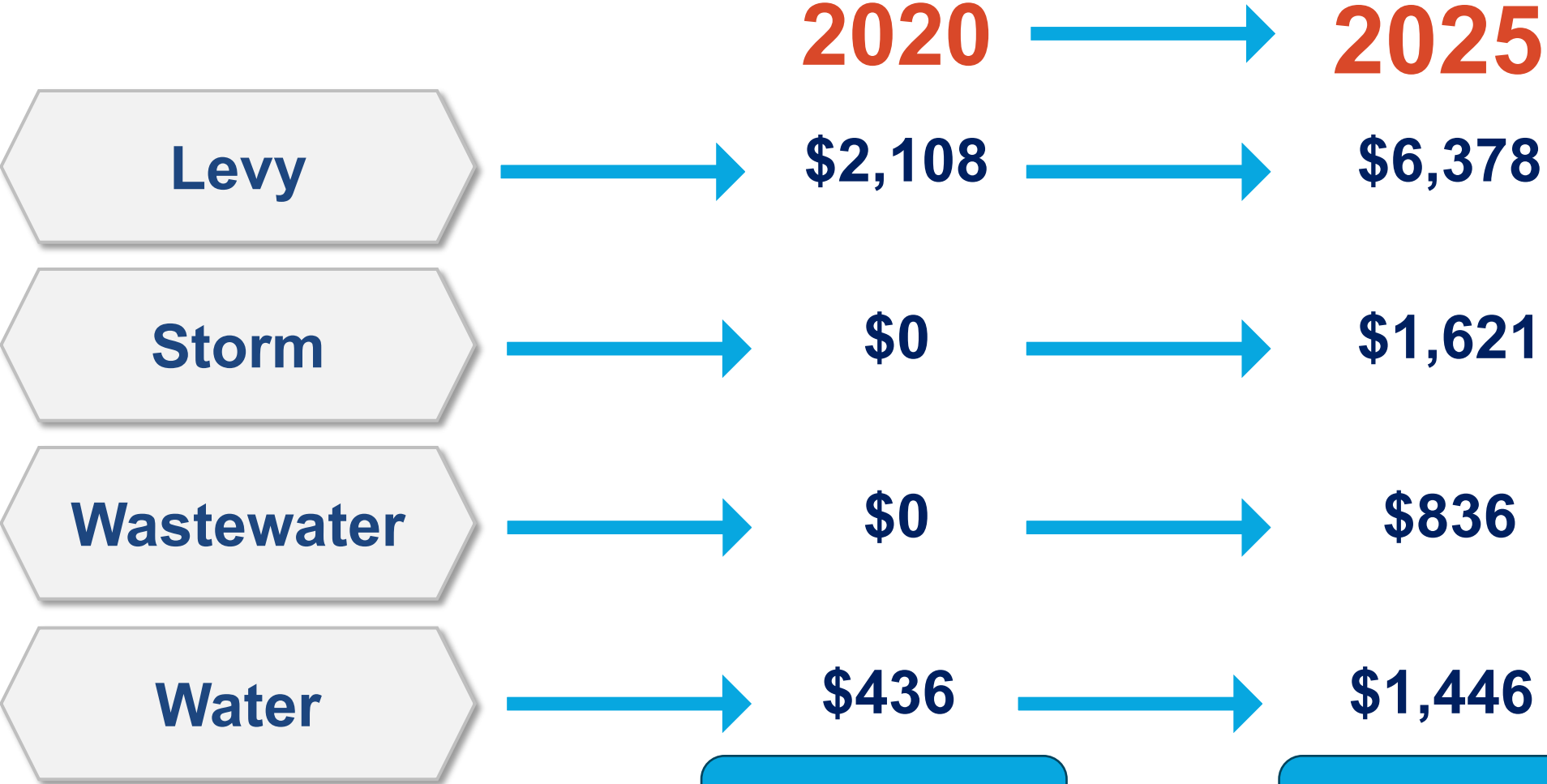
\$1,997,669

Funding Category	2024 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 Resource Capital	Proposed 2025 Balance
Capital Levy	\$ 3,825,509	\$ 617,341	\$ 191,275	\$ -	\$ 55,129	(\$ 308,524)	\$ 4,380,731
Aggregate Resources Funding	\$ 150,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,255
CCBF (Canada Community-Building Fund)	\$ 580,577	\$ -	\$ -	\$ 75,506	\$ -	\$ -	\$ 656,083
OCIF (Ontario Community Infrastructure Fund)	\$ 1,035,940	\$ -	\$ -	\$ 155,391	\$ -	\$ -	\$ 1,191,331
	\$ 5,592,281	\$ 617,341	\$ 191,275	\$ 230,897	\$ 55,129	(\$ 308,524)	\$ 6,378,400
Borrowing Costs Levy	\$ 1,099,659	\$ -	\$ 54,983	\$ -	-\$ 55,129	\$ -	\$ 1,099,513
	\$ 6,691,940	\$ 617,341	\$ 246,258	\$ 230,897	\$ -	(\$ 308,524)	\$ 7,477,912



Base Capital Funding

in '000s




\$3,903

\$2,544

\$10,281

Agenda

- 1 2025 Budget Summary
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 - 3 Budget Details – Capital (All) 
 - 4 Budget Details – Levy (Operating)
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- Projects

Project Summary

Function	Levy	Rate	Recurring Grants	Total	Grants (Prior Year)	Reserves	Other	Development Charges	Total
Facilities	\$ 434,000	-	-	\$ 434,000	-	\$ 570,000	-	-	\$ 1,004,000
Fleet and equipment	\$ 837,600	\$ 205,000	-	\$ 1,042,600	-	\$ 50,000	\$ 450,000	-	\$ 1,542,600
Information Technology	\$ 858,500	\$ 186,500	-	\$ 1,045,000	-	-	\$ 700,000	-	\$ 1,745,000
Parks	\$ 515,000	-	\$ 480,000	\$ 995,000	\$ 395,000	-	\$ 655,000	-	\$ 2,045,000
Cemetery	\$ 135,000	-	-	\$ 135,000	-	-	-	-	\$ 135,000
Planning	\$ 331,300	\$ 50,000	-	\$ 381,300	-	-	\$ 295,000	\$ 643,700	\$ 1,320,000
Roads	\$ 1,269,331	-	\$ 1,517,669	\$ 2,787,000	-	\$ 350,000	-	-	\$ 3,137,000
Affordable Housing	-	-	-	-	-	-	\$ 405,000	-	\$ 405,000
Storm Sewer	-	\$ 1,573,200	-	\$ 1,573,200	-	-	-	-	\$ 1,573,200
Wastewater	-	\$ 1,698,600	-	\$ 1,698,600	-	\$ 834,063	\$ 2,871,037	-	\$ 5,403,700
Water	-	\$ 5,478,600	-	\$ 5,478,600	-	\$ 371,100	\$ 266,700	-	\$ 6,116,400
Subtotal	\$ 4,380,731	\$ 9,191,900	\$ 1,997,669	\$ 15,570,300		\$ 2,175,163	\$ 5,642,737	\$ 643,700	\$ 24,426,900
Net Debt Financing	-	(\$5,289,200)	-	(\$ 5,289,200)	-	-	-	-	(\$5,289,200)
Total	\$ 4,380,731	\$ 3,902,700	\$ 1,997,669	\$ 10,281,100	\$395,000	\$ 2,175,163	\$ 5,642,737	\$ 643,700	\$ 19,137,000

Proposed Projects: Facilities

\$1,004,000

\$454,000 excluding
pre-committed projects

- A.1 – Accessible Washrooms (Fire Hall)
- A.2 – Accessible Step up (Stop Gap) Initiative
- A.3 – Exit and Emergency Lighting Multiple Facilities
- A.4 – Furnace Replacement (Bethel)
- A.5 – Furnace Replacement (Williams Home)
- A.6 – Roselawn and Museum Facilities (Multiple projects – largest is accessible doorways in Roselawn)
- A.7 – VHWC Facility (Multiple projects – largest is family room lockers)
- Pre-committed (Library Roof)

Funding

2025 Capital Levy	\$ 434,000
Roselawn Capital Reserve	\$ 40,000
Building Reserve	\$ 350,000
Tangible Capital Asset Reserve	\$ 180,000
	<u>\$ 1,004,000</u>

Note: The trimester 2 appendix includes a transfer from the prior year fire encumbrance of \$60,000 to complete the fire training centre

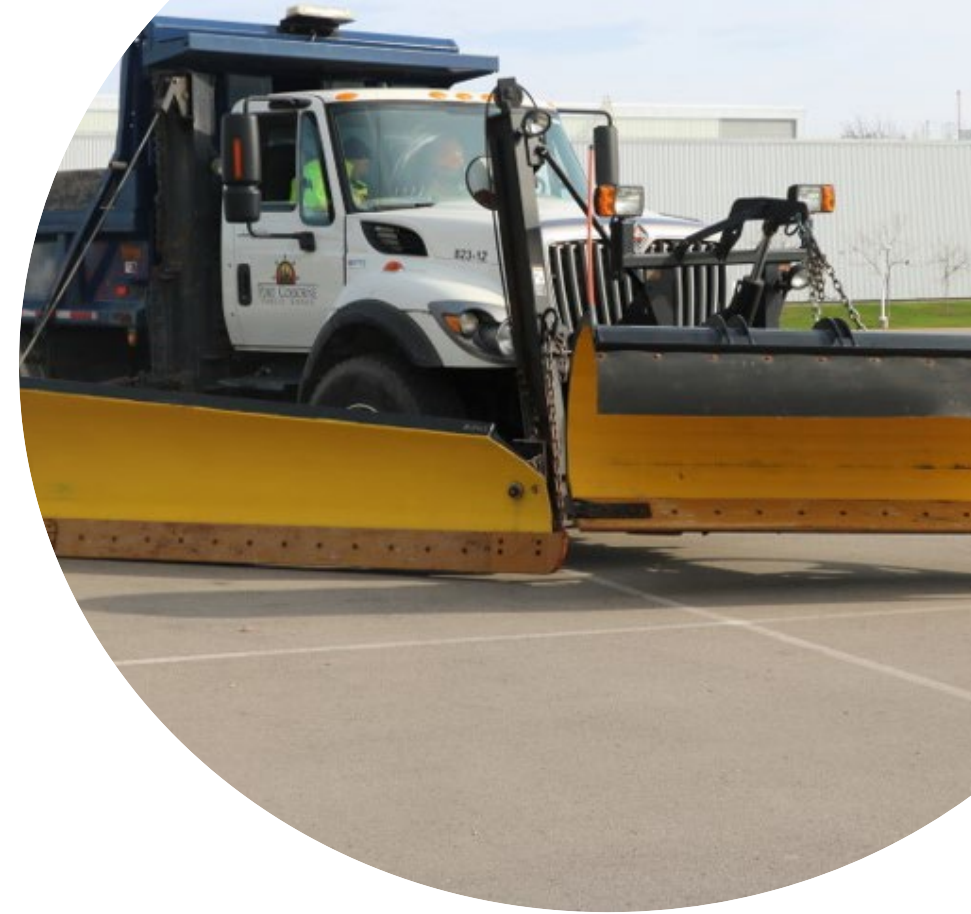


Proposed Projects: Fleet & Equipment

\$1,542,600

\$1,345,916 excluding
pre-committed projects

- B.1 – Fleet and equipment replacement
 - Pick-up Truck
 - Dump Truck
 - Utility Van
 - Squad One
 - 3 Pick-up Trucks (Electric)
 - Mower (Electric)
 - RTV (Electric)
 - Grass Sweeper (replace rental)
 - Sidewalk Tractor (replace rental)
- B.2 – Electric Automower
- B.3 – Excavator GPS – Drains
- Pre-committed (Prior year fleet)



Funding

2025 Capital Levy	\$ 837,600
New Future Capital Levy	\$ 450,000
2024 Rates	\$ 205,000
Drain Reserve	\$50,000
	<hr/>
	\$1,542,600

Proposed Projects:

Information Technology

\$1,745,000

\$495,000 excluding
pre-committed projects

- C.1 – IT Evergreening
- C.2 – Video Surveillance
- C.3 – New property tax and rate billing software
- C.4 – Data Cloud migration
- Pre-committed (Fire Radio System and Enterprise Resource System [ERP])

Funding

2025 Capital Levy	\$ 858,500
Future Capital Levy (Pre-committed)	\$ 620,000
2025 Rates	\$ 186,500
Future Rates (Pre-committed)	\$ 80,000
	<hr/>
	\$ 1,745,000

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.



PORT COLBORNE

Proposed Projects:

Parks

\$2,045,000

\$1,650,000 excluding
pre-committed projects

- D.1 – Lock 8 Park Improvement
- D.2 – West Street Parkette
- D.3 – Johnson Street Park
- Pre-committed (Lockview Park)

Funding

2025 Capital Levy	\$ 515,000
Grants	\$ 480,000
Prior Year Grants [^]	\$ 395,000
Economic Development Reserve*	\$ 655,000
	<hr/>
	\$2,045,000

[^] Working with external partner

* Funding from anticipated future land sales

Note 1: if partnership grant or future lands sales do not materialize staff will come back to Council

Note 2: All park designs will come back to Council for approval before proceeding



PORT COLBORNE

Proposed Projects:

Cemetery

\$135,000

- E.1 – Monument Repairs
- Reserve Transfer \$85,000

Funding

2024 Capital Levy \$ 135,000



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

Proposed Projects: Planning

\$1,320,000

\$1,095,000 excluding
pre-committed projects

- F.1 – Transportation Masterplan
- F.2 – Fire Masterplan
- F.3 – Parks and Recreation Masterplan
- F.4 – Cash-in-Lieu of Parking
- F.5 – Community Benefit Charges
- F.6 – Official Plan*
- F.7 – Development Charges*
- F.8 – Official Plan Zoning By-Law Update
- Pre-committed (GIS Mapping)



Funding

2025 Capital Levy	\$ 331,300
2025 Rates	\$ 50,000
Prior Year Capital	\$ 295,000
Development Charges	\$ 643,700
	<u>\$ 1,320,000</u>

* Includes adjustment and funding substitution

Note: Council direction to fund Design Standards is incorporated into the T2 appendix

Proposed Projects:

Roads, Other Road Renewal, Sidewalks

\$3,137,000

\$3,097,000 excluding
pre-committed projects

- G.1 – Annual Roads Program
- G.2 – Annual Sidewalk Program
- G.3 – OSIM Bridge & Culvert Design (Indian, Michner M2, Lot 18)
- G.4 – OSIM Bridge & Culvert Construction (Eagle)
- G.5 – OSIM Bridge & Culvert Construction (Wignell)
- G.6 – OSIM Retaining Wall Design (Lakeshore Rd, St. Joseph Cemetery)
- G.7 – OSIM Retaining Wall Design & Construction (Hampton)
- G.8 – Guiderail Replacement (Forks, Yaeger, Lake)
- Pre-committed (Road End Report)



Funding

2025 Capital Levy	\$ 1,269,331
Grants	\$ 1,517,669
Tangible Capital Asset Reserve	\$ 350,000
	<hr/>
	\$ 3,137,000

Proposed Projects: Affordable Housing

\$405,000

**\$NIL excluding
pre-committed projects**

- Pre-committed (Niagara Region Housing, King Street Location Partnership)



Funding

Economic Development Reserve*

\$ 405,000

* Funding from anticipated future land sales

Note 1: if future lands sales do not materialize staff will come back to Council



PORT COLBORNE

Proposed Projects: Storm Sewers

\$1,573,200

- I.1 Storm Sewer Replacement (Olga)
- I.2 Storm Sewer Replacement (Clarence)
- Reserve Transfer \$123,200

Funding

2025 Rates

\$ 1,573,
200



Proposed Projects: Wastewater

\$5,403,700

- J.1 Wastewater Lateral Rehabilitation
- J.2 Wastewater Maintenance Hole Rehabilitation
- J.3 Wastewater Lateral Launch



Funding

2025 Rates	\$ 639,600
New Debenture	\$ 1,059,000
Reserves	\$ 834,063
Future Capital Budgets	\$ 2,871,037
	<hr/>
	\$5,403,700



Budgeting over multiple years as projects will occur over three years with potential for part to be debt financed. A recommendation on debt financing will accompany the 10-year wastewater financial plan scheduled for 2025.

Proposed Projects:

Water

\$6,116,400

\$1,155,000 excluding
pre-committed projects

- K.1 Watermain construction (North/South Crescent, Ash, Jefferson)
- Debt substitution (Report 2024-146, Davis, West, Homewood, Berkley)
- Pre-committed (Davis, West, Homewood, Berkley, year 4 of 5)



Funding

2025 Rates	\$ 1,248,400
New Debt	\$ 4,230,200
Reserves	\$ 371,100
Future Capital Budgets	\$ 266,700
	<hr/>
	\$ 6,116,400

Funding substitution
from reserves noted
in Report 2024-146
to debt.



Agenda

- 1 2025 Budget Summary
- 2 City Fundamentals
- 3 Budget Details – Capital (All)
- 4 Budget Details – Levy (Operating)
- 5 Looking Forward
- 6 Thank You

- Levy Summary
- Revenue
- Personnel
- Operating
- Transfers to Capital, Reserves, Entities
- Levy summary – by department
- PGA, BC, Department, SSEs
- Looking Forward

Levy Summary

	Budget		Forecast	Budget vs. Budget		2024 Budget vs. Forecast	
	2025	2024	2024	\$	%	\$	%
Revenue	39,465,389	36,375,365	38,680,281	3,090,024	8.5%	2,304,916	6.0%
Personnel Expenses	18,438,344	16,704,500	16,755,600	1,733,844	10.4%	51,100	0.3%
Operating Expenses	16,114,215	15,051,480	14,608,650	1,062,735	7.1%	(442,830)	(3.0%)
Total Expenses	34,552,559	31,755,980	31,364,250	2,796,579	8.8%	(391,730)	(1.2%)
Surplus/(Deficit) Before Allocations	4,912,830	4,619,385	7,316,031	293,445	6.4%	2,696,646	36.9%
Allocations (to)/from Departments	-	-	-	-	-	-	-
Surplus/(Deficit) After Allocations	4,912,830	4,619,385	7,316,031	293,445	6.4%	2,696,646	36.9%
Transfer to/(from) Capital	10,196,100	6,168,881	12,035,153	4,027,219	65.3%	5,866,272	48.7%
Transfer to/(from) Reserves	1,401,773	1,821,538	1,835,567	(419,765)	(23.0%)	14,029	0.8%
Transfer to/(from) Rates/Library	(6,685,043)	(3,371,034)	(6,554,689)	(3,314,009)	98.3%	(3,183,655)	48.6%
Surplus/(Deficit)	-	-	-	-	-	-	-

Revenue

Some Salient Changes from Prior Year Budget

Item	Change	Comments
	\$	
Goderich Elevator	(\$ 150,000)	Current lease agreement ends at the end of the year. City is in the process of negotiating with a new partner
Building Department Fees	\$ 182,640	Tracks building activity and set to offset costs.
Community Safety Grants – Other	\$ 260,700	Shared Service Contribution from Wainfleet (agreement in development at time of budget, this represents salary component only)
Municipal Accommodation Tax (MAT)	\$ 270,000	Represents expanded program and offsets tourism costs within the City
Property Taxes	\$ 2,167,580	Blended tax rate is estimated at 3.18% or \$138 after accounting for assessment growth estimated at 2.5%

Personnel

Levy	Budget 2025					Budget 2024				
	Headcount	Headcount x-students	Headcount FT	Headcount PT	Headcount Students	Headcount	Headcount x-students	Headcount FT	Headcount PT	Headcount Students
CAO	2.00	2.00	2.00	-	-	2.00	2.00	2.00	-	-
Marketing & Communications	6.00	3.00	3.00	-	3.00	5.00	3.00	3.00	-	2.00
Human Resources	4.00	4.00	4.00	-	-	5.00	4.00	4.00	-	1.00
Clerks	6.00	4.00	4.00	-	2.00	6.00	4.00	4.00	-	2.00
Development & Government Relations	16.00	12.00	12.00	-	4.00	15.00	12.00	12.00	-	3.00
Corporate Services	22.00	16.00	16.00	-	6.00	22.00	17.00	17.00	-	5.00
Recreation & Tourism	39.00	21.00	14.00	7.00	18.00	35.00	20.00	14.00	6.00	15.00
Council	9.00	9.00	-	9.00	-	9.00	9.00	-	9.00	-
Crossing Guards	18.00	18.00	-	18.00	-	18.00	18.00	-	18.00	-
Community Safety & Enforcement	24.00	23.00	20.00	3.00	1.00	22.00	21.00	19.00	2.00	1.00
Library	13.00	13.00	7.00	6.00	-	13.00	13.00	7.00	6.00	-
Museum & Cultural Programming	13.00	11.00	7.00	4.00	2.00	12.00	10.00	7.00	3.00	2.00
Public Works	67.00	49.00	39.00	10.00	18.00	69.00	49.00	40.00	9.00	20.00
Total	239.00	185.00	128.00	57.00	54.00	233.00	182.00	129.00	53.00	51.00
Budget 2024	233.00	182.00	129.0	53.0	51.0					
Year over Year Change	6.00	3.00	-1.00	4.00	3.00					

Reporting moved to headcount from FTE at the request of Council during the 2024 budget process.

Personnel

Some Salient Cost Drivers

- Added two Deputy Fire Chiefs for Shared Service with Wainfleet
 - Agreement in development at time of this budget
 - Partial offset on a separate revenue line (noted on earlier slide)
- Union Job Evaluations
- Fire Association Collective Agreement
- Fire Fighter overtime costs
- CUPE Collective Agreement
- Part-time and student resourcing
- Year 2 of 2 of the Enhanced Canada Pension Plan implementation



Operating Expenses

Some Salient Changes from Prior Year Budget

Item	Change	Comments
	\$	
Auto-Fuel	(44,600)	Function of price of fuel although moving vehicles to electric will help going forward
Computer Software	170,000	City uses 40+ software platforms... potential for rationalization once cloud migration, enterprise resource planning (ERP) system implemented, and property and rate billing software implemented.
Contract Services	308,550	Ditching, traffic signs, parks, VHWC maintenance, Marina
Cost of Borrowing, Net	347,800	Related to water and wastewater projects (funding from water and wastewater budgets)
Equipment Rental	(91,200)	Replaced rental equipment with owned equipment
Grants and Sponsorship	(43,400)	Community Improvement Program (CIP) maintained at 1% of levy, increased grants as previously approved to Sherkston and Bethel Community Centres, Fishing Tournament to be funded through the Niagara South Coast as a result of the Municipal Accommodation Tax (MAT) and Physician Recruitment grants reduced to \$100,000 in the base budget. With the 2025 contribution the fund will have \$300,000.
Insurance	95,900	Pricing from request for proposal (RFP) performed last year
Protective Equipment and Purchased Equipment	121,220	Increase establishes an evergreening protective gear replacement program for the fire department

Operating Expenses

Some Salient Changes from Prior Year Budget

Item	Change	Comments
	\$	
R&M - Grounds	(90,000)	Goderich Elevator lease agreement ends at the end of the year. Previously lease required an \$85,000 contribution back to the lessee for maintenance of the building. City is in the process of negotiating with a new partner.
Staff Training and Development	(101,300)	Streamlined training and development budgets. All training requirements will still be achieved
Subject Matter Experts	155,000	Largest function is support for geographic information systems (GIS) and advisory on development
Utilities	77,240	Adjusted to current year forecast and increased by 10%
Tax Incentive Grants	198,000	Funded through assessment growth

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	1,191,331
Rate Transfers (to)/from ^	3,902,700
Levy	4,380,731
Total	10,281,100
Reserve Transfers (to)/from *	(85,000)
Total	10,196,100

* To Cemetery \$85,000

^ From Water \$836,700; Wastewater \$1,445,500; Storm \$1,620,500

Transfer to/from Reserves

Components of to/from Reserves

Reserve Transfers	\$	Comments
Municipal Election	50,000	On-going practice to set funds aside each year for the next election
Drains	119,373	On-going practice to fund City portion of drain projects (this is up from 85,000)
Marina Loan Repayment	100,000	On track for the current internal loan to be repaid by the end of 2029
Interest on Reserves	447,400	Transfers interest earned on reserves to reserves
Employee Future Benefits	600,000	Funds post-retirement benefits negotiated through collective agreements, presumptive cancer legislative requirements, and workplace injury claims
Subtotal Operating Reserve Transfer	1,316,773	
Capital and Related Project Reserve Transfers	85,000	From previous slide
Total Reserve Transfer	1,401,773	

Levy Summary – by Department

Departmental Net Budgets

	Budget		Forecast	Change from Budget	
	2025	2024	2024	\$	%
Global	23,741,107	21,936,047	22,402,207	1,805,060	8.2%
Programs, Grants and Activities (PGA)	(1,744,353)	(1,683,410)	(1,680,625)	(60,943)	3.6%
Boards and Committees	(2,427,431)	(2,188,357)	(2,270,278)	(239,074)	10.9%
Council	(438,992)	(402,024)	(451,164)	(36,968)	9.2%
Office of CAO	(1,315,053)	(1,292,116)	(1,303,965)	(22,937)	1.8%
Corporate Services	(1,617,974)	(1,638,358)	(1,406,390)	20,384	-1.2%
Recreation	(2,502,034)	(2,032,820)	(2,404,563)	(469,214)	23.1%
Planning & Economic Development	(1,115,364)	(1,058,326)	(1,181,945)	(57,038)	5.4%
Community Safety	(5,085,796)	(4,459,943)	(4,487,501)	(625,853)	14.0%
Public Works	(7,494,110)	(7,180,693)	(7,215,776)	(313,417)	4.4%
	-	-	-	-	-

- Employee job evaluation and type
- ← Costs associated with development
- Employee job evaluation and type, students (ticketing capabilities), facility, Nickel Beach 1/3 levy and 2/3 parking cost recovery
- ← Headcount, overtime, protective equipment

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 – working on process as to where the dredged material can go.
- Cemetery (subject to fee approval) forecasts a \$58,200 contribution to Parks to help maintain Cemetery.
 - Actual operating costs estimated closer to \$210,000.



SSE: Beach

Year in Review

- Difficult year with weather (16 days were essentially cancelled in the summer months) and seaweed (late June to July 26)
- Revenue forecasted same as last year around \$150,000. This figure is consistent with pre-covid figures.
- There was a day the beach did \$8,000 in revenue (during Canal Days)
- Feedback found 78% of people thought parking fees were affordable
- Parking revenue does cover direct costs (students and washroom cleaning)
- Estimate 20,000+ beach users. Estimate increase of 20% over prior year. Based on spot checks of PORTicipate passes approximately 1/3 of users are City residents.
- The budget is built with 1/3 of the beach costs covered by the levy and 2/3 covered by parking fees.
- Splashtown plans to come back and is looking at additional investments. They had a strong year.
- User Fees proposes a \$4 hourly parking fee in zone 2 in 2025 from the May long weekend to Thanksgiving.



SSE: Beach

Year in Review

- Proposed changes in user fees
 - Zone 2 and 3, \$20 all day or hourly parking Monday to Thursday \$4 per hour during Prime season
 - Zone 2 and 3, \$30 all day or hourly parking Friday to Sunday \$4 per hour starting at 4pm during Prime season
 - Removed Platinum pass – guaranteed parking in Zone 2
 - Enhanced Gold pass, price moved from \$150 to \$200
 - Current: Zone 2 and 3 parking from Monday to Thursday sunrise to dusk year around
 - New: Zone 2 and 3 parking Friday to Sunday 4pm to dusk
 - New: Prime season access to Zone 1 from sunrise to 8:30 am
 - New: Offseason access to Zone 1 from sunrise to dusk
 - Enhanced PORTicipate pass
 - Current access to Zone 2 and 3 year around
 - New: Prime season access to Zone 1 from sunrise to 8:30 am
 - New: Offseason access to Zone 1 from sunrise to dusk
 - Introduce “Sunrise pass”, price of \$120
 - New: Year around access to Zone 1 from sunrise to 8:30 am
 - Removed reckless driving/environmental impact fine
 - Removed the 7 day a week guaranteed spot pass
 - Removes to many parking spots from inventory vs. usage

Note 1: Prime season = Victoria day 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.

Note 2: Passes purchased after Thanksgiving 2024 will be good until December 31, 2025



Transfer to/from Rate and Related Entities

Components of to/from Rate and Related Entities

Rate and Related Entity Transfers	\$
Library: Operating cost of the Library (excluding capital facility costs)	1,100,706
Library: Corporate Services	(101,000)
Library: Facilities, insurance, shared systems	(164,561)
Subtotal Library Transfer	835,145
NSCTA: Operations	(85,320)
NSCTA: Tourism	170,000
Subtotal NSCTA Transfer	84,680
Rate: Capital	(3,902,700)
Rate: Borrowing costs	(1,181,500)
Rate: Departmental services	(2,000,834)
Rate: Facilities, fleet, insurance, shared systems	(519,834)
Subtotal Rates Transfer	(7,604,868)
Total Transfers	(6,685,043)

Departmental User Fees

Summary of User Fees to Framework

Fees increased based on fee cost drivers and cost reviews

	Model	Comments	Model Reviewed by Finance
Engineering and Operations	1	In-progress	2025
Dog Licensing	2		Yes
Fire and Emergency	2	In-progress	2025
Vale Health and Wellness Centre	2, 3	*	Yes
Parks and Pavilions	2	In-progress	2025
Playing Fields and Sports Courts	2	In-progress	2025
Beaches	1, 3	SSE: Beach Slide	Yes
Museum and Cultural Services	2, 3	In-progress (consolidated)	2025
Sugarloaf Marina	1, 3	Approved August 27, 2024	Yes
Procedures for Tax Registration and Tax Sales	1		Yes
Corporate Services and Clerks	1	^	Yes
By-Law Enforcement	2		Yes
Cemeteries of the City of Port Colborne	1, 2, 3		Yes
Planning and Development	1	Updated with Subject Matter Review	Yes
Permits for Construction, Demolition, Occupancy and Change of User, Transfer of Permits and Inspections	1	In-progress	2025

* Ice rental on Sunday April 1st to September 30th classified as non-prime

^ Marriage ceremonies (updated from \$250 to \$325 for local City Hall ceremonies during normal hours of operations, non-resident \$650 with other locations adjusted accordingly and after hours options only available upon request with actual additional fees to be applied as incurred.

Model 1 – Full Cost Recovery; Model 2 – Subsidized (Partial cost recovery); Model 3 - Differentiated

Agenda

- 1 2025 Budget Summary
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- 4 Budget Details – Levy (Operating)
- 5 Looking Forward
- 6 Thank You

- Levy (Operation) multi-year
- Capital and Related Project multi-year
- Actions

Multi-Year Operating Budget Forecast

	Budget	Forecast	Forecast	Budget Forecast			
	2024	2024	2025	2026	2027	2028	2029
Revenue	36,375,365	38,680,281	39,465,389	41,552,503	47,604,305	51,589,668	54,948,688
Personnel Expenses	16,704,500	16,755,600	18,438,344	19,685,500	20,555,600	21,120,280	21,985,600
Operating Expenses	15,051,480	14,608,650	16,114,215	16,640,000	20,759,200	22,388,900	23,177,700
Total Expenses	31,755,980	31,364,250	34,552,559	36,325,500	41,314,800	43,509,180	45,163,300
Surplus/(Deficit) Before Allocations	4,619,385	7,316,031	4,912,830	5,227,003	6,289,505	8,080,488	9,785,388
Allocations (to)/from Departments	-	-	-	-	-	-	-
Surplus/(Deficit) After Allocations	4,619,385	7,316,031	4,912,830	5,227,003	6,289,505	8,080,488	9,785,388
Transfer to/(from) Capital	6,168,881	12,035,153	10,196,100	12,604,775	15,117,812	18,026,888	21,129,222
Transfer to/(from) Reserves	1,821,538	1,835,567	1,401,773	1,228,828	1,375,189	1,493,033	1,612,945
Transfer to/(from) Rates/Library	(3,371,034)	(6,554,689)	(6,685,043)	(7,736,178)	(9,093,799)	(10,632,622)	(12,196,582)
Surplus/(Deficit)	-	-	-	(870,422)	(1,109,697)	(806,811)	(760,197)
Efficiency Target				870,422	870,422	870,422	870,422
Adjusted Surplus/(Deficit)	-	-	-	-	(239,275)	63,611	110,225

Core Assumptions

Property taxes are modelled at 5.5% (approximately 2.0% to 2.5% operations and 3% to 3.5% capital), includes Community Improvement Projects (CIPs)

Personnel expenses are modelled based on collective agreements, past collective agreement experience, benefit experience and actuarial forecasts, no change in staffing levels are forecasted at the time of this forecast

Operating expenses are modelled between zero to 10% (highest rate increases for utilities and insurance)

Capital is based on the Asset Management Plan (AMP)

Note: 2025 has an efficiency target of approximately \$260,000 incorporated which will be achieved by hitting the 2026 target early.

Multi-Year Capital Budget Forecast

Capital Growth Forecast

	Budget	Forecast	Forecast	Budget Forecast			
	2024	2024	2025	2026	2027	2028	2029
Levy Only Capital	5,272,181	7,373,453	6,293,400	7,498,928	8,708,694	10,136,583	11,738,261
Levy Only Capital \$ Change			1,021,219	1,205,528	1,209,766	1,427,889	1,601,678
Levy Only Capital % Change			14%	19%	16%	16%	16%
Rate Only Capital~	2,858,000	4,661,700	3,902,700	5,105,847	6,409,118	7,890,305	9,390,961
Rate Only Capital \$ Change			1,044,700	1,203,147	1,303,271	1,481,187	1,500,656
Rate Only Capital % Change			22%	31%	26%	23%	19%
Combined Capital	8,130,181*	12,035,153	10,196,100	12,604,775	15,117,812	18,026,888	21,129,222
Combined Capital \$ Change			2,065,919	2,408,675	2,513,037	2,909,076	3,102,334
Combined Capital % Change			17%	24%	20%	19%	17%

A portion of the above forecasted capital balances are anticipated to transition to support debt payments to support various future capital and related projects to be presented in future budgets.

* Includes reserve transfers in 2024

~ Represents the low end of capital and related project budget growth required per the Asset Management Plan (AMP).

Looking Forward

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



Agenda

- 1 2025 Budget Summary
- 2 City Fundamentals
- 3 Budget Details – Capital (All)
- 4 Budget Details – Levy (Operating)
- 5 Looking Forward
- 6 Thank You

- Thank You
- Recommendation



Thank You

Recommendation

That the Corporate Service Department, Financial Services Division, Report No. 2024-184 Subject: 2025 Capital and Related Project and Levy (Operating) Budget, **BE RECEIVED**; and

That the recommended transfers to and from the City's capital close-out account and related accounts as outlined in Appendix C of the Corporate Services Report 2024-184 **BE APPROVED**; and

That the 2025 Capital and Related Project and Levy (Operating) Budget in Report 2024-184, **BE APPROVED** and that the projects identified in the 2025 Capital and Related Project and Levy (Operating) Budget be permitted to begin immediately where feasible.



Appendix B - 2025 Capital and Related Project Budget Detail

Appendix B - 2025 Capital and Related Project Budget Detail

Item	Project Title	Capital Funding										
		2025 Non-Debt Funding				1x Grants (Current Year)	Grants (Prior Year)	Reserves	Internally Financed	Other	Development Charges	Total
		Levy	Rate	Recurring Grants	Total							
A.1	Accessible Washrooms (Fire Hall)	25,000	-	-	25,000	-	-	-	-	-	-	25,000
A.2	Accessible Step Up (Stop Gap) Initiative	10,000	-	-	10,000	-	-	-	-	-	-	10,000
A.3	Exit and Emergency Lighting (Multiple)	63,000	-	-	63,000	-	-	-	-	-	-	63,000
A.4	Furnace Replacement (Bethel)	18,000	-	-	18,000	-	-	-	-	-	-	18,000
A.5	Furnace Replacement (Williams Home)	15,000	-	-	15,000	-	-	-	-	-	-	15,000
A.6	Roselawn and Museum Facilities	50,000	-	-	50,000	-	-	70,000	-	-	-	120,000
A.7	VHWC Facility	68,000	-	-	68,000	-	-	135,000	-	-	-	203,000
	Pre-committed	185,000	-	-	185,000	-	-	365,000	-	-	-	550,000
Total Capital Requests - Facilities		434,000	-	-	434,000	-	-	570,000	-	-	-	1,004,000
B.1	Fleet and equipment (5 of 10 Electric)	590,916	205,000	-	795,916	-	-	-	-	450,000	-	1,245,916
B.2	Electric Automower	50,000	-	-	50,000	-	-	-	-	-	-	50,000
B.3	Excavator GPS - Drains	-	-	-	-	-	-	50,000	-	-	-	50,000
	Pre-committed	196,684	-	-	196,684	-	-	-	-	-	-	196,684
Total Capital Requests - Fleet and Equipment		837,600	205,000	-	1,042,600	-	-	50,000	-	450,000	-	1,542,600
C.1	IT Evergreening	156,000	39,000	-	195,000	-	-	-	-	-	-	195,000
C.2	Video Surveillance	75,000	-	-	75,000	-	-	-	-	-	-	75,000
C.3	New property tax and rate billing software	37,500	37,500	-	75,000	-	-	-	-	-	-	75,000
C.4	Data Cloud Migration	120,000	30,000	-	150,000	-	-	-	-	-	-	150,000
	Pre-committed	470,000	80,000	-	550,000	-	-	-	-	700,000	-	1,250,000
Total Capital Requests - Information Technology		858,500	186,500	-	1,045,000	-	-	-	-	700,000	-	1,745,000
D.1	Lock 8 Park Improvements	-	-	-	-	-	-	-	-	500,000	-	500,000
D.2	West Street Parkette	60,000	-	240,000	300,000	-	-	-	-	-	-	300,000
D.3	Johnston Street Park	60,000	-	240,000	300,000	-	395,000	-	-	155,000	-	850,000
	Pre-committed	395,000	-	-	395,000	-	395,000	-	-	655,000	-	395,000
Total Capital Requests - Parks		515,000	-	480,000	995,000	-	395,000	-	-	655,000	-	2,045,000
E.1	Monument Repairs	50,000	-	-	50,000	-	-	-	-	-	-	50,000
	Reserve Transfer	85,000	-	-	85,000	-	-	-	-	-	-	85,000
Total Capital Requests - Cemetery		135,000	-	-	135,000	-	-	-	-	-	-	135,000
F.1	Transportation Masterplan	20,000	-	-	20,000	-	-	-	-	-	180,000	200,000
F.2	Fire Masterplan	75,000	-	-	75,000	-	-	-	-	-	75,000	150,000
F.3	Parks and Recreation Masterplan	37,500	-	-	37,500	-	-	-	-	-	112,500	150,000
F.4	Cash-in-Lieu of Parking	30,000	-	-	30,000	-	-	-	-	-	-	30,000
F.5	Community Benefit Charges	40,000	-	-	40,000	-	-	-	-	-	-	40,000
F.6	Official Plan & Design Standards (Replace Project 23C-LS-BF1)	-	85,000	-	85,000	-	-	-	-	250,000	135,000	300,000
F.7	Development Charge Study (Replace Project 22LS-B50)	-	45,000	-	45,000	-	-	-	-	45,000	75,000	75,000
F.8	Official Plan Zoning By-Law Update	83,800	-	-	83,800	-	-	-	-	-	66,200	150,000
	Pre-committed	175,000	50,000	-	225,000	-	-	-	-	-	-	225,000
Total Capital Requests - Planning		331,300	50,000	-	381,300	-	-	-	-	295,000	643,700	1,320,000

Appendix B - 2025 Capital and Related Project Budget Detail

Item	Project Title	Capital Funding										
		2025 Non-Debt Funding				1x Grants (Current Year)	Grants (Prior Year)	Reserves	Internally Financed	Other	Development Charges	Total
		Levy	Rate	Recurring Grants	Total							
G.1	Annual Roads Resurfacing	100,000		400,000	500,000	-	-	-	-	-	-	500,000
G.2	Annual Sidewalk Program	520,917		176,083	697,000	-	-	-	-	-	-	697,000
G.3	OSIM Bridge & Culvert Design (Indian, Michner M2, Lot 18)	-		-	-	-	-	150,000	-	-	-	150,000
G.4	OSIM Bridge & Culvert Construction (Eagle)	150,000		600,000	750,000	-	-	-	-	-	-	750,000
G.5	OSIM Bridge & Culvert Construction (Wignell)	60,000		240,000	300,000	-	-	-	-	-	-	300,000
G.6	OSIM Retaining Wall Design (Lakeshore Rd, St. Joseph Cemetery)	-		-	-	-	-	200,000	-	-	-	200,000
G.7	OSIM Retaining Wall Design & Construction (Hampton)	98,414		101,586	200,000	-	-	-	-	-	-	200,000
G.8	Guiderail Replacement (Forks, Yaeger, Lake)	300,000		-	300,000	-	-	-	-	-	-	300,000
	Pre-committed	40,000	-	-	40,000	-	-	-	-	-	-	40,000
Total Capital Requests - Roads		1,269,331	-	1,517,669	2,787,000	-	-	350,000	-	-	-	3,137,000
H.1	Pre-committed									405,000		405,000
Total Capital Requests - Affordable Housing		-	-	-	-	-	-	-	-	405,000	-	405,000
I.1	Storm Sewer Replacement - Olga		300,000	-	300,000	-	-	-	-	-	-	300,000
I.2	Storm Sewer Replacement - Clarence		1,150,000	-	1,150,000	-	-	-	-	-	-	1,150,000
	Reserve Transfer		123,200	-	123,200	-	-	-	-	-	-	123,200
Total Capital Requests - Storm Sewer		-	1,573,200	-	1,573,200	-	-	-	-	-	-	1,573,200
J.1	Wastewater Lateral Rehabilitation		1,698,600	-	1,698,600	-	-	250,200	-	2,319,900	-	4,268,700
J.2	Wastewater Maintenance Hole Rehabilitation		-	-	-	-	-	183,863	-	281,137	-	465,000
J.3	Wastewater Lateral Launch		-	-	-	-	-	400,000	-	270,000	-	670,000
Total Capital Requests - Wastewater		-	1,698,600	-	1,698,600	-	-	834,063	-	2,871,037	-	5,403,700
K.1	Watermain construction - (North/South Crescent, Ash, Jefferson)		783,900	-	783,900	-	-	371,100	-	-	-	1,155,000
	Debt substitution related to Project 2024-146		4,428,000	-	4,428,000	-	-	-	-	-	-	4,428,000
	Pre-committed		266,700	-	266,700	-	-	-	-	266,700	-	533,400
Total Capital Requests - Water		-	5,478,600	-	5,478,600	-	-	371,100	-	266,700	-	6,116,400
Total Capital Requests		4,380,731	9,191,900	1,997,669	15,570,300	-	395,000	2,175,163	-	5,642,737	643,700	24,426,900
Less: Net Debt Financed		-	5,289,200	-	5,289,200	-	-	-	-	-	-	5,289,200
Total Capital Requests and Transfers to Reserve		4,380,731	3,902,700	1,997,669	10,281,100	-	395,000	2,175,163	-	5,642,737	643,700	19,137,700

Capital Request A.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Accessible Washroom	Fire and Emergency Headquarters		✓			✓	✓	✓	✓	✓	
Project Rationale											
An accessibility audit previously presented to and supported by Council has recommended renovations to the public washrooms and office area at the Fire and Emergency headquarters to comply with applicable accessibility standards.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	25,000					Levy					
Rate						Rate					
Grant						Other					
Reserves						Total	-				
Other											
Total	25,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works, Community Safety										
Departments Impacted	Public Works, Community Safety										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	No					2025	✓				
Utilize renewable materials?	No					2026					
Are less emissions intense?	No					2027					
Better manage stormwater?	No					2028					
Description of 'Greener' options:											

Capital Request A.2		Strategic Pillars					Rationale				
		1	2	3	4	5	1	2	3	4	5
Item	Location										
Accessible Step Up (Stop Gap) Initiative	City Wide		✓	✓		✓		✓	✓	✓	
Project Rationale											
<p>The City is proposing a new Accessible Step Up program (also known as the Stop Gap program) to increase accessibility and inclusion within the community by providing removable ramps to local businesses that have steps to get into the building from outside. This program will be provided through the Public Works, Economic Development and Recreation (Tourism) departments in collaboration with the Downtown and Main Street Business Improvement Associations. This program has previously been discussed by Council and has proven successful in other communities.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	10,000	Levy									
Rate		Rate									
Grant		Other									
Reserves		Total									-
Other											
Total	10,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works, Economic Development and Recreation										
Departments Impacted	Public Works, Economic Development and Recreation										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	No	2025								✓	
Utilize renewable materials?	No	2026									
Are less emissions intense?	No	2027									
Better manage stormwater?	No	2028									
Description of 'Greener' options:											

