



**PORT COLBORNE**

**City of Port Colborne  
Special Meeting of Council Agenda**

**Date:** Tuesday, November 4, 2025  
**Time:** 4:00 pm  
**Location:** Council Chambers, 3rd Floor, City Hall  
66 Charlotte Street, Port Colborne

**Pages**

1. **Call to Order**

2. **Adoption of Agenda**

3. **Disclosures of Interest**

4. **Staff Reports**

4.1 2026 Capital and Related Project Budget and Levy (Operating) Budget - 2025-164 1

a. Proposed Amendments to 2026 Capital and Related Project Budget and Levy (Operating) Budget

a. Councillor Bagu and Councillor Hoyle - Amendment 1

That there be a funding substitution for the capital project known as C.2 Council Chamber Systems Upgrade whereby the budgeted storm sewer (\$6,000), wastewater (\$12,000), and water (\$12,000) funding be substituted for an equal amount (\$30,000) from the General Infrastructure Reserve, and that the budgeted storm sewer (\$6,000), wastewater (\$12,000), and water (\$12,000) funding be instead transferred to the Storm Sewer Reserve (\$6,000), the Wastewater Reserve (\$12,000) and the Water Reserve (\$12,000).

b. Councillor Bagu - Amendment 2

That there be a funding substitution for the capital project known as G.3 Centennial Park Wetland whereby the budgeted storm sewer (\$120,000) funding be substituted for an equal amount (120,000) from the General Infrastructure Reserve, and that the budgeted storm sewer (\$120,000) funding be instead transferred to the Storm Sewer Reserve (\$120,000).

b. Staff Response to Proposed Amendments to 2026 Capital and Related Project Budget and Levy (Operating) Budget

a. 2026 Budget Amendment - Capital Funding Substitution - 2025-220 326

4.2 2026 Proposed User Fees and Charges - 2025-165 390

a. Proposed Amendments to 2026 User Fees and Charges

a. Staff Initiated - Amendment 3 441

That the draft 2026 User Fees and Charges by-law be amended by updating the preambles to reflect the authority of Strong Mayor Powers.

b. Staff Initiated - Amendment 4 443

Marina Fee Amendment - 2025-210 - That the draft 2026 User Fees and Charges by-law be amended by replacing Appendix H - Sugarloaf Marina Fees with the updated version attached hereto.

4.3 2026 Rates Budget - 2025-166 448

a. Proposed Amendments to 2026 Rates Budget

a. Councillor Bagu and Councillor Hoyle - Amendment 5

That there be a funding substitution for the capital project known as C.2 Council Chamber Systems Upgrade whereby the budgeted storm sewer (\$6,000), wastewater (\$12,000), and water (\$12,000) funding be substituted for an equal amount (\$30,000) from the General Infrastructure Reserve, and that the budgeted storm sewer (\$6,000), wastewater (\$12,000), and water (\$12,000) funding be instead transferred to the Storm Sewer Reserve (\$6,000), the Wastewater Reserve (\$12,000) and the Water Reserve (\$12,000).

b. Councillor Bagu - Amendment 6

That there be a funding substitution for the capital project known as G.3 Centennial Park Wetland whereby the budgeted storm sewer (\$120,000) funding be substituted for an equal amount (120,000) from the General Infrastructure Reserve, and that the budgeted storm sewer (\$120,000) funding be instead transferred to the Storm Sewer Reserve (\$120,000).

b. Staff Response to Proposed Amendments to 2026 Rates Budget - see item 4.1 b

4.4 2026 Rates Setting - 2025-167 530

a. Proposed Amendments to 2026 Rates Setting

a. Staff Initiated - Amendments 7 and 8 543

7. That the draft 2026 Water and Wastewater Rates By-law Amendment be amended by updating the preambles to reflect the authority of Strong Mayor Powers.

8. That the draft 2026 Water and Wastewater Rates By-law Amendment be amended by replacing Schedule A with the amended version attached hereto as Appendix B.

5. By-laws

5.1 By-law to Adopt, Ratify and Confirm the Proceedings of the Council of  
The Corporation of the City of Port Colborne

551

6. **Adjournment**



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

Report Number: 2025-164

Meeting Date: November 4, 2025

---

**Recommendation:**

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

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

---

**Purpose:**

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

---

**Background:**

**Strong Mayors Budget**

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

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

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

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

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

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

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

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

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

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

Budget would be deemed ADOPTED December 2nd.

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

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

### **Budget Document**

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

Salient differences are as follows:

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

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

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

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

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

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

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

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

The budget document should be read in conjunction with:

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

## **Discussion:**

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

### Property Tax Impact

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

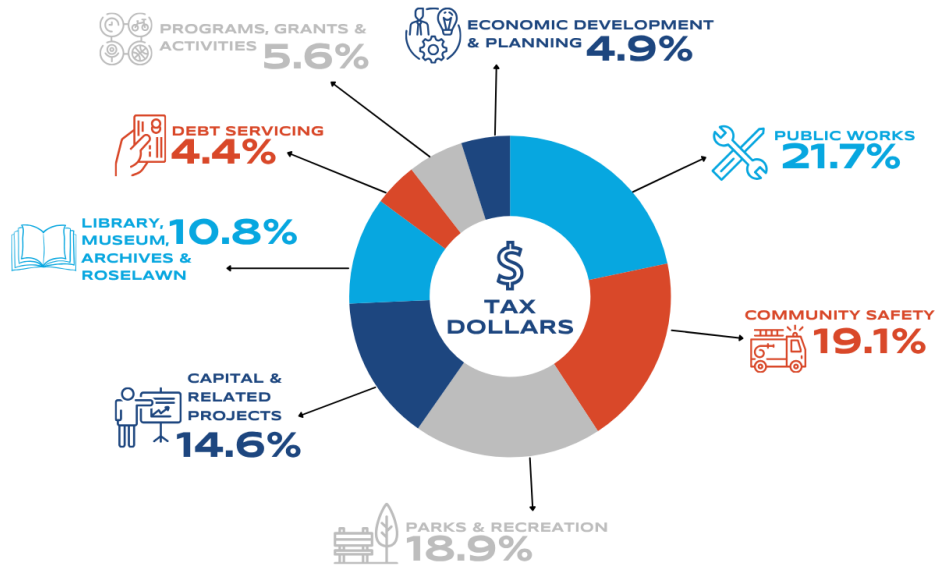
Specific budget direction from the Mayor during the budget process brought the change to 3.87% from 8.38% for a total savings of 4.51%. These savings came from direction to transition to greater emphasis of debt financing on long-life assets (in 2026 this specifically relates to the proposed Ladder Truck)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

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

### Budget Summary

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

**2026**



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

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

Some Capital and Related Project highlights include:

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

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

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

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

Some community highlights of the budget include:

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

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

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

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

## **2025 Forecast**

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

The following are notable forecast changes from budget:

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

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

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

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

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

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

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

### **Risks to the Operating (Levy) Budget**

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

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

Some additional salient specific budget risks and mitigation include:

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

## Looking Forward

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

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

## Internal Consultations:

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

---

## Financial Implications:

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

---

## Public Engagement:

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

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

### **Strategic Plan Alignment:**

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

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

### **Conclusion:**

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

---

### **Appendices:**

- a. Appendix A – 2026 Capital and Related Project Budget Detail
- b. Appendix B – 2025 Trimester 2 Capital and Related Project Summary
- c. Appendix C – 2026 Levy (Operating) and Self-Sustaining Entities (SSE) Summary
- d. Appendix D – 2026 Levy (Operating) Divisional Summary and Detail
- e. Appendix E – 2026 Facilities Detail
- f. Appendix F – Levy Allocation
- g. Appendix G – Reserve Forecast
- h. Appendix H – Investments
- i. Appendix I – Debt Management
- j. Appendix J – 2026 Capital and Related Project and Levy (Operating) Budget Presentation

Respectfully submitted,

Adam Pigeau, CPA, CA  
Chief Financial Officer/Treasurer  
(905) 228-8019  
[Adam.Pigeau@portcolborne.ca](mailto:Adam.Pigeau@portcolborne.ca)