Capital Request A.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Exit and Emergency Lighting	Various Facilities		✓			✓	✓	✓	✓	✓	
Project Rationale											
<p>An accessibility audit previously presented to and supported by Council has recommended updates to emergency lighting and illuminated exit signage to comply with the current applicable standards. While all facilities were not included in the initial accessibility audit, where the identified emergency lighting and illuminated exit signage concern has subsequently been noted in other City buildings, this projects seeks to include them as well.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	63,000					Levy					
Rate						Rate					
Grant						Other					
Reserves						Total	-				
Other											
Total	63,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works, Library, Museum and Roselawn, Community Safety										
Departments Impacted	Public Works, Library, Museum and Roselawn, Community Safety										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	No					2025	✓				
Utilize renewable materials?	No					2026					
Are less emissions intense?	No					2027					
Better manage stormwater?	No					2028					
Description of 'Greener' options:											

Capital Request A.4		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Furnace Replacement	Bethel Community Centre	✓				✓	✓		✓		
Project Rationale											
<p>The existing furnace at Bethel Community Centre is at the end of its useful life and in need of replacement.</p> <p>Prior to ordering the furnace an investigation will be performed to select the most energy efficient model. This will align with the City's Environmental and Climate Change strategic pillar and Energy Conservation Demand Management Plan.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	18,000	Levy				Levy					
Rate		Rate				Rate					
Grant		Other				Other					
Reserves		Total		-		Total		-			
Other											
Total	18,000										
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	2025		✓		2026					
Utilize renewable materials?	No	2027				2028					
Are less emissions intense?	No										
Better manage stormwater?	No										
Description of 'Greener' options:											

Capital Request A.5		Strategic Pillars					Rationale				
		1	2	3	4	5	1	2	3	4	5
Item	Location										
Furnace Replacement	Museum Williams Home	✓				✓	✓		✓		
Project Rationale											
<p>The existing furnace at the Williams Home has continually failed, requiring continual maintenance and is at its useful life.</p> <p>Prior to ordering the furnace an investigation will be performed to select the most energy efficient model. This will align with the City's Environmental and Climate Change strategic pillar and Energy Conservation Demand Management Plan.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy					15,000	Levy					
Rate						Rate					
Grant						Other					
Reserves						Total					-
Other											
Total					15,000						
Other Project Resourcing / Impact and Cooperation											
Departments Involved		Public Works, Museum and Roselawn									
Departments Impacted		Public Works, Museum and Roselawn									
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?	No					2025					✓
Utilize renewable materials?	No					2026					
Are less emissions intense?	No					2027					
Better manage stormwater?	No					2028					
Description of 'Greener' options:											

Capital Request A.6		Strategic Pillars					Rationale				
		1	2	3	4	5	1	2	3	4	5
Item	Location										
Roselawn and Museum Facilities	Roselawn and Museum	✓	✓			✓	✓		✓	✓	
Project Rationale											
<p>The following projects have been proposed by the Museum, Cultural and Heritage Board: Sherk Log Cabin 1844 Roof; Fence Replacement (Volunteers will make and paint the pickets); Schoolhouse 1835 Ceiling repair (resulting from squirrel damage); Roselawn accessibility Phase II (doorways and reception near new ramp); Repoint the stone Facade on Williams Home 1861 (Willowbank School of Restoration project)</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy		50,000				Levy					
Rate						Rate					
Grant						Other					
Reserves (Roselawn \$40,000/Building \$30,000)		70,000				Total					-
Other											
Total		120,000									
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Public Works, Museum and Roselawn										
Departments Impacted	Public Works, Museum and Roselawn										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?						2024					✓
Utilize renewable materials?						2025					
Are less emissions intense?						2026					
Better manage stormwater?						2027					
Description of 'Greener' options:											

Capital Request A.7		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
VHWC Building	Vale Health and Wellness Centre		✓	✓		✓	✓		✓		
Project Rationale											
<p>As the building ages, facility related equipment upgrades and replacements are required. Recommended projects included are: Family change rooms; a new aquatic wheelchair; UV filter chamber replacement (both pools); Chemical controls (both pools); refurbishment of basketball backstops/hydraulic controllers; mats at the benches in the arena (directed by Council on September 24); replacement of broken blinds with perforated window coverings to project activities within the City. These projects are being carried out in consultation with the YMCA through the City and YMCA Operational Working group.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	68,000	Levy				Levy					
Rate		Rate				Rate					
Grant		Other				Other					
Reserves (Building)	135,000	Total		-		Total		-			
Other											
Total	203,000										
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		2025				✓			
Utilize renewable materials?		No		2026							
Are less emissions intense?		No		2027							
Better manage stormwater?		No		2028							
Description of 'Greener' options:											

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 2025 has been completed.</p> <p><u>Replacement Vehicles and Equipment:</u></p> <p>#19-08 - 2500 Pick Up Truck A 2008 GMC 2500 pick up truck has reached the end of its useful life. This vehicle has required regular shop maintenance and needs replacement. Estimated replacement cost is \$85,000.</p> <p>#25-10 - Dump A 2010 International dump truck and currently used by the Roads and Parks team. This vehicle is nearing the end of its useful life and is scheduled for replacement. Estimated replacement cost is \$450,000. Payment will come from a levy obligation of \$200,000 in 2026, and a levy obligation of \$250,000 in 2027.</p> <p>#810-08 - 1500 Pick Up A 2008 Ford 1500 pick up truck has reached the end of its useful life. This vehicle has been in the shop regularly and needs replacement. To better serve the needs of the Water and Wastewater Department this vehicle will be replaced by a van. Estimated replacement cost is \$125,000.</p> <p>Utility/Squad Unit: The Fire Service currently has a 2010 light duty utility unit for emergency scene support operations. The units' primary purpose is the transportation and decontamination of equipment and PPE following emergency incidents. This is a best practice of the Ministry of Labour through the Section 21 Committee that established a "Cancer Prevention Checklist" which outlines this activity. During long operations, crews are required to transport equipment such as towing the hazardous materials trailer and shuttling SCBA cylinders to and from the scene to be refilled and this unit is also used for that. This unit used to be operated by a previous Fire Chief as a command vehicle and was retained as a utility when a new vehicle was procured for the Fire Chief. It has since reached its useful service life and is now due for replacement. The new unit is anticipated to have plow capabilities to support emergency response, including EMS and Police during winter weather events. Estimated replacement cost is \$160,000.</p>											

Replacement Fleet to be Electrified:

The following vehicles are proposed to be replaced with electric vehicles, this will help move the City closer to it's goal of reaching Net Zero Greenhouse Gas Emissions:

#601-09 - 1500 Pick Up

A 2009 Chevrolet 1500 pick up truck has reached the end of its useful life. This vehicle has been in the shop regularly and needs replacement. To help the City reach it's goal of Net Zero Greenhouse Gas Emissions this vehicle replacement will be with an electric vehicle. Estimated replacement cost is \$80,000.

#3-15 Ram 1500 Pick Up Truck

A 2015 Dodge Ram 1500 pick up truck has reached the end of its useful life. This vehicle has been in the shop regularly with numerous engine problems and needs replacement. To help the City reach it's goal of Net Zero Greenhouse Gas Emissions this vehicle replacement will be with an electric vehicle. Estimated replacement cost is \$80,000.

#801-13 - 1500 Ram Pick Up

A 2013 Dodge Ram 1500 pick up truck has reached the end of its useful life. This vehicle has been in the shop regularly and is in need of extensive body work and needs replacement. To help the City reach it's goal of Net Zero Greenhouse Gas Emissions this vehicle replacement will be with an electric vehicle. Estimated replacement cost is \$80,000.

#277-13 - Mower

A 2013 Kubota Zero Turb Mower has reached the end of its useful life. This equipment has been in the shop regularly requiring extensive repairs and needs replacement. To help the City reach it's goal of Net Zero Greenhouse Gas Emissions this vehicle replacement will be with an electric unit. Estimated replacement cost is \$50,000

#629-05 - RTV

A 2005 Kubota RTV has reached the end of its useful life. This vehicle has been in the shop regularly requiring engine and body repairs and needs replacement. To help the City reach it's goal of Net Zero Greenhouse Gas Emissions this vehicle replacement will be with an electric unit. Estimated replacement cost is \$45,000.

New Purchased Equipment (Need Previously Fulfilled by Rentals):

Grass Sweeper

During the Spring and Fall as grass is in its optimum growing seasons, grass "clumping" is a common occurrence. In efforts to minimize this effect staff are proposing the purchase of a commercial grade grass sweeper which will be focus on our sports surfaces to maximize the playability and limit the risk of injury on these fields. Estimated cost is \$20,000.

Sidewalk Tractor

Previously the City had entered into a lease to own agreement for a unit that maintained sidewalks. Due to ongoing maintenance issues with the unit, it was determined a sidewalk tractor with accessories would be a more viable option moving forward. Estimated cost is \$70,000.

The proposed tractor will be purchased with winter and summer accessories to maximize the effectiveness of this unit year round. This would allow the equipment to be more versatile and redeployed to other programs.

Project Funding Source	
Levy	787,600
Rate	205,000
Grant	
Reserves	-
Other (2026 Levy, 2027 Levy)	450,000
Total	1,442,600

Operating On-Going Impact (+/-)	
Levy	- 90,000
Rate	
Other	
Total	- 90,000

Other Project Resourcing / Impact and Cooperation

Departments Involved	Public Works
Departments Impacted	Public Works

Are there 'Greener' options available that:	
Are more energy efficient?	
Utilize renewable materials?	
Are less emissions intense?	Yes
Better manage stormwater?	

Project Timelines	
2025	✓
2026	✓
2027	✓
2028	

Description of 'Greener' options:

Where possible electric vehicles are proposed to replace traditional gasoline vehicles in an effort to reduce the green house gas emissions produced by the city. The average gas-powered vehicle creates close to three times as much emissions as the average all-electric vehicle.

Capital Request B.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Electric Automower	Vale Health and Wellness Centre	✓				✓				✓	✓
Project Rationale											
<p>New purchase of an electric automower to be used at Vale Health and Wellness Centre. This is a pilot project to assess if this technology can improve efficiency and effectiveness of operations. This mower will autonomously cut grass within select programmed locations and self charge as required. Additional units can be added in the future to expand the autonomous cutting area. Estimated cost is \$50,000.</p>											
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, Recreation										
Departments Impacted	Public Works, Recreation										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?						2025	✓				
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request B.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Excavator GPS - Drains	Excavator	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>A GPS unit for the City's excavator is being requested to enhance efficiency and accuracy in our road-side ditching and municipal drain programs. This GPS will reduce the need for survey work to occur before and after work takes place.</p> <p>The unit is easily transferable to new equipment and offers instant setup, eliminating the time-consuming process of multiple setups required by the current laser level. It stores data in real-time, which can be seamlessly integrated into our GIS and asset management systems. The GPS unit also supports direct data transfer to and from AutoCAD which allows us to complete as-built drawings for historical recordkeeping.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant						Other					
Reserves (Drainage)	50,000					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?						2025			✓		
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request C.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
IT Evergreening	City Wide	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>The City of Port Colborne has invested in the use of technology to enable efficient and effective delivery of municipal services. The IT Evergreening capital request represents the lifecycle replacement of key hardware that supports these activities, which primarily includes staff workstations (laptops, tablets and accessories) and telecommunications and computer system infrastructure. The key hardware that supports these activities are reaching or have already exceeded their expected end-of-life and require replacement to ensure that efficient and effective delivery of municipal services can continue without unnecessary delay or disruption to constituents.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy		156,000				Levy					
Rate		39,000				Rate					
Grant						Other					
Reserves						Total					-
Other											
Total		195,000									
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Information Technology and All departments										
Departments Impacted	Information Technology and All departments										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?						2025					✓
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request C.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Video Surveillance	City Wide		✓	✓		✓	✓	✓	✓	✓	
Project Rationale											
<p>The City has been building a video surveillance and security reserve for the two past years with this contribution staff can proceed to move forward with an request for proposal (RFP) to improve video surveillance and security on and around City facilities. Test models have been investigated and tried. As previously reported to Council, Staff are working with the Niagara Regional Police Services (NRPS) to integrate video where possible.</p> <p>This budget request of \$75,000 will increase the existing Video Surveillance Program project budget. The total balance available will be approximately \$200,000 with this budget amount.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant						Other					
Reserves						Total					-
Other											
Total					75,000						
Other Project Resourcing / Impact and Cooperation											
Departments Involved		Information Technology and All departments									
Departments Impacted		Information Technology and All departments									
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?						2025			✓		
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request C.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Property Tax and Rate Billing Software	City Hall	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>The City's billing software for property tax and rate has notified municipalities that they will not be reinvesting in the current platform. Since inception the support service from by the software provided have limited the City's billing capabilities. One example is on the water and wastewater bills where the fixed charge changes month to month because of the number of days instead of being consistent month to month. As the City grows having greater insight into property and unit additions and changes will support decision making. The City is investigating other softwares with the City of Niagara Falls.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	37,500					Levy					
Rate	37,500					Rate					
Grant						Other					
Reserves						Total	-				
Other											
Total	75,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Information Technolgy, Financial Services, Public Works										
Departments Impacted	Information Technolgy, Financial Services, Public Works										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?					2025	✓					
Utilize renewable materials?					2026						
Are less emissions intense?					2027						
Better manage stormwater?					2028						
Description of 'Greener' options:											

Capital Request C.4		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Data Cloud Migration	City Wide	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>Our data supports every decision within the City. The City adopted a cloud first approach a couple years ago and has been migrating to leading practice software to support initiatives around data security, access and management. These funds will support the continued migration of legacy data into the cloud. In time there will be increases in cloud data costs. Staff estimate these costs will offset by reducing onsite server costs like hardware, maintenance and security.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	120,000					Levy					
Rate	30,000					Rate					
Grant						Other					
Reserves						Total	-				
Other											
Total	150,000										
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Information Technology and All departments										
Departments Impacted	Information Technology and All departments										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?						2025	✓				
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request D.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Lock 8 Park Improvements	Lock 8 Park		✓			✓	✓	✓	✓	✓	
Project Rationale											
<p>This request will fund the initial stage of the Lock 8 Park redevelopment including the installation of a new parking lot near the skate park and pavilion in line with the approved phasing plan. No construction will occur until the lease agreement with the St. Lawrence Seaway is updated. The Region of Niagara has also indicated that Mellanby Avenue is projected to be reconstructed in 2028 so staff will be working with them to ensure consistency between designs. Due to the coordination with the Seaway and Region, a delayed start to this project is expected. Prior to any construction, the Lock 8 masterplan currently in development will come back to Council for final approval.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant						Other					
Reserves						Total					-
Other (Land Redevelopment)					500,000						
Total					500,000						
Other Project Resourcing / Impact and Cooperation											
Departments Involved						Public Works and Recreation					
Departments Impacted						Public Works and Recreation					
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?						2025			✓		
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028			✓		
Description of 'Greener' options:											

Capital Request D.2		Strategic Pillars					Rationale					
Item	Location	1	2	3	4	5	1	2	3	4	5	
West St. Parkette	West Street	✓	✓	✓		✓	✓	✓	✓	✓		
Project Rationale												
<p>The existing mound on West Street located between Clarence Street and Charlotte street includes a berm that is largely inaccessible to those with mobility constraints. Staff recommend upgrades to this area which include removing the berm to construct a new concrete patio that would contain two pergolas, seating areas and a tree canopy. Staff note the potential will be there to rent out a pergola or both to vendors.</p>												
Project Funding Source						Operating On-Going Impact (+/-)						
Levy	60,000	Levy				Levy						
Rate		Rate				Rate						
Grant (Canada Community Building Fund)	240,000	Other				Other						
Reserves		Total		-		Total		-				
Other												
Total	300,000											
Other Project Resourcing / Impact and Cooperation												
Departments Involved	Public Works and Recreation											
Departments Impacted	Public Works and Recreation											
Are there 'Greener' options available that:						Project Timelines						
Are more energy efficient?		2025						✓				
Utilize renewable materials?		2026										
Are less emissions intense?		2027										
Better manage stormwater?		2028										
Description of 'Greener' options:												

Capital Request D.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Johnson St Park	Johnson St Park	✓	✓	✓	✓		✓	✓	✓	✓	
Project Rationale											
<p>The Johnson St Park is scheduled for repalcmeent. Staff are recommending a location change to the corner at Elizabeth St and Colborne St to allow for additional development lands and create a natural access point to the Friendship trail from the Vale Health and Wellness Center. The new park will include grading, asphalt walkways, trees, park furniture (benches, picnic tables, bike racks) a new play structure with swings, a small pavillion, and sign. Prior to any construction, public consultation will take place followed by a report to Council for final approval.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	60,000	Levy				Levy					
Rate		Rate				Rate					
Grants (Canada Community Building Fund \$240,000/Vale \$395,000)	635,000	Other				Other					
Reserves		Total		850,000		Total		-			
Other (Land Development)	155,000										
Total	850,000										
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?		2025				2025					
Utilize renewable materials?		2026				2026		✓			
Are less emissions intense?		2027				2027					
Better manage stormwater?		2028				2028					
Description of 'Greener' options:											

Capital Request E.1		Strategic Pillars					Rationale				
		1	2	3	4	5	1	2	3	4	5
Item	Location										
Monument Repairs	Overholt Cemetery		✓				✓		✓		✓
<p>Over the years monuments left in the elements begin to shift and settle, and in some cases fall over, part of the City's commitment to welcoming, liveable and healthy community is our dedication to those that helped develop, build and grow our community before us.</p> <p>The \$50,000 will be committed to repair and maintenance of the headstones throughout our cemeteries, ensuring they are in best possible condition for years to come.</p> <p>A list has been compiled of all monuments in need of maintenance, this list will be part of a phased approach as there are currently a projected 1,000 headstones that need repair or adjustment. The anticipated cost for the ongoing repairs is \$400,000.</p>											
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?						2025		✓			
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request F.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Transportation Master Plan	City Wide	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>The purpose of the Transportation Master Plan (TMP) is to develop an implementation strategy for transportation infrastructure, annual budgeting, program development, long range financial planning, area and corridor transportation studies. The City's Infrastructure Needs Study identified the need for the implementation of a TMP to address current needs and plan for future growth. The TMP will integrate information and recommendations resulting from the Active Transportation Master Plan.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	20,000					Levy					
Rate						Rate					
Grant						Other					
Reserves						Total	-				
Development Charges	180,000										
Total	200,000										
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?						2025	✓				
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request F.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Fire Masterplan	City Wide	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
The Fire Masterplan is proposed as part of the direction provided by Council as part of the Shared Service direction to perform a Fire Masterplan and Community Risk Assessment.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	75,000					Levy					
Rate						Rate					
Grant						Other					
Reserves						Total	-				
Development Charges	75,000										
Total	150,000										
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?						2025	✓				
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request F.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Parks and Recreation Masterplan	City Wide	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>The Parks and Recreation Masterplan was approved in 2021 with a focus on inventoring the City park system when growth projections for the City were minimal. Going into 2025 there are over 7,000 units in the secondary planning phase. Staff recommend a new Parks and Recreation Masterplan that focuses on people and builds off the parks inventory performed in th 2021 plan.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant						Other					
Reserves						Total					-
Development Charges					112,500						
Total					150,000						
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?						2025			✓		
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request F.4		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Cash-in-Lieu of Parking			✓	✓		✓		✓			
Project Rationale											
<p>A cash-in-lieu of parking study is recommended for situations where a developer might be short a couple parking spaces per City requirements and the City could use a mechanism to provide those parking spaces to allow a development to proceed. The cash-in-lieu of parking model has been used successfully in other municipalities, including Welland.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						30,000	Levy				
Rate							Rate				
Grant							Other				
Reserves							Total				-
Other											
Total						30,000					
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?						2025					✓
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request F.5		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Community Benefit Charges	City Wide	✓	✓	✓	✓	✓		✓			
Project Rationale											
<p>A community benefit charge provides an opportunity for growth within the City to contribute to projects that may not qualify in the development charge by-law either by regulation or they represent projects above and beyond eligibility within the development charge by-law.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy					40,000	Levy					
Rate						Rate					
Grant						Other					
Reserves						Total					-
Other											
Total					40,000						
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?						2025			✓		
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request F.6		Strategic Pillars					Rationale					
Item	Location	1	2	3	4	5	1	2	3	4	5	
Official Plan & Design Standards	City Wide	✓	✓	✓	✓	✓		✓				
Project Rationale												
<p>The budget for the new Official Plan was approved in prior year budgets. This project is re-included here to increase the budget by \$50,000 and substitute its funding from 100% Levy to partially from development funds. Net, net this project as presented in this budget adds funding back to the 2025 Capital and Related Project budget. Note: Through the Trimester 2 forecast an additional \$50,000 is recommended to support Councils Design Standards direction.</p>												
Project Funding Source						Operating On-Going Impact (+/-)						
Levy	-	85,000					Levy					
Rate							Rate					
Grant							Other					
Previously budgetted		250,000					Total	-				
Development Charges		135,000										
Total		300,000										
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?						2025						
Utilize renewable materials?						2026	✓					
Are less emissions intense?						2027						
Better manage stormwater?						2028						
Description of 'Greener' options:												

Capital Request F.7		Strategic Pillars					Rationale					
Item	Location	1	2	3	4	5	1	2	3	4	5	
Development Charge Study	City Wide	✓	✓	✓	✓	✓		✓				
Project Rationale												
<p>The budget for the new Development Charge Plan was approved in prior year budgets. This project is re-included here to increase the budget by \$30,000 to cover additional costs incurred during the review. It is also included to substitute its funding from 100% Levy to partially from development funds. Net, net this project as presented in this budget adds funding back to the 2025 Capital and Related Project budget.</p>												
Project Funding Source						Operating On-Going Impact (+/-)						
Levy	-	45,000					Levy					
Rate							Rate					
Grant							Other					
Previously budgetted		45,000					Total	-				
Development Charges		75,000										
Total		75,000										
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?						2024	✓					
Utilize renewable materials?						2025						
Are less emissions intense?						2026						
Better manage stormwater?						2027						
Description of 'Greener' options:												

Capital Request F.8		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Official Plan Zoning By-Law Update	City Wide	✓	✓	✓	✓	✓		✓			
Project Rationale											
Following the completion of the Official Plan the City will need to update its Official Plan zoning by-laws. This project allocated funding for that requirement.											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy			83,800			Levy					
Rate						Rate					
Grant						Other					
Reserves						Total					-
Development Charges			66,200								
Total			150,000								
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?						2025					
Utilize renewable materials?						2026					
Are less emissions intense?						2027			✓		
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request G.1		Strategic Pillars					Rationale				
		1	2	3	4	5	1	2	3	4	5
Item	Location										
Annual Roads Resurfacing	City Wide	✓	✓	✓		✓	✓	✓	✓	✓	
Project Rationale											
<p>Annually, the City allocates funds for its Road Reconstruction budget to address the restoration, resurfacing, maintenance, and rehabilitation of road infrastructure. Additionally, this budget plays a role in financially supporting other capital infrastructure projects that require road resurfacing works. Implementing preventative maintenance strategies is crucial for ensuring that the lifecycle costs of road pavement structures are optimized and extended.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	100,000	Levy				Rate					
Rate		Other				Total				-	
Grants (Aggregate \$150,255/Ontario Community Infrastructure Fund \$249,745)	400,000										
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?		2025		✓		2026					
Utilize renewable materials?		2027				2028					
Are less emissions intense?											
Better manage stormwater?											
Description of 'Greener' options:											

Capital Request G.2		Strategic Pillars					Rationale				
		1	2	3	4	5	1	2	3	4	5
Item	Location	✓	✓	✓		✓	✓	✓	✓	✓	
Annual Sidewalk Program	City Wide										
Project Rationale											
<p>City staff conduct an annual inspection of all city sidewalks to identify deficiencies and determine repair or replacement needs. After reviewing the City’s Infrastructure Needs Study and the results from the 2024 Annual Sidewalk Inspection, staff will compile a comprehensive list of locations requiring maintenance or replacement. Upgrading sidewalk widths to meet current standards will also be considered.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	520,917	Levy									
Rate		Rate									
Grant (Canada Community Building Fund)	176,083	Other									
Reserves		Total		-							
Other											
Total	697,000										
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?						2025	✓				
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request G.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
OSIM - Bridge and Culvert Design	City Wide	✓	✓	✓		✓	✓		✓		
Project Rationale											
<p>During the latest Ontario Structure Inspection Manual (OSIM) inspection carried out in 2024, the reports indicated a number of recommendations for replacement and rehabilitation work for both short term and long term.</p> <p>The report finds the 3 following locations are priority locations in need of rehabilitation. This request will fund the design of these locations;</p> <p>Indian Creek Drain (ID20000004) Lot 22 & 23 Mitchener M2 (ID 20000014) Lot 18 Drain (ID20000018) Lots 2 & 3</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant						Other					
Reserves (Tangible Capital Asset)	150,000					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?						2025			✓		
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request G.4		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
OSIM Bridge and Culvert Construction (Eagle)	Eagle	✓	✓	✓		✓	✓		✓		
Project Rationale											
<p>Eagle Marsh Drain Bridge (structure No. 20000001) requires rehabilitation. The bridge is in good condition with deterioration of the wearing surface, curb, joints and wingwalls. The detail design for the bridge was completed in 2024, and is ready to proceed with the recommended maintenance to extend the bridge lifecycle.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	150,000					Levy					
Rate						Rate					
Grant (Ontario Community Infrastructure Fund)	600,000					Other					
Reserves						Total	-				
Other											
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?						2025	✓				
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request G.5		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
OSIM Bridge and Culvert Construction (Wignell)	Wignell	✓	✓	✓		✓	✓		✓		
Project Rationale											
<p>The Wignell Drain Bridge (Structure No. 20000010) requires rehabilitation. A net present financial analysis was performed to compare the three options: a minor rehabilitation, a major rehabilitation, and the most economical replacement option.</p> <p>The financial analysis determined the most economical option to be #1 - Rehabilitate Existing Structure (Minor Rehabilitation) at a cost of \$300,000 extending the life cycle of the structure by 15 years.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	60,000	Levy		Rate		Other		Total			-
Rate											
Grant (Ontario Community Infrastructure Fund)	240,000										
Reserves											
Other											
Total	300,000										
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?		2025							✓		
Utilize renewable materials?		2026									
Are less emissions intense?		2027									
Better manage stormwater?		2028									
Description of 'Greener' options:											

Capital Request G.6		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
OSIM - Retaining Walls Design	City Wide	✓	✓	✓		✓	✓		✓		
Project Rationale											
<p>During the latest Ontario Structure Inspection Mauual (OSIM) inspection carried out in 2024, the reports indicated a number of recommendations for replacement and rehabilitation work for both short term and long term.</p> <p>The report finds the 3 following locations are priority locations in need of rehabilitaion and a design be completed;</p> <p>Retaining Wall #10 (ID999987) Lakeshore Road East at St. Joseph Cemetery Retaining Wall #2 (ID999995) Lakeshore Road West South of Tennessee Avenue Retaining Wall #15 (ID1000003) Northwest Corner of Firelane 1 and Weaver Road</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant						Other					
Reserves (Tangible Capital Asset)	200,000					Total	-				
Other											
Total	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?						2025	✓				
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request G.7		Strategic Pillars					Rationale				
		1	2	3	4	5	1	2	3	4	5
Item	Location										
OSIM Retaining Wall Construction	Hampton Avenue	✓	✓	✓		✓	✓		✓		
Project Rationale											
<p>As part of the OSIM reporting, the retaining wall on the Eagle Marsh Drain abutting Hampton Ave has failed.</p> <p>In 2015 a report was completed by Associated Engineering with three options of replacement, 1. Maintain Existing wall - No estimate provide as this was not recommended 2. Reinforced Concrete Wall - Estimate \$1,100,000 3. Steel Sheet piling - Estimate \$470,000.</p> <p>As an alternative option, shot rock at a 2:1 slope was investigated in 2023 and approved by the Department of Fisheries and Ocean's. This is estimated at approximately \$200,000.</p> <p>The retaining wall will be fully assessed to the road authority due to it's purpose of protecting Hampton Ave.</p> <p>Staff recommend the 2023 option of shot rock replacement.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	98,414	Levy									
Rate		Rate									
Grant (Ontario Community Infrastructure Fund)	101,586	Other									
Reserves		Total		-							
Other											
Total	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?		2025		✓							
Utilize renewable materials?		2026									
Are less emissions intense?		2027									
Better manage stormwater?		2028									
Description of 'Greener' options:											

Capital Request G.8		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Guiderail Replacement	Lakeshore Road West		✓	✓		✓	✓		✓		
Project Rationale											
<p>Guiderails are safety barriers designed and constructed using various materials, such as steel, wood, or concrete, and are strategically positioned to enhance road safety and contain vehicles within the roadway, preventing them from veering off the road and into hazardous areas such as ditches, embankments, or steep drop-offs.</p> <p>A review of all City owned guiderails was completed and ones flagged for the 2025 program are outlined below:</p> <p>Forkes Road - Full replacement East and West sides Yager Road - Full replacement West side Lake Road - Extension of existing guiderail North and South sides</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy	300,000					Levy					
Rate						Rate					
Grant						Other					
Reserves						Total	-				
Other											
Total	300,000										
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?						2025	✓				
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request H.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Affordable Housing Investment	City Wide		✓	✓	✓			✓	✓	✓	
Project Rationale											
<p>In 2024 Council purchased a property on King Street to aggregate with a larger Niagara Region Housing development where Council has already donated surplus land. As this project is currently being planned for the adjacent property, the opportunity to expand and create additional affordable housing was acted upon when the adjacent property came on the market.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant						Other					
Reserves						Total					-
Future Land Sales (Economic Department Reserve)					405,000						
Total					405,000						
Other Project Resourcing / Impact and Cooperation											
Departments Involved	Planning and Development and Economic Development										
Departments Impacted	Planning and Development and Economic Development										
Are there 'Greener' options available that:						Project Timelines					
Are more energy efficient?						2025					
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028			✓		
Description of 'Greener' options:											

Capital Request I.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Storm Sewer Replacement - Olga	Olga Street	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>The Storm Sewer on Olga Street has partially collapsed. City staff have retained engineering consultant to complete the design and soil investigation. The design has been completed and ready to advertise for tender. The estimated cost to replace the storm sewer including service laterals is \$300,000.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate					300,000	Rate					
Grant						Other					
Reserves						Total					-
Other											
Total					300,000						
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?						2024			✓		
Utilize renewable materials?						2025			✓		
Are less emissions intense?						2026					
Better manage stormwater?						2027					
Description of 'Greener' options:											

Capital Request I.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Storm Replacement - Clarence	Clarence Street	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>The Storm Sewer on Clarence Street has partially collapsed. City staff have retained an engineering consultant to complete the design and soil investigation. The design has been completed and ready to advertise for tender. The estimated construction cost to replace the storm sewer including service laterals is \$1,150,000.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate	1,150,000					Rate					
Grant						Other					
Reserves						Total					-
Other											
Total	1,150,000										
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?						2024			✓		
Utilize renewable materials?						2025			✓		
Are less emissions intense?						2026					
Better manage stormwater?						2027					
Description of 'Greener' options:											

Capital Request J.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Wastewater Lateral Rehabilitation		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>The City is actively working on a wet weather reduction program for the City's wastewater collection system. In order to address infiltration from sanitary sewer laterals, a lateral rehabilitation program has been recommended as part of the Infrastructure Needs Study. The City has been separated into prioritized areas and is planning to complete all lateral rehabilitation over a three year period for the total estimated cost of \$4,268,700. 2025: \$1,948,800, 2026: \$1,874,200 and 2027: \$445,700. The portions to be funded in 2026 and 2027 may have components of debt financing, an update will be provided to Council for consideration as Staff complete a 10 year wastewater financial plan in 2025. Note the work may not following the funding year, ie. if possible work will be pulled forward to complete.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate			639,600			Rate					
Rate - Debt			1,059,000			Other					
Reserves (Wastewater)			250,200			Total					-
Other (2026 and 2027)			2,319,900								
Total			4,268,700								
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?						2025			✓		
Utilize renewable materials?						2026			✓		
Are less emissions intense?						2027			✓		
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request J.2		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Wastewater Maintenance Hole Rehabilitation		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>The Infrastructure Needs Study identified the need for maintenance hole condition data collection in high priority areas to inform the development of a maintenance hole grouting and sealing program. This program will include maintenance holes in which active infiltration has been identified. The total number of maintenance holes requiring rehabilitation will be determined by 2024 Q4. For 2025, 100 maintenance holes are assumed for repair. The requested amount is \$465,000 over a 3 year period. 2025: \$183,683, 2026: \$165,375, 2027: 115,762. Note the work may not following the funding year, ie. if possible work will be pulled forward to complete.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant						Other					
Reserves (Wastewater)				183,863		Total					-
Other (2026, 2027)				281,137							
Total				465,000							
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?						2025			✓		
Utilize renewable materials?						2026			✓		
Are less emissions intense?						2027			✓		
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request J.3		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Wastewater Latereal Launch		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>The City is actively working on a wet weather reduction program for the City's Wastewater System. In order to address infiltration from sanitary sewer laterals, condition assessments of the laterals are required. The City has been separated into prioritized areas. High priority lateral investigations have been approved in 2024 budget and was included in the Infrastructure Needs Study recommendations. Remaining areas to be investigated over a two period (2025/2026) for a total estimated cost of \$670,000, 2025 is \$400,000 and 2026 is \$270,000. Note the work may not following the funding year, ie. if possible work will be pulled forward to complete.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate						Rate					
Grant						Other					
Reserves (Wastewater)				400,000		Total					-
Other (2026)				270,000							
Total				670,000							
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?						2025		✓			
Utilize renewable materials?						2026		✓			
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Capital Request K.1		Strategic Pillars					Rationale				
Item	Location	1	2	3	4	5	1	2	3	4	5
Watermain construction - North/South Crescent, Ash, Jefferson	North Crescent, South Crescent, Ash Street and Jefferson Avenue	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Project Rationale											
<p>The City's Infrastructure Needs Study (INS) prioritized watermain replacement projects based on aging pipe, material, contrition assessment and historic breaks and failure. The cast iron watermains on North Crescent, South Crescent, Ash Street and Jefferson Avenue are in very poor condition and need to be replaced. This funding request is consistent with the INS report and the Water Financial Plan brought to Council in April of 2024. The watermains are being designed in 2024 and construction is planned to begin in 2025.</p>											
Project Funding Source						Operating On-Going Impact (+/-)					
Levy						Levy					
Rate	783,900					Rate					
Grant						Other					
Reserves (Water)	371,100					Total	-				
Other											
Total	1,155,000										
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?						2025	✓				
Utilize renewable materials?						2026					
Are less emissions intense?						2027					
Better manage stormwater?						2028					
Description of 'Greener' options:											

Appendix C - 2024 T2 Capital and Related Project Summary

Project Name	Project ID	Year	Funding at YE23	T1 In-Year Approval	T2 In-Year Approval	Total Funding	Spending 2024 T2	T2 Balance	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline (Year)	Completing Timeline (Period)
Global - CLT													
F.3 Council Composition Review	23C-LS-BF3	2023	50,000	30,000		80,000	-	80,000	No		In progress, subject matter expert retained	2025	T2
West Street Hydro Lines	23C-PW-R10	2023	1,630,000	55,330		1,685,330	547,408	1,137,922	No		Project is under construction by CNP	2025	T3
Subtotal for Corporate Leadership Team			1,680,000	85,330	-	1,765,330	547,408	1,217,922		-			
Economic Development													
Welland St Site Remediation	21C-PW-B29	2021	128,484			128,484	-	128,484	No		Finalizing an agreement with the external vendor in the next 2 months, which will determine the utilization of the funds.	2024	T3
F.7 Development Charge Review	22C-LS-B50	2022	45,304			45,304	55,485	(10,181)	No		Project on track, should be complete by Q4/2024	2024	T3
D.1 Cemetery Land Acquisition(2023	22C-CE-B85	2023	300,330			300,330	-	300,330	No		Ongoing negotiation with property owners	2024	T3
Industrial Land Readiness	24C-ED-BD1	2024	300,000			300,000	2,862	297,138	No		May end up over budget. On track to be done by Q4/2024	2024	T3
East Side Employment Lands Report 2024-47	24C-ED-R01	2024		550,000	950,000	1,500,000	582,239	917,761	No		Design underway. 40% submission to be received in June	2026	T3
Subtotal for Economic Development			774,118	550,000	950,000	2,274,118	640,586	1,633,532		-			
Communications													
E.5 Main Street Banners	22C-PW-B40	2022	13,101			13,101	73	13,028	No		Project transferred to communications from PW. Banner Sizing confirmed working with BIA on seasonal banners.	2024	T3
H.1 Service Club Sign	22C-PW-B62	2022	15,000			15,000	-	15,000	No		Awaiting MTO installation	2024	T3
#C Public Education Campaign	22C-WW-R08	2022	30,000			30,000	-	30,000	No		Currently in development	2025	T2
Subtotal for Communications			58,101	-	-	58,101	73	58,028		-			
Corporate Services													
C.2 Meeting Room Upgrades	23C-IT-BC2	2023	90,385	-	24,955	65,430	65,430	-	Yes		Meeting rooms will be updated in 2025, transfer the remaining funds to evergreening project 24C-IT-BC3 as the room upgrades will be done from that account.	2024	T2
C.3 Facilities Security System	23C-IT-BC3	2023	125,000			125,000	344	124,656	No		Quotes coming in now	2025	T2
B.4 Records Management	22C-LS-B17	2022	110,000			110,000	-	110,000	No		Curtis and Charolot to meet on her return	2025	T3
Enterprise Resource Planning	24C-IT-BC2	2024	1,240,000			1,240,000	221,846	1,018,154	No		Project testing phase	2025	T2
IT Evergreening	24C-IT-BC3	2024	173,799		24,955	198,754.42	99,231	99,524	No		Purchases have been made	2024	T3
Video Surveillance Program	24C-IT-BC4	2024	203,696			203,696	3,958	199,738	No		Setting meeinng with procurment to look at RFP	2024	T3
Develop and Optimize GIS	24C-IT-BG1	2024	500,000			500,000	-	500,000	No		The project is starting in T3 of 2024 with the hiring of the supervisor of asset management.	2025	T3

Project Name	Project ID	Year	Funding at YE23	T1 In-Year Approval	T2 In-Year Approval	Total Funding	Spending 2024 T2	T2 Balance	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline (Year)	Completing Timeline (Period)
Subtotal for Corporate Services			2,442,880	-	-	2,442,880	390,808	2,052,072		-			
Community Safety													
C.5 By-Law System Replacement	23C-IT-BC5	2023	48,035			48,035	-	48,035	No		Working with CityWide	2024	T3
Digital Radio System	24C-IT-BC1	2024	600,000			600,000	3,810	596,190	No		Funding of 150,000 accumulating 2024-2027	2027	T3
Fire Training Area	24C-FA-BA6	2024	65,000		60,000	125,000	-	125,000	No		In progress. Additional \$60,000 funded from prior year fire encumbrance to fund revised budget of \$125,000.	2025	T3
Subtotal for Community Safety			713,035	-	60,000	773,035	3,810	769,225		-			
Planning													
C.4 Citywide - Planning Module	23C-IT-BC4	2023	22,000			22,000	-	22,000	No		Citywide is working with the building division to implement this year. Planning Division module implementation will follow.	2025	T1
F.1 Official Plan + DC Study	23C-LS-BF1	2023	216,419		50,000	266,419	32,075	234,344.45	No	(50,000)	Initial engagement component wrapped up and proceeding to next phases. Council report September 24, 2024. Council directed additional funding for design standards. The \$50,000 added accomodates that direction.	2025	T3
Subtotal for Planning			238,419	-	50,000	288,419	32,075	256,344		(50,000)			
Library													
K.2 Library Elevator Modernization	23C-LB-BK2	2023	148,881			148,881	144,746	4,135	No		In progress, contractor is working on it; TSSA inspections completed, voice annunciator for AODA in progress,	2024	T3
Existing Stairway Replacement	24C-LB-BK1	2024	32,500			32,500	3,053	29,447	No		Obtaining contractor, may need customized parts and materials	2024	T3
Exterior Double-door Replacement	24C-LB-BK2	2024	8,000			8,000	-	-	Yes	8,000	Repair not replacement cost put through under operating budget. Project Closed out.	2024	T2
Skylight Above Atrium Replacement	24C-LB-BK3	2024	20,000			20,000	-	20,000	No		Work completed August 29, 2024, awaiting invoice.	2024	T3
UV Coating for Windows	24C-LB-BK4	2024	5,000			5,000	-	5,000	No		Secured contractor, awaits for work to start	2024	T3
Auditorium Floor Repairing	24C-LB-BK5	2024	5,000			5,000	5,088	-	Yes	(88)	Project Completed	2024	T2
Subtotal for Library			219,381	-	-	219,381	152,887	58,582		7,912			
Museum													
N.1 Delta Y System Conversion	22C-MU-B78	2022	47,128			47,128	5,749	-	Yes	41,379	Project completed	2024	T2
N.3 Theatre Entrance Roof	22C-MU-B80	2022	18,686			18,686	4,315	14,370	No		Assessing Leaks, Repair scheduled	2024	T3

Project Name	Project ID	Year	Funding at YE23	T1 In-Year Approval	T2 In-Year Approval	Total Funding	Spending 2024 T2	T2 Balance	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline (Year)	Completing Timeline (Period)
M.1 Roselawn Interior	23C-RL-BM1	2023	18,432			18,432	26,537	-	Yes	(8,105)	Project overbudget, closed out	2024	T2
M.2 Roselawn Flooring	23C-RL-BM2	2023	13,673			13,673	1,176	12,498	No		Scheduled for December	2024	T3
Archives Improvements	24C-MU-BL1	2024	15,000			15,000	13,493	1,507	No		Complete/Billing Approved	2024	T3
Resource Centre Improvements	24C-MU-BL2	2024	12,500			12,500	-	12,500	No		Complete Invoice coming	2024	T3
Museum Capital Improvements	24C-MU-BL3	2024	55,000			55,000	4,579	50,421	No		Ongoing will go into 2025	2025	T1
Roselawn Capital Improvements	24C-MU-BL4	2024	185,000			185,000	70,927	114,073	No		Deposit paid project will go into 2025	2025	T1
Lighthouse Capital Improvement	24C-MU-BL5	2024	5,000			5,000	4,100	-	Yes	900	Completed	2024	T2
Museum Digital Communication	24C-MU-BL6	2024	12,000			12,000	3,277	8,723	No		Project on going as partnership between IT and the museum	2025	T1
Subtotal for Museum			382,419	-		382,419	134,152	214,092		34,174			
Self-Sustaining Entities													
Q.5 Dredging Project Planning	22C-MA-B90	2022	82,680			82,680	-	82,680	No		Continuing to work with ministry on approvals	2025	T3
Marina Building Improvements	22C-MA-R25	2022	24,209			24,209	20,206	4,003	No		Projects are in progress and are targeted to be completed by Q4	2024	T3
Marina Security Upgrade	22C-MA-R26	2022	43,250			43,250	-	43,250	No		vendor delays in acquiring materials. Project start projected for fall 2024, completion spring 2025.	2025	T2
Marina Walkway Lighting	24C-PA-BE3	2024	40,000			40,000	28,868	-	Yes	11,132	Project completed	2024	T2
Cemetery Maintenance Area	24C-CE-BF1	2024	75,000			75,000	-	75,000	No		Looking to time work with the assuming of St. Paul's Cemetery. Report coming to council in T2	2025	T3
Subtotal for Self-Sustaining Entities			265,139	-		265,139	49,074	204,933		11,132			
Public Works													
Active Transportation Masterplan	20O-PW-L51	2020	40,430			40,430	28,713	11,717	No		Awaiting Final Report. Will present to Council in T3	2024	T3
PC Operations Centre Upgrades	20C-PW-L39	2020	95,470			95,470	5,374	90,097	No		Minor works in progress, will be done by the end of year	2024	T3
Urban Forest Management Plan	20O-PW-L45	2020	89,982			89,982	51,084	-	Yes	38,899	Project completed	2024	T2
B.5 CH 2nd Floor Furniture	22C-LS-B18	2022	35,000			35,000	-	35,000	No		Project will be done by year end	2024	T3
A.7 VHWC Tile Replacement	22C-PW-B07	2022	36,869			36,869	20,400	-	Yes	16,469	Project completed	2024	T2
A.12 CH AODA renovation	22C-PW-B12	2022	122,514			122,514	95,493	27,020	No		Project complete, waiting for invoices.	2024	T3
E.2 Welland St to Beach Trail	22C-PW-B37	2022	459,426			459,426	12,604	446,822	No		Functional design nearing completion awaiting confirmation of stakeholders for additional lands available to incorporate into design. Will present functional design and then move forward to detailed design in T3 2024	2025	T3
E.6 Promenade Improvements	22C-PW-B41	2022	123,798			123,798	-	123,798	No		Account remain open, awaits West Street Hydro line project	2025	T3
E.7 Lock 8 Park Improvements	22C-PW-B42	2022	250,000			250,000	34,293	215,707	No		Revised masterplan to be presented to Council in T3	2025	T3

Project Name	Project ID	Year	Funding at YE23	T1 In-Year Approval	T2 In-Year Approval	Total Funding	Spending 2024 T2	T2 Balance	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline (Year)	Completing Timeline (Period)
E.8 Lockview Park Construction	22C-PW-B43	2022	337,376	600,000		937,376	19,031	918,346	No		Playground tendered. Playground to be installed in 2024, restorations in 2025.	2025	T2
F.3 Marina & PC Grain Seawall	22C-PW-B46	2022	60,000			60,000	24,321	35,679	No		Awaiting Final Report.	2024	T3
G.3 Rail Crossing Safety	22C-PW-B54	2022	104,047			104,047	-	104,047	No		Discussing with rail operator	2024	T3
G.8 OSIM Culvert and Structure	22C-PW-B59	2022	123,665			123,665	22,038	101,628	No		Design of Wignell and Eagle Marsh Bridge in Progress	2024	T3
2022-73 Lion's Field Streetscape	22C-PW-R04	2022	290,000			290,000	261,900	-	Yes	28,100	Project completed	2024	T2
B.4 Pre-commitment for Fleet Replacement (2023)	22C-PW-B20	2023	1,188,562			1,188,562	338,981	849,581	No		Waiting on delivery of 2 dump trucks	2025	T1
A.3 Committee Room 3 Refurbish	23C-FA-BA3	2023	23,000			23,000	4,488	-	Yes	18,512	Project completed	2024	T2
E.1 Playground Replacement - Victor	23C-PA-BE1	2023	34,141			34,141	-	-	Yes	34,141	Project completed	2024	T2
E.2 PC Sign Renewal (2023)	22C-PW-B63	2023	118,877	172,800		291,677	250,936	40,741	No		Construction underway	2024	T3
F.2 Infrastructure Need Study- Non-C	23C-PW-BF2	2023	272,813			272,813	104,011	168,802	No		Working with consultant	2025	T3
G.1 Culvert Design	23C-PW-BG1	2023	634,107			634,107	331,995	302,112	No		Construction to be paid through account	2024	T3
G.3 Road End Gate Access	23C-PW-BG3	2023	30,000			30,000	-	30,000	No		Report coming to Council in T3	2025	T2
2023-06 VHWC Roof Repair	23C-PW-R02	2023	92,366			92,366	-	92,366	No		Remaining Invoices to be paid through account	2024	T3
Sugarloaf Archeological Research	23C-PW-R05	2023	416,072			416,072	2,519	413,554	No		On-going	2025	T2
Pleasant Beach Retaining Wall Remediation	23C-PW-R09	2023	1,000,000			1,000,000	30,676	969,324	No		Construction to take place in October	2024	T3
VHWC Energy Audit / Feasibility Study	24C-FA-BA1	2024	100,000			100,000	-	100,000	No		Need to finalize RFP. Expanding scope to City Hall, Fire Hall, and Ops	2025	T3
CH Energy Audit / Feasibility Study	24C-FA-BA2	2024	80,000			80,000	-	80,000	No		On hold, waiting for grant funding application to be approved.	2025	T3
Net Zero Building Feasibility Study	24C-FA-BA3	2024	100,000			100,000	-	100,000	No		On hold, waiting for grant funding application to be approved.	2025	T3
VHWC Water Filling Station	24C-FA-BA4	2024	25,000			25,000	20,756	4,244	No		Work complete, awaiting invoices	2024	T3
Events Infrastructure	24C-FA-BA5	2024	135,000			135,000	4,055	130,945	No		In progress, working with Canal Days / Events Working Group	2024	T3
Fleet Replacement	24C-FL-BB1	2024	1,195,000			1,195,000	15,366	1,179,634	No		Ice resurfacing machine left to purchase. Delivery of trucks to be in 2026	2026	T3
Tennessee Gates	24C-PA-BE1	2024	300,000			300,000	-	300,000	No		Tender be awarded week of September 16th	2024	T3
Road Ends at Lake	24C-PA-BE2	2024	100,000			100,000	-	100,000	No		Report coming to Council in T3	2025	T2
Annual Roads Resurfacing	24C-RD-BH1	2024	1,527,460			1,527,460	753,651	773,808	No		Construction to be completed throughout year	2024	T3
Annual Sidewalk Program	24C-RD-BH2	2024	600,000			600,000	199,081	400,919	No		Construction to be completed throughout year	2024	T3
Guiderail Replacement	24C-RD-BH4	2024	90,000			90,000	62,464	-	Yes	27,536	Project completed	2024	T2
EV Charging Station	24C-PW-R12	2024	20,000		86,618	106,618	-	106,618	No		New Project	2025	T3
Subtotal for Public Works			10,250,975	772,800	86,618	11,110,393	2,694,229	8,252,509		163,657			

Project Name	Project ID	Year	Funding at YE23	T1 In-Year Approval	T2 In-Year Approval	Total Funding	Spending 2024 T2	T2 Balance	Closeout in T2 (Yes/No)	Under/(Over) Budget for closeout	Project Progress Notes	Completing Timeline (Year)	Completing Timeline (Period)
Rates													
I.1 Neff St Outlet Retrofit	22C-SS-B64	2022	383,617	425,000		808,617	517,643	290,973	No		Construction work completed, need to process invoices	2024	T3
I.4 + J.2 CLI-ECA's Studies	22C-SS-B67	2022	76,216			76,216	4,173	72,043	No		Project ongoing, awaiting Ministry Guidance document.	2024	T3
I.6 Storm Pond Cleaning & Maintenance	22C-SS-B69	2022	73,840			73,840	23,105	50,735	No		Report to be completed.	2024	T3
H.1 Storm Outlet Backflow Control	23C-SS-BH1	2023	300,000			300,000	6,760	293,240	No		Awaiting final report.	2024	T3
H.2 Storm Inventory and Condit	23C-SS-BH2	2023	456,123			456,123	286,757	169,366	No		Waiting on final report	2024	T3
H.3 Coastal Engineering Services	23C-SS-BH3	2023	50,000			50,000	-	50,000	No		Retaining consultant to investigate	2024	T3
Master Servicing Plan	24C-SS-R12	2024		200,000		200,000	-	200,000	No		Project to begin in T2	2025	T2
Flow Monitoring Program	24C-SS-R13	2024		100,000		100,000	62,888	37,112	No		AMG work ongoing	2024	T3
C.6 WT/WW Digital System	23C-IT-BC6	2023	50,000			50,000	-	50,000	No		Determining scope of work	2024	T3
C.7 AMI Meter Reading	23C-IT-BC7	2023	95,756			95,756	130,320	-	Yes	(34,564)	Project Completed	2024	T2
J.2 Watermain Replacement (2 of 5)	22C-WW-B73	2023	4,823,814			4,823,814	176,020	4,647,794	No		Construction to begin in T2	2025	T2
New Hydrant - 2nd Concession	24C-RD-BH5	2024	45,000			45,000	25,269	-	Yes	19,731	Project Completed	2024	T2
2024 Water Master Plan	24C-WT-R02	2024		250,000		250,000	9,922	240,078	No		To start in September	2025	T2
AI Leak Detection Devices	24C-WT-R03	2024		150,000		150,000	-	150,000	No		Hydrants to be purchased and installed in Fall	2025	T1
Satellite Imagery	24C-WT-R04	2024		50,000		50,000	-	50,000	No		Work scheduled for Fall	2025	T1
2025 Watermain Replacement Desig	24C-WT-R05	2024		275,000		275,000	6,411	268,589	No		RFP being drafted	2025	T2
2026 Watermain Replacement Desig	24C-WT-R06	2024		465,000		465,000	-	465,000	No		RFP being drafted	2025	T2
I.3 Omer Sanitary Pipe Investigation	23C-WW-BI3	2023	111,474			111,474	111,734	-	Yes	(260)	Project Completed	2024	T2
J.5 Clarke Area inflow reduction	22C-WW-B72	2022	591,742			591,742	173,486	418,256	No		Final report submitted. Remediation to start.	2025	T3
#A Stormwater Management Strategy	22C-WW-R06	2022	160,175			160,175	12,740	147,435	No		Investigations ongoing	2025	T2
#B Investigation & Remediation	22C-WW-R07	2022	156,570			156,570	-	156,570	No		80% complete	2024	T3
#D Pollution Prevention	22C-WW-R09	2022	58,650			58,650	71,740	(13,089)	No		80% Complete	2024	T3
CIPP Wastewater Relining	24C-WW-BI1	2024	10,000,000			10,000,000	1,302,609	8,697,391	No		Project underway	2025	T3
Wet Weather Management	24C-WW-R07	2024		550,000		550,000	9,922	540,078	No		In progress	2025	T2
Flow Monitoring Program	24C-WW-R08	2024		175,000		175,000	41,771	133,229	No		Ongoing. 30% Complete	2025	T2
CCTV Gaps (2024)	24C-WW-R09	2024		325,000		325,000	118,493	206,507	No		80% Complete	2024	T3
P1-3 Area Manhole Scans	24C-WW-R10	2024		150,000		150,000	-	150,000	No		20% Complete	2025	T2
Lateral Launches	24C-WW-R11	2024		650,000		650,000	111,020	538,980	No		Ongoing	2025	T2
Subtotal for Rates			17,432,977	3,765,000	-	21,197,977	3,202,781	18,010,288		(15,093)			
Grand TOTAL			34,457,442	5,173,130	1,146,618	40,777,190	7,847,883	32,727,527		151,783			

Appendix D - Levy and Self Sustaining Entities (SSE) Summary

Appendix D - Levy and SSE Summary

**CITY OF PORT COLBORNE
2025 Budget - Levy and Self Sustaining Entities (SSE) Summary**

	General Government	PGA	Boards & Committees	Council	CAO	Corporate Services	Recreation	Development	Community Safety	Public Works	Total 2025 Levy Operating Budget
Revenue											
Advertising and Sponsorship		\$253,000					\$20,000				\$273,000
Donations		10,000	60,900								70,900
Fines									45,000		45,000
Investment Income	1,074,448										1,074,448
Lease Income	48,400	6,000					22,000				76,400
Licences and Permits					36,000	30,000			1,500		67,500
Rentals	18,000						554,000				572,000
Other Revenue		10,000	11,000							231,600	252,600
Fees		144,000	1,800		8,000	80,000	25,000	437,000	20,000		715,800
Grants - Other	150,255	108,000							260,700		518,955
Grant - Federal	656,083		8,000								664,083
Grant - Provincial	3,783,031		26,900							50,000	3,859,931
Sales		220,000	12,500								232,500
Penalties and Interest	489,100										489,100
Property Taxes	26,861,200										26,861,200
Payment In lieu	325,700										325,700
Supplemental Tax	268,600										268,600
MAT Tax		170,000	170,000								340,000
Total Revenue	33,674,817	921,000	291,100		44,000	110,000	621,000	437,000	327,200	281,600	36,707,717
Expense											
Personnel Expense											
Salaries and Wages - Full Time	(203,542)		581,500		1,412,900	1,515,200	1,107,400	803,700	2,421,300	3,238,700	10,877,158
Salaries and Wages - Part Time		319,800	82,200	253,500			55,000		470,200	366,100	1,546,800
Salaries and Wages - Students			24,800		53,546	83,300	272,800	57,800	12,400	250,600	755,246
Overtime Pay					4,400	34,000	20,850	10,200	313,400	132,350	515,200
Honourariums			500					6,000			6,500
Employee Benefits	(661,060)	46,700	222,300	116,200	474,500	532,000	461,600	271,600	1,376,200	1,288,300	4,128,340
Subtotal Personnel Expense	(864,602)	366,500	911,300	369,700	1,945,346	2,164,500	1,917,650	1,149,300	4,593,500	5,276,050	17,829,244
Operating Expense											
Association/Membership Fees	14,000		1,200		10,300	8,100	2,000	18,000	2,750	11,900	68,250
Auto - Fuel	258,700										258,700
Cleaning Supplies			1,700				9,000		3,000	10,000	23,700
Library Collection			5,000								5,000
Library Digital Resources											
Comm and Public Relations		84,000	27,500		40,000			32,500	5,000	1,000	190,000
Computer Software	715,000										715,000
Contract Services	747,000	510,000	27,200	48,600			338,000	12,000	133,300	1,497,750	3,313,850
Cost of Borrowing Ext Interest	1,566,500										1,566,500
Cost of Borrowing Ext Principl	1,427,000										1,427,000

Appendix D - Levy and SSE Summary

	General Government	PGA	Boards & Committees	Council	CAO	Corporate Services	Recreation	Development	Community Safety	Public Works	Total 2025 Levy Operating Budget
Cost of Goods Sold		110,000	8,000								118,000
Credit Card Fees	140,000										140,000
PAP / Online Incentives	5,000										5,000
Equipment - Purchase			4,500		10,000		20,000	200	85,000	73,000	192,700
Equipment - Rental	27,200	70,000								6,500	103,700
Financial Expenses	10,000	5,900									15,900
Land Leases	46,800										46,800
Grants and Sponsorship Expense		572,700	27,000								599,700
Hospitality Expense		9,800	6,700	4,500	6,600	4,000		13,200	6,800	7,500	59,100
Insurance - Contract	998,000		6,180								1,004,180
Insurance Ded and Adm cost	150,000										150,000
Office Supplies			7,600	2,700	4,100	26,100	1,400	2,000	5,000	14,000	62,900
Postage & Courier			2,850		100	40,100		1,100	3,200	500	47,850
Program Supplies		480,100	41,800				20,000		20,000	5,000	566,900
Protective & Uniform Clothing	30,000	3,000	500				5,000		112,500	21,300	172,300
R&M - Grounds		20,000					10,000			136,500	166,500
R&M - Consumables and Parts	198,400	41,000	36,100						200	316,000	591,700
R&M - External Contractor	90,000										90,000
R&M - Auto	210,000										210,000
R&M - Tree Planting										200,000	200,000
Staff Training & Development	101,200	2,100	7,000	10,100	13,000	18,300	10,300	11,200	41,800	51,200	266,200
SME - Audit and Actuary						110,000					110,000
SME - Consultants		4,000				170,000		110,000		100,000	384,000
Subject Matter Experts - Lega	250,000							450	1,500	2,000	250,000
Subscriptions and Publications			400		5,200						9,550
Telephone/Internet	100,400	300	5,500	2,300	3,300	4,200	1,600	2,500	2,758	18,100	140,958
Travel		500	7,000	27,200	19,400	21,700	9,700	12,500	13,100	33,900	145,000
Utilities - Gas	235,300										235,300
Utilities - Hydro	1,022,500	1,000									1,023,500
Utilities - Water	245,500										245,500
Reassessment/Uncollectable	268,600										268,600
Property Taxes - Rebates	20,000										20,000
Tax Incentive Grants	217,000										217,000
Subtotal Operating Expense	9,094,100	1,914,400	223,730	95,400	112,000	402,500	427,000	215,650	435,908	2,506,150	15,426,838
Total Expense	8,229,498	2,280,900	1,135,030	465,100	2,057,346	2,567,000	2,344,650	1,364,950	5,029,408	7,782,200	33,256,082
Surplus/(Deficit) Before Allocation	25,445,319	(1,359,900)	(843,930)	(465,100)	(2,013,346)	(2,457,000)	(1,723,650)	(927,950)	(4,702,208)	(7,500,600)	3,451,635
Allocations: Within Departments				(18,500)		(165,632)	92,732	91,400			
Allocation:Between Departments	(2,711,744)	334,453	312,795	66,392	(341,317)	75,945	1,271,808	158,714	372,588	460,366	
Allocation:SSE	(527,937)				(11,476)	(133,999)	(666,100)	(62,700)	11,000	(196,727)	(1,587,939)
Surplus/(Deficit) After Allocation	28,685,000	(1,694,353)	(1,156,725)	(512,992)	(1,660,553)	(2,233,314)	(2,422,090)	(1,115,364)	(5,085,796)	(7,764,239)	5,039,574
Transfer to/ (from) Capital	10,196,100										10,196,100
Transfer to/ (from) Reserves	1,215,000	50,000								119,373	1,384,373
Transfer Between Funds	(6,467,207)		1,270,706	(74,000)	(345,500)	(615,340)	(59,200)			(389,502)	(6,680,043)
Total Transfer	4,943,893	50,000	1,270,706	(74,000)	(345,500)	(615,340)	(59,200)			(270,129)	4,900,430
Surplus / (Deficit)	\$23,741,107	(\$1,744,353)	(\$2,427,431)	(\$438,992)	(\$1,315,053)	(\$1,617,974)	(\$2,362,890)	(\$1,115,364)	(\$5,085,796)	(\$7,494,110)	\$139,144

Appendix D - Levy and SSE Summary

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2025 SSE Budget	Total 2025 Levy & SSE Budget	Library	NSCTA	Total 2025 Operating Budget
Revenue									
Advertising and Sponsorship						\$273,000			\$273,000
Donations						70,900	5,000		75,900
Fines						45,000			45,000
Investment Income			4,000		4,000	1,078,448			1,078,448
Lease Income	32,000	6,000			38,000	114,400			114,400
Licences and Permits				925,972	925,972	993,472			993,472
Rentals	3,000				3,000	575,000	650		575,650
Other Revenue	2,600				2,600	255,200			255,200
Fees	59,100	285,000			344,100	1,059,900	4,000	2,000	1,065,900
Grants - Other						518,955			518,955
Grant - Federal						664,083			664,083
Grant - Provincial						3,859,931	38,300		3,898,231
Sales	1,370,000		70,000		1,440,000	1,672,500			1,672,500
Penalties and Interest						489,100			489,100
Property Taxes						26,861,200			26,861,200
Payment In lieu						325,700			325,700
Supplemental Tax						268,600			268,600
MAT Tax						340,000			340,000
Total Revenue	1,466,700	291,000	74,000	925,972	2,757,672	39,465,389	47,950	2,000	39,515,339
Expense									
Personnel Expense									
Salaries and Wages - Full Time				454,000	454,000	11,331,158	500,400		11,831,558
Salaries and Wages - Part Time						1,546,800	74,000		1,620,800
Salaries and Wages - Students						755,246			755,246
Overtime Pay				22,100	22,100	537,300	4,400		541,700
Honourariums						6,500			6,500
Employee Benefits				133,000	133,000	4,261,340	172,000		4,433,340
Subtotal Personnel Expense				609,100	609,100	18,438,344	750,800		19,189,144
Operating Expense									
Association/Membership Fees	2,500		800	6,400	9,700	77,950	1,500		79,450
Auto - Fuel						258,700			258,700
Cleaning Supplies	8,000	5,000			13,000	36,700			36,700
Library Collection						5,000	46,250		51,250
Library Digital Resources							30,750		30,750
Comm and Public Relations	5,000	8,000		1,000	14,000	204,000	500		204,500
Computer Software	5,000				5,000	720,000	1,000		721,000
Contract Services	110,000	45,000	5,000	30,000	190,000	3,503,850	4,000	61,680	3,569,530
Cost of Borrowing Ext Interest						1,566,500			1,566,500
Cost of Borrowing Ext Principl						1,427,000			1,427,000

Appendix D - Levy and SSE Summary

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2025 SSE Budget	Total 2025 Levy & SSE Budget	Library	NSCTA	Total 2025 Operating Budget
Cost of Goods Sold	220,000				220,000	338,000			338,000
Credit Card Fees						140,000			140,000
PAP / Online Incentives						5,000			5,000
Equipment - Purchase	10,000		4,000	6,120	20,120	212,820	7,000		219,820
Equipment - Rental						103,700			103,700
Financial Expenses						15,900			15,900
Land Leases						46,800			46,800
Grants and Sponsorship Expense						599,700		20,000	619,700
Hospitality Expense				800	800	59,900	775		60,675
Insurance - Contract						1,004,180			1,004,180
Insurance Ded and Adm cost						150,000			150,000
Office Supplies	2,500			2,000	4,500	67,400	3,000		70,400
Postage & Courier	100			600	700	48,550	700		49,250
Program Supplies	10,000	5,000			15,000	581,900	3,500		585,400
Protective & Uniform Clothing	3,000	3,000		1,000	7,000	179,300	1,320		180,620
R&M - Grounds	30,000	10,000	6,000		46,000	212,500			212,500
R&M - Consumables and Parts	56,157	10,000			66,157	657,857			657,857
R&M - External Contractor						90,000			90,000
R&M - Auto						210,000			210,000
R&M - Tree Planting						200,000			200,000
Staff Training & Development				4,800	4,800	271,000	7,200		278,200
SME - Audit and Actuary						110,000	7,200	5,000	122,200
SME - Consultants		15,000		20,000	35,000	419,000			419,000
Subject Matter Experts - Lega						250,000			250,000
Subscriptions and Publications				400	400	9,950			9,950
Telephone/Internet	28,000	1,200		1,200	30,400	171,358	17,100		188,458
Travel				4,800	4,800	149,800	500		150,300
Utilities - Gas						235,300			235,300
Utilities - Hydro						1,023,500			1,023,500
Utilities - Water						245,500			245,500
Reassessment/Uncollectable						268,600			268,600
Property Taxes - Rebates						20,000			20,000
Tax Incentive Grants						217,000			217,000
Subtotal Operating Expense	490,257	102,200	15,800	79,120	687,377	16,114,215	132,295	86,680	16,333,190
Total Expense	490,257	102,200	15,800	688,220	1,296,477	34,552,559	883,095	86,680	35,522,334
Surplus/(Deficit) Before Allocation	976,443	188,800	58,200	237,752	1,461,195	4,912,830	(835,145)	(84,680)	3,993,005
Allocations: Within Departments									
Allocation:Between Departments									
Allocation:SSE	964,043	327,944	58,200	237,752	1,587,939				
Surplus/(Deficit) After Allocation	12,400	(139,144)			(126,744)	4,912,830	(835,145)	(84,680)	3,993,005
Transfer to/ (from) Capital						10,196,100			10,196,100
Transfer to/ (from) Reserves	17,400				17,400	1,401,773			1,401,773
Transfer Between Funds	(5,000)				(5,000)	(6,685,043)	(835,145)	(84,680)	(7,604,868)
Total Transfer	12,400				12,400	4,912,830	(835,145)	(84,680)	3,993,005
Surplus / (Deficit)		(\$139,144)			(\$139,144)				

City of Port Colborne
2025 5-year Operating Budget
Operating Fund

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Advertising and Sponsorship	\$239,500.00	\$283,400.00	\$273,000.00	\$297,800.00	\$323,900.00	\$351,700.00	\$381,900.00
Donations	48,200.00	38,900.00	70,900.00	74,000.00	77,200.00	80,600.00	84,100.00
Fines	45,000.00	45,000.00	45,000.00	46,400.00	(1,200.00)	(1,200.00)	(1,200.00)
Fundraising	6,300.00	6,300.00					
Investment Income	1,075,418.00	1,380,100.00	1,078,448.00	863,000.00	1,019,400.00	1,112,100.00	1,184,200.00
Lease Income	243,600.00	257,500.00	114,400.00	118,300.00	122,300.00	127,400.00	132,600.00
Licences and Permits	805,832.00	818,725.00	993,472.00	1,046,434.00	1,065,893.00	1,109,156.00	1,154,276.00
Rentals	536,000.00	536,000.00	575,000.00	630,200.00	691,400.00	758,600.00	832,800.00
Other Revenue	279,000.00	273,200.00	255,200.00	263,400.00	271,800.00	280,500.00	289,400.00
Fees	1,009,623.00	878,169.00	1,059,900.00	1,120,000.00	1,170,100.00	1,222,500.00	1,280,000.00
Provincial Offences Act	2,000.00	11,200.00					
Grants - Other	282,255.00	212,355.00	518,955.00	537,155.00	556,655.00	577,555.00	599,955.00
Grant - Federal	584,577.00	674,040.00	664,083.00	664,483.00	691,126.00	691,526.00	692,026.00
Grant - Provincial	3,727,440.00	5,738,031.00	3,859,931.00	3,861,231.00	3,862,631.00	3,864,131.00	3,865,731.00
Sales	1,772,800.00	1,533,261.00	1,672,500.00	1,896,600.00	2,003,200.00	2,116,200.00	2,236,300.00
Penalties and Interest	439,000.00	596,400.00	489,100.00	525,800.00	565,200.00	607,600.00	653,200.00
Property Taxes	24,693,620.00	24,816,800.00	26,861,200.00	28,629,200.00	34,126,400.00	37,573,300.00	40,391,300.00
Payment In lieu	330,000.00	325,700.00	325,700.00	342,000.00	359,100.00	377,100.00	396,000.00
Supplemental Tax	185,200.00	185,200.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
MAT Tax	70,000.00	70,000.00	340,000.00	350,200.00	360,800.00	371,600.00	382,800.00
Total Revenue	36,375,365.00	38,680,281.00	39,465,389.00	41,552,503.00	47,604,305.00	51,589,668.00	54,948,688.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	10,688,800.00	10,184,500.00	11,331,157.60	12,089,700.00	12,593,500.00	13,055,600.00	13,536,100.00
Salaries and Wages - Part Time	1,315,400.00	1,657,000.00	1,546,800.00	1,607,900.00	1,671,600.00	1,738,200.00	1,807,800.00
Salaries and Wages - Students	599,900.00	647,100.00	755,246.40	858,700.00	884,800.00	911,700.00	939,300.00
Overtime Pay	225,600.00	502,900.00	537,300.00	566,500.00	597,000.00	348,680.00	365,900.00
Honourariums	4,900.00	6,900.00	6,500.00	6,500.00	7,000.00	7,000.00	7,500.00
Employee Benefits	3,869,900.00	3,757,200.00	4,261,340.00	4,556,200.00	4,801,700.00	5,059,100.00	5,329,000.00
Subtotal Personnel Expense	16,704,500.00	16,755,600.00	18,438,344.00	19,685,500.00	20,555,600.00	21,120,280.00	21,985,600.00
Operating Expense							

Appendix D - Levy and SSE Summary

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Association/Membership Fees	76,450.00	75,750.00	77,950.00	80,600.00	83,400.00	86,300.00	89,300.00
Auto - Fuel	303,300.00	258,700.00	258,700.00	271,700.00	285,400.00	299,700.00	314,500.00
Cleaning Supplies	39,700.00	36,400.00	36,700.00	38,100.00	39,500.00	40,900.00	42,400.00
Library Collection	3,000.00	3,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Comm and Public Relations	186,900.00	200,900.00	204,000.00	211,700.00	219,600.00	228,100.00	236,900.00
Computer Software	550,000.00	552,500.00	720,000.00	756,000.00	793,800.00	833,500.00	875,200.00
Contract Services	3,195,300.00	3,721,900.00	3,503,850.00	3,626,000.00	3,763,800.00	3,898,800.00	4,037,300.00
Cost of Borrowing Ext Interest	1,350,300.00	848,300.00	1,566,500.00	1,516,500.00	1,473,500.00	1,428,700.00	1,384,300.00
Cost of Borrowing Ext Principl	1,295,400.00	1,147,400.00	1,427,000.00	1,165,600.00	1,208,700.00	1,215,500.00	1,222,100.00
Cost of of Goods Sold	378,000.00	349,100.00	338,000.00	396,700.00	416,300.00	437,000.00	458,700.00
Credit Card Fees	140,000.00	140,000.00	140,000.00	147,000.00	154,000.00	162,100.00	170,200.00
PAP / Online Incentives	10,000.00	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Equipment - Purchase	157,600.00	152,820.00	212,820.00	159,400.00	164,100.00	168,800.00	173,900.00
Equipment - Rental	194,900.00	139,800.00	103,700.00	105,400.00	107,100.00	108,800.00	110,600.00
Financial Expenses	12,900.00	14,000.00	15,900.00	16,700.00	17,500.00	18,400.00	19,300.00
Land Leases	44,400.00	44,400.00	46,800.00	49,300.00	51,900.00	54,500.00	57,300.00
Grants and Sponsorship Expense	643,100.00	485,100.00	599,700.00	622,100.00	679,000.00	714,900.00	744,500.00
Hospitality Expense	55,950.00	54,800.00	59,900.00	61,600.00	63,700.00	65,400.00	67,100.00
Insurance - Contract	908,280.00	956,180.00	1,004,180.00	1,104,200.00	1,214,200.00	1,335,200.00	1,468,200.00
Insurance Ded and Adm cost	150,000.00	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Office Supplies	72,550.00	63,200.00	67,400.00	68,600.00	70,000.00	71,200.00	72,500.00
Postage & Courier	50,450.00	48,550.00	48,550.00	48,700.00	49,100.00	49,300.00	49,500.00
Program Supplies	620,400.00	634,600.00	581,900.00	709,800.00	762,100.00	818,400.00	880,100.00
Protective & Uniform Clothing	113,300.00	105,800.00	179,300.00	243,500.00	250,200.00	257,000.00	263,900.00
R&M - Grounds	302,500.00	291,500.00	212,500.00	218,900.00	225,500.00	232,300.00	239,200.00
R&M - Consumables and Parts	628,450.00	568,650.00	657,857.00	686,100.00	711,300.00	737,000.00	764,000.00
R&M - External Contractor	126,600.00	90,000.00	90,000.00	94,600.00	99,400.00	104,400.00	109,600.00
R&M - Auto	195,700.00	210,000.00	210,000.00	220,500.00	231,500.00	243,100.00	255,300.00
R&M - Tree Planting	200,000.00	200,000.00	200,000.00	206,100.00	212,300.00	218,700.00	225,300.00
Staff Training & Development	372,300.00	364,800.00	271,000.00	284,500.00	297,600.00	307,900.00	322,500.00
SME - Audit and Actuary	85,000.00	105,000.00	110,000.00	113,300.00	116,700.00	120,200.00	123,800.00
SME - Consultants	264,000.00	330,400.00	419,000.00	436,200.00	428,700.00	441,000.00	458,700.00
Subject Matter Experts - Legal	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Subscriptions and Publications	10,400.00	10,350.00	9,950.00	10,200.00	10,800.00	11,000.00	11,300.00
Telephone/Internet	165,640.00	171,600.00	171,358.00	178,600.00	185,700.00	193,700.00	202,400.00
Travel	187,750.00	217,050.00	149,800.00	169,700.00	174,900.00	180,000.00	185,700.00
Utilities - Gas	254,300.00	213,800.00	235,300.00	258,700.00	284,700.00	313,300.00	344,600.00
Utilities - Hydro	951,300.00	931,200.00	1,023,500.00	1,126,100.00	1,238,800.00	1,362,800.00	1,499,200.00
Utilities - Water	221,460.00	219,100.00	245,500.00	275,100.00	308,000.00	344,900.00	386,300.00
City Owned Property Drainage Charges		60,000.00					
Reassessment/Uncollectable	246,900.00	200,000.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
Property Taxes - Rebates	18,000.00	20,000.00	20,000.00	21,400.00	22,900.00	24,500.00	26,200.00
Tax Incentive Grants	19,000.00	19,000.00	217,000.00	244,300.00	3,594,300.00	4,481,700.00	4,481,700.00
Subtotal Operating Expense	15,051,480.00	14,608,650.00	16,114,215.00	16,640,000.00	20,759,200.00	22,388,900.00	23,177,700.00

Appendix D - Levy and SSE Summary

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Total Expense	31,755,980.00	31,364,250.00	34,552,559.00	36,325,500.00	41,314,800.00	43,509,180.00	45,163,300.00
Surplus/(Deficit) Before Allocation	4,619,385.00	7,316,031.00	4,912,830.00	5,227,003.00	6,289,505.00	8,080,488.00	9,785,388.00
Surplus/(Deficit) After Allocation	4,619,385.00	7,316,031.00	4,912,830.00	5,227,003.00	6,289,505.00	8,080,488.00	9,785,388.00
Transfer to/ (from) Capital	6,168,881.00	12,035,153.00	10,196,100.00	12,604,775.00	15,117,812.00	18,026,888.00	21,129,222.00
Transfer to/ (from) Reserves	1,821,538.00	1,835,567.00	1,401,773.00	1,228,828.00	1,375,188.50	1,493,032.50	1,612,945.00
Transfer Between Funds	(3,371,034.00)	(6,554,689.00)	(6,685,043.00)	(7,736,178.00)	(9,093,799.00)	(10,632,622.00)	(12,196,582.00)
Total Transfer	4,619,385.00	7,316,031.00	4,912,830.00	6,097,425.00	7,399,201.50	8,887,298.50	10,545,585.00
Surplus / (Deficit)				(\$870,422.00)	(\$1,109,696.50)	(\$806,810.50)	(\$760,197.00)

Appendix E - Divisional Summary & Detail

General Government Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - General Government Divisional Summary

	Global Revenue	Capital (Non-Debt Funding)	Capital (Borrowing Costs)	Global Facilities	Global Fleet	Global Operations	Total 2025 General Govmt Budget
Revenue							
Investment Income	\$1,074,448						\$1,074,448
Lease Income	48,400						48,400
Rentals	18,000						18,000
Grants - Other		150,255					150,255
Grant - Federal		656,083					656,083
Grant - Provincial	2,591,700	1,191,331					3,783,031
Penalties and Interest	489,100						489,100
Property Taxes	26,861,200						26,861,200
Payment In lieu	325,700						325,700
Supplemental Tax	268,600						268,600
Total Revenue	31,677,148	1,997,669					33,674,817
Expense							
Personnel Expense							
Salaries and Wages - Full Time	(203,542)						(203,542)
Employee Benefits	(661,060)						(661,060)
Subtotal Personnel Expense	(864,602)						(864,602)
Operating Expense							
Association/Membership Fees						14,000	14,000
Auto - Fuel					258,700		258,700
Computer Software						715,000	715,000
Contract Services				573,000	14,000	160,000	747,000
Cost of Borrowing Ext Interest			1,566,500				1,566,500
Cost of Borrowing Ext Principl			1,427,000				1,427,000
Credit Card Fees						140,000	140,000
PAP / Online Incentives	5,000						5,000
Equipment - Rental				12,200	15,000		27,200
Financial Expenses						10,000	10,000
Land Leases				46,800			46,800
Insurance - Contract						998,000	998,000

Appendix E - Divisional Summary and Detail

	Global Revenue	Capital (Non-Debt Funding)	Capital (Borrowing Costs)	Global Facilities	Global Fleet	Global Operations	Total 2025 General Govmt Budget
Insurance Ded and Adm cost						150,000	150,000
Protective & Uniform Clothing						30,000	30,000
R&M - Consumables and Parts				188,400		10,000	198,400
R&M - External Contractor					90,000		90,000
R&M - Auto					210,000		210,000
Staff Training & Development						101,200	101,200
Subject Matter Experts - Legal						250,000	250,000
Telephone/Internet					28,400	72,000	100,400
Utilities - Gas				235,300			235,300
Utilities - Hydro				1,022,500			1,022,500
Utilities - Water				245,500			245,500
Reassessment/Uncollectable	268,600						268,600
Property Taxes - Rebates	20,000						20,000
Tax Incentive Grants	217,000						217,000
Subtotal Operating Expense	510,600		2,993,500	2,323,700	616,100	2,650,200	9,094,100
Total Expense	(354,002)		2,993,500	2,323,700	616,100	2,650,200	8,229,498
Surplus/(Deficit) Before Allocation	32,031,150	1,997,669	(2,993,500)	(2,323,700)	(616,100)	(2,650,200)	25,445,319
Allocation:Between Departments				(2,019,831)	(557,773)	(134,140)	(2,711,744)
Allocation:SSE	(116,700)			(126,617)	(18,652)	(265,968)	(527,937)
Surplus/(Deficit) After Allocation	32,147,850	1,997,669	(2,993,500)	(177,252)	(39,675)	(2,250,092)	28,685,000
Transfer to/ (from) Capital		10,196,100					10,196,100
Transfer to/ (from) Reserves	1,130,000	85,000					1,215,000
Transfer Between Funds		(3,902,700)	(1,893,900)	(177,252)	(39,675)	(453,680)	(6,467,207)
Total Transfer	1,130,000	6,378,400	(1,893,900)	(177,252)	(39,675)	(453,680)	4,943,893
Surplus / (Deficit)	\$31,017,850	(\$4,380,731)	(\$1,099,600)			(\$1,796,412)	\$23,741,107

City of Port Colborne
2025 5-year Operating Budget
General Government

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Investment Income	\$1,071,418.00	\$1,371,400.00	\$1,074,448.00	\$858,900.00	\$1,015,200.00	\$1,107,800.00	\$1,179,800.00
Lease Income	35,600.00	46,200.00	48,400.00	48,700.00	49,000.00	49,300.00	49,600.00
Rentals	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
Other Revenue	10,000.00	23,500.00					
Provincial Offences Act	2,000.00	11,200.00					
Grants - Other	150,255.00	150,255.00	150,255.00	150,255.00	150,255.00	150,255.00	150,255.00
Grant - Federal	580,577.00	639,640.00	656,083.00	656,083.00	682,326.00	682,326.00	682,326.00
Grant - Provincial	3,647,440.00	5,533,031.00	3,783,031.00	3,783,031.00	3,783,031.00	3,783,031.00	3,783,031.00
Penalties and Interest	439,000.00	596,400.00	489,100.00	525,800.00	565,200.00	607,600.00	653,200.00
Property Taxes	24,693,620.00	24,816,800.00	26,861,200.00	28,629,200.00	34,126,400.00	37,573,300.00	40,391,300.00
Payment In lieu	330,000.00	325,700.00	325,700.00	342,000.00	359,100.00	377,100.00	396,000.00
Supplemental Tax	185,200.00	185,200.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
Total Revenue	31,163,110.00	33,717,326.00	33,674,817.00	35,298,269.00	41,086,912.00	44,718,012.00	47,696,812.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time			(203,542.40)				
Employee Benefits	(628,000.00)	(628,000.00)	(661,060.00)	(660,000.00)	(726,000.00)	(798,600.00)	(878,500.00)
Subtotal Personnel Expense	(628,000.00)	(628,000.00)	(864,602.40)	(660,000.00)	(726,000.00)	(798,600.00)	(878,500.00)
Operating Expense							
Association/Membership Fees	14,000.00	14,000.00	14,000.00	14,700.00	15,400.00	16,200.00	17,000.00
Auto - Fuel	303,300.00	258,700.00	258,700.00	271,700.00	285,400.00	299,700.00	314,500.00
Computer Software	545,000.00	545,000.00	715,000.00	750,800.00	788,300.00	827,700.00	869,100.00
Contract Services	681,900.00	820,800.00	747,000.00	784,300.00	823,400.00	864,500.00	907,500.00
Cost of Borrowing Ext Interest	1,350,300.00	848,300.00	1,566,500.00	1,516,500.00	1,473,500.00	1,428,700.00	1,384,300.00
Cost of Borrowing Ext Principl	1,295,400.00	1,147,400.00	1,427,000.00	1,165,600.00	1,208,700.00	1,215,500.00	1,222,100.00
Credit Card Fees	140,000.00	140,000.00	140,000.00	147,000.00	154,400.00	162,100.00	170,200.00
PAP / Online Incentives	10,000.00	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Equipment - Rental	111,500.00	63,300.00	27,200.00	28,700.00	30,200.00	31,700.00	33,300.00
Financial Expenses	7,000.00	9,000.00	10,000.00	10,500.00	11,000.00	11,600.00	12,200.00
Land Leases	44,400.00	44,400.00	46,800.00	49,300.00	51,900.00	54,500.00	57,300.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Insurance - Contract	902,100.00	950,000.00	998,000.00	1,097,800.00	1,207,600.00	1,328,400.00	1,461,200.00
Insurance Ded and Adm cost	150,000.00	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Protective & Uniform Clothing	30,000.00	25,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
R&M - Consumables and Parts	189,650.00	187,150.00	198,400.00	208,600.00	219,200.00	230,100.00	241,400.00
R&M - External Contractor	126,600.00	90,000.00	90,000.00	94,600.00	99,400.00	104,400.00	109,600.00
R&M - Auto	195,700.00	210,000.00	210,000.00	220,500.00	231,500.00	243,100.00	255,300.00
Staff Training & Development	140,200.00	140,000.00	101,200.00	107,300.00	113,700.00	120,500.00	127,800.00
Subject Matter Experts - Legal	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Telephone/Internet	82,200.00	100,400.00	100,400.00	105,400.00	110,600.00	116,100.00	121,800.00
Utilities - Gas	254,300.00	213,800.00	235,300.00	258,700.00	284,700.00	313,300.00	344,600.00
Utilities - Hydro	949,300.00	930,400.00	1,022,500.00	1,125,000.00	1,237,600.00	1,361,500.00	1,497,800.00
Utilities - Water	221,460.00	219,100.00	245,500.00	275,100.00	308,000.00	344,900.00	386,300.00
Reassessment/Uncollectable	246,900.00	200,000.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
Property Taxes - Rebates	18,000.00	20,000.00	20,000.00	21,400.00	22,900.00	24,500.00	26,200.00
Tax Incentive Grants	19,000.00	19,000.00	217,000.00	244,300.00	3,594,300.00	4,481,700.00	4,481,700.00
Subtotal Operating Expense	8,278,210.00	7,548,750.00	9,094,100.00	9,219,100.00	13,045,100.00	14,385,000.00	14,869,500.00
Total Expense	7,650,210.00	6,920,750.00	8,229,497.60	8,559,100.00	12,319,100.00	13,586,400.00	13,991,000.00
Surplus/(Deficit) Before Allocation	23,512,900.00	26,796,576.00	25,445,319.40	26,739,169.00	28,767,812.00	31,131,612.00	33,705,812.00
Allocation:Between Departments	(2,658,265.00)	(2,802,244.00)	(2,711,744.00)	(2,920,610.00)	(3,146,525.00)	(3,391,719.00)	(3,657,820.00)
Allocation:SSE	(542,131.00)	(499,625.00)	(527,937.00)	(557,838.00)	(588,042.00)	(621,068.00)	(657,032.00)
Surplus/(Deficit) After Allocation	26,713,296.00	30,098,445.00	28,685,000.40	30,217,617.00	32,502,379.00	35,144,399.00	38,020,664.00
Transfer to/ (from) Capital	6,168,881.00	12,035,153.00	10,196,100.00	12,604,775.00	15,117,812.00	18,026,888.00	21,129,222.00
Transfer to/ (from) Reserves	1,634,800.00	1,826,802.00	1,215,000.00	1,017,700.00	1,130,600.00	1,230,900.00	1,332,400.00
Transfer Between Funds	(3,026,432.00)	(6,165,717.00)	(6,467,207.00)	(7,517,829.00)	(8,874,758.00)	(10,396,659.00)	(11,943,088.00)
Total Transfer	4,777,249.00	7,696,238.00	4,943,893.00	6,104,646.00	7,373,654.00	8,861,129.00	10,518,534.00
Surplus / (Deficit)	\$21,936,047.00	\$22,402,207.00	\$23,741,107.40	\$24,112,971.00	\$25,128,725.00	\$26,283,270.00	\$27,502,130.00

Appendix E - Divisional Summary & Detail

General Government Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Global Revenue