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

## Appendix A - 2026 Capital and Related Project Budget Detail

Appendix A - 2026 Capital and Related Project Budget Detail

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

Appendix A - 2026 Capital and Related Project Budget Detail

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

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

Appendix A - 2026 Capital and Related Project Budget Detail

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

Appendix A - 2026 Capital and Related Project Budget Detail

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

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

Appendix A - 2026 Capital and Related Project Budget Detail

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

Appendix A - 2026 Capital and Related Project Budget Detail

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

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

Appendix A - 2026 Capital and Related Project Budget Detail

<b>Capital Request C.1</b>		<b>Strategic Pillars</b>					<b>Rationale</b>				
<b>Item</b>	<b>Location</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
IT Evergreening 2026	City wide			✓		✓	✓	✓			
<b>Project Rationale</b>											
This project involves the scheduled replacement and upgrade of aging IT assets across all municipal departments, as part of our ongoing evergreening strategy.											
<b>Project Funding Source</b>						<b>Operating On-Going Impact (+/-)</b>					
Levy	152,000					Levy					
Rate (Storm)	7,600					Rate					
Rate (Wastewater)	15,200					Other					
Rate (Water)	15,200					<b>Total</b>	<b>-</b>				
Grant											
Reserves											
Other											
<b>Total</b>	<b>190,000</b>										
<b>Other Project Resourcing / Impact and Cooperation</b>											
Departments Involved						All					
Departments Impacted						All					
<b>Are there 'Greener' options available that:</b>						<b>Project Timelines</b>					
Are more energy efficient?	No					2026	✓				
Utilize renewable materials?	No					2027					
Are less emissions intense?	N/A					2028					
Better manage stormwater?	N/A					2029					
<b>Description of 'Greener' options:</b>											

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

Capital Request C.3		Strategic Pillars					Rationale				
		1	2	3	4	5	1	2	3	4	5
Item	Location										
IT Security Upgrades	City wide		✓			✓			✓	✓	
<b>Project Rationale</b>											
<p>This project includes the deployment of a secure, high-performance wireless network infrastructure to support the installation and operation of IP-based surveillance cameras across municipal facilities.</p> <p>The enhancements will:</p> <ul style="list-style-type: none"> <li>- Improve coverage and visibility in key areas such as entrances, parking lots, and public spaces;</li> <li>- Enable real-time monitoring and remote access to camera feeds for authorized personnel;</li> <li>- Reduce infrastructure costs by minimizing the need for extensive cabling;</li> <li>- Support scalable expansion as security needs evolve;</li> <li>- Integrate with existing network security protocols to ensure data protection and system integrity; and</li> <li>- These upgrades are critical to enhancing the municipality’s physical security posture, deterring unauthorized activity, and ensuring the safety of staff and the public.</li> </ul>											
<b>Project Funding Source</b>						<b>Operating On-Going Impact (+/-)</b>					
Levy	100,000	Levy									
Rate		Rate									
Grant		Other									
Reserves		<b>Total</b>									-
Other											
<b>Total</b>	<b>100,000</b>										
<b>Other Project Resourcing / Impact and Cooperation</b>											
Departments Involved						IT					
Departments Impacted						IT					
<b>Are there 'Greener' options available that:</b>						<b>Project Timelines</b>					
Are more energy efficient?	N/A	2026							✓		
Utilize renewable materials?	N/A	2027									
Are less emissions intense?	N/A	2028									
Better manage stormwater?	N/A	2029									
<b>Description of 'Greener' options:</b>											

Appendix A - 2026 Capital and Related Project Budget Detail

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

Appendix A - 2026 Capital and Related Project Budget Detail

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

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

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

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

Appendix A - 2026 Capital and Related Project Budget Detail

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

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

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

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

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

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

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

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

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

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

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

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

<b>Capital Request F.10</b>	<b>Strategic Pillars</b>	<b>Rationale</b>
<b>Description of 'Greener' options:</b>		

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

<b>Capital Request G.1</b>	<b>Strategic Pillars</b>	<b>Rationale</b>
<b>Description of 'Greener' options:</b>		

Appendix A - 2026 Capital and Related Project Budget Detail

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

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

Appendix A - 2026 Capital and Related Project Budget Detail

<b>Capital Request G.3</b>	<b>Strategic Pillars</b>	<b>Rationale</b>
<b>Description of 'Greener' options:</b>		

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

Appendix A - 2026 Capital and Related Project Budget Detail

Capital Request H.1	Strategic Pillars	Rationale
<b>Description of 'Greener' options:</b>		

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

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

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

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

Appendix B - 2025 T2 Capital and Related Projects Summary

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

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

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

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

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

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

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

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

## **Glossary of terms**

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

### **Revenue**

**Property Tax** Amount levied by tax rate plus amounts added to the tax bill.

**User Charges** This line represents total user fees and service charges, and includes direct water billings and sewer surcharges. User fees are fees and service charges imposed by the municipality which are directly associated with a particular municipal function.

**Government Transfers** Funding and Grants received from other levels of government or other municipalities

**Investment Income** This line refers to interest income generated on all fund balances from all sources such as bank deposits, promissory notes, etc.

**Other Revenue** This section refers to other revenue, including donations, sale of publications and equipment, contributions from non-consolidated entities, revenue from government business enterprises, revenue from the Ontario Lottery and Gaming Corporation, revenue related to ambulance dispatch and other sources.

### **Expense**

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

**Salaries and Wages** Direct remuneration paid to employees.

## Appendix C – Levy and SSE Summary

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

Appendix C – Levy and SSE Summary

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

Allocations and Transfers

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

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

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

Appendix C - Levy and SSE Summary

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

Appendix C - Levy and SSE Summary

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

Appendix C - Levy and SSE Summary

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Operating Fund**

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

Appendix C - Levy and SSE Summary

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

Appendix D – Divisional Summary and Detail  
General Government Divisional Summary

**CITY OF PORT COLBORNE**  
**2026 Budget - General Government Divisional Summary**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**General Government**

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

Appendix D - Divisional Summary and Detail

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

Appendix D – Divisional Summary and Detail  
General Government Divisional Detail

## City of Port Colborne

### 2026 Operating Budget

#### Global Revenue

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

Appendix D - Divisional Summary and Detail

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

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

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Capital - Borrowing Costs**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Global Facilities**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Global Fleet**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Global Operations**

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

**Appendix D – Divisional Summary and Detail**  
Programs, Grants and Activities (PGA) Divisional Summary

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

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

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

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

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

Appendix D - Divisional Summary and Detail

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

**Appendix D – Divisional Summary and Detail**  
**Programs, Grants and Activities (PGA) Divisional Detail**

**City of Port Colborne**  
**2026 Operating Budget**  
**Airport**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Animal Control**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Canal Days**

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

Appendix D - Divisional Summary and Detail

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

## City of Port Colborne

### 2026 Operating Budget

#### CIP Investments

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Community Events**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Community Grants**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Residential Rebates**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Outdoor Vendors**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Goderich Elevator**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Municipal Election**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Physician Recruitment**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Lighthouse (Show Boat)**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**SportsFest**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Commercial EV Charging Station**

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

**Appendix D – Divisional Summary and Detail**  
**Boards and Committees Divisional Summary**

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

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Boards and Committees**

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

Appendix D - Divisional Summary and Detail

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

## Appendix D – Divisional Summary and Detail

### Boards and Committees Divisional Detail

**City of Port Colborne**  
**2026 Operating Budget**  
**Library (Levy Funding)**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Museum and Culture**

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

Appendix D - Divisional Summary and Detail

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

### City of Port Colborne

#### 2026 Operating Budget

#### NSCTA (Levy)

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Committees**

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

Appendix D – Divisional Summary and Detail  
Council Divisional Detail

**City of Port Colborne**  
**2026 Operating Budget**  
**Council**

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

Appendix D – Divisional Summary and Detail  
Chief Administrator’s Office Divisional Summary

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

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Chief Administrator's Office**

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

Appendix D - Divisional Summary and Detail

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

Appendix D – Divisional Summary and Detail  
Chief Administrator’s Office Divisional Detail

**City of Port Colborne**  
**2026 Operating Budget**  
**CAO**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Marketing and Communication**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Human Resources**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Clerks**

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

Appendix D - Divisional Summary and Detail

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

Appendix D – Divisional Summary and Detail  
Corporate Services Divisional Summary

**CITY OF PORT COLBORNE  
2026 Budget – Corporate Services**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Corporate Services**

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

Appendix D - Divisional Summary and Detail

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

Appendix D – Divisional Summary and Detail  
Corporate Services Divisional Detail

**City of Port Colborne**  
**2026 Operating Budget**  
**Customer Service**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Financial Services**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Information Technology**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Asset Management**

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

Appendix D - Divisional Summary and Detail

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

## Appendix D – Divisional Summary and Detail

### Recreation Divisional Summary

**CITY OF PORT COLBORNE  
2026 Budget – Recreation Division**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Recreation Division**

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

Appendix D - Divisional Summary and Detail

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

Appendix D – Divisional Summary and Detail  
Recreation Divisional Detail

**City of Port Colborne**  
**2026 Operating Budget**  
**Recreation**

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

Appendix D - Divisional Summary and Detail

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

## City of Port Colborne

### 2026 Operating Budget

#### Tourism and Events

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

Appendix D - Divisional Summary and Detail

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

Appendix D – Divisional Summary and Detail  
Development and Government Relations Divisional Summary