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Investment Income	\$1,071,418.00	\$1,371,400.00	\$1,074,448.00	\$858,900.00	\$1,015,200.00	\$1,107,800.00	\$1,179,800.00
Lease Income	35,600.00	46,200.00	48,400.00	48,700.00	49,000.00	49,300.00	49,600.00
Rentals	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
Other Revenue		13,500.00					
Provincial Offences Act	2,000.00	11,200.00					
Grant - Federal		9,800.00					
Grant - Provincial	2,611,500.00	2,591,700.00	2,591,700.00	2,591,700.00	2,591,700.00	2,591,700.00	2,591,700.00
Penalties and Interest	439,000.00	596,400.00	489,100.00	525,800.00	565,200.00	607,600.00	653,200.00
Property Taxes	24,693,620.00	24,816,800.00	26,861,200.00	28,629,200.00	34,126,400.00	37,573,300.00	40,391,300.00
Payment In lieu	330,000.00	325,700.00	325,700.00	342,000.00	359,100.00	377,100.00	396,000.00
Supplemental Tax	185,200.00	185,200.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
Total Revenue	29,386,338.00	29,985,900.00	31,677,148.00	33,300,600.00	39,063,000.00	42,694,100.00	45,672,900.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time			(203,542.40)				
Employee Benefits	(628,000.00)	(628,000.00)	(661,060.00)	(660,000.00)	(726,000.00)	(798,600.00)	(878,500.00)
Subtotal Personnel Expense	(628,000.00)	(628,000.00)	(864,602.40)	(660,000.00)	(726,000.00)	(798,600.00)	(878,500.00)
Operating Expense							
PAP / Online Incentives	10,000.00	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Reassessment/Uncollectable	246,900.00	200,000.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
Property Taxes - Rebates	18,000.00	20,000.00	20,000.00	21,400.00	22,900.00	24,500.00	26,200.00
Tax Incentive Grants	19,000.00	19,000.00	217,000.00	244,300.00	3,594,300.00	4,481,700.00	4,481,700.00
Subtotal Operating Expense	293,900.00	242,000.00	510,600.00	557,000.00	3,960,600.00	4,880,500.00	4,906,200.00
Total Expense	(334,100.00)	(386,000.00)	(354,002.40)	(103,000.00)	3,234,600.00	4,081,900.00	4,027,700.00
Surplus/(Deficit) Before Allocation	29,720,438.00	30,371,900.00	32,031,150.40	33,403,600.00	35,828,400.00	38,612,200.00	41,645,200.00
Allocation:SSE	(118,600.00)	(118,600.00)	(116,700.00)	(115,000.00)	(113,500.00)	(112,200.00)	(111,000.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Surplus/(Deficit) After Allocation	29,839,038.00	30,490,500.00	32,147,850.40	33,518,600.00	35,941,900.00	38,724,400.00	41,756,200.00
Transfer to/ (from) Reserves	1,314,700.00	1,506,702.00	1,130,000.00	1,017,700.00	1,130,600.00	1,230,900.00	1,332,400.00
Transfer Between Funds		(22,200.00)					
Total Transfer	1,314,700.00	1,484,502.00	1,130,000.00	1,017,700.00	1,130,600.00	1,230,900.00	1,332,400.00
Surplus / (Deficit)	\$28,524,338.00	\$29,005,998.00	\$31,017,850.40	\$32,500,900.00	\$34,811,300.00	\$37,493,500.00	\$40,423,800.00

City of Port Colborne
2025 5-year Operating Budget
Capital - Non-Debt Funding

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Grants - Other	\$150,255.00	\$150,255.00	\$150,255.00	\$150,255.00	\$150,255.00	\$150,255.00	\$150,255.00
Grant - Federal	580,577.00	629,840.00	656,083.00	656,083.00	682,326.00	682,326.00	682,326.00
Grant - Provincial	1,035,940.00	2,941,331.00	1,191,331.00	1,191,331.00	1,191,331.00	1,191,331.00	1,191,331.00
Total Revenue	1,766,772.00	3,721,426.00	1,997,669.00	1,997,669.00	2,023,912.00	2,023,912.00	2,023,912.00
Expense							
Personnel Expense							
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Operating Expense							
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Surplus/(Deficit) Before Allocation	1,766,772.00	3,721,426.00	1,997,669.00	1,997,669.00	2,023,912.00	2,023,912.00	2,023,912.00
Allocation:Between Departments		(146,618.00)					
Surplus/(Deficit) After Allocation	1,766,772.00	3,868,044.00	1,997,669.00	1,997,669.00	2,023,912.00	2,023,912.00	2,023,912.00
Transfer to/ (from) Capital	6,168,881.00	12,035,153.00	10,196,100.00	12,604,775.00	15,117,812.00	18,026,888.00	21,129,222.00
Transfer to/ (from) Reserves	320,100.00	320,100.00	85,000.00				
Transfer Between Funds	(896,700.00)	(4,661,700.00)	(3,902,700.00)	(5,105,847.00)	(6,409,118.00)	(7,890,305.00)	(9,390,961.00)
Total Transfer	5,592,281.00	7,693,553.00	6,378,400.00	7,498,928.00	8,708,694.00	10,136,583.00	11,738,261.00
Surplus / (Deficit)	(\$3,825,509.00)	(\$3,825,509.00)	(\$4,380,731.00)	(\$5,501,259.00)	(\$6,684,782.00)	(\$8,112,671.00)	(\$9,714,349.00)

**City of Port Colborne
2025 5-year Operating Budget
Capital - Borrowing Costs**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
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Operating Expense							
Cost of Borrowing Ext Interest	\$1,350,300.00	\$848,300.00	\$1,566,500.00	\$1,516,500.00	\$1,473,500.00	\$1,428,700.00	\$1,384,300.00
Cost of Borrowing Ext Principl	1,295,400.00	1,147,400.00	1,427,000.00	1,165,600.00	1,208,700.00	1,215,500.00	1,222,100.00
Subtotal Operating Expense	2,645,700.00	1,995,700.00	2,993,500.00	2,682,100.00	2,682,200.00	2,644,200.00	2,606,400.00
Total Expense	2,645,700.00	1,995,700.00	2,993,500.00	2,682,100.00	2,682,200.00	2,644,200.00	2,606,400.00
Surplus/(Deficit) Before Allocation	(2,645,700.00)	(1,995,700.00)	(2,993,500.00)	(2,682,100.00)	(2,682,200.00)	(2,644,200.00)	(2,606,400.00)
Surplus/(Deficit) After Allocation	(2,645,700.00)	(1,995,700.00)	(2,993,500.00)	(2,682,100.00)	(2,682,200.00)	(2,644,200.00)	(2,606,400.00)
Transfer Between Funds	(1,546,000.00)	(896,000.00)	(1,893,900.00)	(1,690,400.00)	(1,690,400.00)	(1,672,800.00)	(1,655,200.00)
Total Transfer	(1,546,000.00)	(896,000.00)	(1,893,900.00)	(1,690,400.00)	(1,690,400.00)	(1,672,800.00)	(1,655,200.00)
Surplus / (Deficit)	(\$1,099,700.00)	(\$1,099,700.00)	(\$1,099,600.00)	(\$991,700.00)	(\$991,800.00)	(\$971,400.00)	(\$951,200.00)

**City of Port Colborne
2025 5-year Operating Budget
Global Facilities**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
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Operating Expense							
Contract Services	\$513,400.00	\$646,800.00	\$573,000.00	\$601,600.00	\$631,600.00	\$663,100.00	\$696,000.00
Equipment - Rental	11,500.00	11,500.00	12,200.00	12,900.00	13,600.00	14,300.00	15,000.00
Land Leases	44,400.00	44,400.00	46,800.00	49,300.00	51,900.00	54,500.00	57,300.00
R&M - Consumables and Parts	184,650.00	179,150.00	188,400.00	198,100.00	208,200.00	218,500.00	229,200.00
Utilities - Gas	254,300.00	213,800.00	235,300.00	258,700.00	284,700.00	313,300.00	344,600.00
Utilities - Hydro	949,300.00	930,400.00	1,022,500.00	1,125,000.00	1,237,600.00	1,361,500.00	1,497,800.00
Utilities - Water	221,460.00	219,100.00	245,500.00	275,100.00	308,000.00	344,900.00	386,300.00
Subtotal Operating Expense	2,179,010.00	2,245,150.00	2,323,700.00	2,520,700.00	2,735,600.00	2,970,100.00	3,226,200.00
Total Expense	2,179,010.00	2,245,150.00	2,323,700.00	2,520,700.00	2,735,600.00	2,970,100.00	3,226,200.00
Surplus/(Deficit) Before Allocation	(2,179,010.00)	(2,245,150.00)	(2,323,700.00)	(2,520,700.00)	(2,735,600.00)	(2,970,100.00)	(3,226,200.00)
Allocation: Between Departments	(1,857,450.00)	(1,951,552.00)	(2,019,831.00)	(2,191,070.00)	(2,377,867.00)	(2,581,703.00)	(2,804,313.00)
Allocation: SSE	(159,814.00)	(122,337.00)	(126,617.00)	(137,352.00)	(149,062.00)	(161,839.00)	(175,793.00)
Surplus/(Deficit) After Allocation	(161,746.00)	(171,261.00)	(177,252.00)	(192,278.00)	(208,671.00)	(226,558.00)	(246,094.00)
Transfer Between Funds	(161,746.00)	(171,261.00)	(177,252.00)	(192,278.00)	(208,671.00)	(226,558.00)	(246,094.00)
Total Transfer	(161,746.00)	(171,261.00)	(177,252.00)	(192,278.00)	(208,671.00)	(226,558.00)	(246,094.00)
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**City of Port Colborne
2025 5-year Operating Budget
Global Fleet**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
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Operating Expense							
Auto - Fuel	\$303,300.00	\$258,700.00	\$258,700.00	\$271,700.00	\$285,400.00	\$299,700.00	\$314,500.00
Contract Services	8,500.00	14,000.00	14,000.00	14,700.00	15,400.00	16,200.00	17,000.00
Equipment - Rental	100,000.00	51,800.00	15,000.00	15,800.00	16,600.00	17,400.00	18,300.00
R&M - External Contractor	126,600.00	90,000.00	90,000.00	94,600.00	99,400.00	104,400.00	109,600.00
R&M - Auto	195,700.00	210,000.00	210,000.00	220,500.00	231,500.00	243,100.00	255,300.00
Telephone/Internet	27,200.00	28,400.00	28,400.00	29,800.00	31,200.00	32,700.00	34,200.00
Subtotal Operating Expense	761,300.00	652,900.00	616,100.00	647,100.00	679,500.00	713,500.00	748,900.00
Total Expense	761,300.00	652,900.00	616,100.00	647,100.00	679,500.00	713,500.00	748,900.00
Surplus/(Deficit) Before Allocation	(761,300.00)	(652,900.00)	(616,100.00)	(647,100.00)	(679,500.00)	(713,500.00)	(748,900.00)
Allocation:Between Departments	(688,448.00)	(591,824.00)	(557,773.00)	(585,831.00)	(615,160.00)	(645,934.00)	(677,981.00)
Allocation:SSE	(23,839.00)	(19,020.00)	(18,652.00)	(19,598.00)	(20,582.00)	(21,619.00)	(22,693.00)
Surplus/(Deficit) After Allocation	(49,013.00)	(42,056.00)	(39,675.00)	(41,671.00)	(43,758.00)	(45,947.00)	(48,226.00)
Transfer Between Funds	(49,013.00)	(42,056.00)	(39,675.00)	(41,671.00)	(43,758.00)	(45,947.00)	(48,226.00)
Total Transfer	(49,013.00)	(42,056.00)	(39,675.00)	(41,671.00)	(43,758.00)	(45,947.00)	(48,226.00)
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**City of Port Colborne
2025 5-year Operating Budget
Global Operations**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Other Revenue	\$10,000.00	\$10,000.00					
Total Revenue	10,000.00	10,000.00					
Expense							
Personnel Expense							
Operating Expense							
Association/Membership Fees	14,000.00	14,000.00	14,000.00	14,700.00	15,400.00	16,200.00	17,000.00
Computer Software	545,000.00	545,000.00	715,000.00	750,800.00	788,300.00	827,700.00	869,100.00
Contract Services	160,000.00	160,000.00	160,000.00	168,000.00	176,400.00	185,200.00	194,500.00
Credit Card Fees	140,000.00	140,000.00	140,000.00	147,000.00	154,400.00	162,100.00	170,200.00
Financial Expenses	7,000.00	9,000.00	10,000.00	10,500.00	11,000.00	11,600.00	12,200.00
Insurance - Contract	902,100.00	950,000.00	998,000.00	1,097,800.00	1,207,600.00	1,328,400.00	1,461,200.00
Insurance Ded and Adm cost	150,000.00	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Protective & Uniform Clothing	30,000.00	25,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
R&M - Consumables and Parts	5,000.00	8,000.00	10,000.00	10,500.00	11,000.00	11,600.00	12,200.00
Staff Training & Development	140,200.00	140,000.00	101,200.00	107,300.00	113,700.00	120,500.00	127,800.00
Subject Matter Experts - Legal	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Telephone/Internet	55,000.00	72,000.00	72,000.00	75,600.00	79,400.00	83,400.00	87,600.00
Subtotal Operating Expense	2,398,300.00	2,413,000.00	2,650,200.00	2,812,200.00	2,987,200.00	3,176,700.00	3,381,800.00
Total Expense	2,398,300.00	2,413,000.00	2,650,200.00	2,812,200.00	2,987,200.00	3,176,700.00	3,381,800.00
Surplus/(Deficit) Before Allocation	(2,388,300.00)	(2,403,000.00)	(2,650,200.00)	(2,812,200.00)	(2,987,200.00)	(3,176,700.00)	(3,381,800.00)
Allocation:Between Departments	(112,367.00)	(112,250.00)	(134,140.00)	(143,709.00)	(153,498.00)	(164,082.00)	(175,526.00)
Allocation:SSE	(239,878.00)	(239,668.00)	(265,968.00)	(285,888.00)	(304,898.00)	(325,410.00)	(347,546.00)
Surplus/(Deficit) After Allocation	(2,036,055.00)	(2,051,082.00)	(2,250,092.00)	(2,382,603.00)	(2,528,804.00)	(2,687,208.00)	(2,858,728.00)
Transfer Between Funds	(372,973.00)	(372,500.00)	(453,680.00)	(487,633.00)	(522,811.00)	(561,049.00)	(602,607.00)

Appendix E - Divisional Summary and Detail

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Total Transfer	(372,973.00)	(372,500.00)	(453,680.00)	(487,633.00)	(522,811.00)	(561,049.00)	(602,607.00)
Surplus / (Deficit)	(\$1,663,082.00)	(\$1,678,582.00)	(\$1,796,412.00)	(\$1,894,970.00)	(\$2,005,993.00)	(\$2,126,159.00)	(\$2,256,121.00)

Appendix E - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Programs, Grants and Activities (PGA) Divisional Summary

	Crossing Guards	Airport	Animal Control	Canal Days	CIP Incentives	Community Events	Community Grants	Residential Rebate
Revenue								
Advertising and Sponsorship				\$212,000		\$40,000		
Donations				10,000				
Lease Income								
Other Revenue				10,000				
Fees				120,000		10,000		
Grants - Other				100,000		8,000		
Sales				220,000				
MAT Tax				170,000				
Total Revenue				842,000		58,000		
Expense								
Personnel Expense								
Salaries and Wages - Part Time	319,800							
Employee Benefits	46,700							
Subtotal Personnel Expense	366,500							
Operating Expense								
Comm and Public Relations				70,000		12,000		
Contract Services		35,200	195,400	180,000		99,400		
Cost of of Goods Sold				110,000				
Equipment - Rental				70,000				
Financial Expenses				5,900				
Grants and Sponsorship Expense				45,000	268,600		119,600	10,000
Hospitality Expense	1,800					6,000		
Program Supplies	1,000			440,100		30,000		
Protective & Uniform Clothing	3,000							
R&M - Grounds				20,000				
R&M - Consumables and Parts	1,000							
Staff Training & Development	2,100							
SME - Consultants								
Telephone/Internet	300							
Travel	500							
Utilities - Hydro				1,000				
Subtotal Operating Expense	9,700	35,200	195,400	942,000	268,600	147,400	119,600	10,000

Appendix E - Divisional Summary and Detail

	Crossing Guards	Airport	Animal Control	Canal Days	CIP Incentives	Community Events	Community Grants	Residential Rebate
Total Expense	376,200	35,200	195,400	942,000	268,600	147,400	119,600	10,000
Surplus/(Deficit) Before Allocation	(376,200)	(35,200)	(195,400)	(100,000)	(268,600)	(89,400)	(119,600)	(10,000)
Allocation:Between Departments	461		3,735	219,660		82,600	21,997	
Surplus/(Deficit) After Allocation	(376,661)	(35,200)	(199,135)	(319,660)	(268,600)	(172,000)	(141,597)	(10,000)
Transfer to/ (from) Reserves								
Total Transfer								
Surplus / (Deficit)	(\$376,661)	(\$35,200)	(\$199,135)	(\$319,660)	(\$268,600)	(\$172,000)	(\$141,597)	(\$10,000)

Appendix E - Divisional Summary and Detail

	Outdoor Vender	Municipal Election	Physician Recruitment	Showboat Lighthouse	Sportfest	EV Charging Station	Total 2025 PGA Budget
Revenue							
Advertising and Sponsorship					\$1,000		\$253,000
Donations							10,000
Lease Income	6,000						6,000
Other Revenue							10,000
Fees					14,000		144,000
Grants - Other							108,000
Sales							220,000
MAT Tax							170,000
Total Revenue	6,000				15,000		921,000
Expense							
Personnel Expense							
Salaries and Wages - Part Time							319,800
Employee Benefits							46,700
Subtotal Personnel Expense							366,500
Operating Expense							
Comm and Public Relations					2,000		84,000
Contract Services							510,000
Cost of of Goods Sold							110,000
Equipment - Rental							70,000
Financial Expenses							5,900
Grants and Sponsorship Expense			104,000	25,500			572,700
Hospitality Expense			2,000				9,800
Program Supplies	2,000				7,000		480,100
Protective & Uniform Clothing							3,000
R&M - Grounds							20,000
R&M - Consumables and Parts						40,000	41,000
Staff Training & Development							2,100
SME - Consultants			4,000				4,000
Telephone/Internet							300
Travel							500
Utilities - Hydro							1,000
Subtotal Operating Expense	2,000		110,000	25,500	9,000	40,000	1,914,400

Appendix E - Divisional Summary and Detail

	Outdoor Vender	Municipal Election	Physician Recruitment	Showboat Lighthouse	Sportfest	EV Charging Station	Total 2025 PGA Budget
Total Expense	2,000		110,000	25,500	9,000	40,000	2,280,900
Surplus/(Deficit) Before Allocation	4,000		(110,000)	(25,500)	6,000	(40,000)	(1,359,900)
Allocation:Between Departments					6,000		334,453
Surplus/(Deficit) After Allocation	4,000		(110,000)	(25,500)		(40,000)	(1,694,353)
Transfer to/ (from) Reserves		50,000					50,000
Total Transfer		50,000					50,000
Surplus / (Deficit)	\$4,000	(\$50,000)	(\$110,000)	(\$25,500)		(\$40,000)	(\$1,744,353)

City of Port Colborne
2025 5-year Operating Budget
Programs, Grants & Activities

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Advertising and Sponsorship	\$221,500.00	\$265,400.00	\$253,000.00	\$275,800.00	\$299,900.00	\$325,700.00	\$352,900.00
Donations	20,000.00	5,100.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Lease Income	156,000.00	158,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Other Revenue	10,000.00	10,100.00	10,000.00	10,500.00	11,000.00	11,600.00	12,200.00
Fees	164,000.00	116,100.00	144,000.00	154,700.00	166,300.00	178,900.00	192,700.00
Grants - Other	115,000.00	40,000.00	108,000.00	108,000.00	108,000.00	108,000.00	108,000.00
Grant - Federal		8,000.00					
Grant - Provincial		125,000.00					
Sales	300,000.00	220,000.00	220,000.00	369,000.00	400,700.00	435,200.00	472,900.00
MAT Tax	40,000.00	40,000.00	170,000.00	175,100.00	180,400.00	185,800.00	191,400.00
Total Revenue	1,026,500.00	987,700.00	921,000.00	1,109,100.00	1,182,300.00	1,261,200.00	1,346,100.00
Expense							
Personnel Expense							
Salaries and Wages - Part Time	268,400.00	248,300.00	319,800.00	329,400.00	339,300.00	349,500.00	360,000.00
Employee Benefits	29,600.00	32,000.00	46,700.00	48,100.00	49,500.00	51,000.00	52,500.00
Subtotal Personnel Expense	298,000.00	280,300.00	366,500.00	377,500.00	388,800.00	400,500.00	412,500.00
Operating Expense							
Comm and Public Relations	82,000.00	95,000.00	84,000.00	88,000.00	92,200.00	96,600.00	101,200.00
Computer Software		2,500.00					
Contract Services	486,200.00	490,900.00	510,000.00	531,900.00	566,600.00	594,500.00	621,800.00
Cost of Goods Sold	150,000.00	121,100.00	110,000.00	157,500.00	165,400.00	173,700.00	182,400.00
Equipment - Rental	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
Financial Expenses	5,900.00	5,000.00	5,900.00	6,200.00	6,500.00	6,800.00	7,100.00
Grants and Sponsorship Expense	642,600.00	484,600.00	572,700.00	594,300.00	650,400.00	685,400.00	714,100.00
Hospitality Expense	14,000.00	4,000.00	9,800.00	10,200.00	10,600.00	11,000.00	11,400.00
Office Supplies	250.00						
Program Supplies	515,000.00	534,200.00	480,100.00	604,700.00	653,400.00	706,400.00	764,200.00
Protective & Uniform Clothing	3,000.00	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
R&M - Grounds	105,000.00	105,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
R&M - Consumables and Parts	21,000.00	1,000.00	41,000.00	41,000.00	41,200.00	41,200.00	41,300.00
Staff Training & Development	5,400.00	2,000.00	2,100.00	2,200.00	2,300.00	2,300.00	2,400.00
SME - Consultants	4,000.00	5,400.00	4,000.00	4,100.00	4,200.00	4,300.00	4,400.00
Telephone/Internet		300.00	300.00	300.00	300.00	300.00	300.00
Travel	2,700.00	500.00	500.00	500.00	500.00	500.00	500.00
Utilities - Hydro	2,000.00	800.00	1,000.00	1,100.00	1,200.00	1,300.00	1,400.00
Subtotal Operating Expense	2,109,050.00	1,925,300.00	1,914,400.00	2,135,100.00	2,288,000.00	2,417,600.00	2,545,900.00
Total Expense	2,407,050.00	2,205,600.00	2,280,900.00	2,512,600.00	2,676,800.00	2,818,100.00	2,958,400.00
Surplus/(Deficit) Before Allocation	(1,380,550.00)	(1,217,900.00)	(1,359,900.00)	(1,403,500.00)	(1,494,500.00)	(1,556,900.00)	(1,612,300.00)
Allocation:Between Departments	247,860.00	323,843.00	334,453.00	353,145.00	370,397.00	384,411.00	399,081.00
Allocation:SSE	5,000.00	5,000.00					
Surplus/(Deficit) After Allocation	(1,633,410.00)	(1,546,743.00)	(1,694,353.00)	(1,756,645.00)	(1,864,897.00)	(1,941,311.00)	(2,011,381.00)
Transfer to/ (from) Reserves	50,000.00	200,500.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Transfer	50,000.00	200,500.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Surplus / (Deficit)	(\$1,683,410.00)	(\$1,747,243.00)	(\$1,744,353.00)	(\$1,806,645.00)	(\$1,914,897.00)	(\$1,991,311.00)	(\$2,061,381.00)

Appendix E - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Crossing Guards

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
Salaries and Wages - Part Time	\$268,400.00	\$248,300.00	\$319,800.00	\$329,400.00	\$339,300.00	\$349,500.00	\$360,000.00
Employee Benefits	29,600.00	32,000.00	46,700.00	48,100.00	49,500.00	51,000.00	52,500.00
Subtotal Personnel Expense	298,000.00	280,300.00	366,500.00	377,500.00	388,800.00	400,500.00	412,500.00
Operating Expense							
Hospitality Expense			1,800.00	1,900.00	2,000.00	2,100.00	2,200.00
Office Supplies	250.00						
Program Supplies	1,000.00	1,000.00	1,000.00	1,000.00	1,200.00	1,200.00	1,300.00
Protective & Uniform Clothing	3,000.00	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
R&M - Consumables and Parts	1,000.00	1,000.00	1,000.00	1,000.00	1,200.00	1,200.00	1,300.00
Staff Training & Development	5,400.00	2,000.00	2,100.00	2,200.00	2,300.00	2,300.00	2,400.00
SME - Consultants		1,400.00					
Telephone/Internet		300.00	300.00	300.00	300.00	300.00	300.00
Travel	2,700.00	500.00	500.00	500.00	500.00	500.00	500.00
Subtotal Operating Expense	13,350.00	9,200.00	9,700.00	10,000.00	10,700.00	10,900.00	11,400.00
Total Expense	311,350.00	289,500.00	376,200.00	387,500.00	399,500.00	411,400.00	423,900.00
Surplus/(Deficit) Before Allocation	(311,350.00)	(289,500.00)	(376,200.00)	(387,500.00)	(399,500.00)	(411,400.00)	(423,900.00)
Allocation:Between Departments	564.00	494.00	461.00	484.00	508.00	534.00	560.00
Surplus/(Deficit) After Allocation	(311,914.00)	(289,994.00)	(376,661.00)	(387,984.00)	(400,008.00)	(411,934.00)	(424,460.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Surplus / (Deficit)	(\$311,914.00)	(\$289,994.00)	(\$376,661.00)	(\$387,984.00)	(\$400,008.00)	(\$411,934.00)	(\$424,460.00)

**City of Port Colborne
2025 5-year Operating Budget
Airport**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
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Operating Expense							
Contract Services	\$32,500.00	\$34,200.00	\$35,200.00	\$36,300.00	\$37,400.00	\$38,500.00	\$39,700.00
Subtotal Operating Expense	32,500.00	34,200.00	35,200.00	36,300.00	37,400.00	38,500.00	39,700.00
Total Expense	32,500.00	34,200.00	35,200.00	36,300.00	37,400.00	38,500.00	39,700.00
Surplus/(Deficit) Before Allocation	(32,500.00)	(34,200.00)	(35,200.00)	(36,300.00)	(37,400.00)	(38,500.00)	(39,700.00)
Surplus/(Deficit) After Allocation	(32,500.00)	(34,200.00)	(35,200.00)	(36,300.00)	(37,400.00)	(38,500.00)	(39,700.00)
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Surplus / (Deficit)	(\$32,500.00)	(\$34,200.00)	(\$35,200.00)	(\$36,300.00)	(\$37,400.00)	(\$38,500.00)	(\$39,700.00)

**City of Port Colborne
2025 5-year Operating Budget
Animal Control**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
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Operating Expense							
Contract Services	\$197,400.00	\$189,700.00	\$195,400.00	\$201,300.00	\$207,300.00	\$213,500.00	\$219,900.00
Subtotal Operating Expense	197,400.00	189,700.00	195,400.00	201,300.00	207,300.00	213,500.00	219,900.00
Total Expense	197,400.00	189,700.00	195,400.00	201,300.00	207,300.00	213,500.00	219,900.00
Surplus/(Deficit) Before Allocation	(197,400.00)	(189,700.00)	(195,400.00)	(201,300.00)	(207,300.00)	(213,500.00)	(219,900.00)
Allocation:Between Departments	3,914.00	2,444.00	3,735.00	3,871.00	4,013.00	4,163.00	4,319.00
Surplus/(Deficit) After Allocation	(201,314.00)	(192,144.00)	(199,135.00)	(205,171.00)	(211,313.00)	(217,663.00)	(224,219.00)
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Surplus / (Deficit)	(\$201,314.00)	(\$192,144.00)	(\$199,135.00)	(\$205,171.00)	(\$211,313.00)	(\$217,663.00)	(\$224,219.00)

City of Port Colborne
2025 5-year Operating Budget
Canal Days

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Advertising and Sponsorship	\$200,000.00	\$240,400.00	\$212,000.00	\$233,600.00	\$256,500.00	\$281,000.00	\$306,900.00
Donations	20,000.00	5,100.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Other Revenue	10,000.00	10,100.00	10,000.00	10,500.00	11,000.00	11,600.00	12,200.00
Fees	150,000.00	104,500.00	120,000.00	130,000.00	140,900.00	152,800.00	165,800.00
Grants - Other	100,000.00	40,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Grant - Provincial		125,000.00					
Sales	300,000.00	220,000.00	220,000.00	369,000.00	400,700.00	435,200.00	472,900.00
MAT Tax	20,000.00	20,000.00	170,000.00	175,100.00	180,400.00	185,800.00	191,400.00
Total Revenue	800,000.00	765,100.00	842,000.00	1,028,200.00	1,099,500.00	1,176,400.00	1,259,200.00
Expense							
Personnel Expense							
Operating Expense							
Comm and Public Relations	60,000.00	80,000.00	70,000.00	73,500.00	77,200.00	81,100.00	85,200.00
Contract Services	180,000.00	197,000.00	180,000.00	189,000.00	198,500.00	208,500.00	218,900.00
Cost of Goods Sold	150,000.00	121,100.00	110,000.00	157,500.00	165,400.00	173,700.00	182,400.00
Equipment - Rental	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
Financial Expenses	5,900.00	5,000.00	5,900.00	6,200.00	6,500.00	6,800.00	7,100.00
Grants and Sponsorship Expense	43,000.00	44,000.00	45,000.00	47,300.00	49,700.00	52,200.00	54,900.00
Program Supplies	485,000.00	461,400.00	440,100.00	563,600.00	611,000.00	662,800.00	719,300.00
R&M - Grounds	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Utilities - Hydro	2,000.00	800.00	1,000.00	1,100.00	1,200.00	1,300.00	1,400.00
Subtotal Operating Expense	1,015,900.00	999,300.00	942,000.00	1,128,200.00	1,199,500.00	1,276,400.00	1,359,200.00
Total Expense	1,015,900.00	999,300.00	942,000.00	1,128,200.00	1,199,500.00	1,276,400.00	1,359,200.00
Surplus/(Deficit) Before Allocation	(215,900.00)	(234,200.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)
Allocation: Between Departments	157,048.00	155,965.00	219,660.00	232,014.00	243,479.00	252,755.00	262,503.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Surplus/(Deficit) After Allocation	(372,948.00)	(390,165.00)	(319,660.00)	(332,014.00)	(343,479.00)	(352,755.00)	(362,503.00)
Surplus / (Deficit)	(\$372,948.00)	(\$390,165.00)	(\$319,660.00)	(\$332,014.00)	(\$343,479.00)	(\$352,755.00)	(\$362,503.00)

**City of Port Colborne
2025 5-year Operating Budget
CIP Incentives**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
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Operating Expense							
Comm and Public Relations	\$10,000.00	\$10,000.00					
Grants and Sponsorship Expense	236,900.00	236,900.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
Subtotal Operating Expense	246,900.00	246,900.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
Total Expense	246,900.00	246,900.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
Surplus/(Deficit) Before Allocation	(246,900.00)	(246,900.00)	(268,600.00)	(286,300.00)	(338,400.00)	(369,300.00)	(393,300.00)
Surplus/(Deficit) After Allocation	(246,900.00)	(246,900.00)	(268,600.00)	(286,300.00)	(338,400.00)	(369,300.00)	(393,300.00)
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Surplus / (Deficit)	(\$246,900.00)	(\$246,900.00)	(\$268,600.00)	(\$286,300.00)	(\$338,400.00)	(\$369,300.00)	(\$393,300.00)

City of Port Colborne
2025 5-year Operating Budget
Community Events

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Advertising and Sponsorship Fees	\$21,000.00	\$25,000.00	\$40,000.00	\$41,200.00	\$42,400.00	\$43,700.00	\$45,000.00
Grants - Other	15,000.00		10,000.00	10,300.00	10,600.00	10,900.00	11,200.00
Grant - Federal		8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Total Revenue	36,000.00	33,000.00	58,000.00	59,500.00	61,000.00	62,600.00	64,200.00
Expense							
Personnel Expense							
Operating Expense							
Comm and Public Relations	10,000.00	5,000.00	12,000.00	12,400.00	12,800.00	13,200.00	13,600.00
Contract Services	76,300.00	70,000.00	99,400.00	105,300.00	123,400.00	134,000.00	143,300.00
Hospitality Expense	12,000.00	2,000.00	6,000.00	6,200.00	6,400.00	6,600.00	6,800.00
Program Supplies	20,000.00	65,000.00	30,000.00	30,900.00	31,800.00	32,800.00	33,800.00
Subtotal Operating Expense	118,300.00	142,000.00	147,400.00	154,800.00	174,400.00	186,600.00	197,500.00
Total Expense	118,300.00	142,000.00	147,400.00	154,800.00	174,400.00	186,600.00	197,500.00
Surplus/(Deficit) Before Allocation	(82,300.00)	(109,000.00)	(89,400.00)	(95,300.00)	(113,400.00)	(124,000.00)	(133,300.00)
Allocation: Between Departments	68,950.00	68,730.00	82,600.00	87,880.00	92,560.00	96,140.00	99,760.00
Surplus/(Deficit) After Allocation	(151,250.00)	(177,730.00)	(172,000.00)	(183,180.00)	(205,960.00)	(220,140.00)	(233,060.00)
Surplus / (Deficit)	(\$151,250.00)	(\$177,730.00)	(\$172,000.00)	(\$183,180.00)	(\$205,960.00)	(\$220,140.00)	(\$233,060.00)

**City of Port Colborne
2025 5-year Operating Budget
Community Grants**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
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Operating Expense							
Grants and Sponsorship Expense	\$108,200.00	\$108,200.00	\$119,600.00	\$121,200.00	\$122,800.00	\$124,400.00	\$126,400.00
Subtotal Operating Expense	108,200.00	108,200.00	119,600.00	121,200.00	122,800.00	124,400.00	126,400.00
Total Expense	108,200.00	108,200.00	119,600.00	121,200.00	122,800.00	124,400.00	126,400.00
Surplus/(Deficit) Before Allocation	(108,200.00)	(108,200.00)	(119,600.00)	(121,200.00)	(122,800.00)	(124,400.00)	(126,400.00)
Allocation:Between Departments	22,884.00	14,392.00	21,997.00	22,796.00	23,637.00	24,519.00	25,439.00
Surplus/(Deficit) After Allocation	(131,084.00)	(122,592.00)	(141,597.00)	(143,996.00)	(146,437.00)	(148,919.00)	(151,839.00)
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Surplus / (Deficit)	(\$131,084.00)	(\$122,592.00)	(\$141,597.00)	(\$143,996.00)	(\$146,437.00)	(\$148,919.00)	(\$151,839.00)

**City of Port Colborne
2025 5-year Operating Budget
Residential Rebates**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
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Operating Expense							
Grants and Sponsorship Expense	\$10,000.00	\$4,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Subtotal Operating Expense	10,000.00	4,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Total Expense	10,000.00	4,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Surplus/(Deficit) Before Allocation	(10,000.00)	(4,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
Surplus/(Deficit) After Allocation	(10,000.00)	(4,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
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Surplus / (Deficit)	(\$10,000.00)	(\$4,000.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)

**City of Port Colborne
2025 5-year Operating Budget
Fishing Tournament**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
MAT Tax	\$20,000.00	\$20,000.00					
Total Revenue	20,000.00	20,000.00					
Expense							
Personnel Expense							
Operating Expense							
Grants and Sponsorship Expense	15,000.00	15,000.00					
Subtotal Operating Expense	15,000.00	15,000.00					
Total Expense	15,000.00	15,000.00					
Surplus/(Deficit) Before Allocation	5,000.00	5,000.00					
Allocation:SSE	5,000.00	5,000.00					

**City of Port Colborne
2025 5-year Operating Budget
Outdoor Vendors**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Lease Income	\$6,000.00	\$8,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Total Revenue	6,000.00	8,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Expense							
Personnel Expense							
Operating Expense							
Program Supplies	2,000.00		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Subtotal Operating Expense	2,000.00		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Total Expense	2,000.00		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Surplus/(Deficit) Before Allocation	4,000.00	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Surplus/(Deficit) After Allocation	4,000.00	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Surplus / (Deficit)	\$4,000.00	\$8,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00

**City of Port Colborne
2025 5-year Operating Budget
Goderich Elevator**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Lease Income	\$150,000.00	\$150,000.00					
Total Revenue	150,000.00	150,000.00					
Expense							
Personnel Expense							
Operating Expense							
R&M - Grounds	85,000.00	85,000.00					
Subtotal Operating Expense	85,000.00	85,000.00					
Total Expense	85,000.00	85,000.00					
Surplus/(Deficit) Before Allocation	65,000.00	65,000.00					
Surplus/(Deficit) After Allocation	65,000.00	65,000.00					
Surplus / (Deficit)	\$65,000.00	\$65,000.00					

**City of Port Colborne
2025 5-year Operating Budget
Municipal Election**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
<hr/>							
Operating Expense							
Computer Software		\$2,500.00					
Subtotal Operating Expense		2,500.00					
Total Expense		2,500.00					
Surplus/(Deficit) Before Allocation		(2,500.00)					
Surplus/(Deficit) After Allocation		(2,500.00)					
Transfer to/ (from) Reserves	50,000.00	47,500.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Transfer	50,000.00	47,500.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Surplus / (Deficit)	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)

**City of Port Colborne
2025 5-year Operating Budget
Physician Recruitment**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
<hr/>							
Operating Expense							
Grants and Sponsorship Expense	\$204,000.00	\$51,000.00	\$104,000.00	\$104,000.00	\$104,000.00	\$104,000.00	\$104,000.00
Hospitality Expense	2,000.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
SME - Consultants	4,000.00	4,000.00	4,000.00	4,100.00	4,200.00	4,300.00	4,400.00
Subtotal Operating Expense	210,000.00	57,000.00	110,000.00	110,200.00	110,400.00	110,600.00	110,800.00
Total Expense	210,000.00	57,000.00	110,000.00	110,200.00	110,400.00	110,600.00	110,800.00
Surplus/(Deficit) Before Allocation	(210,000.00)	(57,000.00)	(110,000.00)	(110,200.00)	(110,400.00)	(110,600.00)	(110,800.00)
Surplus/(Deficit) After Allocation	(210,000.00)	(57,000.00)	(110,000.00)	(110,200.00)	(110,400.00)	(110,600.00)	(110,800.00)
Transfer to/ (from) Reserves		153,000.00					
Total Transfer		153,000.00					
Surplus / (Deficit)	(\$210,000.00)	(\$210,000.00)	(\$110,000.00)	(\$110,200.00)	(\$110,400.00)	(\$110,600.00)	(\$110,800.00)

**City of Port Colborne
2025 5-year Operating Budget
Showboat - Lighthouse**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
<hr/>							
Operating Expense							
Grants and Sponsorship Expense	\$25,500.00	\$25,500.00	\$25,500.00	\$25,500.00	\$25,500.00	\$25,500.00	\$25,500.00
Subtotal Operating Expense	25,500.00	25,500.00	25,500.00	25,500.00	25,500.00	25,500.00	25,500.00
Total Expense	25,500.00	25,500.00	25,500.00	25,500.00	25,500.00	25,500.00	25,500.00
Surplus/(Deficit) Before Allocation	(25,500.00)	(25,500.00)	(25,500.00)	(25,500.00)	(25,500.00)	(25,500.00)	(25,500.00)
Surplus/(Deficit) After Allocation	(25,500.00)	(25,500.00)	(25,500.00)	(25,500.00)	(25,500.00)	(25,500.00)	(25,500.00)
<hr/>							
Surplus / (Deficit)	(\$25,500.00)	(\$25,500.00)	(\$25,500.00)	(\$25,500.00)	(\$25,500.00)	(\$25,500.00)	(\$25,500.00)

**City of Port Colborne
2025 5-year Operating Budget
SportsFest**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Advertising and Sponsorship Fees	\$500.00 14,000.00	11,600.00	\$1,000.00 14,000.00	\$1,000.00 14,400.00	\$1,000.00 14,800.00	\$1,000.00 15,200.00	\$1,000.00 15,700.00
Total Revenue	14,500.00	11,600.00	15,000.00	15,400.00	15,800.00	16,200.00	16,700.00
Expense							
Personnel Expense							
Operating Expense							
Comm and Public Relations	2,000.00		2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Program Supplies	7,000.00	6,800.00	7,000.00	7,200.00	7,400.00	7,600.00	7,800.00
Subtotal Operating Expense	9,000.00	6,800.00	9,000.00	9,300.00	9,600.00	9,900.00	10,200.00
Total Expense	9,000.00	6,800.00	9,000.00	9,300.00	9,600.00	9,900.00	10,200.00
Surplus/(Deficit) Before Allocation	5,500.00	4,800.00	6,000.00	6,100.00	6,200.00	6,300.00	6,500.00
Allocation:Between Departments	(5,500.00)	(4,800.00)	6,000.00	6,100.00	6,200.00	6,300.00	6,500.00
Surplus/(Deficit) After Allocation	11,000.00	9,600.00					
Surplus / (Deficit)	\$11,000.00	\$9,600.00					

**City of Port Colborne
2025 5-year Operating Budget
Community EV Charging Station**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
<hr/>							
Operating Expense							
R&M - Consumables and Parts	\$20,000.00		\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
Subtotal Operating Expense	20,000.00		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Total Expense	20,000.00		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Surplus/(Deficit) Before Allocation	(20,000.00)		(40,000.00)	(40,000.00)	(40,000.00)	(40,000.00)	(40,000.00)
Allocation:Between Departments		86,618.00					
Surplus/(Deficit) After Allocation	(20,000.00)	(86,618.00)	(40,000.00)	(40,000.00)	(40,000.00)	(40,000.00)	(40,000.00)
<hr/>							
Surplus / (Deficit)	(\$20,000.00)	(\$86,618.00)	(\$40,000.00)	(\$40,000.00)	(\$40,000.00)	(\$40,000.00)	(\$40,000.00)

Appendix E - Divisional Summary & Detail

Boards and Committees Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Boards and
Committees Divisional Summary

	Museum	Heritage Archives	NSCTA (Levy)	Roselawn	Library (Levy)	Committees	Total 2025 Boards & Committees Budget
Revenue							
Donations	\$60,900						\$60,900
Other Revenue	11,000						11,000
Fees	1,800						1,800
Grant - Federal	8,000						8,000
Grant - Provincial	26,900						26,900
Sales	12,500						12,500
MAT Tax			170,000				170,000
Total Revenue	121,100		170,000				291,100
Expense							
Personnel Expense							
Salaries and Wages - Full Time	581,500						581,500
Salaries and Wages - Part Time	82,200						82,200
Salaries and Wages - Students	24,800						24,800
Honourariums	500						500
Employee Benefits	222,300						222,300
Subtotal Personnel Expense	911,300						911,300
Operating Expense							
Association/Membership Fees	1,200						1,200
Cleaning Supplies	1,700						1,700
Library Collection	5,000						5,000
Comm and Public Relations	27,500						27,500
Contract Services	17,200					10,000	27,200
Cost of of Goods Sold	8,000						8,000
Equipment - Purchase	4,500						4,500
Grants and Sponsorship Expense	27,000						27,000
Hospitality Expense	1,700					5,000	6,700
Insurance - Contract	6,180						6,180

	Museum	Heritage Archives	NSCTA (Levy)	Roselawn	Library (Levy)	Committees	Total 2025 Boards & Committees Budget
Office Supplies	7,600						7,600
Postage & Courier	2,850						2,850
Program Supplies	41,800						41,800
Protective & Uniform Clothing	500						500
R&M - Consumables and Parts	36,100						36,100
Staff Training & Development	7,000						7,000
Subscriptions and Publications	400						400
Telephone/Internet	5,500						5,500
Travel	7,000						7,000
Subtotal Operating Expense	208,730					15,000	223,730
Total Expense	1,120,030					15,000	1,135,030
Surplus/(Deficit) Before Allocation	(998,930)		170,000			(15,000)	(843,930)
Allocation:Between Departments	312,795						312,795
Surplus/(Deficit) After Allocation	(1,311,725)		170,000			(15,000)	(1,156,725)
Transfer Between Funds			170,000		1,100,706		1,270,706
Total Transfer			170,000		1,100,706		1,270,706
Surplus / (Deficit)	(\$1,311,725)				(\$1,100,706)	(\$15,000)	(\$2,427,431)