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

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Development and Government Relations**

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

Appendix D - Divisional Summary and Detail

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

**Appendix D – Divisional Summary and Detail**  
Development and Government Relations Divisional Detail

**City of Port Colborne**  
**2026 Operating Budget**  
**Development - Global**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Economic Development**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Planning and Development**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Committee of Adjustment**

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

**Appendix D – Divisional Summary and Detail**  
**Community Safety Divisional Summary**

**CITY OF PORT COLBORNE  
2026 Budget – Community Safety**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Community Safety**

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

Appendix D - Divisional Summary and Detail

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

Appendix D – Divisional Summary and Detail  
Community Safety Divisional Detail

**City of Port Colborne**  
**2026 Operating Budget**  
**Bylaws**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Fire**

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

Appendix D - Divisional Summary and Detail

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

Appendix D – Divisional Summary and Detail  
Public Works Divisional Summary

**CITY OF PORT COLBORNE**  
**2026 Budget – Public Works Division**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Public Works Division**

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

Appendix D - Divisional Summary and Detail

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

Appendix D – Divisional Summary and Detail  
Public Works Divisional Detail

**City of Port Colborne**  
**2026 Operating Budget**  
**Public Works - Global**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Strategic Projects**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Drainage**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Environmental**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Facilities**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Fleet**

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

## City of Port Colborne

### 2026 Operating Budget

#### Transportation

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Parks and Trails**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Crossing Guards**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Stores**

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

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

**CITY OF PORT COLBORNE  
2026 Budget – Self Sustaining Entities**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Self Sustaining Entities**

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

Appendix D - Divisional Summary and Detail

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

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Sugarloaf Marina**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Nickel Beach**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Cemetery**

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Building Inspection**

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

Appendix D - Divisional Summary and Detail

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

**City of Port Colborne**  
**2026 Operating Budget**  
**Short-Term Rental**

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

**Appendix D – Divisional Summary and Detail**  
Niagara South Coast Tourism Association (NSCTA) Divisional  
Detail

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

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

Appendix D – Divisional Summary and Detail  
Library Divisional Detail

**City of Port Colborne**  
**2026 Operating Budget**  
**Library**

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

Appendix D - Divisional Summary and Detail

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

**Appendix E - Facilities Detail**

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

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

**Appendix F - Levy Allocation**

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

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

Appendix G - Reserve Forecast

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

Appendix G - Reserve Forecast

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

Appendix G - Reserve Forecast

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

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

## Appendix H - Investments

### Investment Report (as at August 31, 2025)

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

### Investment Term Holdings

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

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

### Investments

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

## Appendix H - Investments

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

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

\* Redeemable before maturity date.

\*\* All figures are in Canadian dollars.

## Appendix I - Debt Management

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

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

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

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

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

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

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

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

# 2026 Capital and Related Project and Levy (Operating) Budget

---

Council Meeting: November 4, 2025



# Strong Mayor Powers

In 2025 the Mayor received Strong Mayor Powers.

The legislation outlines:

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



# The Budget Process

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



# Presenting the Budget

---

## Legislation

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

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

## In Practice

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

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

# Amending the Budget

---

## **Amendment Period**

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

## **Budget Amendments**

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

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

## **Special Council (Budget/Amendment) Meeting**

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

Each proposed amendment will be considered individually.

## **Budget Adoption**

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

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

# Veto Period

## Veto Period

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

## Communicating a Veto

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

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

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

## Budget Adoption

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



# Overriding a Veto

---

## **Override Period**

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

## **Council Overrides**

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

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

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

## **Budget Adoption**

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

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

# Timeline Overview

---

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

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

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

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

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

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

**Reminders for Amendments:**

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

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

# 2026 Capital (All) and Levy (Operating) Budget

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

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

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



# Agenda

---

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

# Agenda

---

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

# Vision, Mission & Corporate Values

## Vision Statement:

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

## Mission Statement:

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

## Corporate Values

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



# 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



# Environment & Climate Change



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

# Environment & Climate Change



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

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

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

\* Projected growth in 20 years, based on current plantings

# Welcoming, Livable, and Healthy Community



# Welcoming, Livable, and Healthy Community



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

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

# Welcoming, Livable, and Healthy Community



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

# Welcoming, Livable, and Healthy Community



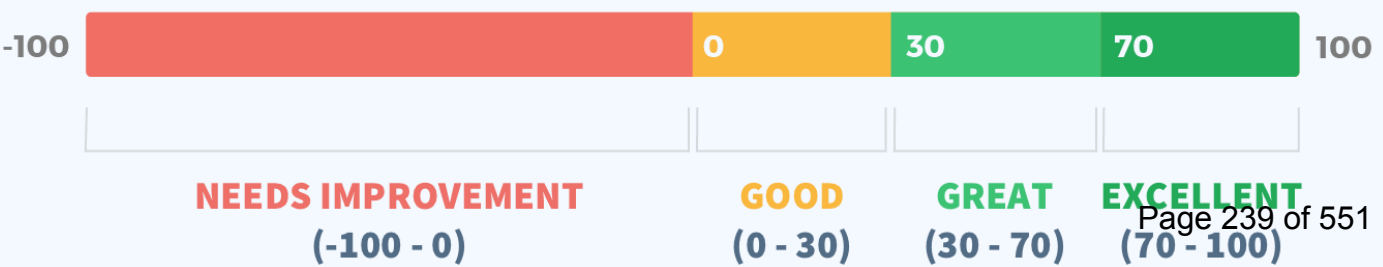
	2025	Benchmark
Trails	19.75 km per 20,000 residents*	13.1 km per 20,000 residents
Recent Trail Additions: <ul style="list-style-type: none"> <li>T.A. Lannan Sports Complex to Lockview Park sidewalks.</li> </ul>		
Trails Under Development (to be constructed in 2026) <ul style="list-style-type: none">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