City of Port Colborne
2025 5-year Operating Budget
Boards and Committees

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Donations	\$27,600.00	\$28,000.00	\$60,900.00	\$64,000.00	\$67,200.00	\$70,600.00	\$74,100.00
Fundraising	6,300.00	6,300.00					
Rentals	11,000.00	11,000.00					
Other Revenue	16,000.00	12,000.00	11,000.00	11,600.00	12,200.00	12,800.00	13,400.00
Fees	800.00	800.00	1,800.00	1,900.00	2,000.00	2,100.00	2,200.00
Grants - Other	12,000.00	24,600.00					
Grant - Federal	4,000.00	26,400.00	8,000.00	8,400.00	8,800.00	9,200.00	9,700.00
Grant - Provincial	30,000.00	30,000.00	26,900.00	28,200.00	29,600.00	31,100.00	32,700.00
Sales	13,100.00	12,400.00	12,500.00	13,100.00	13,800.00	14,500.00	15,200.00
MAT Tax	30,000.00	30,000.00	170,000.00	175,100.00	180,400.00	185,800.00	191,400.00
Total Revenue	150,800.00	181,500.00	291,100.00	302,300.00	314,000.00	326,100.00	338,700.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	542,500.00	544,000.00	581,500.00	610,600.00	641,100.00	673,200.00	706,900.00
Salaries and Wages - Part Time	57,000.00	94,000.00	82,200.00	86,300.00	90,600.00	95,100.00	99,900.00
Salaries and Wages - Students	22,700.00	66,700.00	24,800.00	27,900.00	29,000.00	30,200.00	31,400.00
Honourariums	400.00	900.00	500.00	500.00	500.00	500.00	500.00
Employee Benefits	199,800.00	210,000.00	222,300.00	235,600.00	249,700.00	264,700.00	280,600.00
Subtotal Personnel Expense	822,400.00	915,600.00	911,300.00	960,900.00	1,010,900.00	1,063,700.00	1,119,300.00
Operating Expense							
Association/Membership Fees	1,100.00	1,300.00	1,200.00	1,200.00	1,300.00	1,300.00	1,400.00
Cleaning Supplies	1,700.00	1,400.00	1,700.00	1,800.00	1,900.00	2,000.00	2,100.00
Library Collection	3,000.00	3,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Comm and Public Relations	6,400.00	6,400.00	27,500.00	28,300.00	29,100.00	30,000.00	30,900.00
Contract Services	27,200.00	27,200.00	27,200.00	27,700.00	28,200.00	28,700.00	29,300.00
Cost of of Goods Sold	8,000.00	8,000.00	8,000.00	8,200.00	8,400.00	8,700.00	9,000.00
Equipment - Purchase	4,500.00	4,500.00	4,500.00	4,600.00	4,700.00	4,800.00	4,900.00
Grants and Sponsorship Expense	500.00	500.00	27,000.00	27,800.00	28,600.00	29,500.00	30,400.00
Hospitality Expense	6,700.00	6,700.00	6,700.00	6,800.00	6,900.00	7,000.00	7,100.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Insurance - Contract	6,180.00	6,180.00	6,180.00	6,400.00	6,600.00	6,800.00	7,000.00
Office Supplies	7,600.00	7,600.00	7,600.00	7,800.00	8,000.00	8,200.00	8,400.00
Postage & Courier	2,850.00	2,850.00	2,850.00	2,900.00	3,000.00	3,100.00	3,200.00
Program Supplies	26,400.00	26,400.00	41,800.00	43,000.00	44,500.00	45,700.00	47,200.00
Protective & Uniform Clothing	700.00	700.00	500.00	500.00	600.00	600.00	600.00
R&M - Grounds	1,000.00	1,000.00					
R&M - Consumables and Parts	30,100.00	30,100.00	36,100.00	37,200.00	38,300.00	39,500.00	40,700.00
Staff Training & Development	5,300.00	5,300.00	7,000.00	7,300.00	7,600.00	8,000.00	8,400.00
Subscriptions and Publications	900.00	900.00	400.00	400.00	500.00	500.00	500.00
Telephone/Internet	5,500.00	5,500.00	5,500.00	5,700.00	5,900.00	6,100.00	6,300.00
Travel	5,600.00	5,600.00	7,000.00	7,300.00	7,600.00	8,000.00	8,400.00
Subtotal Operating Expense	151,230.00	151,130.00	223,730.00	230,100.00	237,100.00	244,100.00	251,600.00
Total Expense	973,630.00	1,066,730.00	1,135,030.00	1,191,000.00	1,248,000.00	1,307,800.00	1,370,900.00
Surplus/(Deficit) Before Allocation	(822,830.00)	(885,230.00)	(843,930.00)	(888,700.00)	(934,000.00)	(981,700.00)	(1,032,200.00)
Allocation:Between Departments	261,850.00	281,371.00	312,795.00	335,324.00	359,614.00	386,230.00	414,839.00
Surplus/(Deficit) After Allocation	(1,084,680.00)	(1,166,601.00)	(1,156,725.00)	(1,224,024.00)	(1,293,614.00)	(1,367,930.00)	(1,447,039.00)
Transfer Between Funds	1,103,677.00	1,103,677.00	1,270,706.00	1,338,046.00	1,408,924.00	1,466,978.00	1,528,111.00
Total Transfer	1,103,677.00	1,103,677.00	1,270,706.00	1,338,046.00	1,408,924.00	1,466,978.00	1,528,111.00
Surplus / (Deficit)	(\$2,188,357.00)	(\$2,270,278.00)	(\$2,427,431.00)	(\$2,562,070.00)	(\$2,702,538.00)	(\$2,834,908.00)	(\$2,975,150.00)

Appendix E - Divisional Summary & Detail

Boards and Committees Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Museum

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Donations	\$22,000.00	\$22,400.00	\$60,900.00	\$64,000.00	\$67,200.00	\$70,600.00	\$74,100.00
Other Revenue	15,000.00	11,000.00	11,000.00	11,600.00	12,200.00	12,800.00	13,400.00
Fees			1,800.00	1,900.00	2,000.00	2,100.00	2,200.00
Grants - Other	2,000.00	14,600.00					
Grant - Federal	4,000.00	26,400.00	8,000.00	8,400.00	8,800.00	9,200.00	9,700.00
Grant - Provincial	30,000.00	30,000.00	26,900.00	28,200.00	29,600.00	31,100.00	32,700.00
Sales	7,400.00	6,700.00	12,500.00	13,100.00	13,800.00	14,500.00	15,200.00
Total Revenue	80,400.00	111,100.00	121,100.00	127,200.00	133,600.00	140,300.00	147,300.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	480,600.00	482,100.00	581,500.00	610,600.00	641,100.00	673,200.00	706,900.00
Salaries and Wages - Part Time	57,000.00	72,400.00	82,200.00	86,300.00	90,600.00	95,100.00	99,900.00
Salaries and Wages - Students	22,700.00	36,700.00	24,800.00	27,900.00	29,000.00	30,200.00	31,400.00
Honourariums		500.00	500.00	500.00	500.00	500.00	500.00
Employee Benefits	175,700.00	182,800.00	222,300.00	235,600.00	249,700.00	264,700.00	280,600.00
Subtotal Personnel Expense	736,000.00	774,500.00	911,300.00	960,900.00	1,010,900.00	1,063,700.00	1,119,300.00
Operating Expense							
Association/Membership Fees	800.00	1,000.00	1,200.00	1,200.00	1,300.00	1,300.00	1,400.00
Cleaning Supplies	700.00	400.00	1,700.00	1,800.00	1,900.00	2,000.00	2,100.00
Library Collection	3,000.00	3,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Comm and Public Relations	5,000.00	5,000.00	27,500.00	28,300.00	29,100.00	30,000.00	30,900.00
Contract Services	5,200.00	5,200.00	17,200.00	17,700.00	18,200.00	18,700.00	19,300.00
Cost of of Goods Sold	5,000.00	5,000.00	8,000.00	8,200.00	8,400.00	8,700.00	9,000.00
Equipment - Purchase	1,000.00	1,000.00	4,500.00	4,600.00	4,700.00	4,800.00	4,900.00
Grants and Sponsorship Expense			27,000.00	27,800.00	28,600.00	29,500.00	30,400.00
Hospitality Expense	500.00	500.00	1,700.00	1,800.00	1,900.00	2,000.00	2,100.00
Insurance - Contract	1,480.00	1,480.00	6,180.00	6,400.00	6,600.00	6,800.00	7,000.00
Office Supplies	3,100.00	3,100.00	7,600.00	7,800.00	8,000.00	8,200.00	8,400.00
Postage & Courier	2,450.00	2,450.00	2,850.00	2,900.00	3,000.00	3,100.00	3,200.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Program Supplies	17,400.00	17,400.00	41,800.00	43,000.00	44,500.00	45,700.00	47,200.00
Protective & Uniform Clothing	500.00	500.00	500.00	500.00	600.00	600.00	600.00
R&M - Grounds	1,000.00	1,000.00					
R&M - Consumables and Parts	10,600.00	10,600.00	36,100.00	37,200.00	38,300.00	39,500.00	40,700.00
Staff Training & Development	4,300.00	4,300.00	7,000.00	7,300.00	7,600.00	8,000.00	8,400.00
Subscriptions and Publications	400.00	400.00	400.00	400.00	500.00	500.00	500.00
Telephone/Internet	3,500.00	3,500.00	5,500.00	5,700.00	5,900.00	6,100.00	6,300.00
Travel	4,300.00	4,300.00	7,000.00	7,300.00	7,600.00	8,000.00	8,400.00
Subtotal Operating Expense	70,230.00	70,130.00	208,730.00	215,100.00	222,100.00	229,100.00	236,600.00
Total Expense	806,230.00	844,630.00	1,120,030.00	1,176,000.00	1,233,000.00	1,292,800.00	1,355,900.00
Surplus/(Deficit) Before Allocation	(725,830.00)	(733,530.00)	(998,930.00)	(1,048,800.00)	(1,099,400.00)	(1,152,500.00)	(1,208,600.00)
Allocations: Within Departments	(213,200.00)	(213,200.00)					
Allocation:Between Departments	54,455.00	58,048.00	312,795.00	335,324.00	359,614.00	386,230.00	414,839.00
Surplus/(Deficit) After Allocation	(567,085.00)	(578,378.00)	(1,311,725.00)	(1,384,124.00)	(1,459,014.00)	(1,538,730.00)	(1,623,439.00)
Surplus / (Deficit)	(\$567,085.00)	(\$578,378.00)	(\$1,311,725.00)	(\$1,384,124.00)	(\$1,459,014.00)	(\$1,538,730.00)	(\$1,623,439.00)

City of Port Colborne
2025 5-year Operating Budget
Heritage Archives

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Donations	\$2,600.00	\$2,600.00					
Fundraising	300.00	300.00					
Rentals	7,000.00	7,000.00					
Fees	800.00	800.00					
Grants - Other	5,000.00	5,000.00					
Sales	300.00	300.00					
Total Revenue	16,000.00	16,000.00					
Expense							
Personnel Expense							
Salaries and Wages - Full Time	61,900.00	61,900.00					
Salaries and Wages - Part Time		21,600.00					
Salaries and Wages - Students		20,000.00					
Employee Benefits	24,100.00	26,200.00					
Subtotal Personnel Expense	86,000.00	129,700.00					
Operating Expense							
Association/Membership Fees	300.00	300.00					
Comm and Public Relations	200.00	200.00					
Equipment - Purchase	500.00	500.00					
Hospitality Expense	700.00	700.00					
Office Supplies	1,500.00	1,500.00					
Postage & Courier	100.00	100.00					
Program Supplies	1,000.00	1,000.00					
Protective & Uniform Clothing	200.00	200.00					
R&M - Consumables and Parts	4,500.00	4,500.00					
Staff Training & Development	1,000.00	1,000.00					
Subscriptions and Publications	300.00	300.00					
Travel	1,000.00	1,000.00					
Subtotal Operating Expense	11,300.00	11,300.00					

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Total Expense	97,300.00	141,000.00					
Surplus/(Deficit) Before Allocation	(81,300.00)	(125,000.00)					
Allocations: Within Departments	15,200.00	15,200.00					
Allocation:Between Departments	37,183.00	39,659.00					
Surplus/(Deficit) After Allocation	(133,683.00)	(179,859.00)					
Surplus / (Deficit)	(\$133,683.00)	(\$179,859.00)					

**City of Port Colborne
2025 5-year Operating Budget
NSCTA (Levy)**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
MAT Tax	\$30,000.00	\$30,000.00	\$170,000.00	\$175,100.00	\$180,400.00	\$185,800.00	\$191,400.00
Total Revenue	30,000.00	30,000.00	170,000.00	175,100.00	180,400.00	185,800.00	191,400.00
Expense							
Personnel Expense							
<hr/>							
Operating Expense							
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Surplus/(Deficit) Before Allocation	30,000.00	30,000.00	170,000.00	175,100.00	180,400.00	185,800.00	191,400.00
Surplus/(Deficit) After Allocation	30,000.00	30,000.00	170,000.00	175,100.00	180,400.00	185,800.00	191,400.00
Transfer Between Funds	92,000.00	92,000.00	170,000.00	175,100.00	180,400.00	185,800.00	191,400.00
Total Transfer	92,000.00	92,000.00	170,000.00	175,100.00	180,400.00	185,800.00	191,400.00
Surplus / (Deficit)	(\$62,000.00)	(\$62,000.00)					

City of Port Colborne
2025 5-year Operating Budget
Roselawn

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Donations	\$3,000.00	\$3,000.00					
Fundraising	6,000.00	6,000.00					
Rentals	4,000.00	4,000.00					
Other Revenue	1,000.00	1,000.00					
Grants - Other	5,000.00	5,000.00					
Sales	5,400.00	5,400.00					
Total Revenue	24,400.00	24,400.00					
Expense							
Personnel Expense							
Salaries and Wages - Students		10,000.00					
Honourariums	400.00	400.00					
Employee Benefits		1,000.00					
Subtotal Personnel Expense	400.00	11,400.00					
Operating Expense							
Cleaning Supplies	1,000.00	1,000.00					
Comm and Public Relations	1,200.00	1,200.00					
Contract Services	12,000.00	12,000.00					
Cost of of Goods Sold	3,000.00	3,000.00					
Equipment - Purchase	3,000.00	3,000.00					
Grants and Sponsorship Expense	500.00	500.00					
Hospitality Expense	500.00	500.00					
Insurance - Contract	4,700.00	4,700.00					
Office Supplies	3,000.00	3,000.00					
Postage & Courier	300.00	300.00					
Program Supplies	8,000.00	8,000.00					
R&M - Consumables and Parts	15,000.00	15,000.00					
Subscriptions and Publications	200.00	200.00					
Telephone/Internet	2,000.00	2,000.00					
Travel	300.00	300.00					

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Subtotal Operating Expense	54,700.00	54,700.00					
Total Expense	55,100.00	66,100.00					
Surplus/(Deficit) Before Allocation	(30,700.00)	(41,700.00)					
Allocations: Within Departments	198,000.00	198,000.00					
Allocation:Between Departments	170,212.00	183,664.00					
Surplus/(Deficit) After Allocation	(398,912.00)	(423,364.00)					
Surplus / (Deficit)	(\$398,912.00)	(\$423,364.00)					

**City of Port Colborne
2025 5-year Operating Budget
Library (Levy)**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
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Operating Expense							
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Transfer Between Funds	\$1,011,677.00	\$1,011,677.00	\$1,100,706.00	\$1,162,946.00	\$1,228,524.00	\$1,281,178.00	\$1,336,711.00
Total Transfer	1,011,677.00	1,011,677.00	1,100,706.00	1,162,946.00	1,228,524.00	1,281,178.00	1,336,711.00
Surplus / (Deficit)	(\$1,011,677.00)	(\$1,011,677.00)	(\$1,100,706.00)	(\$1,162,946.00)	(\$1,228,524.00)	(\$1,281,178.00)	(\$1,336,711.00)

**City of Port Colborne
2025 5-year Operating Budget
Committees**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
<hr/>							
Operating Expense							
Contract Services	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Hospitality Expense	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Subtotal Operating Expense	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Total Expense	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Surplus/(Deficit) Before Allocation	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
Surplus/(Deficit) After Allocation	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
<hr/>							
Surplus / (Deficit)	(\$15,000.00)	(\$15,000.00)	(\$15,000.00)	(\$15,000.00)	(\$15,000.00)	(\$15,000.00)	(\$15,000.00)

Appendix E - Divisional Summary & Detail

Council Divisional Detail

**City of Port Colborne
2025 5-year Operating Budget
Council**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
Salaries and Wages - Part Time	\$242,500.00	\$245,200.00	\$253,500.00	\$261,100.00	\$268,900.00	\$277,000.00	\$285,300.00
Employee Benefits	101,100.00	121,900.00	116,200.00	123,200.00	130,600.00	138,400.00	146,700.00
Subtotal Personnel Expense	343,600.00	367,100.00	369,700.00	384,300.00	399,500.00	415,400.00	432,000.00
Operating Expense							
Contract Services	26,000.00	26,000.00	48,600.00	50,100.00	51,600.00	53,100.00	54,700.00
Hospitality Expense	7,300.00	7,300.00	4,500.00	4,600.00	4,700.00	4,800.00	4,900.00
Office Supplies	3,600.00	2,700.00	2,700.00	2,800.00	2,900.00	3,000.00	3,100.00
Staff Training & Development	10,900.00	10,900.00	10,100.00	10,400.00	10,800.00	11,100.00	11,400.00
Telephone/Internet	2,800.00	2,400.00	2,300.00	2,300.00	1,300.00	1,300.00	1,300.00
Travel	21,800.00	43,600.00	27,200.00	41,800.00	43,000.00	44,300.00	45,600.00
Subtotal Operating Expense	72,400.00	92,900.00	95,400.00	112,000.00	114,300.00	117,600.00	121,000.00
Total Expense	416,000.00	460,000.00	465,100.00	496,300.00	513,800.00	533,000.00	553,000.00
Surplus/(Deficit) Before Allocation	(416,000.00)	(460,000.00)	(465,100.00)	(496,300.00)	(513,800.00)	(533,000.00)	(553,000.00)
Allocations: Within Departments			(18,500.00)	(19,240.00)	(20,000.00)	(20,800.00)	(21,500.00)
Allocation: Between Departments	54,724.00	59,864.00	66,392.00	71,356.00	76,747.00	82,616.00	88,997.00
Surplus/(Deficit) After Allocation	(470,724.00)	(519,864.00)	(512,992.00)	(548,416.00)	(570,547.00)	(594,816.00)	(620,497.00)
Transfer Between Funds	(68,700.00)	(68,700.00)	(74,000.00)	(77,000.00)	(80,100.00)	(83,300.00)	(86,600.00)
Total Transfer	(68,700.00)	(68,700.00)	(74,000.00)	(77,000.00)	(80,100.00)	(83,300.00)	(86,600.00)
Surplus / (Deficit)	(\$402,024.00)	(\$451,164.00)	(\$438,992.00)	(\$471,416.00)	(\$490,447.00)	(\$511,516.00)	(\$533,897.00)

Appendix E - Divisional Summary & Detail

Chief Administrative Officer Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Chief Administrative Officer (CAO) Divisional Summary

	CAO	Marketing & Communications	Clerks	Human Resources	Total 2025 CAO Division Budget
Revenue					
Licences and Permits			\$36,000		\$36,000
Fees			8,000		8,000
Total Revenue			44,000		44,000
Expense					
Personnel Expense					
Salaries and Wages - Full Time	313,800	288,400	350,700	460,000	1,412,900
Salaries and Wages - Students		38,100	15,446		53,546
Overtime Pay			4,400		4,400
Employee Benefits	88,300	108,900	131,300	146,000	474,500
Subtotal Personnel Expense	402,100	435,400	501,846	606,000	1,945,346
Operating Expense					
Association/Membership Fees	2,900		2,600	4,800	10,300
Comm and Public Relations		40,000			40,000
Equipment - Purchase		10,000			10,000
Hospitality Expense	3,000	2,000	800	800	6,600
Office Supplies	100	2,000	2,000		4,100
Postage & Courier			100		100
Staff Training & Development	2,100	2,200	3,900	4,800	13,000
Subscriptions and Publications		3,000	1,000	1,200	5,200
Telephone/Internet	600	1,300	700	700	3,300
Travel	6,300	4,400	3,900	4,800	19,400
Subtotal Operating Expense	15,000	64,900	15,000	17,100	112,000
Total Expense	417,100	500,300	516,846	623,100	2,057,346
Surplus/(Deficit) Before Allocation	(417,100)	(500,300)	(472,846)	(623,100)	(2,013,346)

	CAO	Marketing & Communications	Clerks	Human Resources	Total 2025 CAO Division Budget
Allocations: Within Departments	(27,353)	8,345	8,618	10,390	
Allocation:Between Departments	(297,871)	(87,700)	22,127	22,127	(341,317)
Allocation:SSE	(11,476)				(11,476)
Surplus/(Deficit) After Allocation	(80,400)	(420,945)	(503,591)	(655,617)	(1,660,553)
Transfer Between Funds	(80,400)	(87,700)	(21,800)	(155,600)	(345,500)
Total Transfer	(80,400)	(87,700)	(21,800)	(155,600)	(345,500)
Surplus / (Deficit)		(\$333,245)	(\$481,791)	(\$500,017)	(\$1,315,053)

City of Port Colborne
2025 5-year Operating Budget
Chief Administrator's Office

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Revenue							
Licences and Permits	\$36,000.00	\$36,000.00	\$36,000.00	\$37,100.00	\$38,200.00	\$39,300.00	\$40,500.00
Fees	200.00	8,000.00	8,000.00	8,200.00	8,400.00	8,700.00	9,000.00
Total Revenue	36,200.00	44,000.00	44,000.00	45,300.00	46,600.00	48,000.00	49,500.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	1,306,400.00	1,233,900.00	1,412,900.00	1,488,200.00	1,542,000.00	1,588,300.00	1,635,900.00
Salaries and Wages - Part Time		84,300.00					
Salaries and Wages - Students	66,800.00	57,900.00	53,546.40	76,500.00	78,800.00	81,200.00	83,700.00
Overtime Pay	2,000.00	7,500.00	4,400.00	4,500.00	4,600.00	4,700.00	4,800.00
Employee Benefits	425,400.00	426,400.00	474,500.00	503,000.00	533,200.00	565,200.00	599,100.00
Subtotal Personnel Expense	1,800,600.00	1,810,000.00	1,945,346.40	2,072,200.00	2,158,600.00	2,239,400.00	2,323,500.00
Operating Expense							
Association/Membership Fees	11,600.00	9,800.00	10,300.00	10,600.00	10,900.00	11,300.00	11,700.00
Comm and Public Relations	40,000.00	40,000.00	40,000.00	41,200.00	42,400.00	43,700.00	45,000.00
Equipment - Purchase	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Hospitality Expense	5,000.00	4,000.00	6,600.00	6,800.00	7,200.00	7,400.00	7,600.00
Office Supplies	2,200.00	4,100.00	4,100.00	4,300.00	4,500.00	4,700.00	4,900.00
Postage & Courier	300.00	100.00	100.00	100.00	100.00	100.00	100.00
Staff Training & Development	20,700.00	19,000.00	13,000.00	13,700.00	14,100.00	14,600.00	15,000.00
Subscriptions and Publications	5,000.00	5,100.00	5,200.00	5,300.00	5,600.00	5,700.00	5,900.00
Telephone/Internet	6,100.00	4,200.00	3,300.00	3,300.00	3,400.00	3,400.00	3,500.00
Travel	23,400.00	39,300.00	19,400.00	20,500.00	21,100.00	21,800.00	22,400.00
Subtotal Operating Expense	124,300.00	135,600.00	112,000.00	115,800.00	119,300.00	122,700.00	126,100.00
Total Expense	1,924,900.00	1,945,600.00	2,057,346.40	2,188,000.00	2,277,900.00	2,362,100.00	2,449,600.00
Surplus/(Deficit) Before Allocation	(1,888,700.00)	(1,901,600.00)	(2,013,346.40)	(2,142,700.00)	(2,231,300.00)	(2,314,100.00)	(2,400,100.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Allocations: Within Departments	48,230.00						
Allocation:Between Departments	(323,570.00)	(276,279.00)	(341,317.00)	(351,390.00)	(362,796.00)	(373,823.00)	(385,506.00)
Allocation:SSE	(11,244.00)	(11,356.00)	(11,476.00)	(11,966.00)	(12,011.00)	(12,546.00)	(12,939.00)
Surplus/(Deficit) After Allocation	(1,602,116.00)	(1,613,965.00)	(1,660,553.40)	(1,779,344.00)	(1,856,493.00)	(1,927,731.00)	(2,001,655.00)
Transfer Between Funds	(310,000.00)	(310,000.00)	(345,500.00)	(359,350.00)	(374,115.00)	(389,500.00)	(405,500.00)
Total Transfer	(310,000.00)	(310,000.00)	(345,500.00)	(359,350.00)	(374,115.00)	(389,500.00)	(405,500.00)
Surplus / (Deficit)	(\$1,292,116.00)	(\$1,303,965.00)	(\$1,315,053.40)	(\$1,419,994.00)	(\$1,482,378.00)	(\$1,538,231.00)	(\$1,596,155.00)

Appendix E - Divisional Summary & Detail

Chief Administrative Officer Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
CAO

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$305,200.00	\$303,800.00	\$313,800.00	\$323,200.00	\$332,900.00	\$342,900.00	\$353,200.00
Employee Benefits	82,600.00	82,600.00	88,300.00	93,600.00	99,200.00	105,200.00	111,500.00
Subtotal Personnel Expense	387,800.00	386,400.00	402,100.00	416,800.00	432,100.00	448,100.00	464,700.00
Operating Expense							
Association/Membership Fees	2,900.00	2,800.00	2,900.00	3,000.00	3,100.00	3,200.00	3,300.00
Hospitality Expense	3,000.00	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
Office Supplies	1,000.00	100.00	100.00	100.00	100.00	100.00	100.00
Postage & Courier	100.00						
Staff Training & Development	6,100.00	3,100.00	2,100.00	2,100.00	2,200.00	2,300.00	2,300.00
Telephone/Internet	1,200.00	700.00	600.00	600.00	600.00	600.00	600.00
Travel	6,100.00	22,000.00	6,300.00	6,500.00	6,700.00	6,900.00	7,100.00
Subtotal Operating Expense	20,400.00	31,700.00	15,000.00	15,400.00	15,900.00	16,400.00	16,800.00
Total Expense	408,200.00	418,100.00	417,100.00	432,200.00	448,000.00	464,500.00	481,500.00
Surplus/(Deficit) Before Allocation	(408,200.00)	(418,100.00)	(417,100.00)	(432,200.00)	(448,000.00)	(464,500.00)	(481,500.00)
Allocations: Within Departments	(14,808.00)	(8,231.00)	(27,353.00)	(28,882.00)	(29,931.00)	(31,261.00)	(32,235.00)
Allocation: Between Departments	(304,648.00)	(321,013.00)	(297,871.00)	(307,752.00)	(319,158.00)	(330,293.00)	(342,326.00)
Allocation: SSE	(11,244.00)	(11,356.00)	(11,476.00)	(11,966.00)	(12,011.00)	(12,546.00)	(12,939.00)
Surplus/(Deficit) After Allocation	(77,500.00)	(77,500.00)	(80,400.00)	(83,600.00)	(86,900.00)	(90,400.00)	(94,000.00)
Transfer Between Funds	(77,500.00)	(77,500.00)	(80,400.00)	(83,600.00)	(86,900.00)	(90,400.00)	(94,000.00)

Appendix E - Divisional Summary and Detail

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Total Transfer	(77,500.00)	(77,500.00)	(80,400.00)	(83,600.00)	(86,900.00)	(90,400.00)	(94,000.00)
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

City of Port Colborne
2025 5-year Operating Budget
Marketing and Communication

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$250,800.00	\$241,800.00	\$288,400.00	\$305,700.00	\$324,000.00	\$333,700.00	\$343,700.00
Salaries and Wages - Students	23,400.00	32,000.00	38,100.00	42,400.00	43,700.00	45,000.00	46,400.00
Employee Benefits	88,700.00	85,400.00	108,900.00	115,400.00	122,300.00	129,600.00	137,400.00
Subtotal Personnel Expense	362,900.00	359,200.00	435,400.00	463,500.00	490,000.00	508,300.00	527,500.00
Operating Expense							
Association/Membership Fees	1,400.00						
Comm and Public Relations	40,000.00	40,000.00	40,000.00	41,200.00	42,400.00	43,700.00	45,000.00
Equipment - Purchase	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Hospitality Expense	2,000.00	1,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Office Supplies	1,200.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Postage & Courier	100.00						
Staff Training & Development	2,700.00	2,700.00	2,200.00	2,300.00	2,500.00	2,500.00	2,600.00
Subscriptions and Publications	3,000.00	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
Telephone/Internet	2,200.00	1,500.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
Travel	5,400.00	5,400.00	4,400.00	4,700.00	5,000.00	5,100.00	5,200.00
Subtotal Operating Expense	68,000.00	65,600.00	64,900.00	66,800.00	68,800.00	70,500.00	72,300.00
Total Expense	430,900.00	424,800.00	500,300.00	530,300.00	558,800.00	578,800.00	599,800.00
Surplus/(Deficit) Before Allocation	(430,900.00)	(424,800.00)	(500,300.00)	(530,300.00)	(558,800.00)	(578,800.00)	(599,800.00)
Allocations: Within Departments	7,588.00	8,231.00	8,345.00	8,723.00	9,140.00	9,535.00	9,824.00
Allocation: Between Departments	(55,400.00)	(55,400.00)	(87,700.00)	(91,200.00)	(94,800.00)	(98,600.00)	(102,500.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Surplus/(Deficit) After Allocation	(383,088.00)	(377,631.00)	(420,945.00)	(447,823.00)	(473,140.00)	(489,735.00)	(507,124.00)
Transfer Between Funds	(66,700.00)	(66,700.00)	(87,700.00)	(91,200.00)	(94,800.00)	(98,600.00)	(102,500.00)
Total Transfer	(66,700.00)	(66,700.00)	(87,700.00)	(91,200.00)	(94,800.00)	(98,600.00)	(102,500.00)
Surplus / (Deficit)	(\$316,388.00)	(\$310,931.00)	(\$333,245.00)	(\$356,623.00)	(\$378,340.00)	(\$391,135.00)	(\$404,624.00)

**City of Port Colborne
2025 5-year Operating Budget
Clerks**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Licences and Permits	\$36,000.00	\$36,000.00	\$36,000.00	\$37,100.00	\$38,200.00	\$39,300.00	\$40,500.00
Fees	200.00	8,000.00	8,000.00	8,200.00	8,400.00	8,700.00	9,000.00
Total Revenue	36,200.00	44,000.00	44,000.00	45,300.00	46,600.00	48,000.00	49,500.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	329,100.00	277,400.00	350,700.00	371,700.00	382,900.00	394,400.00	406,200.00
Salaries and Wages - Part Time		84,300.00					
Salaries and Wages - Students	28,900.00	13,300.00	15,446.40	34,100.00	35,100.00	36,200.00	37,300.00
Overtime Pay	2,000.00	7,500.00	4,400.00	4,500.00	4,600.00	4,700.00	4,800.00
Employee Benefits	122,900.00	115,700.00	131,300.00	139,200.00	147,600.00	156,500.00	165,900.00
Subtotal Personnel Expense	482,900.00	498,200.00	501,846.40	549,500.00	570,200.00	591,800.00	614,200.00
Operating Expense							
Association/Membership Fees	2,500.00	2,600.00	2,600.00	2,700.00	2,800.00	2,900.00	3,000.00
Hospitality Expense			800.00	800.00	900.00	900.00	900.00
Office Supplies		2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Postage & Courier	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Staff Training & Development	5,400.00	5,400.00	3,900.00	4,200.00	4,200.00	4,400.00	4,500.00
Subscriptions and Publications	1,000.00	1,000.00	1,000.00	1,000.00	1,100.00	1,100.00	1,200.00
Telephone/Internet	1,500.00	700.00	700.00	700.00	800.00	800.00	900.00
Travel	5,400.00	5,400.00	3,900.00	4,200.00	4,200.00	4,400.00	4,500.00
Subtotal Operating Expense	15,900.00	17,200.00	15,000.00	15,800.00	16,300.00	16,900.00	17,500.00
Total Expense	498,800.00	515,400.00	516,846.40	565,300.00	586,500.00	608,700.00	631,700.00
Surplus/(Deficit) Before Allocation	(462,600.00)	(471,400.00)	(472,846.40)	(520,000.00)	(539,900.00)	(560,700.00)	(582,200.00)
Allocations: Within Departments	25,473.00		8,618.00	9,299.00	9,593.00	10,028.00	10,347.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Allocation:Between Departments	18,239.00	48,103.00	22,127.00	23,781.00	25,581.00	27,535.00	29,660.00
Surplus/(Deficit) After Allocation	(506,312.00)	(519,503.00)	(503,591.40)	(553,080.00)	(575,074.00)	(598,263.00)	(622,207.00)
Transfer Between Funds	(22,300.00)	(22,300.00)	(21,800.00)	(22,750.00)	(24,115.00)	(25,500.00)	(27,000.00)
Total Transfer	(22,300.00)	(22,300.00)	(21,800.00)	(22,750.00)	(24,115.00)	(25,500.00)	(27,000.00)
Surplus / (Deficit)	(\$484,012.00)	(\$497,203.00)	(\$481,791.40)	(\$530,330.00)	(\$550,959.00)	(\$572,763.00)	(\$595,207.00)

City of Port Colborne
2025 5-year Operating Budget
Human Resources

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$421,300.00	\$410,900.00	\$460,000.00	\$487,600.00	\$502,200.00	\$517,300.00	\$532,800.00
Salaries and Wages - Students	14,500.00	12,600.00					
Employee Benefits	131,200.00	142,700.00	146,000.00	154,800.00	164,100.00	173,900.00	184,300.00
Subtotal Personnel Expense	567,000.00	566,200.00	606,000.00	642,400.00	666,300.00	691,200.00	717,100.00
Operating Expense							
Association/Membership Fees	4,800.00	4,400.00	4,800.00	4,900.00	5,000.00	5,200.00	5,400.00
Hospitality Expense			800.00	800.00	900.00	900.00	900.00
Staff Training & Development	6,500.00	7,800.00	4,800.00	5,100.00	5,200.00	5,400.00	5,600.00
Subscriptions and Publications	1,000.00	1,100.00	1,200.00	1,200.00	1,300.00	1,300.00	1,300.00
Telephone/Internet	1,200.00	1,300.00	700.00	700.00	700.00	700.00	700.00
Travel	6,500.00	6,500.00	4,800.00	5,100.00	5,200.00	5,400.00	5,600.00
Subtotal Operating Expense	20,000.00	21,100.00	17,100.00	17,800.00	18,300.00	18,900.00	19,500.00
Total Expense	587,000.00	587,300.00	623,100.00	660,200.00	684,600.00	710,100.00	736,600.00
Surplus/(Deficit) Before Allocation	(587,000.00)	(587,300.00)	(623,100.00)	(660,200.00)	(684,600.00)	(710,100.00)	(736,600.00)
Allocations: Within Departments	29,977.00		10,390.00	10,860.00	11,198.00	11,698.00	12,064.00
Allocation: Between Departments	18,239.00	52,031.00	22,127.00	23,781.00	25,581.00	27,535.00	29,660.00
Surplus/(Deficit) After Allocation	(635,216.00)	(639,331.00)	(655,617.00)	(694,841.00)	(721,379.00)	(749,333.00)	(778,324.00)
Transfer Between Funds	(143,500.00)	(143,500.00)	(155,600.00)	(161,800.00)	(168,300.00)	(175,000.00)	(182,000.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Total Transfer	(143,500.00)	(143,500.00)	(155,600.00)	(161,800.00)	(168,300.00)	(175,000.00)	(182,000.00)
Surplus / (Deficit)	(\$491,716.00)	(\$495,831.00)	(\$500,017.00)	(\$533,041.00)	(\$553,079.00)	(\$574,333.00)	(\$596,324.00)

Appendix E - Divisional Summary & Detail

Corporate Services Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Corporate Services Divisional Summary

	Corporate Services Global	Customer Service	Financial Services	Information Technology	Asset Management	Total 2025 Corporate Services Budget
Revenue						
Licences and Permits Fees			\$30,000			\$30,000
			80,000			80,000
Total Revenue			110,000			110,000
Expense						
Personnel Expense						
Salaries and Wages - Full Time	192,800	193,600	717,600	296,200	115,000	1,515,200
Salaries and Wages - Students		15,300	37,400	30,600		83,300
Overtime Pay		14,200	19,800			34,000
Employee Benefits	50,300	77,000	260,100	103,800	40,800	532,000
Subtotal Personnel Expense	243,100	300,100	1,034,900	430,600	155,800	2,164,500
Operating Expense						
Association/Membership Fees	1,600		4,500	1,000	1,000	8,100
Hospitality Expense	4,000					4,000
Office Supplies	26,100					26,100
Postage & Courier	100		40,000			40,100
Staff Training & Development	2,000	3,000	7,800	3,300	2,200	18,300
SME - Audit and Actuary			110,000			110,000
SME - Consultants	50,000		10,000	35,000	75,000	170,000
Telephone/Internet	400	300	800	2,400	300	4,200
Travel	3,200	3,000	7,800	3,300	4,400	21,700
Subtotal Operating Expense	87,400	6,300	180,900	45,000	82,900	402,500
Total Expense	330,500	306,400	1,215,800	475,600	238,700	2,567,000
Surplus/(Deficit) Before Allocation	(330,500)	(306,400)	(1,105,800)	(475,600)	(238,700)	(2,457,000)
Allocations: Within Departments	(287,285)	71,815	5,043	29,825	14,970	(165,632)
Allocation: Between Departments	42,804	22,127	22,127	3,527	(14,640)	75,945
Allocation: SSE	(37,319)	(48,800)		(18,600)	(29,280)	(133,999)
Surplus/(Deficit) After Allocation	(48,700)	(351,542)	(1,132,970)	(490,352)	(209,750)	(2,233,314)

Appendix E - Divisional Summary and Detail

	Corporate Services Global	Customer Service	Financial Services	Information Technology	Asset Management	Total 2025 Corporate Services Budget
Transfer Between Funds	(48,700)	(82,300)	(312,340)	(108,300)	(63,700)	(615,340)
Total Transfer	(48,700)	(82,300)	(312,340)	(108,300)	(63,700)	(615,340)
Surplus / (Deficit)		(\$269,242)	(\$820,630)	(\$382,052)	(\$146,050)	(\$1,617,974)

City of Port Colborne
2025 5-year Operating Budget
Corporate Services

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Licences and Permits	\$25,000.00	\$25,000.00	\$30,000.00	\$30,900.00	\$31,800.00	\$32,800.00	\$33,800.00
Fees	61,000.00	80,000.00	80,000.00	82,400.00	84,900.00	87,400.00	90,000.00
Total Revenue	86,000.00	105,000.00	110,000.00	113,300.00	116,700.00	120,200.00	123,800.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	1,456,200.00	1,234,700.00	1,515,200.00	1,591,200.00	1,648,400.00	1,697,900.00	1,748,800.00
Salaries and Wages - Part Time		67,200.00					
Salaries and Wages - Students	72,100.00	77,600.00	83,300.00	92,900.00	95,700.00	98,600.00	101,500.00
Overtime Pay	24,200.00	33,200.00	34,000.00	35,000.00	36,000.00	37,100.00	38,200.00
Employee Benefits	521,800.00	439,500.00	532,000.00	563,800.00	597,600.00	633,400.00	671,400.00
Subtotal Personnel Expense	2,074,300.00	1,852,200.00	2,164,500.00	2,282,900.00	2,377,700.00	2,467,000.00	2,559,900.00
Operating Expense							
Association/Membership Fees	5,400.00	5,500.00	8,100.00	8,200.00	8,400.00	8,600.00	8,800.00
Hospitality Expense	4,000.00	1,500.00	4,000.00	4,100.00	4,200.00	4,300.00	4,400.00
Office Supplies	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00
Postage & Courier	40,200.00	40,100.00	40,100.00	40,100.00	40,100.00	40,100.00	40,100.00
Staff Training & Development	27,300.00	19,900.00	18,300.00	19,200.00	20,000.00	20,700.00	21,400.00
SME - Audit and Actuary	85,000.00	105,000.00	110,000.00	113,300.00	116,700.00	120,200.00	123,800.00
SME - Consultants	60,000.00	85,000.00	170,000.00	176,700.00	183,500.00	190,600.00	197,900.00
Subscriptions and Publications	500.00						
Telephone/Internet	6,440.00	5,200.00	4,200.00	4,300.00	4,500.00	4,600.00	4,800.00
Travel	29,000.00	25,400.00	21,700.00	22,700.00	23,400.00	24,200.00	24,800.00
Subtotal Operating Expense	283,940.00	313,700.00	402,500.00	414,700.00	426,900.00	439,400.00	452,100.00
Total Expense	2,358,240.00	2,165,900.00	2,567,000.00	2,697,600.00	2,804,600.00	2,906,400.00	3,012,000.00
Surplus/(Deficit) Before Allocation	(2,272,240.00)	(2,060,900.00)	(2,457,000.00)	(2,584,300.00)	(2,687,900.00)	(2,786,200.00)	(2,888,200.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Allocations: Within Departments	(136,636.00)	(92,298.00)	(165,632.00)	(171,385.00)	(177,422.00)	(182,942.00)	(188,335.00)
Allocation:Between Departments	93,362.00	19,596.00	75,945.00	81,991.00	87,266.00	93,379.00	99,409.00
Allocation:SSE	(126,108.00)	(117,308.00)	(133,999.00)	(138,521.00)	(145,112.00)	(151,646.00)	(158,366.00)
Surplus/(Deficit) After Allocation	(2,102,858.00)	(1,870,890.00)	(2,233,314.00)	(2,356,385.00)	(2,452,632.00)	(2,544,991.00)	(2,640,908.00)
Transfer Between Funds	(464,500.00)	(464,500.00)	(615,340.00)	(647,070.00)	(680,370.00)	(715,440.00)	(752,430.00)
Total Transfer	(464,500.00)	(464,500.00)	(615,340.00)	(647,070.00)	(680,370.00)	(715,440.00)	(752,430.00)
Surplus / (Deficit)	(\$1,638,358.00)	(\$1,406,390.00)	(\$1,617,974.00)	(\$1,709,315.00)	(\$1,772,262.00)	(\$1,829,551.00)	(\$1,888,478.00)

Appendix E - Divisional Summary & Detail

Corporate Services Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Corporate Services - Global

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$182,900.00	\$186,700.00	\$192,800.00	\$198,600.00	\$204,600.00	\$210,700.00	\$217,000.00
Employee Benefits	46,500.00	46,600.00	50,300.00	53,300.00	56,500.00	59,900.00	63,500.00
Subtotal Personnel Expense	229,400.00	233,300.00	243,100.00	251,900.00	261,100.00	270,600.00	280,500.00
Operating Expense							
Association/Membership Fees	1,400.00	1,500.00	1,600.00	1,600.00	1,700.00	1,800.00	1,900.00
Hospitality Expense	4,000.00	1,500.00	4,000.00	4,100.00	4,200.00	4,300.00	4,400.00
Office Supplies	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00	26,100.00
Postage & Courier	200.00	100.00	100.00	100.00	100.00	100.00	100.00
Staff Training & Development	2,800.00	2,500.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
SME - Consultants	30,000.00	50,000.00	50,000.00	51,500.00	53,000.00	54,600.00	56,200.00
Telephone/Internet	1,800.00	600.00	400.00	400.00	500.00	500.00	600.00
Travel	4,500.00	6,000.00	3,200.00	3,400.00	3,400.00	3,600.00	3,600.00
Subtotal Operating Expense	70,800.00	88,300.00	87,400.00	89,300.00	91,200.00	93,300.00	95,300.00
Total Expense	300,200.00	321,600.00	330,500.00	341,200.00	352,300.00	363,900.00	375,800.00
Surplus/(Deficit) Before Allocation	(300,200.00)	(321,600.00)	(330,500.00)	(341,200.00)	(352,300.00)	(363,900.00)	(375,800.00)
Allocations: Within Departments	(226,337.00)	(177,629.00)	(287,285.00)	(296,667.00)	(305,911.00)	(315,588.00)	(325,013.00)
Allocation: Between Departments	60,645.00	(18,263.00)	42,804.00	44,374.00	45,873.00	47,874.00	49,329.00
Allocation: SSE	(88,708.00)	(79,908.00)	(37,319.00)	(38,257.00)	(39,512.00)	(41,186.00)	(42,866.00)
Surplus/(Deficit) After Allocation	(45,800.00)	(45,800.00)	(48,700.00)	(50,650.00)	(52,750.00)	(55,000.00)	(57,250.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Transfer Between Funds	(45,800.00)	(45,800.00)	(48,700.00)	(50,650.00)	(52,750.00)	(55,000.00)	(57,250.00)
Total Transfer	(45,800.00)	(45,800.00)	(48,700.00)	(50,650.00)	(52,750.00)	(55,000.00)	(57,250.00)
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

City of Port Colborne
2025 5-year Operating Budget
Customer Service

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$156,200.00	\$135,700.00	\$193,600.00	\$199,400.00	\$205,400.00	\$211,600.00	\$217,900.00
Salaries and Wages - Students	14,400.00	13,800.00	15,300.00	17,100.00	17,600.00	18,100.00	18,600.00
Overtime Pay	10,000.00	10,000.00	14,200.00	14,600.00	15,000.00	15,500.00	16,000.00
Employee Benefits	75,000.00	60,000.00	77,000.00	81,600.00	86,500.00	91,700.00	97,200.00
Subtotal Personnel Expense	255,600.00	219,500.00	300,100.00	312,700.00	324,500.00	336,900.00	349,700.00
Operating Expense							
Staff Training & Development	4,400.00	4,400.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
Telephone/Internet	240.00	300.00	300.00	300.00	300.00	300.00	300.00
Travel	4,400.00	4,400.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
Subtotal Operating Expense	9,040.00	9,100.00	6,300.00	6,500.00	6,700.00	6,900.00	7,100.00
Total Expense	264,640.00	228,600.00	306,400.00	319,200.00	331,200.00	343,800.00	356,800.00
Surplus/(Deficit) Before Allocation	(264,640.00)	(228,600.00)	(306,400.00)	(319,200.00)	(331,200.00)	(343,800.00)	(356,800.00)
Allocations: Within Departments	61,115.00	60,086.00	71,815.00	74,286.00	76,968.00	79,962.00	83,036.00
Allocation:Between Departments	18,239.00	19,953.00	22,127.00	23,781.00	25,581.00	27,535.00	29,660.00
Allocation:SSE	(15,400.00)	(15,400.00)	(48,800.00)	(51,312.00)	(54,100.00)	(56,260.00)	(58,500.00)
Surplus/(Deficit) After Allocation	(328,594.00)	(293,239.00)	(351,542.00)	(365,955.00)	(379,649.00)	(395,037.00)	(410,996.00)
Transfer Between Funds	(58,300.00)	(58,300.00)	(82,300.00)	(87,500.00)	(92,800.00)	(98,300.00)	(104,300.00)
Total Transfer	(58,300.00)	(58,300.00)	(82,300.00)	(87,500.00)	(92,800.00)	(98,300.00)	(104,300.00)
Surplus / (Deficit)	(\$270,294.00)	(\$234,939.00)	(\$269,242.00)	(\$278,455.00)	(\$286,849.00)	(\$296,737.00)	(\$306,696.00)

City of Port Colborne
2025 5-year Operating Budget
Financial Services

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Licences and Permits	\$25,000.00	\$25,000.00	\$30,000.00	\$30,900.00	\$31,800.00	\$32,800.00	\$33,800.00
Fees	61,000.00	80,000.00	80,000.00	82,400.00	84,900.00	87,400.00	90,000.00
Total Revenue	86,000.00	105,000.00	110,000.00	113,300.00	116,700.00	120,200.00	123,800.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	662,100.00	609,300.00	717,600.00	760,700.00	783,500.00	807,000.00	831,200.00
Salaries and Wages - Part Time		67,200.00					
Salaries and Wages - Students	28,800.00	27,000.00	37,400.00	41,700.00	43,000.00	44,300.00	45,600.00
Overtime Pay	10,000.00	19,000.00	19,800.00	20,400.00	21,000.00	21,600.00	22,200.00
Employee Benefits	238,300.00	222,300.00	260,100.00	275,700.00	292,200.00	309,700.00	328,300.00
Subtotal Personnel Expense	939,200.00	944,800.00	1,034,900.00	1,098,500.00	1,139,700.00	1,182,600.00	1,227,300.00
Operating Expense							
Association/Membership Fees	3,000.00	3,000.00	4,500.00	4,600.00	4,700.00	4,800.00	4,900.00
Postage & Courier	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Staff Training & Development	10,400.00	8,000.00	7,800.00	8,200.00	8,500.00	8,800.00	9,000.00
SME - Audit and Actuary	85,000.00	105,000.00	110,000.00	113,300.00	116,700.00	120,200.00	123,800.00
SME - Consultants			10,000.00	10,300.00	10,600.00	10,900.00	11,200.00
Subscriptions and Publications	500.00						
Telephone/Internet	1,400.00	700.00	800.00	800.00	800.00	800.00	800.00
Travel	10,400.00	10,000.00	7,800.00	8,200.00	8,500.00	8,800.00	9,000.00
Subtotal Operating Expense	150,700.00	166,700.00	180,900.00	185,400.00	189,800.00	194,300.00	198,700.00
Total Expense	1,089,900.00	1,111,500.00	1,215,800.00	1,283,900.00	1,329,500.00	1,376,900.00	1,426,000.00
Surplus/(Deficit) Before Allocation	(1,003,900.00)	(1,006,500.00)	(1,105,800.00)	(1,170,600.00)	(1,212,800.00)	(1,256,700.00)	(1,302,200.00)
Allocations: Within Departments	(7,341.00)	(2,292.00)	5,043.00	4,776.00	3,556.00	3,054.00	2,372.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Allocation:Between Departments	18,239.00	19,953.00	22,127.00	23,781.00	25,581.00	27,535.00	29,660.00
Surplus/(Deficit) After Allocation	(1,014,798.00)	(1,024,161.00)	(1,132,970.00)	(1,199,157.00)	(1,241,937.00)	(1,287,289.00)	(1,334,232.00)
Transfer Between Funds	(199,300.00)	(199,300.00)	(312,340.00)	(329,920.00)	(348,520.00)	(368,240.00)	(389,080.00)
Total Transfer	(199,300.00)	(199,300.00)	(312,340.00)	(329,920.00)	(348,520.00)	(368,240.00)	(389,080.00)
Surplus / (Deficit)	(\$815,498.00)	(\$824,861.00)	(\$820,630.00)	(\$869,237.00)	(\$893,417.00)	(\$919,049.00)	(\$945,152.00)

City of Port Colborne
2025 5-year Operating Budget
Information Technology

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$455,000.00	\$303,000.00	\$296,200.00	\$314,000.00	\$332,800.00	\$342,800.00	\$353,100.00
Salaries and Wages - Students	28,900.00	36,800.00	30,600.00	34,100.00	35,100.00	36,200.00	37,300.00
Overtime Pay	4,200.00	4,200.00					
Employee Benefits	162,000.00	110,600.00	103,800.00	110,000.00	116,600.00	123,600.00	131,000.00
Subtotal Personnel Expense	650,100.00	454,600.00	430,600.00	458,100.00	484,500.00	502,600.00	521,400.00
Operating Expense							
Association/Membership Fees	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Staff Training & Development	9,700.00	5,000.00	3,300.00	3,500.00	3,700.00	3,800.00	4,000.00
SME - Consultants	30,000.00	35,000.00	35,000.00	36,100.00	37,200.00	38,300.00	39,400.00
Telephone/Internet	3,000.00	3,600.00	2,400.00	2,500.00	2,600.00	2,700.00	2,800.00
Travel	9,700.00	5,000.00	3,300.00	3,500.00	3,700.00	3,800.00	4,000.00
Subtotal Operating Expense	53,400.00	49,600.00	45,000.00	46,600.00	48,200.00	49,600.00	51,200.00
Total Expense	703,500.00	504,200.00	475,600.00	504,700.00	532,700.00	552,200.00	572,600.00
Surplus/(Deficit) Before Allocation	(703,500.00)	(504,200.00)	(475,600.00)	(504,700.00)	(532,700.00)	(552,200.00)	(572,600.00)
Allocations: Within Departments	35,927.00	27,537.00	29,825.00	30,967.00	32,277.00	33,348.00	34,400.00
Allocation: Between Departments	(3,761.00)	(2,047.00)	3,527.00	5,281.00	6,381.00	7,535.00	8,860.00
Allocation: SSE	(22,000.00)	(22,000.00)	(18,600.00)	(18,500.00)	(19,200.00)	(20,000.00)	(20,800.00)
Surplus/(Deficit) After Allocation	(713,666.00)	(507,690.00)	(490,352.00)	(522,448.00)	(552,158.00)	(573,083.00)	(595,060.00)
Transfer Between Funds	(161,100.00)	(161,100.00)	(108,300.00)	(112,700.00)	(117,200.00)	(121,800.00)	(126,700.00)

Appendix E - Divisional Summary and Detail

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Total Transfer	(161,100.00)	(161,100.00)	(108,300.00)	(112,700.00)	(117,200.00)	(121,800.00)	(126,700.00)
Surplus / (Deficit)	(\$552,566.00)	(\$346,590.00)	(\$382,052.00)	(\$409,748.00)	(\$434,958.00)	(\$451,283.00)	(\$468,360.00)

**City of Port Colborne
2025 5-year Operating Budget
Asset Management**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
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Personnel Expense							
Salaries and Wages - Full Time			\$115,000.00	\$118,500.00	\$122,100.00	\$125,800.00	\$129,600.00
Employee Benefits			40,800.00	43,200.00	45,800.00	48,500.00	51,400.00
Subtotal Personnel Expense			155,800.00	161,700.00	167,900.00	174,300.00	181,000.00
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Operating Expense							
Association/Membership Fees			1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Staff Training & Development			2,200.00	2,300.00	2,400.00	2,500.00	2,600.00
SME - Consultants			75,000.00	78,800.00	82,700.00	86,800.00	91,100.00
Telephone/Internet			300.00	300.00	300.00	300.00	300.00
Travel			4,400.00	4,500.00	4,600.00	4,700.00	4,800.00
Subtotal Operating Expense			82,900.00	86,900.00	91,000.00	95,300.00	99,800.00
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Total Expense			238,700.00	248,600.00	258,900.00	269,600.00	280,800.00
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Surplus/(Deficit) Before Allocation			(238,700.00)	(248,600.00)	(258,900.00)	(269,600.00)	(280,800.00)
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Allocations: Within Departments			14,970.00	15,253.00	15,688.00	16,282.00	16,870.00
Allocation:Between Departments			(14,640.00)	(15,226.00)	(16,150.00)	(17,100.00)	(18,100.00)
Allocation:SSE			(29,280.00)	(30,452.00)	(32,300.00)	(34,200.00)	(36,200.00)
Surplus/(Deficit) After Allocation			(209,750.00)	(218,175.00)	(226,138.00)	(234,582.00)	(243,370.00)
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Transfer Between Funds			(63,700.00)	(66,300.00)	(69,100.00)	(72,100.00)	(75,100.00)
Total Transfer			(63,700.00)	(66,300.00)	(69,100.00)	(72,100.00)	(75,100.00)
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Surplus / (Deficit)			(\$146,050.00)	(\$151,875.00)	(\$157,038.00)	(\$162,482.00)	(\$168,270.00)

Appendix E - Divisional Summary & Detail

Recreation Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Recreation Divisional Summary

	Community Sports and Recreation	Tourism Service	Total 2025 Recreation Budget
Revenue			
Advertising and Sponsorship	\$20,000		\$20,000
Lease Income	22,000		22,000
Rentals	554,000		554,000
Fees	25,000		25,000
Total Revenue	621,000		621,000
Expense			
Personnel Expense			
Salaries and Wages - Full Time	921,800	185,600	1,107,400
Salaries and Wages - Part Time	55,000		55,000
Salaries and Wages - Students	235,100	37,700	272,800
Overtime Pay	20,850		20,850
Employee Benefits	392,300	69,300	461,600
Subtotal Personnel Expense	1,625,050	292,600	1,917,650
Operating Expense			
Association/Membership Fees	2,000		2,000
Cleaning Supplies	9,000		9,000
Contract Services	338,000		338,000
Equipment - Purchase	20,000		20,000
Office Supplies	1,400		1,400
Program Supplies	20,000		20,000
Protective & Uniform Clothing	5,000		5,000
R&M - Grounds	10,000		10,000
Staff Training & Development	8,000	2,300	10,300
Telephone/Internet	1,200	400	1,600
Travel	7,400	2,300	9,700
Subtotal Operating Expense	422,000	5,000	427,000

Appendix E - Divisional Summary and Detail

	Community Sports and Recreation	Tourism Service	Total 2025 Recreation Budget
Total Expense	2,047,050	297,600	2,344,650
Surplus/(Deficit) Before Allocation	(1,426,050)	(297,600)	(1,723,650)
Allocations: Within Departments	165,632	(72,900)	92,732
Allocation:Between Departments	1,437,308	(165,500)	1,271,808
Allocation:SSE	(666,100)		(666,100)
Surplus/(Deficit) After Allocation	(2,362,890)	(59,200)	(2,422,090)
Transfer Between Funds		(59,200)	(59,200)
Total Transfer		(59,200)	(59,200)
Surplus / (Deficit)	(\$2,362,890)		(\$2,362,890)

**City of Port Colborne
2025 5-year Operating Budget
Recreation**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Advertising and Sponsorship	\$18,000.00	\$18,000.00	\$20,000.00	\$22,000.00	\$24,000.00	\$26,000.00	\$29,000.00
Lease Income	20,000.00	15,300.00	22,000.00	24,000.00	26,000.00	29,000.00	32,000.00
Rentals	504,000.00	504,000.00	554,000.00	609,000.00	670,000.00	737,000.00	811,000.00
Fees	20,000.00	20,000.00	25,000.00	28,000.00	31,000.00	34,000.00	37,000.00
Total Revenue	562,000.00	557,300.00	621,000.00	683,000.00	751,000.00	826,000.00	909,000.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	1,033,900.00	1,002,100.00	1,107,400.00	1,173,800.00	1,244,200.00	1,281,600.00	1,320,000.00
Salaries and Wages - Part Time	46,800.00	124,600.00	55,000.00	56,700.00	58,400.00	60,200.00	62,000.00
Salaries and Wages - Students	177,600.00	197,800.00	272,800.00	304,000.00	313,200.00	322,600.00	332,200.00
Overtime Pay	36,100.00	40,000.00	20,850.00	22,100.00	23,400.00	24,800.00	26,300.00
Employee Benefits	431,500.00	384,500.00	461,600.00	489,300.00	518,600.00	549,700.00	582,700.00
Subtotal Personnel Expense	1,725,900.00	1,749,000.00	1,917,650.00	2,045,900.00	2,157,800.00	2,238,900.00	2,323,200.00
Operating Expense							
Association/Membership Fees	2,000.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Cleaning Supplies	9,000.00	9,000.00	9,000.00	9,300.00	9,600.00	9,900.00	10,200.00
Contract Services	270,500.00	308,100.00	338,000.00	341,000.00	344,000.00	347,000.00	350,000.00
Equipment - Purchase	20,000.00	20,000.00	20,000.00	20,600.00	21,200.00	21,800.00	22,500.00
Office Supplies	1,200.00	1,200.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Program Supplies	20,000.00	20,000.00	20,000.00	20,600.00	21,200.00	21,800.00	22,500.00
Protective & Uniform Clothing	4,800.00	4,800.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
R&M - Grounds	10,000.00	10,000.00	10,000.00	10,300.00	10,600.00	10,900.00	11,200.00
Staff Training & Development	19,800.00	19,700.00	10,300.00	10,700.00	11,100.00	11,400.00	11,800.00
Telephone/Internet	800.00	400.00	1,600.00	1,600.00	1,600.00	1,600.00	1,700.00
Travel	19,800.00	19,700.00	9,700.00	10,000.00	10,300.00	10,600.00	10,900.00
Subtotal Operating Expense	377,900.00	414,900.00	427,000.00	432,800.00	438,600.00	444,300.00	450,400.00
Total Expense	2,103,800.00	2,163,900.00	2,344,650.00	2,478,700.00	2,596,400.00	2,683,200.00	2,773,600.00

Appendix E - Divisional Summary and Detail

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Surplus/(Deficit) Before Allocation	(1,541,800.00)	(1,606,600.00)	(1,723,650.00)	(1,795,700.00)	(1,845,400.00)	(1,857,200.00)	(1,864,600.00)
Allocations: Within Departments	71,767.00	37,098.00	92,732.00	93,085.00	94,422.00	96,842.00	99,135.00
Allocation:Between Departments	1,078,553.00	1,234,586.00	1,271,808.00	1,368,162.00	1,475,658.00	1,597,013.00	1,729,203.00
Allocation:SSE	(597,300.00)	(597,300.00)	(666,100.00)	(692,800.00)	(720,500.00)	(749,300.00)	(779,300.00)
Surplus/(Deficit) After Allocation	(2,094,820.00)	(2,280,984.00)	(2,422,090.00)	(2,564,147.00)	(2,694,980.00)	(2,801,755.00)	(2,913,638.00)
Transfer Between Funds	(62,000.00)	(62,000.00)	(59,200.00)	(61,500.00)	(64,000.00)	(66,600.00)	(69,300.00)
Total Transfer	(62,000.00)	(62,000.00)	(59,200.00)	(61,500.00)	(64,000.00)	(66,600.00)	(69,300.00)
Surplus / (Deficit)	(\$2,032,820.00)	(\$2,218,984.00)	(\$2,362,890.00)	(\$2,502,647.00)	(\$2,630,980.00)	(\$2,735,155.00)	(\$2,844,338.00)

Appendix E - Divisional Summary & Detail

Recreation Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Comm Sports and Recreation (VHWC)

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Advertising and Sponsorship	\$18,000.00	\$18,000.00	\$20,000.00	\$22,000.00	\$24,000.00	\$26,000.00	\$29,000.00
Lease Income	20,000.00	15,300.00	22,000.00	24,000.00	26,000.00	29,000.00	32,000.00
Rentals	504,000.00	504,000.00	554,000.00	609,000.00	670,000.00	737,000.00	811,000.00
Fees	20,000.00	20,000.00	25,000.00	28,000.00	31,000.00	34,000.00	37,000.00
Total Revenue	562,000.00	557,300.00	621,000.00	683,000.00	751,000.00	826,000.00	909,000.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	532,600.00	521,500.00	921,800.00	977,100.00	1,035,700.00	1,066,800.00	1,098,800.00
Salaries and Wages - Part Time	46,800.00	124,600.00	55,000.00	56,700.00	58,400.00	60,200.00	62,000.00
Salaries and Wages - Students	142,800.00	188,800.00	235,100.00	262,000.00	269,900.00	278,000.00	286,300.00
Overtime Pay	16,100.00	25,000.00	20,850.00	22,100.00	23,400.00	24,800.00	26,300.00
Employee Benefits	239,200.00	199,700.00	392,300.00	415,800.00	440,700.00	467,100.00	495,100.00
Subtotal Personnel Expense	977,500.00	1,059,600.00	1,625,050.00	1,733,700.00	1,828,100.00	1,896,900.00	1,968,500.00
Operating Expense							
Association/Membership Fees	2,000.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Cleaning Supplies			9,000.00	9,300.00	9,600.00	9,900.00	10,200.00
Contract Services	260,500.00	298,100.00	338,000.00	341,000.00	344,000.00	347,000.00	350,000.00
Equipment - Purchase	10,000.00	10,000.00	20,000.00	20,600.00	21,200.00	21,800.00	22,500.00
Office Supplies	1,200.00	1,200.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Program Supplies	10,000.00	10,000.00	20,000.00	20,600.00	21,200.00	21,800.00	22,500.00
Protective & Uniform Clothing	4,800.00	4,800.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
R&M - Grounds			10,000.00	10,300.00	10,600.00	10,900.00	11,200.00
Staff Training & Development	11,100.00	11,100.00	8,000.00	8,300.00	8,600.00	8,800.00	9,100.00
Telephone/Internet			1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Travel	11,100.00	11,100.00	7,400.00	7,600.00	7,800.00	8,000.00	8,200.00
Subtotal Operating Expense	310,700.00	348,300.00	422,000.00	427,600.00	433,200.00	438,700.00	444,500.00
Total Expense	1,288,200.00	1,407,900.00	2,047,050.00	2,161,300.00	2,261,300.00	2,335,600.00	2,413,000.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Surplus/(Deficit) Before Allocation	(726,200.00)	(850,600.00)	(1,426,050.00)	(1,478,300.00)	(1,510,300.00)	(1,509,600.00)	(1,504,000.00)
Allocations: Within Departments	81,186.00	660,212.00	165,632.00	171,385.00	177,422.00	182,942.00	188,335.00
Allocation:Between Departments	1,806,134.00	1,320,272.00	1,437,308.00	1,545,762.00	1,663,758.00	1,791,913.00	1,931,303.00
Allocation:SSE	(580,700.00)	(580,700.00)	(666,100.00)	(692,800.00)	(720,500.00)	(749,300.00)	(779,300.00)
Surplus/(Deficit) After Allocation	(2,032,820.00)	(2,250,384.00)	(2,362,890.00)	(2,502,647.00)	(2,630,980.00)	(2,735,155.00)	(2,844,338.00)
Surplus / (Deficit)	(\$2,032,820.00)	(\$2,250,384.00)	(\$2,362,890.00)	(\$2,502,647.00)	(\$2,630,980.00)	(\$2,735,155.00)	(\$2,844,338.00)

City of Port Colborne
2025 5-year Operating Budget
Tourism Services

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$177,500.00	\$179,200.00	\$185,600.00	\$196,700.00	\$208,500.00	\$214,800.00	\$221,200.00
Salaries and Wages - Students	34,800.00	9,000.00	37,700.00	42,000.00	43,300.00	44,600.00	45,900.00
Overtime Pay		1,000.00					
Employee Benefits	63,400.00	55,100.00	69,300.00	73,500.00	77,900.00	82,600.00	87,600.00
Subtotal Personnel Expense	275,700.00	244,300.00	292,600.00	312,200.00	329,700.00	342,000.00	354,700.00
Operating Expense							
Staff Training & Development	3,500.00	3,400.00	2,300.00	2,400.00	2,500.00	2,600.00	2,700.00
Telephone/Internet	800.00	400.00	400.00	400.00	400.00	400.00	500.00
Travel	3,500.00	3,400.00	2,300.00	2,400.00	2,500.00	2,600.00	2,700.00
Subtotal Operating Expense	7,800.00	7,200.00	5,000.00	5,200.00	5,400.00	5,600.00	5,900.00
Total Expense	283,500.00	251,500.00	297,600.00	317,400.00	335,100.00	347,600.00	360,600.00
Surplus/(Deficit) Before Allocation	(283,500.00)	(251,500.00)	(297,600.00)	(317,400.00)	(335,100.00)	(347,600.00)	(360,600.00)
Allocations: Within Departments	(87,100.00)	(87,100.00)	(72,900.00)	(78,300.00)	(83,000.00)	(86,100.00)	(89,200.00)
Allocation: Between Departments	(134,400.00)	(133,800.00)	(165,500.00)	(177,600.00)	(188,100.00)	(194,900.00)	(202,100.00)
Surplus/(Deficit) After Allocation	(62,000.00)	(30,600.00)	(59,200.00)	(61,500.00)	(64,000.00)	(66,600.00)	(69,300.00)
Transfer Between Funds	(62,000.00)	(62,000.00)	(59,200.00)	(61,500.00)	(64,000.00)	(66,600.00)	(69,300.00)
Total Transfer	(62,000.00)	(62,000.00)	(59,200.00)	(61,500.00)	(64,000.00)	(66,600.00)	(69,300.00)
Surplus / (Deficit)		\$31,400.00					

**City of Port Colborne
2025 5-year Operating Budget
Arena Operation**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$323,800.00	\$301,400.00					
Overtime Pay	20,000.00	14,000.00					
Employee Benefits	128,900.00	129,700.00					
Subtotal Personnel Expense	472,700.00	445,100.00					
Operating Expense							
Cleaning Supplies	9,000.00	9,000.00					
Contract Services	10,000.00	10,000.00					
Equipment - Purchase	10,000.00	10,000.00					
Program Supplies	10,000.00	10,000.00					
R&M - Grounds	10,000.00	10,000.00					
Staff Training & Development	5,200.00	5,200.00					
Travel	5,200.00	5,200.00					
Subtotal Operating Expense	59,400.00	59,400.00					
Total Expense	532,100.00	504,500.00					
Surplus/(Deficit) Before Allocation	(532,100.00)	(504,500.00)					
Allocations: Within Departments	77,681.00	(536,014.00)					
Allocation: Between Departments	(593,181.00)	48,114.00					
Allocation: SSE	(16,600.00)	(16,600.00)					
Surplus/(Deficit) After Allocation	532,100.00	504,500.00	0.00	0.00	0.00	0.00	0.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Transfer Between Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus / (Deficit)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Appendix E - Divisional Summary & Detail

Development and Government Relations Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Development and Government Relations Divisional Summary

	Economic Development	Planning Development	Total 2025 Development Budget
Revenue			
Fees		\$437,000	\$437,000
Total Revenue		437,000	437,000
Expense			
Personnel Expense			
Salaries and Wages - Full Time	261,000	542,700	803,700
Salaries and Wages - Students	12,800	45,000	57,800
Overtime Pay		10,200	10,200
Honourariums		6,000	6,000
Employee Benefits	81,800	189,800	271,600
Subtotal Personnel Expense	355,600	793,700	1,149,300
Operating Expense			
Association/Membership Fees	13,000	5,000	18,000
Comm and Public Relations	30,000	2,500	32,500
Contract Services		12,000	12,000
Equipment - Purchase		200	200
Hospitality Expense	12,000	1,200	13,200
Office Supplies	1,000	1,000	2,000
Postage & Courier	100	1,000	1,100
Staff Training & Development	3,700	7,500	11,200
SME - Consultants	60,000	50,000	110,000
Subscriptions and Publications	150	300	450
Telephone/Internet	1,000	1,500	2,500
Travel	5,500	7,000	12,500
Subtotal Operating Expense	126,450	89,200	215,650
Total Expense	482,050	882,900	1,364,950

	Economic Development	Planning Development	Total 2025 Development Budget
Surplus/(Deficit) Before Allocation	(482,050)	(445,900)	(927,950)
Allocations: Within Departments	72,900	18,500	91,400
Allocation:Between Departments	(32,535)	191,249	158,714
Allocation:SSE	(62,700)		(62,700)
Surplus/(Deficit) After Allocation	(459,715)	(655,649)	(1,115,364)
Surplus / (Deficit)	(\$459,715)	(\$655,649)	(\$1,115,364)

City of Port Colborne
2025 5-year Operating Budget
Development

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Other Revenue	\$15,000.00						
Fees	370,000.00	368,969.00	437,000.00	463,600.00	481,500.00	499,800.00	521,100.00
Grants - Other	5,000.00	(2,500.00)					
Total Revenue	390,000.00	366,469.00	437,000.00	463,600.00	481,500.00	499,800.00	521,100.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	746,300.00	666,900.00	803,700.00	844,100.00	869,500.00	895,600.00	922,500.00
Salaries and Wages - Part Time		40,900.00					
Salaries and Wages - Students	40,600.00	42,100.00	57,800.00	64,400.00	66,300.00	68,300.00	70,400.00
Overtime Pay	11,000.00	5,400.00	10,200.00	10,800.00	11,100.00	11,400.00	11,700.00
Honourariums	4,500.00	6,000.00	6,000.00	6,000.00	6,500.00	6,500.00	7,000.00
Employee Benefits	246,800.00	263,200.00	271,600.00	287,900.00	305,200.00	323,500.00	342,900.00
Subtotal Personnel Expense	1,049,200.00	1,024,500.00	1,149,300.00	1,213,200.00	1,258,600.00	1,305,300.00	1,354,500.00
Operating Expense							
Association/Membership Fees	17,300.00	18,000.00	18,000.00	18,600.00	19,200.00	19,800.00	20,400.00
Comm and Public Relations	27,500.00	37,500.00	32,500.00	33,500.00	34,500.00	35,600.00	36,700.00
Contract Services	25,000.00	12,000.00	12,000.00	12,400.00	12,800.00	13,200.00	13,600.00
Equipment - Purchase		200.00	200.00	200.00	300.00	300.00	300.00
Hospitality Expense	4,200.00	16,200.00	13,200.00	13,600.00	14,100.00	14,500.00	14,900.00
Office Supplies	4,700.00	2,000.00	2,000.00	2,000.00	2,200.00	2,200.00	2,200.00
Postage & Courier	200.00	1,100.00	1,100.00	1,100.00	1,300.00	1,300.00	1,300.00
Staff Training & Development	13,500.00	16,000.00	11,200.00	11,700.00	12,000.00	12,300.00	12,700.00
SME - Consultants	75,000.00	105,000.00	110,000.00	116,800.00	118,700.00	120,600.00	127,600.00
Subscriptions and Publications	150.00	450.00	450.00	500.00	500.00	500.00	500.00
Telephone/Internet	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Travel	13,500.00	21,500.00	12,500.00	13,100.00	13,400.00	13,800.00	14,200.00
Subtotal Operating Expense	183,550.00	232,450.00	215,650.00	226,000.00	231,500.00	236,600.00	246,900.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Total Expense	1,232,750.00	1,256,950.00	1,364,950.00	1,439,200.00	1,490,100.00	1,541,900.00	1,601,400.00
Surplus/(Deficit) Before Allocation	(842,750.00)	(890,481.00)	(927,950.00)	(975,600.00)	(1,008,600.00)	(1,042,100.00)	(1,080,300.00)
Allocations: Within Departments	94,320.00	87,100.00	91,400.00	97,540.00	103,000.00	106,900.00	110,700.00
Allocation:Between Departments	121,256.00	137,746.00	158,714.00	167,459.00	177,452.00	188,524.00	200,127.00
Allocation:SSE			(62,700.00)	(65,208.00)	(67,800.00)	(70,500.00)	(73,300.00)
Surplus/(Deficit) After Allocation	(1,058,326.00)	(1,115,327.00)	(1,115,364.00)	(1,175,391.00)	(1,221,252.00)	(1,267,024.00)	(1,317,827.00)
Surplus / (Deficit)	(\$1,058,326.00)	(\$1,115,327.00)	(\$1,115,364.00)	(\$1,175,391.00)	(\$1,221,252.00)	(\$1,267,024.00)	(\$1,317,827.00)

Appendix E - Divisional Summary & Detail

Development and Government Relations Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Economic Development

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Other Revenue	\$15,000.00						
Grants - Other	5,000.00	(2,500.00)					
Total Revenue	20,000.00	(2,500.00)					
Expense							
Personnel Expense							
Salaries and Wages - Full Time	226,100.00	234,400.00	261,000.00	268,800.00	276,900.00	285,200.00	293,800.00
Salaries and Wages - Part Time		4,500.00					
Salaries and Wages - Students	11,700.00	12,100.00	12,800.00	14,200.00	14,600.00	15,000.00	15,500.00
Overtime Pay		400.00					
Employee Benefits	71,400.00	116,300.00	81,800.00	86,700.00	91,900.00	97,400.00	103,200.00
Subtotal Personnel Expense	309,200.00	367,700.00	355,600.00	369,700.00	383,400.00	397,600.00	412,500.00
Operating Expense							
Association/Membership Fees	13,000.00	13,000.00	13,000.00	13,400.00	13,800.00	14,200.00	14,600.00
Comm and Public Relations	25,000.00	35,000.00	30,000.00	30,900.00	31,800.00	32,800.00	33,800.00
Hospitality Expense	3,200.00	15,000.00	12,000.00	12,400.00	12,800.00	13,200.00	13,600.00
Office Supplies	1,200.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Postage & Courier	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Staff Training & Development	3,600.00	5,500.00	3,700.00	3,800.00	3,900.00	4,000.00	4,200.00
SME - Consultants	50,000.00	50,000.00	60,000.00	61,800.00	63,700.00	65,600.00	67,600.00
Subscriptions and Publications	150.00	150.00	150.00	200.00	200.00	200.00	200.00
Telephone/Internet	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Travel	3,600.00	14,000.00	5,500.00	5,700.00	5,800.00	6,000.00	6,200.00
Subtotal Operating Expense	100,850.00	134,750.00	126,450.00	130,300.00	134,100.00	138,100.00	142,300.00
Total Expense	410,050.00	502,450.00	482,050.00	500,000.00	517,500.00	535,700.00	554,800.00
Surplus/(Deficit) Before Allocation	(390,050.00)	(504,950.00)	(482,050.00)	(500,000.00)	(517,500.00)	(535,700.00)	(554,800.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Allocations: Within Departments	94,320.00	87,100.00	72,900.00	78,300.00	83,000.00	86,100.00	89,200.00
Allocation:Between Departments	18,239.00	32,924.00	(32,535.00)	(33,202.00)	(33,754.00)	(34,140.00)	(34,553.00)
Allocation:SSE			(62,700.00)	(65,208.00)	(67,800.00)	(70,500.00)	(73,300.00)
Surplus/(Deficit) After Allocation	(502,609.00)	(624,974.00)	(459,715.00)	(479,890.00)	(498,946.00)	(517,160.00)	(536,147.00)
Surplus / (Deficit)	(\$502,609.00)	(\$624,974.00)	(\$459,715.00)	(\$479,890.00)	(\$498,946.00)	(\$517,160.00)	(\$536,147.00)

City of Port Colborne
2025 5-year Operating Budget
Planning and Development

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Fees	\$370,000.00	\$368,969.00	\$437,000.00	\$463,600.00	\$481,500.00	\$499,800.00	\$521,100.00
Total Revenue	370,000.00	368,969.00	437,000.00	463,600.00	481,500.00	499,800.00	521,100.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	520,200.00	432,500.00	542,700.00	575,300.00	592,600.00	610,400.00	628,700.00
Salaries and Wages - Part Time		36,400.00					
Salaries and Wages - Students	28,900.00	30,000.00	45,000.00	50,200.00	51,700.00	53,300.00	54,900.00
Overtime Pay	11,000.00	5,000.00	10,200.00	10,800.00	11,100.00	11,400.00	11,700.00
Honourariums	4,500.00	6,000.00	6,000.00	6,000.00	6,500.00	6,500.00	7,000.00
Employee Benefits	175,400.00	146,900.00	189,800.00	201,200.00	213,300.00	226,100.00	239,700.00
Subtotal Personnel Expense	740,000.00	656,800.00	793,700.00	843,500.00	875,200.00	907,700.00	942,000.00
Operating Expense							
Association/Membership Fees	4,300.00	5,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Comm and Public Relations	2,500.00	2,500.00	2,500.00	2,600.00	2,700.00	2,800.00	2,900.00
Contract Services	25,000.00	12,000.00	12,000.00	12,400.00	12,800.00	13,200.00	13,600.00
Equipment - Purchase		200.00	200.00	200.00	300.00	300.00	300.00
Hospitality Expense	1,000.00	1,200.00	1,200.00	1,200.00	1,300.00	1,300.00	1,300.00
Office Supplies	3,500.00	1,000.00	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00
Postage & Courier	100.00	1,000.00	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00
Staff Training & Development	9,900.00	10,500.00	7,500.00	7,900.00	8,100.00	8,300.00	8,500.00
SME - Consultants	25,000.00	55,000.00	50,000.00	55,000.00	55,000.00	55,000.00	60,000.00
Subscriptions and Publications		300.00	300.00	300.00	300.00	300.00	300.00
Telephone/Internet	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Travel	9,900.00	7,500.00	7,000.00	7,400.00	7,600.00	7,800.00	8,000.00
Subtotal Operating Expense	82,700.00	97,700.00	89,200.00	95,700.00	97,400.00	98,500.00	104,600.00
Total Expense	822,700.00	754,500.00	882,900.00	939,200.00	972,600.00	1,006,200.00	1,046,600.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Surplus/(Deficit) Before Allocation	(452,700.00)	(385,531.00)	(445,900.00)	(475,600.00)	(491,100.00)	(506,400.00)	(525,500.00)
Allocations: Within Departments			18,500.00	19,240.00	20,000.00	20,800.00	21,500.00
Allocation:Between Departments	103,017.00	104,822.00	191,249.00	200,661.00	211,206.00	222,664.00	234,680.00
Surplus/(Deficit) After Allocation	(555,717.00)	(490,353.00)	(655,649.00)	(695,501.00)	(722,306.00)	(749,864.00)	(781,680.00)
Surplus / (Deficit)	(\$555,717.00)	(\$490,353.00)	(\$655,649.00)	(\$695,501.00)	(\$722,306.00)	(\$749,864.00)	(\$781,680.00)

Appendix E - Divisional Summary & Detail

Community Safety Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Community Safety Divisional Summary

	Bylaws	Fire	Total 2025 Community Safety Budget
Revenue			
Fines	\$45,000		\$45,000
Licences and Permits	1,500		1,500
Fees		20,000	20,000
Grants - Other		260,700	260,700
Total Revenue	46,500	280,700	327,200
Expense			
Personnel Expense			
Salaries and Wages - Full Time	308,000	2,113,300	2,421,300
Salaries and Wages - Part Time	36,900	433,300	470,200
Salaries and Wages - Students		12,400	12,400
Overtime Pay	18,800	294,600	313,400
Employee Benefits	119,200	1,257,000	1,376,200
Subtotal Personnel Expense	482,900	4,110,600	4,593,500
Operating Expense			
Association/Membership Fees	750	2,000	2,750
Cleaning Supplies		3,000	3,000
Comm and Public Relations	2,000	3,000	5,000
Contract Services		133,300	133,300
Equipment - Purchase		85,000	85,000
Hospitality Expense	800	6,000	6,800
Office Supplies	1,000	4,000	5,000
Postage & Courier	2,000	1,200	3,200
Program Supplies		20,000	20,000
Protective & Uniform Clothing	8,000	104,500	112,500
R&M - Consumables and Parts	200		200
Staff Training & Development	3,500	38,300	41,800
Subscriptions and Publications		1,500	1,500
Telephone/Internet	758	2,000	2,758
Travel	3,500	9,600	13,100

	Bylaws	Fire	Total 2025 Community Safety Budget
Subtotal Operating Expense	22,508	413,400	435,908
Total Expense	505,408	4,524,000	5,029,408
Surplus/(Deficit) Before Allocation	(458,908)	(4,243,300)	(4,702,208)
Allocation:Between Departments	12,714	359,874	372,588
Allocation:SSE		11,000	11,000
Surplus/(Deficit) After Allocation	(471,622)	(4,614,174)	(5,085,796)
Surplus / (Deficit)	(\$471,622)	(\$4,614,174)	(\$5,085,796)

City of Port Colborne
2025 5-year Operating Budget
Community Safety

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Donations	\$600.00	\$5,800.00					
Fines	45,000.00	45,000.00	45,000.00	46,400.00	(1,200.00)	(1,200.00)	(1,200.00)
Licences and Permits	1,500.00	35,000.00	1,500.00	1,500.00	(1,200.00)	(1,200.00)	(1,200.00)
Fees	20,600.00	75,200.00	20,000.00	20,600.00	21,200.00	21,800.00	22,500.00
Grants - Other			260,700.00	278,900.00	298,400.00	319,300.00	341,700.00
Sales		1,000.00					
Total Revenue	67,700.00	162,000.00	327,200.00	347,400.00	317,200.00	338,700.00	361,800.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	2,110,700.00	1,895,300.00	2,421,300.00	2,557,300.00	2,701,200.00	2,853,500.00	3,014,600.00
Salaries and Wages - Part Time	425,900.00	426,200.00	470,200.00	497,300.00	526,000.00	556,400.00	588,600.00
Salaries and Wages - Students	11,400.00	9,800.00	12,400.00	13,800.00	14,200.00	14,600.00	15,000.00
Overtime Pay	50,900.00	296,000.00	313,400.00	331,700.00	351,000.00	90,780.00	95,600.00
Employee Benefits	1,194,200.00	1,181,400.00	1,376,200.00	1,458,800.00	1,546,300.00	1,639,000.00	1,737,300.00
Subtotal Personnel Expense	3,793,100.00	3,808,700.00	4,593,500.00	4,858,900.00	5,138,700.00	5,154,280.00	5,451,100.00
Operating Expense							
Association/Membership Fees	2,750.00	2,750.00	2,750.00	2,900.00	3,000.00	3,100.00	3,200.00
Cleaning Supplies	3,000.00	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
Comm and Public Relations	14,000.00	5,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Contract Services	130,900.00	452,300.00	133,300.00	137,300.00	141,400.00	145,600.00	150,000.00
Equipment - Purchase	27,000.00	27,000.00	85,000.00	27,800.00	28,600.00	29,500.00	30,400.00
Hospitality Expense	6,750.00	6,800.00	6,800.00	7,000.00	7,200.00	7,400.00	7,600.00
Office Supplies	8,000.00	5,000.00	5,000.00	5,100.00	5,200.00	5,300.00	5,400.00
Postage & Courier	5,700.00	3,200.00	3,200.00	3,300.00	3,400.00	3,500.00	3,600.00
Program Supplies	40,000.00	40,000.00	20,000.00	20,600.00	21,200.00	21,800.00	22,500.00
Protective & Uniform Clothing	45,500.00	45,500.00	112,500.00	175,600.00	180,800.00	186,300.00	191,900.00
R&M - Consumables and Parts	200.00	200.00	200.00	200.00	300.00	300.00	400.00
Staff Training & Development	56,200.00	54,800.00	41,800.00	44,100.00	46,600.00	45,600.00	48,200.00
Subscriptions and Publications	1,550.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Telephone/Internet	11,500.00	7,900.00	2,758.00	2,900.00	3,000.00	3,100.00	3,200.00
Travel	22,000.00	13,800.00	13,100.00	13,700.00	14,400.00	14,300.00	15,000.00
Subtotal Operating Expense	375,050.00	668,750.00	435,908.00	450,300.00	465,200.00	476,200.00	492,100.00
Total Expense	4,168,150.00	4,477,450.00	5,029,408.00	5,309,200.00	5,603,900.00	5,630,480.00	5,943,200.00
Surplus/(Deficit) Before Allocation	(4,100,450.00)	(4,315,450.00)	(4,702,208.00)	(4,961,800.00)	(5,286,700.00)	(5,291,780.00)	(5,581,400.00)
Allocation:Between Departments	359,493.00	421,651.00	372,588.00	394,849.00	419,352.00	442,161.00	470,063.00
Allocation:SSE			11,000.00	11,550.00	12,127.50	12,127.50	12,800.00
Surplus/(Deficit) After Allocation	(4,459,943.00)	(4,737,101.00)	(5,085,796.00)	(5,368,199.00)	(5,718,179.50)	(5,746,068.50)	(6,064,263.00)
Transfer to/ (from) Reserves		(249,600.00)					
Total Transfer		(249,600.00)					
Surplus / (Deficit)	(\$4,459,943.00)	(\$4,487,501.00)	(\$5,085,796.00)	(\$5,368,199.00)	(\$5,718,179.50)	(\$5,746,068.50)	(\$6,064,263.00)