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

# Welcoming, Livable, and Healthy Community



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



# Economic Prosperity



# Economic Prosperity



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

\* TBD - pending construction completion and assessment review

# Economic Prosperity



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

# Increased Housing Options



# Increased Housing Options



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

# Increased Housing Options



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

# Increased Housing Options



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

# Increased Housing Options



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

# Increased Housing Options



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

# Increased Housing Options



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

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

# Sustainable & Resilient Infrastructure



# Sustainable & Resilient Infrastructure



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

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

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

# Sustainable & Resilient Infrastructure



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

# Sustainable & Resilient Infrastructure

## Goal:

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

## Measures:

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



## Approach:

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



# Budget Process, Highlights & Summary



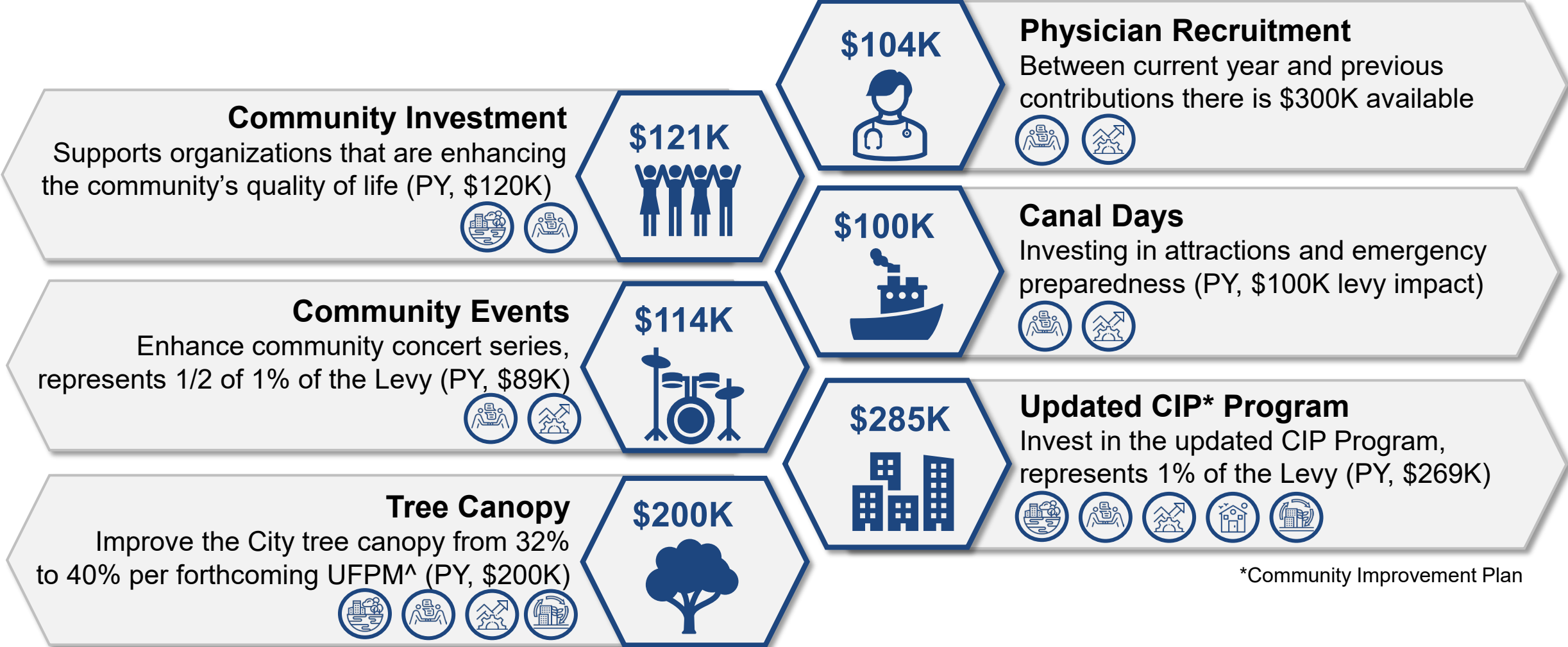
# Process

---

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

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

# Budget Highlights



\*Community Improvement Plan

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

# Budget Highlights

## Council Chamber Improvements

Audio and visual upgrades to meet AODA standards



\$150K



\$1M



## Healthcare

(over 3 years)

Resource, subject matter experts and key advisors



## St. Lawrence Seaway Land Matters

(over 3 years)

Address property matters



\$950K



## VHWC/YMCA Upgrades

Changeroom locker replacement, pool refurbishment and new cardio equipment



\$185K



\$450K



## Records and Bylaw Modernization

(over 2 years)

Implement records mgmt. standards, review and simplify bylaws



## Fire

Ladder Truck replacement (Asset Management Plan)



\$3M



\$616K



## Roselawn

Roof replacement



# Budget Highlights

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



**\$1.95M**

**\$1M**

**Storm Sewer**  
 Environmental Assessment & Engineering Design for Clarke Area and Repair



**Water**  
 Watermain Lining Program (three-year project)



**\$6M**

**\$500K**

**Water**  
 Engineering Design for Lockview Area



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



**\$1.5M**

**\$732K**

**Sidewalk upgrades**  
 Annual sidewalk budget (PY \$609K)



\* Ontario Structure Inspection Manual

# Property Tax Impacts

**Capital and Operating Levy increase compared to prior year:**

**Mayor Direction**

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

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

# Property Tax Impacts

## Capital and Operating Levy increase compared to prior year:

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

# Rate Impacts



## Rate Impacts

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

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

**Mayor Direction**

- Reduce water loss
- Reduce inflow and infiltration

**Drivers of change:**

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

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

# Property Tax Impacts

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

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

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

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

# Property Tax Impacts

## Operating expense increases compared to Consumer Price Index

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

^ Bank of Canada policy/target rate

\* September 2025

# Property Tax Impacts



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

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

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

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

# Comparison: 2025 Property Taxes

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

Driven by assessment

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

# Comparison: 2025 Water and Wastewater Rates

Change from 188 m3 comparator in prior years

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

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

Annotations: A bracket on the right groups the 'Total' values for City of Port Colborne, Next Closest LAMs, and Average LAMs, with a label of \$283. A larger bracket groups the 'Total' values for the last three rows (City of Port Colborne, Next Closest LAMs, and Average LAMs), with a label of \$586. A blue arrow points from the 'Change from 188 m3 comparator in prior years' text to the 'Avg. Usage' column. Another blue arrow points from the 'Equals 1.4 cent per litre for water' text to the 'Total' value for the City of Port Colborne row. A third blue arrow points from the 'Wastewater differential is driven by inflow and infiltration' text to the 'Wastewater' column.