Appendix E - Divisional Summary & Detail

Community Safety Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Bylaws

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Fines	\$45,000.00	\$45,000.00	\$45,000.00	\$46,400.00	(\$1,200.00)	(\$1,200.00)	(\$1,200.00)
Licences and Permits	1,500.00	35,000.00	1,500.00	1,500.00	(1,200.00)	(1,200.00)	(1,200.00)
Fees		10,500.00					
Total Revenue	46,500.00	90,500.00	46,500.00	47,900.00	(2,400.00)	(2,400.00)	(2,400.00)
Expense							
Personnel Expense							
Salaries and Wages - Full Time	281,500.00	293,100.00	308,000.00	317,200.00	326,700.00	336,500.00	346,600.00
Salaries and Wages - Part Time	29,600.00	29,900.00	36,900.00	38,000.00	39,100.00	40,300.00	41,500.00
Salaries and Wages - Students		9,800.00					
Overtime Pay	6,200.00	6,000.00	18,800.00	19,400.00	20,000.00	20,600.00	21,200.00
Employee Benefits	111,500.00	123,000.00	119,200.00	126,400.00	134,000.00	142,000.00	150,500.00
Subtotal Personnel Expense	428,800.00	461,800.00	482,900.00	501,000.00	519,800.00	539,400.00	559,800.00
Operating Expense							
Association/Membership Fees	750.00	750.00	750.00	800.00	800.00	800.00	800.00
Comm and Public Relations	8,000.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Contract Services		7,000.00					
Hospitality Expense	750.00	800.00	800.00	800.00	800.00	800.00	800.00
Office Supplies	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Postage & Courier	4,500.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Protective & Uniform Clothing	7,500.00	7,500.00	8,000.00	8,200.00	8,400.00	8,700.00	9,000.00
R&M - Consumables and Parts	200.00	200.00	200.00	200.00	300.00	300.00	400.00
Staff Training & Development	4,800.00	4,800.00	3,500.00	3,600.00	3,700.00	3,800.00	3,900.00
Telephone/Internet	6,000.00	5,900.00	758.00	800.00	800.00	800.00	800.00
Travel	4,800.00	4,800.00	3,500.00	3,600.00	3,700.00	3,800.00	3,900.00
Subtotal Operating Expense	39,300.00	36,750.00	22,508.00	23,200.00	23,900.00	24,600.00	25,400.00
Total Expense	468,100.00	498,550.00	505,408.00	524,200.00	543,700.00	564,000.00	585,200.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Surplus/(Deficit) Before Allocation	(421,600.00)	(408,050.00)	(458,908.00)	(476,300.00)	(546,100.00)	(566,400.00)	(587,600.00)
Allocations: Within Departments	65,900.00	65,900.00					
Allocation:Between Departments	13,003.00	14,172.00	12,714.00	13,105.00	13,579.00	14,193.00	14,710.00
Surplus/(Deficit) After Allocation	(500,503.00)	(488,122.00)	(471,622.00)	(489,405.00)	(559,679.00)	(580,593.00)	(602,310.00)
<hr/>							
Surplus / (Deficit)	(\$500,503.00)	(\$488,122.00)	(\$471,622.00)	(\$489,405.00)	(\$559,679.00)	(\$580,593.00)	(\$602,310.00)

**City of Port Colborne
2025 5-year Operating Budget
Fire**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Donations	\$600.00	\$5,800.00					
Fees	20,600.00	64,700.00	20,000.00	20,600.00	21,200.00	21,800.00	22,500.00
Grants - Other			260,700.00	278,900.00	298,400.00	319,300.00	341,700.00
Sales		1,000.00					
Total Revenue	21,200.00	71,500.00	280,700.00	299,500.00	319,600.00	341,100.00	364,200.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	1,829,200.00	1,602,200.00	2,113,300.00	2,240,100.00	2,374,500.00	2,517,000.00	2,668,000.00
Salaries and Wages - Part Time	396,300.00	396,300.00	433,300.00	459,300.00	486,900.00	516,100.00	547,100.00
Salaries and Wages - Students	11,400.00		12,400.00	13,800.00	14,200.00	14,600.00	15,000.00
Overtime Pay	44,700.00	290,000.00	294,600.00	312,300.00	331,000.00	70,180.00	74,400.00
Employee Benefits	1,082,700.00	1,058,400.00	1,257,000.00	1,332,400.00	1,412,300.00	1,497,000.00	1,586,800.00
Subtotal Personnel Expense	3,364,300.00	3,346,900.00	4,110,600.00	4,357,900.00	4,618,900.00	4,614,880.00	4,891,300.00
Operating Expense							
Association/Membership Fees	2,000.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Cleaning Supplies	3,000.00	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
Comm and Public Relations	6,000.00	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
Contract Services	130,900.00	445,300.00	133,300.00	137,300.00	141,400.00	145,600.00	150,000.00
Equipment - Purchase	27,000.00	27,000.00	85,000.00	27,800.00	28,600.00	29,500.00	30,400.00
Hospitality Expense	6,000.00	6,000.00	6,000.00	6,200.00	6,400.00	6,600.00	6,800.00
Office Supplies	6,000.00	4,000.00	4,000.00	4,100.00	4,200.00	4,300.00	4,400.00
Postage & Courier	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Program Supplies	40,000.00	40,000.00	20,000.00	20,600.00	21,200.00	21,800.00	22,500.00
Protective & Uniform Clothing	38,000.00	38,000.00	104,500.00	167,400.00	172,400.00	177,600.00	182,900.00
Staff Training & Development	51,400.00	50,000.00	38,300.00	40,500.00	42,900.00	41,800.00	44,300.00
Subscriptions and Publications	1,550.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Telephone/Internet	5,500.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Travel	17,200.00	9,000.00	9,600.00	10,100.00	10,700.00	10,500.00	11,100.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Subtotal Operating Expense	335,750.00	632,000.00	413,400.00	427,100.00	441,300.00	451,600.00	466,700.00
Total Expense	3,700,050.00	3,978,900.00	4,524,000.00	4,785,000.00	5,060,200.00	5,066,480.00	5,358,000.00
Surplus/(Deficit) Before Allocation	(3,678,850.00)	(3,907,400.00)	(4,243,300.00)	(4,485,500.00)	(4,740,600.00)	(4,725,380.00)	(4,993,800.00)
Allocations: Within Departments	(65,900.00)	(65,900.00)					
Allocation:Between Departments	346,490.00	407,479.00	359,874.00	381,744.00	405,773.00	427,968.00	455,353.00
Allocation:SSE			11,000.00	11,550.00	12,127.50	12,127.50	12,800.00
Surplus/(Deficit) After Allocation	(3,959,440.00)	(4,248,979.00)	(4,614,174.00)	(4,878,794.00)	(5,158,500.50)	(5,165,475.50)	(5,461,953.00)
Transfer to/ (from) Reserves		(249,600.00)					
Total Transfer		(249,600.00)					
Surplus / (Deficit)	(\$3,959,440.00)	(\$3,999,379.00)	(\$4,614,174.00)	(\$4,878,794.00)	(\$5,158,500.50)	(\$5,165,475.50)	(\$5,461,953.00)

Appendix E - Divisional Summary & Detail

Public Works Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Public Works Divisional Summary

	Public Works Global	Parks	Project Management	Drainage	Environmental
Revenue					
Other Revenue	\$6,000			\$225,600	
Grant - Provincial				50,000	
Total Revenue	6,000			275,600	
Expense					
Personnel Expense					
Salaries and Wages - Full Time	387,300	556,100	246,900	88,400	195,400
Salaries and Wages - Part Time		235,800			
Salaries and Wages - Students		169,300			24,800
Overtime Pay	8,000	33,850			
Employee Benefits	129,400	284,100	76,100	32,300	67,400
Subtotal Personnel Expense	524,700	1,279,150	323,000	120,700	287,600
Operating Expense					
Association/Membership Fees	2,000	2,500	800	500	2,400
Cleaning Supplies		10,000			
Comm and Public Relations					
Contract Services		232,000			12,500
Equipment - Purchase		46,000		3,000	
Equipment - Rental		6,500			
Hospitality Expense	7,500				
Office Supplies	14,000				
Postage & Courier	100				
Program Supplies	5,000				
Protective & Uniform Clothing	11,900	8,000		500	
R&M - Grounds		136,500			
R&M - Consumables and Parts		28,000			
R&M - Tree Planting		75,000			
Staff Training & Development	4,000	14,000	3,300	1,200	2,200
SME - Consultants	100,000				
Subscriptions and Publications					

Appendix E - Divisional Summary and Detail

	Public Works Global	Parks	Project Management	Drainage	Environmental
Telephone/Internet	5,500	1,400	600	300	2,900
Travel	4,000	7,000	3,300	1,200	2,200
Subtotal Operating Expense	154,000	566,900	8,000	6,700	22,200
Total Expense	678,700	1,846,050	331,000	127,400	309,800
Surplus/(Deficit) Before Allocation	(672,700)	(1,846,050)	(331,000)	148,200	(309,800)
Allocations: Within Departments	(645,667)	326,534	54,780	17,664	28,159
Allocation:Between Departments	129,767	261,769	100,628	17,463	
Allocation:SSE		(134,820)			
Surplus/(Deficit) After Allocation	(156,800)	(2,299,533)	(486,408)	113,073	(337,959)
Transfer to/ (from) Reserves				119,373	
Transfer Between Funds	(156,800)			(6,300)	(102,000)
Total Transfer	(156,800)			113,073	(102,000)
Surplus / (Deficit)		(\$2,299,533)	(\$486,408)		(\$235,959)

Appendix E - Divisional Summary and Detail

Facilities	Fleet	Stores	Transportation	Total 2025 Public Works Budget
				\$231,600
				50,000
				281,600
464,600	165,000	63,900	1,071,100	3,238,700
			130,300	366,100
			56,500	250,600
18,300	13,200	2,600	56,400	132,350
162,300	61,100	26,600	449,000	1,288,300
645,200	239,300	93,100	1,763,300	5,276,050
300			3,400	11,900
				10,000
			1,000	1,000
5,000	9,000		1,253,250	1,497,750
			10,000	73,000
				6,500
				7,500
				14,000
	400			500
				5,000
900				21,300
				136,500
		4,000	284,000	316,000
			125,000	200,000
4,800	2,400	1,300	18,000	51,200
				100,000
	2,000			2,000

Appendix E - Divisional Summary and Detail

Facilities	Fleet	Stores	Transportation	Total 2025 Public Works Budget
1,600	1,000		4,800	18,100
4,800	2,400		9,000	33,900
17,400	17,200	5,300	1,708,450	2,506,150
662,600	256,500	98,400	3,471,750	7,782,200
(662,600)	(256,500)	(98,400)	(3,471,750)	(7,500,600)
(129,774)	(169,792)	27,244	490,852	
(453,619)	(7,606)		411,964	460,366
(33,004)	(28,903)			(196,727)
(46,203)	(50,199)	(125,644)	(4,374,566)	(7,764,239)
(46,203)	(50,199)	(28,000)		119,373
(46,203)	(50,199)	(28,000)		(389,502)
				(270,129)
		(\$97,644)	(\$4,374,566)	(\$7,494,110)

City of Port Colborne
2025 5-year Operating Budget
Public Works

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Other Revenue	\$225,000.00	\$225,000.00	\$231,600.00	\$238,600.00	\$245,800.00	\$253,200.00	\$260,800.00
Grant - Provincial	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Revenue	275,000.00	275,000.00	281,600.00	288,600.00	295,800.00	303,200.00	310,800.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	3,085,100.00	3,240,800.00	3,238,700.00	3,343,300.00	3,451,500.00	3,555,000.00	3,661,600.00
Salaries and Wages - Part Time	274,800.00	326,300.00	366,100.00	377,100.00	388,400.00	400,000.00	412,000.00
Salaries and Wages - Students	208,700.00	185,200.00	250,600.00	279,200.00	287,600.00	296,200.00	305,100.00
Overtime Pay	93,200.00	112,800.00	132,350.00	139,000.00	146,100.00	153,600.00	161,400.00
Employee Benefits	1,230,100.00	1,206,400.00	1,288,300.00	1,365,500.00	1,447,500.00	1,534,300.00	1,626,300.00
Subtotal Personnel Expense	4,891,900.00	5,071,500.00	5,276,050.00	5,504,100.00	5,721,100.00	5,939,100.00	6,166,400.00
Operating Expense							
Association/Membership Fees	13,200.00	13,200.00	11,900.00	12,300.00	12,700.00	13,100.00	13,500.00
Cleaning Supplies	10,000.00	10,000.00	10,000.00	10,300.00	10,600.00	10,900.00	11,200.00
Comm and Public Relations	3,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Contract Services	1,394,600.00	1,394,600.00	1,497,750.00	1,543,300.00	1,589,500.00	1,637,200.00	1,686,300.00
Equipment - Purchase	79,000.00	73,000.00	73,000.00	75,300.00	77,600.00	79,900.00	82,400.00
Equipment - Rental	6,500.00	6,500.00	6,500.00	6,700.00	6,900.00	7,100.00	7,300.00
Hospitality Expense	7,500.00	7,500.00	7,500.00	7,700.00	7,900.00	8,100.00	8,300.00
Office Supplies	14,000.00	10,000.00	14,000.00	14,400.00	14,800.00	15,200.00	15,700.00
Postage & Courier	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Program Supplies	5,000.00	4,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Protective & Uniform Clothing	21,300.00	21,300.00	21,300.00	21,900.00	22,500.00	23,200.00	23,900.00
R&M - Grounds	136,500.00	136,500.00	136,500.00	140,600.00	144,800.00	149,100.00	153,500.00
R&M - Consumables and Parts	317,500.00	316,200.00	316,000.00	325,800.00	335,600.00	345,600.00	356,100.00
R&M - Tree Planting	200,000.00	200,000.00	200,000.00	206,100.00	212,300.00	218,700.00	225,300.00
Staff Training & Development	66,800.00	64,000.00	51,200.00	52,800.00	54,200.00	56,000.00	57,800.00
SME - Consultants	100,000.00	100,000.00	100,000.00	103,000.00	106,100.00	109,300.00	112,600.00
Subscriptions and Publications	1,900.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Telephone/Internet	17,400.00	14,800.00	18,100.00	18,500.00	19,300.00	19,900.00	20,600.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Travel	43,750.00	44,550.00	33,900.00	35,000.00	36,000.00	37,100.00	38,300.00
City Owned Property Drainage Charges		60,000.00					
Subtotal Operating Expense	2,438,450.00	2,479,650.00	2,506,150.00	2,582,500.00	2,659,900.00	2,739,800.00	2,822,500.00
Total Expense	7,330,350.00	7,551,150.00	7,782,200.00	8,086,600.00	8,381,000.00	8,678,900.00	8,988,900.00
Surplus/(Deficit) Before Allocation	(7,055,350.00)	(7,276,150.00)	(7,500,600.00)	(7,798,000.00)	(8,085,200.00)	(8,375,700.00)	(8,678,100.00)
Allocations: Within Departments	(77,681.00)	(31,900.00)					
Allocation:Between Departments	764,737.00	599,866.00	460,366.00	499,714.00	542,835.00	591,208.00	641,607.00
Allocation:SSE	(103,634.00)	(98,756.00)	(196,727.00)	(206,218.00)	(212,099.00)	(218,105.00)	(224,290.00)
Surplus/(Deficit) After Allocation	(7,638,772.00)	(7,745,360.00)	(7,764,239.00)	(8,091,496.00)	(8,415,936.00)	(8,748,803.00)	(9,095,417.00)
Transfer to/ (from) Reserves	85,000.00	57,865.00	119,373.00	141,700.00	167,400.00	178,300.00	189,900.00
Transfer Between Funds	(543,079.00)	(587,449.00)	(389,502.00)	(406,475.00)	(424,380.00)	(443,101.00)	(462,775.00)
Total Transfer	(458,079.00)	(529,584.00)	(270,129.00)	(264,775.00)	(256,980.00)	(264,801.00)	(272,875.00)
Surplus / (Deficit)	(\$7,180,693.00)	(\$7,215,776.00)	(\$7,494,110.00)	(\$7,826,721.00)	(\$8,158,956.00)	(\$8,484,002.00)	(\$8,822,542.00)

Appendix E - Divisional Summary & Detail

Public Works Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Public Works - Global

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Revenue							
Other Revenue	\$6,000.00	\$6,000.00	\$6,000.00	\$6,200.00	\$6,400.00	\$6,600.00	\$6,800.00
Total Revenue	6,000.00	6,000.00	6,000.00	6,200.00	6,400.00	6,600.00	6,800.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	359,900.00	410,900.00	387,300.00	398,900.00	410,900.00	423,200.00	435,900.00
Overtime Pay	3,000.00	15,000.00	8,000.00	8,200.00	8,400.00	8,700.00	9,000.00
Employee Benefits	118,300.00	125,300.00	129,400.00	137,200.00	145,400.00	154,100.00	163,300.00
Subtotal Personnel Expense	481,200.00	551,200.00	524,700.00	544,300.00	564,700.00	586,000.00	608,200.00
Operating Expense							
Association/Membership Fees	2,000.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Hospitality Expense	7,500.00	7,500.00	7,500.00	7,700.00	7,900.00	8,100.00	8,300.00
Office Supplies	14,000.00	10,000.00	14,000.00	14,400.00	14,800.00	15,200.00	15,700.00
Postage & Courier	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Program Supplies	5,000.00	4,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Protective & Uniform Clothing	11,900.00	11,900.00	11,900.00	12,300.00	12,700.00	13,100.00	13,500.00
Staff Training & Development	5,400.00	5,400.00	4,000.00	4,100.00	4,200.00	4,400.00	4,500.00
SME - Consultants	100,000.00	100,000.00	100,000.00	103,000.00	106,100.00	109,300.00	112,600.00
Telephone/Internet	5,500.00	2,500.00	5,500.00	5,700.00	5,900.00	6,100.00	6,300.00
Travel	5,400.00	5,400.00	4,000.00	4,100.00	4,200.00	4,400.00	4,500.00
Subtotal Operating Expense	156,800.00	148,800.00	154,000.00	158,700.00	163,500.00	168,600.00	173,700.00
Total Expense	638,000.00	700,000.00	678,700.00	703,000.00	728,200.00	754,600.00	781,900.00
Surplus/(Deficit) Before Allocation	(632,000.00)	(694,000.00)	(672,700.00)	(696,800.00)	(721,800.00)	(748,000.00)	(775,100.00)
Allocations: Within Departments	(631,489.00)	(653,392.00)	(645,667.00)	(666,723.00)	(689,284.00)	(714,569.00)	(738,822.00)
Allocation: Between Departments	138,289.00	98,192.00	129,767.00	133,023.00	137,084.00	142,969.00	147,222.00

Appendix E - Divisional Summary and Detail

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Surplus/(Deficit) After Allocation	(138,800.00)	(138,800.00)	(156,800.00)	(163,100.00)	(169,600.00)	(176,400.00)	(183,500.00)
Transfer Between Funds	(138,800.00)	(138,800.00)	(156,800.00)	(163,100.00)	(169,600.00)	(176,400.00)	(183,500.00)
Total Transfer	(138,800.00)	(138,800.00)	(156,800.00)	(163,100.00)	(169,600.00)	(176,400.00)	(183,500.00)
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**City of Port Colborne
2025 5-year Operating Budget
Parks**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$492,900.00	\$485,800.00	\$556,100.00	\$572,800.00	\$590,000.00	\$607,700.00	\$625,900.00
Salaries and Wages - Part Time	192,800.00	204,600.00	235,800.00	242,900.00	250,200.00	257,700.00	265,400.00
Salaries and Wages - Students	111,200.00	105,200.00	169,300.00	188,700.00	194,400.00	200,200.00	206,200.00
Overtime Pay	18,000.00	18,000.00	33,850.00	35,900.00	38,100.00	40,400.00	42,800.00
Employee Benefits	251,900.00	222,700.00	284,100.00	301,100.00	319,200.00	338,400.00	358,700.00
Subtotal Personnel Expense	1,066,800.00	1,036,300.00	1,279,150.00	1,341,400.00	1,391,900.00	1,444,400.00	1,499,000.00
Operating Expense							
Association/Membership Fees	2,500.00	2,500.00	2,500.00	2,600.00	2,700.00	2,800.00	2,900.00
Cleaning Supplies	10,000.00	10,000.00	10,000.00	10,300.00	10,600.00	10,900.00	11,200.00
Contract Services	202,000.00	202,000.00	232,000.00	239,200.00	246,400.00	253,800.00	261,300.00
Equipment - Purchase	46,000.00	46,000.00	46,000.00	47,400.00	48,800.00	50,200.00	51,800.00
Equipment - Rental	6,500.00	6,500.00	6,500.00	6,700.00	6,900.00	7,100.00	7,300.00
Protective & Uniform Clothing	8,000.00	8,000.00	8,000.00	8,200.00	8,400.00	8,700.00	9,000.00
R&M - Grounds	136,500.00	136,500.00	136,500.00	140,600.00	144,800.00	149,100.00	153,500.00
R&M - Consumables and Parts	28,000.00	28,000.00	28,000.00	28,800.00	29,600.00	30,400.00	31,300.00
R&M - Tree Planting	75,000.00	75,000.00	75,000.00	77,300.00	79,600.00	82,000.00	84,500.00
Staff Training & Development	16,300.00	16,300.00	14,000.00	14,400.00	14,800.00	15,300.00	15,700.00
Telephone/Internet	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Travel	8,150.00	8,150.00	7,000.00	7,200.00	7,400.00	7,600.00	7,800.00
Subtotal Operating Expense	540,350.00	540,350.00	566,900.00	584,100.00	601,400.00	619,300.00	637,700.00
Total Expense	1,607,150.00	1,576,650.00	1,846,050.00	1,925,500.00	1,993,300.00	2,063,700.00	2,136,700.00
Surplus/(Deficit) Before Allocation	(1,607,150.00)	(1,576,650.00)	(1,846,050.00)	(1,925,500.00)	(1,993,300.00)	(2,063,700.00)	(2,136,700.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Allocations: Within Departments	347,440.00	376,191.00	326,534.00	338,528.00	350,308.00	363,355.00	376,341.00
Allocation:Between Departments	261,696.00	260,458.00	261,769.00	281,440.00	302,735.00	325,808.00	350,805.00
Allocation:SSE	(61,379.00)	(48,100.00)	(134,820.00)	(142,022.00)	(145,524.00)	(149,016.00)	(152,588.00)
Surplus/(Deficit) After Allocation	(2,154,907.00)	(2,165,199.00)	(2,299,533.00)	(2,403,446.00)	(2,500,819.00)	(2,603,847.00)	(2,711,258.00)
Transfer Between Funds	(31,900.00)	(31,900.00)					
Total Transfer	(31,900.00)	(31,900.00)					
Surplus / (Deficit)	(\$2,123,007.00)	(\$2,133,299.00)	(\$2,299,533.00)	(\$2,403,446.00)	(\$2,500,819.00)	(\$2,603,847.00)	(\$2,711,258.00)

City of Port Colborne
2025 5-year Operating Budget
Project Management

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
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Personnel Expense							
Salaries and Wages - Full Time	\$557,000.00	\$559,000.00	\$246,900.00	\$261,700.00	\$277,400.00	\$285,700.00	\$294,300.00
Salaries and Wages - Students	22,800.00						
Overtime Pay	5,000.00	1,000.00					
Employee Benefits	186,200.00	192,700.00	76,100.00	80,700.00	85,500.00	90,600.00	96,000.00
Subtotal Personnel Expense	771,000.00	752,700.00	323,000.00	342,400.00	362,900.00	376,300.00	390,300.00
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Operating Expense							
Association/Membership Fees	2,500.00	2,500.00	800.00	800.00	800.00	800.00	800.00
Comm and Public Relations	2,000.00						
R&M - Consumables and Parts	500.00	200.00					
Staff Training & Development	8,800.00	8,800.00	3,300.00	3,500.00	3,700.00	3,800.00	4,000.00
Subscriptions and Publications	900.00						
Telephone/Internet	2,600.00	2,100.00	600.00	600.00	800.00	800.00	900.00
Travel	8,800.00	8,800.00	3,300.00	3,500.00	3,700.00	3,800.00	4,000.00
Subtotal Operating Expense	26,100.00	22,400.00	8,000.00	8,400.00	9,000.00	9,200.00	9,700.00
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Total Expense	797,100.00	775,100.00	331,000.00	350,800.00	371,900.00	385,500.00	400,000.00
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Surplus/(Deficit) Before Allocation	(797,100.00)	(775,100.00)	(331,000.00)	(350,800.00)	(371,900.00)	(385,500.00)	(400,000.00)
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Allocations: Within Departments	81,755.00	90,078.00	54,780.00	57,268.00	60,033.00	62,286.00	64,569.00
Allocation: Between Departments	93,665.00	97,838.00	100,628.00	108,954.00	118,026.00	127,910.00	138,690.00
Surplus/(Deficit) After Allocation	(972,520.00)	(963,016.00)	(486,408.00)	(517,022.00)	(549,959.00)	(575,696.00)	(603,259.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Transfer Between Funds	(195,000.00)	(195,000.00)					
Total Transfer	(195,000.00)	(195,000.00)					
Surplus / (Deficit)	(\$777,520.00)	(\$768,016.00)	(\$486,408.00)	(\$517,022.00)	(\$549,959.00)	(\$575,696.00)	(\$603,259.00)

City of Port Colborne
2025 5-year Operating Budget
Drainage

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Other Revenue	\$219,000.00	\$219,000.00	\$225,600.00	\$232,400.00	\$239,400.00	\$246,600.00	\$254,000.00
Grant - Provincial	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Revenue	269,000.00	269,000.00	275,600.00	282,400.00	289,400.00	296,600.00	304,000.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	146,400.00	86,700.00	88,400.00	91,100.00	93,800.00	96,600.00	99,500.00
Overtime Pay	4,000.00						
Employee Benefits	55,900.00	23,600.00	32,300.00	34,200.00	36,300.00	38,500.00	40,800.00
Subtotal Personnel Expense	206,300.00	110,300.00	120,700.00	125,300.00	130,100.00	135,100.00	140,300.00
Operating Expense							
Association/Membership Fees	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Equipment - Purchase	3,000.00	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
Protective & Uniform Clothing	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Staff Training & Development	2,200.00	2,200.00	1,200.00	1,200.00	1,300.00	1,300.00	1,300.00
Telephone/Internet	800.00	600.00	300.00	300.00	400.00	400.00	400.00
Travel	2,200.00	2,200.00	1,200.00	1,200.00	1,300.00	1,300.00	1,300.00
City Owned Property Drainage Charges		60,000.00					
Subtotal Operating Expense	9,200.00	69,000.00	6,700.00	6,800.00	7,200.00	7,300.00	7,400.00
Total Expense	215,500.00	179,300.00	127,400.00	132,100.00	137,300.00	142,400.00	147,700.00
Surplus/(Deficit) Before Allocation	53,500.00	89,700.00	148,200.00	150,300.00	152,100.00	154,200.00	156,300.00
Allocations: Within Departments	24,382.00	23,218.00	17,664.00	18,243.00	18,916.00	19,641.00	20,355.00
Allocation: Between Departments	21,353.00	18,717.00	17,463.00	18,339.00	19,256.00	20,218.00	21,220.00
Surplus/(Deficit) After Allocation	7,765.00	47,765.00	113,073.00	113,718.00	113,928.00	114,341.00	114,725.00
Transfer to/ (from) Reserves	85,000.00	57,865.00	119,373.00	141,700.00	167,400.00	178,300.00	189,900.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Transfer Between Funds	(10,100.00)	(10,100.00)	(6,300.00)	(6,300.00)	(6,300.00)	(6,300.00)	(6,300.00)
Total Transfer	74,900.00	47,765.00	113,073.00	135,400.00	161,100.00	172,000.00	183,600.00
Surplus / (Deficit)	(\$67,135.00)			(\$21,682.00)	(\$47,172.00)	(\$57,659.00)	(\$68,875.00)

**City of Port Colborne
2025 5-year Operating Budget
Enviromental**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$168,700.00	\$133,000.00	\$195,400.00	\$201,300.00	\$207,300.00	\$213,500.00	\$219,900.00
Salaries and Wages - Students	22,800.00	12,000.00	24,800.00	27,600.00	28,400.00	29,300.00	30,200.00
Overtime Pay		3,000.00					
Employee Benefits	61,000.00	51,700.00	67,400.00	71,400.00	75,700.00	80,200.00	85,000.00
Subtotal Personnel Expense	252,500.00	199,700.00	287,600.00	300,300.00	311,400.00	323,000.00	335,100.00
Operating Expense							
Association/Membership Fees	2,400.00	2,400.00	2,400.00	2,500.00	2,600.00	2,700.00	2,800.00
Contract Services	12,500.00	12,500.00	12,500.00	12,900.00	13,300.00	13,700.00	14,100.00
Staff Training & Development	3,800.00	3,300.00	2,200.00	2,300.00	2,300.00	2,400.00	2,500.00
Telephone/Internet	500.00	500.00	2,900.00	3,000.00	3,100.00	3,200.00	3,300.00
Travel	3,800.00	3,300.00	2,200.00	2,300.00	2,300.00	2,400.00	2,500.00
Subtotal Operating Expense	23,000.00	22,000.00	22,200.00	23,000.00	23,600.00	24,400.00	25,200.00
Total Expense	275,500.00	221,700.00	309,800.00	323,300.00	335,000.00	347,400.00	360,300.00
Surplus/(Deficit) Before Allocation	(275,500.00)	(221,700.00)	(309,800.00)	(323,300.00)	(335,000.00)	(347,400.00)	(360,300.00)
Allocations: Within Departments	24,111.00	21,143.00	28,159.00	29,194.00	30,174.00	31,327.00	32,435.00
Surplus/(Deficit) After Allocation	(299,611.00)	(242,843.00)	(337,959.00)	(352,494.00)	(365,174.00)	(378,727.00)	(392,735.00)
Transfer Between Funds	(105,800.00)	(105,800.00)	(102,000.00)	(108,100.00)	(114,600.00)	(121,500.00)	(128,800.00)
Total Transfer	(105,800.00)	(105,800.00)	(102,000.00)	(108,100.00)	(114,600.00)	(121,500.00)	(128,800.00)
Surplus / (Deficit)	(\$193,811.00)	(\$137,043.00)	(\$235,959.00)	(\$244,394.00)	(\$250,574.00)	(\$257,227.00)	(\$263,935.00)

**City of Port Colborne
2025 5-year Operating Budget
Facilities**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$230,300.00	\$293,000.00	\$464,600.00	\$478,500.00	\$492,900.00	\$507,700.00	\$522,900.00
Salaries and Wages - Students		12,000.00					
Overtime Pay	7,800.00	15,000.00	18,300.00	18,800.00	19,400.00	20,000.00	20,600.00
Employee Benefits	88,000.00	102,600.00	162,300.00	172,000.00	182,300.00	193,200.00	204,800.00
Subtotal Personnel Expense	326,100.00	422,600.00	645,200.00	669,300.00	694,600.00	720,900.00	748,300.00
Operating Expense							
Association/Membership Fees	300.00	300.00	300.00	300.00	300.00	300.00	300.00
Equipment - Purchase	10,000.00	5,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Protective & Uniform Clothing	900.00	900.00	900.00	900.00	900.00	900.00	900.00
Staff Training & Development	3,600.00	2,700.00	4,800.00	5,000.00	5,100.00	5,200.00	5,400.00
Telephone/Internet	800.00	1,900.00	1,600.00	1,600.00	1,700.00	1,800.00	1,900.00
Travel	3,600.00	2,700.00	4,800.00	5,000.00	5,100.00	5,200.00	5,400.00
Subtotal Operating Expense	19,200.00	13,500.00	17,400.00	18,000.00	18,500.00	19,000.00	19,700.00
Total Expense	345,300.00	436,100.00	662,600.00	687,300.00	713,100.00	739,900.00	768,000.00
Surplus/(Deficit) Before Allocation	(345,300.00)	(436,100.00)	(662,600.00)	(687,300.00)	(713,100.00)	(739,900.00)	(768,000.00)
Allocations: Within Departments	(82,971.00)	(88,223.00)	(129,774.00)	(135,122.00)	(140,523.00)	(145,984.00)	(151,794.00)
Allocation: Between Departments	(220,320.00)	(296,805.00)	(453,619.00)	(470,094.00)	(487,462.00)	(505,631.00)	(524,605.00)
Allocation: SSE	(16,030.00)	(21,595.00)	(33,004.00)	(34,203.00)	(35,466.00)	(36,787.00)	(38,169.00)
Surplus/(Deficit) After Allocation	(25,979.00)	(29,477.00)	(46,203.00)	(47,881.00)	(49,649.00)	(51,498.00)	(53,432.00)

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Transfer Between Funds	(25,979.00)	(29,477.00)	(46,203.00)	(47,881.00)	(49,649.00)	(51,498.00)	(53,432.00)
Total Transfer	(25,979.00)	(29,477.00)	(46,203.00)	(47,881.00)	(49,649.00)	(51,498.00)	(53,432.00)
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**City of Port Colborne
2025 5-year Operating Budget
Fleet**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
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Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$134,100.00	\$181,800.00	\$165,000.00	\$170,000.00	\$175,100.00	\$180,400.00	\$185,800.00
Overtime Pay	5,100.00	12,000.00	13,200.00	13,600.00	14,000.00	14,400.00	14,800.00
Employee Benefits	56,200.00	62,900.00	61,100.00	64,800.00	68,700.00	72,800.00	77,200.00
Subtotal Personnel Expense	195,400.00	256,700.00	239,300.00	248,400.00	257,800.00	267,600.00	277,800.00
Operating Expense							
Equipment - Purchase	10,000.00	9,000.00	9,000.00	9,300.00	9,600.00	9,900.00	10,200.00
Postage & Courier	400.00	400.00	400.00	400.00	400.00	400.00	400.00
Staff Training & Development	4,200.00	3,600.00	2,400.00	2,500.00	2,500.00	2,600.00	2,700.00
Subscriptions and Publications	1,000.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Telephone/Internet	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Travel	1,400.00	3,600.00	2,400.00	2,500.00	2,500.00	2,600.00	2,700.00
Subtotal Operating Expense	18,000.00	19,600.00	17,200.00	17,800.00	18,200.00	18,800.00	19,400.00
Total Expense	213,400.00	276,300.00	256,500.00	266,200.00	276,000.00	286,400.00	297,200.00
Surplus/(Deficit) Before Allocation	(213,400.00)	(276,300.00)	(256,500.00)	(266,200.00)	(276,000.00)	(286,400.00)	(297,200.00)
Allocations: Within Departments	(170,674.00)	(189,119.00)	(169,792.00)	(176,221.00)	(182,674.00)	(189,495.00)	(196,600.00)
Allocation: Between Departments	(6,901.00)	(7,648.00)	(7,606.00)	(7,892.00)	(8,186.00)	(8,500.00)	(8,824.00)
Allocation: SSE	(26,225.00)	(29,061.00)	(28,903.00)	(29,993.00)	(31,109.00)	(32,302.00)	(33,533.00)
Surplus/(Deficit) After Allocation	(9,600.00)	(50,472.00)	(50,199.00)	(52,094.00)	(54,031.00)	(56,103.00)	(58,243.00)
Transfer Between Funds	(9,600.00)	(50,472.00)	(50,199.00)	(52,094.00)	(54,031.00)	(56,103.00)	(58,243.00)

Appendix E - Divisional Summary and Detail

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Total Transfer	(9,600.00)	(50,472.00)	(50,199.00)	(52,094.00)	(54,031.00)	(56,103.00)	(58,243.00)
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**City of Port Colborne
2025 5-year Operating Budget
Stores**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$60,300.00	\$59,300.00	\$63,900.00	\$65,800.00	\$67,800.00	\$69,800.00	\$71,900.00
Overtime Pay	3,500.00	2,000.00	2,600.00	2,700.00	2,800.00	2,900.00	3,000.00
Employee Benefits	25,900.00	18,800.00	26,600.00	28,200.00	29,900.00	31,700.00	33,600.00
Subtotal Personnel Expense	89,700.00	80,100.00	93,100.00	96,700.00	100,500.00	104,400.00	108,500.00
Operating Expense							
R&M - Consumables and Parts	5,000.00	4,000.00	4,000.00	4,100.00	4,200.00	4,300.00	4,400.00
Staff Training & Development	1,800.00	1,000.00	1,300.00	1,300.00	1,300.00	1,400.00	1,500.00
Subtotal Operating Expense	6,800.00	5,000.00	5,300.00	5,400.00	5,500.00	5,700.00	5,900.00
Total Expense	96,500.00	85,100.00	98,400.00	102,100.00	106,000.00	110,100.00	114,400.00
Surplus/(Deficit) Before Allocation	(96,500.00)	(85,100.00)	(98,400.00)	(102,100.00)	(106,000.00)	(110,100.00)	(114,400.00)
Allocations: Within Departments	21,545.00	21,216.00	27,244.00	28,219.00	29,348.00	30,528.00	31,699.00
Surplus/(Deficit) After Allocation	(118,045.00)	(106,316.00)	(125,644.00)	(130,319.00)	(135,348.00)	(140,628.00)	(146,099.00)
Transfer Between Funds	(25,900.00)	(25,900.00)	(28,000.00)	(29,000.00)	(30,200.00)	(31,300.00)	(32,500.00)
Total Transfer	(25,900.00)	(25,900.00)	(28,000.00)	(29,000.00)	(30,200.00)	(31,300.00)	(32,500.00)
Surplus / (Deficit)	(\$92,145.00)	(\$80,416.00)	(\$97,644.00)	(\$101,319.00)	(\$105,148.00)	(\$109,328.00)	(\$113,599.00)

**City of Port Colborne
2025 5-year Operating Budget
Transportation**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
<hr/>							
Expense							
Personnel Expense							
Salaries and Wages - Full Time	\$935,500.00	\$1,031,300.00	\$1,071,100.00	\$1,103,200.00	\$1,136,300.00	\$1,170,400.00	\$1,205,500.00
Salaries and Wages - Part Time	82,000.00	121,700.00	130,300.00	134,200.00	138,200.00	142,300.00	146,600.00
Salaries and Wages - Students	51,900.00	56,000.00	56,500.00	62,900.00	64,800.00	66,700.00	68,700.00
Overtime Pay	46,800.00	46,800.00	56,400.00	59,800.00	63,400.00	67,200.00	71,200.00
Employee Benefits	386,700.00	406,100.00	449,000.00	475,900.00	504,500.00	534,800.00	566,900.00
Subtotal Personnel Expense	1,502,900.00	1,661,900.00	1,763,300.00	1,836,000.00	1,907,200.00	1,981,400.00	2,058,900.00
Operating Expense							
Association/Membership Fees	3,000.00	3,000.00	3,400.00	3,500.00	3,600.00	3,700.00	3,800.00
Comm and Public Relations	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Contract Services	1,180,100.00	1,180,100.00	1,253,250.00	1,291,200.00	1,329,800.00	1,369,700.00	1,410,900.00
Equipment - Purchase	10,000.00	10,000.00	10,000.00	10,300.00	10,600.00	10,900.00	11,200.00
R&M - Consumables and Parts	284,000.00	284,000.00	284,000.00	292,900.00	301,800.00	310,900.00	320,400.00
R&M - Tree Planting	125,000.00	125,000.00	125,000.00	128,800.00	132,700.00	136,700.00	140,800.00
Staff Training & Development	20,700.00	20,700.00	18,000.00	18,500.00	19,000.00	19,600.00	20,200.00
Telephone/Internet	4,800.00	4,800.00	4,800.00	4,900.00	5,000.00	5,200.00	5,400.00
Travel	10,400.00	10,400.00	9,000.00	9,200.00	9,500.00	9,800.00	10,100.00
Subtotal Operating Expense	1,639,000.00	1,639,000.00	1,708,450.00	1,760,300.00	1,813,000.00	1,867,500.00	1,923,800.00
Total Expense	3,141,900.00	3,300,900.00	3,471,750.00	3,596,300.00	3,720,200.00	3,848,900.00	3,982,700.00
Surplus/(Deficit) Before Allocation	(3,141,900.00)	(3,300,900.00)	(3,471,750.00)	(3,596,300.00)	(3,720,200.00)	(3,848,900.00)	(3,982,700.00)
Allocations: Within Departments	308,220.00	366,988.00	490,852.00	506,614.00	523,702.00	542,911.00	561,817.00
Allocation: Between Departments	476,955.00	429,114.00	411,964.00	435,944.00	461,382.00	488,434.00	517,099.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Surplus/(Deficit) After Allocation	(3,927,075.00)	(4,097,002.00)	(4,374,566.00)	(4,538,858.00)	(4,705,284.00)	(4,880,245.00)	(5,061,616.00)
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Surplus / (Deficit)	(\$3,927,075.00)	(\$4,097,002.00)	(\$4,374,566.00)	(\$4,538,858.00)	(\$4,705,284.00)	(\$4,880,245.00)	(\$5,061,616.00)

Appendix E - Self Sustaining Entities (SSE) Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Self Sustaining Entities

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2025 SSE Budget
Revenue					
Investment Income			\$4,000		\$4,000
Lease Income	32,000	6,000			38,000
Licences and Permits				925,972	925,972
Rentals	3,000				3,000
Other Revenue	2,600				2,600
Fees	59,100	285,000			344,100
Sales	1,370,000		70,000		1,440,000
Total Revenue	1,466,700	291,000	74,000	925,972	2,757,672
Expense					
Personnel Expense					
Salaries and Wages - Full Time				454,000	454,000
Overtime Pay				22,100	22,100
Employee Benefits				133,000	133,000
Subtotal Personnel Expense				609,100	609,100
Operating Expense					
Association/Membership Fees	2,500		800	6,400	9,700
Cleaning Supplies	8,000	5,000			13,000
Comm and Public Relations	5,000	8,000		1,000	14,000
Computer Software	5,000				5,000
Contract Services	110,000	45,000	5,000	30,000	190,000
Cost of of Goods Sold	220,000				220,000
Equipment - Purchase	10,000		4,000	6,120	20,120
Hospitality Expense				800	800
Office Supplies	2,500			2,000	4,500
Postage & Courier	100			600	700
Program Supplies	10,000	5,000			15,000
Protective & Uniform Clothing	3,000	3,000		1,000	7,000
R&M - Grounds	30,000	10,000	6,000		46,000
R&M - Consumables and Parts	56,157	10,000			66,157

Appendix E - Divisional Summary and Detail

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2025 SSE Budget
Staff Training & Development				4,800	4,800
SME - Consultants		15,000		20,000	35,000
Subscriptions and Publications				400	400
Telephone/Internet	28,000	1,200		1,200	30,400
Travel				4,800	4,800
Subtotal Operating Expense	490,257	102,200	15,800	79,120	687,377
Total Expense	490,257	102,200	15,800	688,220	1,296,477
Surplus/(Deficit) Before Allocation	976,443	188,800	58,200	237,752	1,461,195
Allocation:SSE	964,043	327,944	58,200	237,752	1,587,939
Surplus/(Deficit) After Allocation	12,400	(139,144)			(126,744)
Transfer to/ (from) Reserves	17,400				17,400
Transfer Between Funds	(5,000)				(5,000)
Total Transfer	12,400				12,400
Surplus / (Deficit)		(\$139,144)			(\$139,144)

City of Port Colborne
2025 5-year Operating Budget
Self Sustaining Entities

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Investment Income	\$4,000.00	\$8,700.00	\$4,000.00	\$4,100.00	\$4,200.00	\$4,300.00	\$4,400.00
Lease Income	32,000.00	38,000.00	38,000.00	39,600.00	41,300.00	43,100.00	45,000.00
Licences and Permits	743,332.00	722,725.00	925,972.00	976,934.00	997,093.00	1,038,256.00	1,081,176.00
Rentals	3,000.00	3,000.00	3,000.00	3,200.00	3,400.00	3,600.00	3,800.00
Other Revenue	3,000.00	2,600.00	2,600.00	2,700.00	2,800.00	2,900.00	3,000.00
Fees	373,023.00	209,100.00	344,100.00	360,600.00	374,800.00	389,800.00	405,500.00
Sales	1,459,700.00	1,299,861.00	1,440,000.00	1,514,500.00	1,588,700.00	1,666,500.00	1,748,200.00
Total Revenue	2,618,055.00	2,283,986.00	2,757,672.00	2,901,634.00	3,012,293.00	3,148,456.00	3,291,076.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	407,700.00	366,800.00	454,000.00	481,200.00	495,600.00	510,500.00	525,800.00
Salaries and Wages - Students		10,000.00					
Overtime Pay	8,200.00	8,000.00	22,100.00	23,400.00	24,800.00	26,300.00	27,900.00
Employee Benefits	117,600.00	119,900.00	133,000.00	141,000.00	149,500.00	158,500.00	168,000.00
Subtotal Personnel Expense	533,500.00	504,700.00	609,100.00	645,600.00	669,900.00	695,300.00	721,700.00
Operating Expense							
Association/Membership Fees	9,100.00	9,200.00	9,700.00	10,000.00	10,300.00	10,600.00	10,900.00
Cleaning Supplies	16,000.00	13,000.00	13,000.00	13,600.00	14,200.00	14,800.00	15,500.00
Comm and Public Relations	14,000.00	16,000.00	14,000.00	14,500.00	15,000.00	15,600.00	16,300.00
Computer Software	5,000.00	5,000.00	5,000.00	5,200.00	5,500.00	5,800.00	6,100.00
Contract Services	153,000.00	190,000.00	190,000.00	198,000.00	206,300.00	215,000.00	224,100.00
Cost of of Goods Sold	220,000.00	220,000.00	220,000.00	231,000.00	242,500.00	254,600.00	267,300.00
Equipment - Purchase	17,100.00	18,120.00	20,120.00	20,900.00	21,700.00	22,500.00	23,400.00
Equipment - Rental	6,900.00						
Hospitality Expense	500.00	800.00	800.00	800.00	900.00	900.00	900.00
Office Supplies	4,900.00	4,500.00	4,500.00	4,700.00	4,900.00	5,100.00	5,300.00
Postage & Courier	700.00	700.00	700.00	700.00	700.00	700.00	700.00
Program Supplies	14,000.00	10,000.00	15,000.00	15,700.00	16,400.00	17,100.00	17,900.00
Protective & Uniform Clothing	8,000.00	5,500.00	7,000.00	7,200.00	7,700.00	8,000.00	8,300.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
R&M - Grounds	50,000.00	39,000.00	46,000.00	48,000.00	50,100.00	52,300.00	54,500.00
R&M - Consumables and Parts	70,000.00	34,000.00	66,157.00	73,300.00	76,700.00	80,300.00	84,100.00
Staff Training & Development	6,200.00	13,200.00	4,800.00	5,100.00	5,200.00	5,400.00	5,600.00
SME - Consultants	25,000.00	35,000.00	35,000.00	35,600.00	16,200.00	16,200.00	16,200.00
Subscriptions and Publications	400.00	400.00	400.00	400.00	500.00	500.00	500.00
Telephone/Internet	30,400.00	28,000.00	30,400.00	31,800.00	33,300.00	34,800.00	36,400.00
Travel	6,200.00	3,100.00	4,800.00	5,100.00	5,200.00	5,400.00	5,600.00
Subtotal Operating Expense	657,400.00	645,520.00	687,377.00	721,600.00	733,300.00	765,600.00	799,600.00
Total Expense	1,190,900.00	1,150,220.00	1,296,477.00	1,367,200.00	1,403,200.00	1,460,900.00	1,521,300.00
Surplus/(Deficit) Before Allocation	1,427,155.00	1,133,766.00	1,461,195.00	1,534,434.00	1,609,093.00	1,687,556.00	1,769,776.00
Allocation:SSE	1,375,417.00	1,319,345.00	1,587,939.00	1,661,001.00	1,733,436.50	1,811,037.50	1,892,427.00
Surplus/(Deficit) After Allocation	51,738.00	(185,579.00)	(126,744.00)	(126,567.00)	(124,343.50)	(123,481.50)	(122,651.00)
Transfer to/ (from) Reserves	51,738.00		17,400.00	19,428.00	27,188.50	33,832.50	40,645.00
Transfer Between Funds			(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
Total Transfer	51,738.00		12,400.00	14,428.00	22,188.50	28,832.50	35,645.00
Surplus / (Deficit)		(\$185,579.00)	(\$139,144.00)	(\$140,995.00)	(\$146,532.00)	(\$152,314.00)	(\$158,296.00)

Appendix E - Self Sustaining Entities (SSE) Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Building Inspection

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Licences and Permits	\$743,332.00	\$722,725.00	\$925,972.00	\$976,934.00	\$997,093.00	\$1,038,256.00	\$1,081,176.00
Total Revenue	743,332.00	722,725.00	925,972.00	976,934.00	997,093.00	1,038,256.00	1,081,176.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	407,700.00	366,800.00	454,000.00	481,200.00	495,600.00	510,500.00	525,800.00
Salaries and Wages - Students		10,000.00					
Overtime Pay	8,200.00	8,000.00	22,100.00	23,400.00	24,800.00	26,300.00	27,900.00
Employee Benefits	117,600.00	119,900.00	133,000.00	141,000.00	149,500.00	158,500.00	168,000.00
Subtotal Personnel Expense	533,500.00	504,700.00	609,100.00	645,600.00	669,900.00	695,300.00	721,700.00
Operating Expense							
Association/Membership Fees	6,300.00	6,400.00	6,400.00	6,600.00	6,800.00	7,000.00	7,200.00
Comm and Public Relations	1,000.00	1,000.00	1,000.00	1,100.00	1,100.00	1,100.00	1,200.00
Contract Services	60,000.00	60,000.00	30,000.00	30,900.00	31,800.00	32,800.00	33,800.00
Equipment - Purchase	6,000.00	6,120.00	6,120.00	6,300.00	6,500.00	6,700.00	6,900.00
Hospitality Expense	500.00	800.00	800.00	800.00	900.00	900.00	900.00
Office Supplies	2,400.00	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Postage & Courier	600.00	600.00	600.00	600.00	600.00	600.00	600.00
Protective & Uniform Clothing	3,000.00	1,000.00	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00
Staff Training & Development	6,200.00	9,000.00	4,800.00	5,100.00	5,200.00	5,400.00	5,600.00
SME - Consultants	10,000.00	20,000.00	20,000.00	20,600.00	1,200.00	1,200.00	1,200.00
Subscriptions and Publications	400.00	400.00	400.00	400.00	500.00	500.00	500.00
Telephone/Internet	2,400.00	1,100.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Travel	6,200.00	3,000.00	4,800.00	5,100.00	5,200.00	5,400.00	5,600.00
Subtotal Operating Expense	105,000.00	111,420.00	79,120.00	81,800.00	64,400.00	66,300.00	68,300.00
Total Expense	638,500.00	616,120.00	688,220.00	727,400.00	734,300.00	761,600.00	790,000.00
Surplus/(Deficit) Before Allocation	104,832.00	106,605.00	237,752.00	249,534.00	262,793.00	276,656.00	291,176.00

Appendix E - Divisional Summary and Detail

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Allocation:SSE	104,832.00	106,605.00	237,752.00	249,534.00	262,793.00	276,656.00	291,176.00
Surplus/(Deficit) After Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

City of Port Colborne
2025 5-year Operating Budget
Sugarloaf Marina

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Lease Income	\$32,000.00	\$32,000.00	\$32,000.00	\$33,600.00	\$35,300.00	\$37,100.00	\$39,000.00
Rentals	3,000.00	3,000.00	3,000.00	3,200.00	3,400.00	3,600.00	3,800.00
Other Revenue	3,000.00	2,600.00	2,600.00	2,700.00	2,800.00	2,900.00	3,000.00
Fees	30,000.00	59,100.00	59,100.00	62,100.00	65,200.00	68,500.00	71,900.00
Sales	1,370,000.00	1,229,861.00	1,370,000.00	1,438,500.00	1,510,400.00	1,585,900.00	1,665,200.00
Total Revenue	1,438,000.00	1,326,561.00	1,466,700.00	1,540,100.00	1,617,100.00	1,698,000.00	1,782,900.00
Expense							
Personnel Expense							
Operating Expense							
Association/Membership Fees	2,000.00	2,000.00	2,500.00	2,600.00	2,700.00	2,800.00	2,900.00
Cleaning Supplies	8,000.00	8,000.00	8,000.00	8,400.00	8,800.00	9,200.00	9,700.00
Comm and Public Relations	5,000.00	5,000.00	5,000.00	5,200.00	5,500.00	5,800.00	6,100.00
Computer Software	5,000.00	5,000.00	5,000.00	5,200.00	5,500.00	5,800.00	6,100.00
Contract Services	60,000.00	80,000.00	110,000.00	115,500.00	121,300.00	127,400.00	133,800.00
Cost of Goods Sold	220,000.00	220,000.00	220,000.00	231,000.00	242,500.00	254,600.00	267,300.00
Equipment - Purchase	10,000.00	8,000.00	10,000.00	10,500.00	11,000.00	11,500.00	12,100.00
Office Supplies	2,500.00	2,500.00	2,500.00	2,600.00	2,700.00	2,800.00	2,900.00
Postage & Courier	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Program Supplies	10,000.00	5,000.00	10,000.00	10,500.00	11,000.00	11,500.00	12,100.00
Protective & Uniform Clothing	3,000.00	1,500.00	3,000.00	3,100.00	3,300.00	3,500.00	3,700.00
R&M - Grounds	30,000.00	29,000.00	30,000.00	31,500.00	33,100.00	34,800.00	36,500.00
R&M - Consumables and Parts	60,000.00	30,000.00	56,157.00	63,000.00	66,100.00	69,400.00	72,900.00
Telephone/Internet	28,000.00	25,700.00	28,000.00	29,400.00	30,900.00	32,400.00	34,000.00
Subtotal Operating Expense	443,600.00	421,800.00	490,257.00	518,600.00	544,500.00	571,600.00	600,200.00
Total Expense	443,600.00	421,800.00	490,257.00	518,600.00	544,500.00	571,600.00	600,200.00
Surplus/(Deficit) Before Allocation	994,400.00	904,761.00	976,443.00	1,021,500.00	1,072,600.00	1,126,400.00	1,182,700.00

Appendix E - Divisional Summary and Detail

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Allocation:SSE	942,662.00	904,761.00	964,043.00	1,007,072.00	1,050,411.50	1,097,567.50	1,147,055.00
Surplus/(Deficit) After Allocation	51,738.00		12,400.00	14,428.00	22,188.50	28,832.50	35,645.00
Transfer to/ (from) Reserves	51,738.00		17,400.00	19,428.00	27,188.50	33,832.50	40,645.00
Transfer Between Funds			(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
Total Transfer	51,738.00		12,400.00	14,428.00	22,188.50	28,832.50	35,645.00
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**City of Port Colborne
2025 5-year Operating Budget
Nickel Beach**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Lease Income		\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Fees	343,023.00	150,000.00	285,000.00	298,500.00	309,600.00	321,300.00	333,600.00
Total Revenue	343,023.00	156,000.00	291,000.00	304,500.00	315,600.00	327,300.00	339,600.00
Expense							
Personnel Expense							
Operating Expense							
Cleaning Supplies	8,000.00	5,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Comm and Public Relations	8,000.00	10,000.00	8,000.00	8,200.00	8,400.00	8,700.00	9,000.00
Contract Services	30,000.00	45,000.00	45,000.00	46,400.00	47,800.00	49,200.00	50,700.00
Program Supplies	4,000.00	5,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Protective & Uniform Clothing	2,000.00	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
R&M - Grounds	10,000.00	4,000.00	10,000.00	10,300.00	10,600.00	10,900.00	11,200.00
R&M - Consumables and Parts	10,000.00	4,000.00	10,000.00	10,300.00	10,600.00	10,900.00	11,200.00
SME - Consultants	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Telephone/Internet		1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Subtotal Operating Expense	87,000.00	92,200.00	102,200.00	104,900.00	107,600.00	110,400.00	113,300.00
Total Expense	87,000.00	92,200.00	102,200.00	104,900.00	107,600.00	110,400.00	113,300.00
Surplus/(Deficit) Before Allocation	256,023.00	63,800.00	188,800.00	199,600.00	208,000.00	216,900.00	226,300.00
Allocation:SSE	256,023.00	249,379.00	327,944.00	340,595.00	354,532.00	369,214.00	384,596.00
Surplus/(Deficit) After Allocation		(185,579.00)	(139,144.00)	(140,995.00)	(146,532.00)	(152,314.00)	(158,296.00)

Appendix E - Divisional Summary and Detail

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Surplus / (Deficit)		(\$185,579.00)	(\$139,144.00)	(\$140,995.00)	(\$146,532.00)	(\$152,314.00)	(\$158,296.00)

**City of Port Colborne
2025 5-year Operating Budget
Cemetery**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Investment Income	\$4,000.00	\$8,700.00	\$4,000.00	\$4,100.00	\$4,200.00	\$4,300.00	\$4,400.00
Sales	89,700.00	70,000.00	70,000.00	76,000.00	78,300.00	80,600.00	83,000.00
Total Revenue	93,700.00	78,700.00	74,000.00	80,100.00	82,500.00	84,900.00	87,400.00
Expense							
Personnel Expense							
Operating Expense							
Association/Membership Fees	800.00	800.00	800.00	800.00	800.00	800.00	800.00
Contract Services	3,000.00	5,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Equipment - Purchase	1,100.00	4,000.00	4,000.00	4,100.00	4,200.00	4,300.00	4,400.00
Equipment - Rental	6,900.00						
R&M - Grounds	10,000.00	6,000.00	6,000.00	6,200.00	6,400.00	6,600.00	6,800.00
Staff Training & Development		4,200.00					
Travel		100.00					
Subtotal Operating Expense	21,800.00	20,100.00	15,800.00	16,300.00	16,800.00	17,300.00	17,800.00
Total Expense	21,800.00	20,100.00	15,800.00	16,300.00	16,800.00	17,300.00	17,800.00
Surplus/(Deficit) Before Allocation	71,900.00	58,600.00	58,200.00	63,800.00	65,700.00	67,600.00	69,600.00
Allocation:SSE	71,900.00	58,600.00	58,200.00	63,800.00	65,700.00	67,600.00	69,600.00
Surplus/(Deficit) After Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Appendix E - Divisional Summary & Detail

Niagara South Coast Tourism Association (NSCTA) Divisional Detail

**City of Port Colborne
2025 5-year Operating Budget
NSCTA**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Other Revenue		\$2,800.00					
Fees	2,000.00	(2,100.00)	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Grants - Other		3,500.00					
Grant - Federal		4,600.00					
Total Revenue	2,000.00	8,800.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
Expense							
Personnel Expense							
Operating Expense							
Contract Services	32,000.00	31,800.00	61,680.00	62,302.00	62,804.00	63,176.00	63,408.00
Grants and Sponsorship Expense		2,000.00	20,000.00	20,600.00	21,200.00	21,800.00	22,500.00
SME - Audit and Actuary		5,000.00	5,000.00	5,300.00	5,600.00	5,900.00	6,200.00
Subtotal Operating Expense	32,000.00	38,800.00	86,680.00	88,202.00	89,604.00	90,876.00	92,108.00
Total Expense	32,000.00	38,800.00	86,680.00	88,202.00	89,604.00	90,876.00	92,108.00
Surplus/(Deficit) Before Allocation	(30,000.00)	(30,000.00)	(84,680.00)	(86,102.00)	(87,404.00)	(88,576.00)	(89,708.00)
Surplus/(Deficit) After Allocation	(30,000.00)	(30,000.00)	(84,680.00)	(86,102.00)	(87,404.00)	(88,576.00)	(89,708.00)
Transfer Between Funds	(30,000.00)	(30,000.00)	(84,680.00)	(86,102.00)	(87,404.00)	(88,576.00)	(89,708.00)
Total Transfer	(30,000.00)	(30,000.00)	(84,680.00)	(86,102.00)	(87,404.00)	(88,576.00)	(89,708.00)
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Appendix E - Divisional Summary & Detail

Library Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Library

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Donations	\$4,800.00	\$4,800.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Rentals	650.00	650.00	650.00	650.00	650.00	650.00	650.00
Fees	3,500.00	5,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Grant - Provincial	38,300.00	38,300.00	38,300.00	38,300.00	38,300.00	38,300.00	38,300.00
Total Revenue	47,250.00	48,750.00	47,950.00	47,950.00	47,950.00	47,950.00	47,950.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	451,200.00	393,000.00	500,400.00	530,400.00	562,200.00	579,100.00	596,500.00
Salaries and Wages - Part Time	69,900.00	94,500.00	74,000.00	76,200.00	78,500.00	80,900.00	83,300.00
Overtime Pay		6,000.00	4,400.00	4,500.00	4,600.00	4,700.00	4,800.00
Employee Benefits	187,900.00	154,800.00	172,000.00	182,300.00	193,200.00	204,800.00	217,100.00
Subtotal Personnel Expense	709,000.00	648,300.00	750,800.00	793,400.00	838,500.00	869,500.00	901,700.00
Operating Expense							
Association/Membership Fees	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Library Collection	44,800.00	31,758.00	46,250.00	47,600.00	49,000.00	50,400.00	51,900.00
Library Digital Resources	30,000.00	30,750.00	30,750.00	31,700.00	32,600.00	33,500.00	34,500.00
Comm and Public Relations	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Computer Software	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Contract Services	4,000.00	4,000.00	4,000.00	4,100.00	4,200.00	4,300.00	4,400.00
Equipment - Purchase	7,000.00	7,000.00	7,000.00	7,200.00	7,400.00	7,600.00	7,800.00
Hospitality Expense	750.00	750.00	775.00	800.00	800.00	800.00	800.00
Office Supplies	3,000.00	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
Postage & Courier	700.00	700.00	700.00	700.00	700.00	700.00	700.00
Program Supplies	3,500.00	3,500.00	3,500.00	3,600.00	3,700.00	3,800.00	3,900.00
Protective & Uniform Clothing	1,300.00	1,320.00	1,320.00	1,400.00	1,400.00	1,400.00	1,400.00
Staff Training & Development	7,000.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
SME - Audit and Actuary	7,200.00	7,200.00	7,200.00	7,400.00	7,600.00	7,800.00	8,000.00
Telephone/Internet	17,100.00	17,100.00	17,100.00	17,600.00	18,100.00	18,600.00	19,100.00
Travel	500.00	500.00	500.00	500.00	500.00	500.00	500.00

Appendix E - Divisional Summary and Detail

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Subtotal Operating Expense	129,850.00	117,778.00	132,295.00	135,900.00	139,400.00	142,900.00	146,600.00
Total Expense	838,850.00	766,078.00	883,095.00	929,300.00	977,900.00	1,012,400.00	1,048,300.00
Surplus/(Deficit) Before Allocation	(791,600.00)	(717,328.00)	(835,145.00)	(881,350.00)	(929,950.00)	(964,450.00)	(1,000,350.00)
Surplus/(Deficit) After Allocation	(791,600.00)	(717,328.00)	(835,145.00)	(881,350.00)	(929,950.00)	(964,450.00)	(1,000,350.00)
Transfer to/ (from) Reserves Transfer Between Funds	(791,600.00)	66,554.00 (783,882.00)	(835,145.00)	(881,350.00)	(929,950.00)	(964,450.00)	(1,000,350.00)
Total Transfer	(791,600.00)	(717,328.00)	(835,145.00)	(881,350.00)	(929,950.00)	(964,450.00)	(1,000,350.00)
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Appendix F - Facilities, Transportation & Parks Detail

Appendix F - Facilities Detail

	Gas	Hydro	Water	Repair and Maintenance (Consumables and Parts)	Equipment Rental	Contract Services	Land Leases	Total
General				3,300	1,600			4,900
City Hall	11,900	69,900	5,600	13,200	1,100	99,800		201,500
Fire Station 1	14,200	26,700	5,200	12,600	1,600	26,300		86,600
Humberstone Community Hall	3,200	900	1,500	2,100		4,900		12,600
Operations Centre	43,800	54,100	29,800	18,900	2,100	120,000		268,700
Seaway Properties		-				-	16,800	16,800
Soccer Complex		4,400	3,800	1,600		4,200		14,000
Vale Health and Wellness Centre	102,900	502,600	88,700	52,500	2,100	120,000		868,800
Bethel Community Centre				4,200		6,200		10,400
Sherkston Community Centre				2,100		2,400		4,500
Animal Shelter				1,900		2,200		4,100
Traffic and Street Lights		243,000						243,000
City Facilities Subtotal	176,000	901,600	134,600	112,400	8,500	386,000	16,800	1,735,900
Library Facility	12,800	17,800	2,500	5,300		45,900		84,300
Roselawn	16,300	24,000	6,200	5,300		39,000		90,800
Historical Marine Museum	8,100	6,500	4,800	4,200		10,700		34,300
Heritage Research Archives	3,300	2,600	1,600	1,200		1,100		9,800
Boards and Committees Subtotal	40,500	50,900	15,100	16,000	-	96,700	-	219,200
West Street Harbourview Docks		1,800	2,100	4,200		2,200	100	10,400
Market Square		1,300		200		200	3,400	5,100
HH Knoll		7,900		13,100		2,600		23,600
Centennial Park		1,000		3,200		2,600		6,800
Lion Field	2,300	4,200		1,600		5,300		13,400
Tennis Courts		800	2,200	2,100		1,100		6,200
Lock 8 Lighthouse		700		1,100		500		2,300
Lock 8/Skate Park		3,700		5,300		500	1,700	11,200
Vimy Park		-		1,100		1,100		2,200
Lockview Park		-				1,100		1,100
Rotary Park						500		500
Seaway Park		1,100						1,100
King George Park				100				100
Old Scout Camp	1,400	600						2,000
Other Parks		1,000	62,400	5,300	2,100	15,600		86,400
Railways							17,400	17,400
Parks Subtotal	3,700	24,100	66,700	37,300	2,100	33,300	22,600	189,800

	Gas	Hydro	Water	Repair and Maintenance (Consumables and Parts)	Equipment Rental	Contract Services	Land Leases	Total
Overholt Cemetery								-
Nickel Beach		2,400		500		1,600		4,500
Sugarloaf Marina	11,100	26,600	29,100	21,000	1,600	53,700		143,100
Marina Store	4,000	16,900				500		21,400
Self Sustaining Entities Subtotal	15,100	45,900	29,100	21,500	1,600	55,800	-	169,000
Levy Total	235,300	1,022,500	245,500	187,200	12,200	571,800	39,400	2,313,900
Colborne / Johnston St Pump Station (S)				200		300	3,200	3,700
Elizabeth St. Bulk Water Depot (W)				500		300	4,200	5,000
Elm St. Bulk Water Depot (W)				500		300		800
Scholfield Pumping Station (S)						300		300
Rates Subtotal	-	-	-	1,200	-	1,200	7,400	9,800
Levy + Rates Total	235,300	1,022,500	245,500	188,400	12,200	573,000	46,800	2,323,700

Appendix F - Transportation Detail

	Contract Services	Repair and Maintenance (Consumables and Parts)	Repair and Maintenance (Tree Replacement)	Total
Bridge Maintenance	35,000			35,000
Catch Basins	25,000	15,000		40,000
Crack Sealing	52,500			52,500
Culvert Repairs	10,000	20,000		30,000
Curb Maintenance	5,000			5,000
Driveways				-
Guardrails	20,000	1,000		21,000
Patching and Spraying	105,000			105,000
Clay Road Maintenance	6,300			6,300
Pavement Marking	100,000	5,000		105,000
Pothole Repair		15,000		15,000
Road Grading		45,000		45,000
Shouldering	5,200	27,750		32,950
Street Lights	42,000			42,000
Traffic Signals	15,750	20,000		35,750
Traffic Signs	26,000			26,000
Pleasant Beach Waste Management		250		250
Safety Device		5,000		5,000
Roads Preventative Maintenance	447,750	154,000	-	601,750
Sidewalk Maintenance	26,250	1,000		27,250
Plant Maintenance/Replacement	250,000	2,500	125,000	377,500
Dust Suppression	20,000			20,000
Vandalism		500		500
Grass Mowing Spraying	120,000	2,000		122,000
Debris & Litter		1,500		1,500
Spring/Summer Maintenance	390,000	6,500	125,000	521,500

	Contract Services	Repair and Maintenance (Consumables and Parts)	Repair and Maintenance (Tree Replacement)	Total
Culvert Repairs - Ditchings	15,000	40,000		55,000
Ditchings	150,000			150,000
Culverts and Ditchings	165,000	40,000	-	205,000
Sanding / Salting	49,350	75,000		124,350
Sidewalk Snow Removal				-
Snow Fence		2,500		2,500
Snow Ploughing	85,000	5,000		90,000
Winter Maintenance	134,350	82,500	-	216,850
CN Rail	12,600			12,600
CP Rails	4,750			4,750
PC Harbour/Trillium Rail (West)	32,550			32,550
PC Harbour/Vale Rail (East)	40,000			40,000
Railways	89,900	-	-	89,900
Total	1,253,250	284,000	125,000	1,662,250

Appendix F - Parks Detail

	Contract Services	Equipment Purchase and Rental	Repair and Maintenance (Ground)	Repair and Maintenance (Consumables and Parts)	Repair and Maintenance (Tree Replacement)	Total
Plant Maintenance/Replacement	25,000		12,500	2,500	75,000	115,000
Culvert Repairs - Ditchings	10,000					10,000
Grass Mowing Spraying	15,000	5,000	34,000			54,000
Sanding/Salting			20,000			20,000
Patching and Spraying	65,000					65,000
Pavement Marking	17,500					17,500
Vandalism	5,000		9,500			14,500
Sportsfield Maintenance	10,000	23,500	46,000			79,500
Barriers	19,000			1,000		20,000
Beautification	39,000	23,000	7,500	3,500		73,000
Signage	19,000			3,000		22,000
Sanitation	7,500		7,000	7,000		21,500
Winter Operation		1,000		11,000		12,000
Total	232,000	52,500	136,500	28,000	75,000	524,000

Appendix G - Levy Allocation

	General Government	Debt	Capital	PGA	Boards & Committees	Council	Community Safety	Public Works
Surplus/(Deficit) Before Allocation	26,441,150	(2,993,500)	1,997,669	(1,359,900)	(843,930)	(465,100)	(4,702,208)	(5,654,550)
Allocation: Within Department						(18,500)		(326,534)
Allocation: Between Department	(2,711,744)			334,453	312,795	66,392	372,588	198,597
Allocation:SSE	(527,937)						11,000	(61,907)
Surplus/(Deficit) After Allocations	29,680,831	(2,993,500)	1,997,669	(1,694,353)	(1,156,725)	(512,992)	(5,085,796)	(5,464,706)
Transfer to/ (from) Capital	-		10,196,100					
Transfer to/ (from) Reserves	1,130,000		85,000	50,000				119,373
Transfer Between Funds	(670,607)	(1,893,900)	(3,902,700)		1,270,706	(74,000)		(389,502)
Surplus / (Deficit)	29,221,438	(1,099,600)	(4,380,731)	(1,744,353)	(2,427,431)	(438,992)	(5,085,796)	(5,194,577)
Property Tax	(26,861,200)							
Allocation (OMPF + Interest + Other Misc - Global Operations)	2,360,238			193,167		48,613	563,192	575,238
Total		(1,099,600)	(4,380,731)	(1,551,186)	(2,427,431)	(390,379)	(4,522,604)	(4,619,339)
Percentage		4.1%	16.3%	5.8%	9.1%	1.4%	16.8%	17.2%

	Administration			Economic Development & Planning			Parks & Recreation		
	CAO	Corporate Services	Total	Economic Development	Planning	Total	Recreation	Parks	Total
Surplus/(Deficit) Before Allocation	(2,013,346)	(2,457,000)	(4,470,346)	(482,050)	(445,900)	(927,950)	(1,723,650)	(1,846,050)	(3,569,700)
Allocation: Within Department		(165,632)	(165,632)	72,900	18,500	91,400	92,732	326,534	419,266
Allocation: Between Department	(341,317)	75,945	(265,372)	(32,535)	191,249	158,714	1,271,808	261,769	1,533,577
Allocation:SSE	(11,476)	(133,999)	(145,475)	(62,700)			(526,956)	(134,820)	(661,776)
Surplus/(Deficit) After Allocations	(1,660,553)	(2,233,314)	(3,893,867)	(459,715)	(655,649)	(1,115,364)	(2,561,234)	(2,299,533)	(4,860,767)
Transfer to/ (from) Capital									
Transfer to/ (from) Reserves									
Transfer Between Funds	(345,500)	(615,340)	(960,840)			-	(59,200)	-	
Surplus / (Deficit)	(1,315,053)	(1,617,974)	(2,933,027)	(459,715)	(655,649)	(1,115,364)	(2,502,034)	(2,299,533)	(4,801,567)
Minus: Property Tax									
Allocation (OMPF + Interest + Other Misc - Global Operations)	145,626	179,172	324,798	50,908	72,605	123,513	277,071	254,646	531,717
Total	(1,169,427)	(1,438,802)	(2,608,229)	(408,807)	(583,044)	(991,851)	(2,224,963)	(2,044,887)	(4,269,850)
Percentage	4.3%	5.4%	9.7%	1.5%	2.2%	3.7%	8.3%	7.6%	15.9%

Appendix H - Reserve Forecast

	2023 Year End Balance	2024 Approved Budget	2024 In-Year Approved Transfers	2024 T2 Forecasted Transfer	2024 T2 Capital Close Out	2024 Forecasted Transactions	2024 Forecasted Interest Allocation	2024 Forecasted Year-End Reserve Balance	2025 Budget & Future Debt Substitution	2025 Forecasted Reserve Balance	Funding Target	Progress
Community Safety Committee (W)	4,947							4,947		4,947	Varies - Dependent on Activity	Achieved
Grants Committee Reserve (W)	2,199							2,199		2,199	Varies - Dependent on Activity	Achieved
Library Bequest Reserve	4,188							4,188		4,188	Varies - Dependent on Library Board Requirements	Achieved
Library Capital Reserve	70,863							70,863		70,863	Varies - Dependent on Library Board Requirements	Achieved
Library Employee Future Benefit Reserve	105,183						5,300	110,483	4,419	114,903	75% of Employee Future Benefit and WSIB Liability (Estimated target \$101,500 as of 2023)	Achieved
Library Stabilization Reserve	118,307							118,307		118,307	5% of the gross Library budget (Estimated at \$50,600)	Achieved
Museum Bequest Reserve	218,524							218,524		218,524	Varies - Dependent on Museum Heritage and Culture Board Requirements	Achieved
Museum Capital	1,729							1,729		1,729	Varies - Dependent on Museum Heritage and Culture Board Requirements	Achieved
NSCTA Stabilization Reserve (W)	36,831							36,831		36,831	Varies - Dependent on Board Requirements	Achieved
Roselawn Capital	515,799	(26,500)						489,299	(40,000)	449,299	Varies - Dependent on Museum Heritage and Culture Board Requirements	Achieved
Tourism Reserve(W)	63,952							63,952		63,952	Varies - Dependent on Activity	Achieved
Total Boards and Committees Reserves	1,142,523	(26,500)	-	-	-	-	5,300	1,121,323	(35,581)	1,085,742	-	
Canal Days Reserve	106,672							106,672		106,672	10% of the gross Canal Day budget (Estimated target at \$117,300)	Achieved
CIP Incentives Reserve (W)	343,510							343,510		343,510	Commitments + 1x annual budget (Estimated at \$296,900 [\$50,000 Committed + \$246,900])	Achieved
Municipal Election Reserve (W)	32,031	50,000						82,031	50,000	132,031	2026 election estimated at \$180,000	NOT Achieved - Future reserve transfers have been budgeted to achieve by 2026
Total Programs, Grants and Activities	482,213	50,000	-	-	-	-	-	532,213	50,000	582,213		

Appendix H - Reserve Forecast

	2023 Year End Balance	2024 Approved Budget	2024 In-Year Approved Transfers	2024 T2 Forecasted Transfer	2024 T2 Capital Close Out	2024 Forecasted Transactions	2024 Forecasted Interest Allocation	2024 Forecasted Year-End Reserve Balance	2025 Budget & Future Debt Substitution	2025 Forecasted Reserve Balance	Funding Target	Progress
Building Department Reserve (RF)	149,085	(110,000)						39,085		39,085	Funded by Users Fees - Surplus / (Deficit) - 1x annual budget (\$743,332)	Not Achieved - Long-Term Target
Beach Reserve	198,166							198,166		198,166	Funded by User Fees - Surplus / (Deficit) - 1x beach budget (\$343,023)	Not Achieved - Long-Term Target
Cemetery Reserve	32,000	53,100						85,100	85,000	170,100	Funded by User Fees - Surplus / (Deficit) - 1x annual cemetery maintenance costs (\$240,000 + unfunded perpetual care fund balance)	N/A
Sugarloaf Marina Reserve	113,594	51,738						165,332		165,332	Funded by User Fees - Surplus / (Deficit) - 1x marina budget (\$1,438,000)	Not Achieved - Long-Term Target
Marina Internal Financing	(1,064,212)	100,000					(20,300)	(984,512)	83,347	(901,165)	Council approved to be repaid through Sugarloaf Marina budget	
Total Self Sustaining Entities	(571,368)	94,838	-	-	-	-	(20,300)	(496,830)	168,347	(328,483)		
Economic Development Reserve (W)	174,016							174,016		174,016	Varies - Dependent on Activity	Achieved
Eco Dev Internal Financing Reserve (W)	(989,000)	(300,000)				1,900,000	(57,000)	554,000	(1,085,735)	(531,735)	Council approved to be repad throug future land sales	
Encumbrance Reserve (W)	391,086		(269,600)					121,486		121,486	Zero	Achieved
Future Liabilities Reserve (W)	2,823,350	628,000					156,900	3,608,250	699,780	4,308,031	75% of Employee Future Benefit and WSIB Liability (Estimated target \$4,939,000 as of 2023)	Not Achieved - Future reserve transfers have been budgeted to achieve by 2030
General Stabilization	2,318,650	150,700						2,469,350		2,469,350	10% of the Levy (Estimated target \$2,469,350)	Achieved
Opportunities Fund	2,000,000							2,000,000		2,000,000	Established at \$2,000,000 from successful NRBN initiative	Achieved
Subject Matter Experts Reserves (W)	208,598		56,082					264,680		264,680	0.5% of the City's consolidated budget (Estimated target of \$264,680)	To be achieved with proposed reserve transfer in this report.
Working Capital Reserve	2,469,350		160,500					2,629,850		2,629,850	10% of the Levy (Estimated target \$2,469,350)	Achieved
Total General Government	9,396,051	478,700	(53,018)	-	-	1,900,000	99,900	11,821,633	(385,955)	11,435,679		

Appendix H - Reserve Forecast

	2023 Year End Balance	2024 Approved Budget	2024 In-Year Approved Transfers	2024 T2 Forecasted Transfer	2024 T2 Capital Close Out	2024 Forecasted Transactions	2024 Forecasted Interest Allocation	2024 Forecasted Year-End Reserve Balance	2025 Budget & Future Debt Substitution	2025 Forecasted Reserve Balance	Funding Target	Progress
(A) Development Charges (DC) (RF)	1,268,175						63,400	1,331,575	53,263	1,384,838	Varies - Dependent on requirements identified in DC Study and multi-year forecasts	In accordance with DC By-law
Drain Reserve	403,268	85,000				(327,135)		161,133	69,373	230,506	Varies - Dependent on Activity	Achieved
Drain Internal Financing	(265,618)					130,000	(9,900)	(155,418)	122,200	(33,218)	Council approved to be repaid through drain and other construction charges	
Facilities Reserve	131,386	403,500						534,886	(350,000)	184,886	Funding target to be established once deferred maintenance addressed	In progress, multi-year
Fleet and Equipment Reserve	-							-			Funding target to be established once deferred maintenance addressed	
Goderich Maintenance Agreement (W)	151,074							151,074		151,074	Varies - Dependent on Activity	Achieved
(A) Grants - Community Building Fund (Previsouly Federal Gas Tax) (RF)	89,188						4,500	93,688	3,748	97,435	Zero	Achieved
(A) Grants - Ontario Community Infrastructure Fund (RF)	17,464						900	18,364	735	19,099	Zero	Achieved
General Infrastructure (TCA) Reserve	1,116,827							1,116,827	(530,000)	586,827	Funding target to be established once deferred maintenance addressed	In progress, multi-year
Storm Sewer Reserve	61,317	884,000	(725,000)	12,806			7,400	240,523	135,285	375,808	10% of budget + estimated average cost to install one km of linear asset (Estimated at \$2,993,000 [\$193,000 + \$2,800,000])	Not Achieved - Long-Term Target
Waste Water Reserve	3,029,733	384,000	(1,850,000)	677,403			131,800	2,372,936	(1,418,799)	954,137	10% of budget + estimated average cost to install one km of linear asset (Estimated at \$3,669,000 [\$869,000 + \$2,800,000])	Not Achieved - Long-Term Target
Water Reserve	812,848	693,300	(1,190,000)	15,420	410,307		38,900	780,775	(347,291)	433,484	10% of budget + estimated average cost to install one km of linear asset (Estimated at \$3,394,000 [\$594,000 + \$2,800,000])	Not Achieved - Long-Term Target
Total Capital (including DR)	6,815,661	2,449,800	(3,765,000)	705,629	410,307	(197,135)	237,000	6,646,362	(2,261,487)	4,384,875		

Appendix H - Reserve Forecast

	2023 Year End Balance	2024 Approved Budget	2024 In-Year Approved Transfers	2024 T2 Forecasted Transfer	2024 T2 Capital Close Out	2024 Forecasted Transactions	2024 Forecasted Interest Allocation	2024 Forecasted Year-End Reserve Balance	2025 Budget & Future Debt Substitution	2025 Forecasted Reserve Balance	Funding Target	Progress
Add: Deferred Revenue (Sum of A's) recognizing these are recorded on the Balance Sheet as an Asset	1,419,501	1,616,517					111,400	3,147,418		3,147,418		
Total Capital	8,235,162	4,066,317	(3,765,000)	705,629	410,307	(197,135)	348,400	9,793,780	(2,261,487)	7,532,293		
Total Reserves before WIP	18,684,581	4,663,355	(3,818,018)	705,629	410,307	1,702,865	433,300	22,772,119	(2,464,675)	20,307,444		
Work-in-progress (WIP)	10,197,601							10,197,601		10,197,601		
Library Building Work-in-progress (WIP)	208,492							208,492		208,492		
Total Reserves	29,090,675	4,663,355	(3,818,018)	705,629	410,307	1,702,865	433,300	33,178,213	(2,464,675)	30,713,537		

Appendix I - Investments

Investment Report

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. At the time of writing this report the simple annualized rate of return is 5.69% which compares to the Bank of Canada Rate of 4.25% and a 10-year Government of Canada Bond of 2.95%. Staff do highlight the weighting towards Scotiabank is inadvertently higher than policy. This occurred as a result of a change in cashflow projections. Staff are monitoring. It was anticipated to correct in T2 of 2024 but was pushed out to T3 of 2024 as a result of the under investment in new GIC's to maintain appropriate cash levels for upcoming capital projects.

Investment Term Holdings

Funds	Book Value	Weight
Investments < 1 Year	11,277,125	40.3%
Investments > 1 Year	6,500,000	23.2%
Cash	10,180,796	36.4%
Total Portfolio	27,957,921	100.0%

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 ^A	Purchased Amount	Interest Rate	Maturity Date	Cashable or Non-Cashable	Percentage of Holdings to Investments + Cash
BMO	Bank - GIC	250,000	5.16%	2024-09-02	Non-Cashable	0.9%
BMO	Bank - GIC	250,000	6.38%	2024-09-05	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.80%	2024-09-23	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.71%	2024-10-01	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.65%	2024-10-14	Non-Cashable	0.9%
Meridian	Credit Union - GIC	263,550	5.42%	2024-10-25	Non-Cashable	0.9%
BMO	Bank - GIC	250,000	5.41%	2024-10-25	Non-Cashable	0.9%
BMO	Bank - GIC	250,000	6.50%	2024-11-03	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.86%	2024-11-19	Non-Cashable	0.9%
BMO	Bank - GIC	250,000	5.55%	2024-11-21	Non-Cashable	0.9%
Meridian	Credit Union - GIC	263,575	5.43%	2024-11-25	Non-Cashable	0.9%
FirstOntario	Credit Union - GIC	250,000	6.00%	2024-11-27	Non-Cashable	0.9%
BMO	Bank - GIC	500,000	6.35%	2024-12-01	Non-Cashable	1.8%
Scotiabank	Bank - GIC	250,000	5.69%	2024-12-02	Non-Cashable	0.9%
BMO	Bank - GIC	500,000	5.60%	2024-12-06	Non-Cashable	1.8%
Scotiabank	Bank - GIC	750,000	5.84%	2024-12-19	Non-Cashable	2.7%
BMO	Bank - GIC	1,000,000	5.73%	2025-01-09	Non-Cashable	3.6%
Scotiabank	Bank - GIC	500,000	5.66%	2025-01-17	Non-Cashable	1.8%
PenFinancial	Credit Union - GIC	250,000	5.75%	2025-01-22	Non-Cashable	0.9%
PenFinancial	Credit Union - GIC	250,000	5.75%	2025-01-22	Non-Cashable	0.9%
FirstOntario	Credit Union - GIC	250,000	5.80%	2025-02-03	Non-Cashable	0.9%
PenFinancial	Credit Union - GIC	500,000	5.60%	2025-02-09	Non-Cashable	1.8%
Scotiabank	Bank - GIC	500,000	5.66%	2025-02-18	Non-Cashable	1.8%
Scotiabank	Bank - GIC	500,000	5.64%	2025-03-31	Non-Cashable	1.8%
Scotiabank	Bank - GIC	500,000	5.33%	2025-04-25	Non-Cashable	1.8%

Scotiabank	Bank - GIC	500,000	5.38%	2025-05-01	Non-Cashable	1.8%
Scotiabank	Bank - GIC	250,000	5.95%	2025-06-02	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.71%	2025-06-23	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	6.31%	2025-07-07	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.68%	2025-07-23	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	6.26%	2025-08-06	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.65%	2025-08-25	Non-Cashable	0.9%
Investments < 1		11,277,125				40.3%
BMO	Bank - GIC	250,000	6.16%	2025-09-05	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.62%	2025-09-23	Non-Cashable	0.9%
BMO	Bank - GIC	250,000	6.31%	2025-10-03	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.58%	2025-10-23	Non-Cashable	0.9%
FirstOntario	Credit Union - GIC	250,000	5.50%	2025-11-03	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	6.14%	2025-11-06	Non-Cashable	0.9%
BMO	Bank - GIC	500,000	5.46%	2025-11-10	Non-Cashable	1.8%
Scotiabank	Bank - GIC	250,000	5.57%	2025-11-19	Non-Cashable	0.9%
BMO	Bank - GIC	500,000	6.16%	2025-12-01	Non-Cashable	1.8%
Scotiabank	Bank - GIC	250,000	5.75%	2025-12-01	Non-Cashable	0.9%
FirstOntario	Credit Union - GIC	250,000	5.50%	2025-12-02	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	6.10%	2025-12-06	Non-Cashable	0.9%
FirstOntario	Credit Union - GIC	250,000	5.40%	2026-01-05	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	2.50%	2026-01-31	Non-Cashable	0.9%
FirstOntario	Credit Union - GIC	250,000	5.40%	2026-02-03	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.45%	2026-02-23	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.42%	2026-03-23	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.39%	2026-04-23	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	4.98%	2026-05-01	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.53%	2026-06-01	Non-Cashable	0.9%
Scotiabank	Bank - GIC	250,000	5.93%	2026-07-06	Non-Cashable	0.9%
BMO	Bank - GIC	250,000	5.89%	2026-08-01	Non-Cashable	0.9%
Meridian	Credit Union - GIC	250,000	5.94%	2026-09-01	Non-Cashable	0.9%
BMO	Bank - GIC	250,000	6.09%	2026-10-03	Non-Cashable	0.9%
Investments > 1 Year		6,500,000				23.2%
Total excluding cash		17,777,125				63.6%
CIBC cash	Chequing Account	7,624,636	4.95%			27.3%
Wood Gundy	HISA	395,059	5.00%			1.4%
Wood Gundy	Cash	8	0.00%			0.0%
Meridian cash	Chequing Account	1,884,563	5.00%			6.7%
Scotiabank cash	Chequing Account	276,529	4.70%			1.0%
Total including Cash *		27,957,921				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 J - 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 millions)	2024	2025	2026	2027	2028	2029
External Debt - Known	24,968	23,777	22,860	21,912	20,971	20,037
External Debt - Forecasted		14,445	14,217	13,979	13,727	13,463
Internal Financing	1,200	1,570	1,440	1,340	1,240	1,140
Total Borrowing (External & Internal)	26,168	39,792	38,517	37,231	35,938	34,640

Interest - Known	841	805	767	736	705	675
Interest - Forecasted		728	717	705	693	680
Principal - Known	1,155	1,191	917	948	941	934
Principal - Forecasted		216	227	239	251	264
External Borrowing Charges	1,996	2,940	2,628	2,628	2,590	2,553

Illustrative In-Year ARL*	4.1%	5.5%	4.6%	4.0%	3.6%	3.3%
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 5.5% increase in own source revenue (2% inflation, 3.5% infrastructure).

Forecasted debt represents Council approved debt through the 2024 budget process or proposed in the 2025 Capital and Related Project Budget. Debt needs past the 2024 and 2025 Capital and Related Project Budgets will be incorporated into the 2026 Capital and Related Project Budget process. Debt needs for the East Service Lands, Dredging and childcare centre will be presented in future reports to Council.

Presently the two primary risks 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 decisions 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 associated 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. Financial Services recommends no related action to be taken.