Wastewater differential is driven by inflow and infiltration

# Comparison: 2025 Total Cost

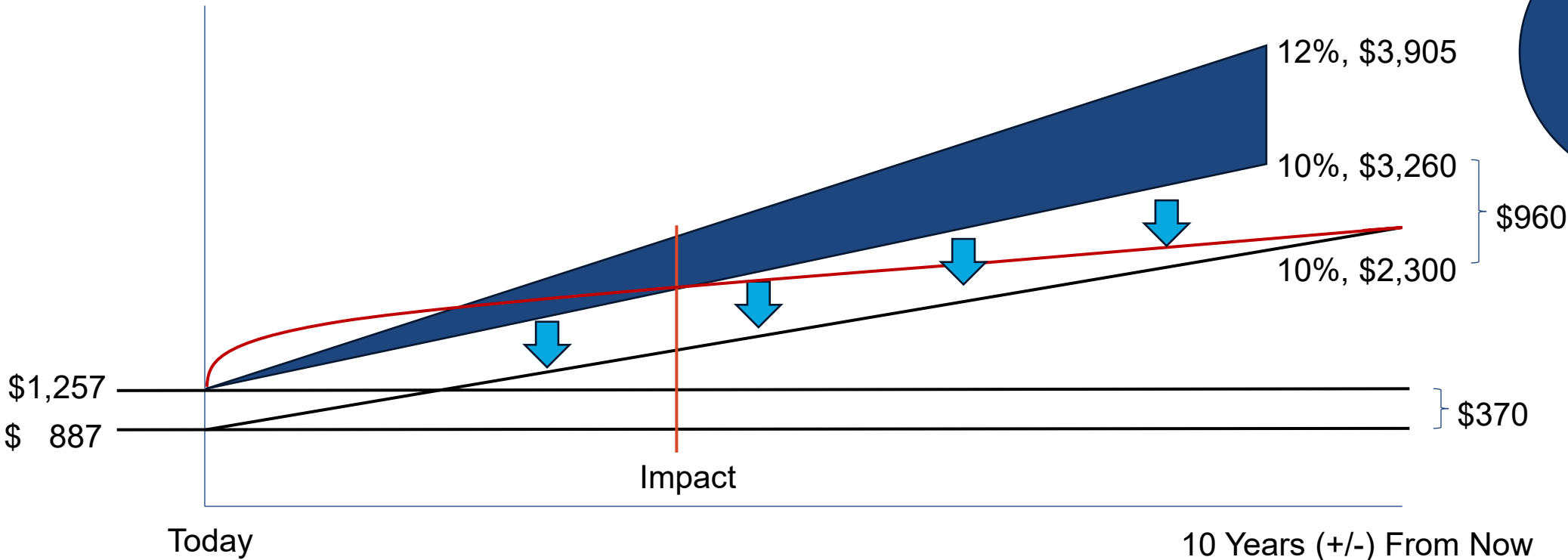
CVA	Port Colborne	Local Area Municipalities	Delta
Property Tax	\$ 4,397	\$ 5,408	\$ (1,011)
Storm Sewer	274	Included in above	274
	\$ 4,671	\$ 5,408	\$ (737)
Water and Wastewater	2,023	1,437	586
<b>Total</b>	<b>\$ 6,694</b>	<b>\$ 6,845</b>	<b>\$ (151)</b>

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



# Impact of Doing Nothing

Illustration - Annual Wastewater Payment per Average Residential Property

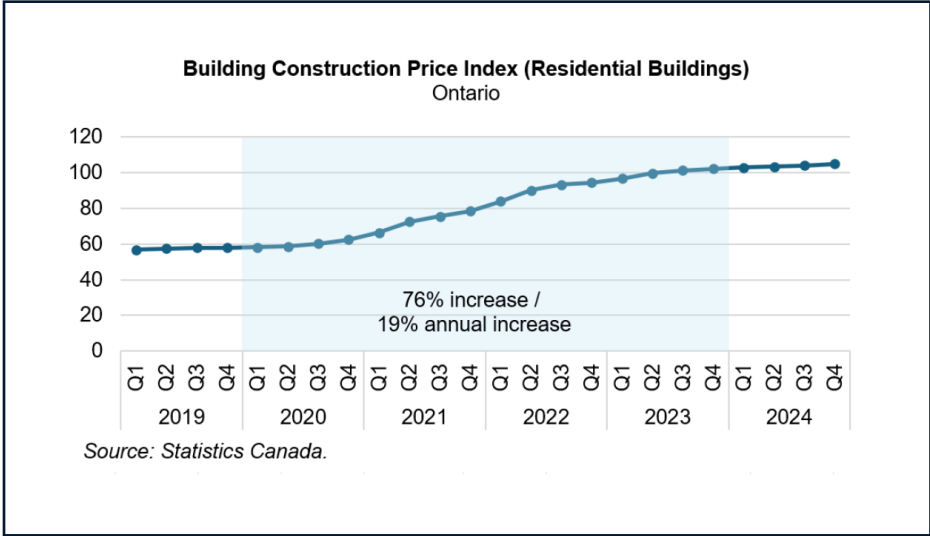
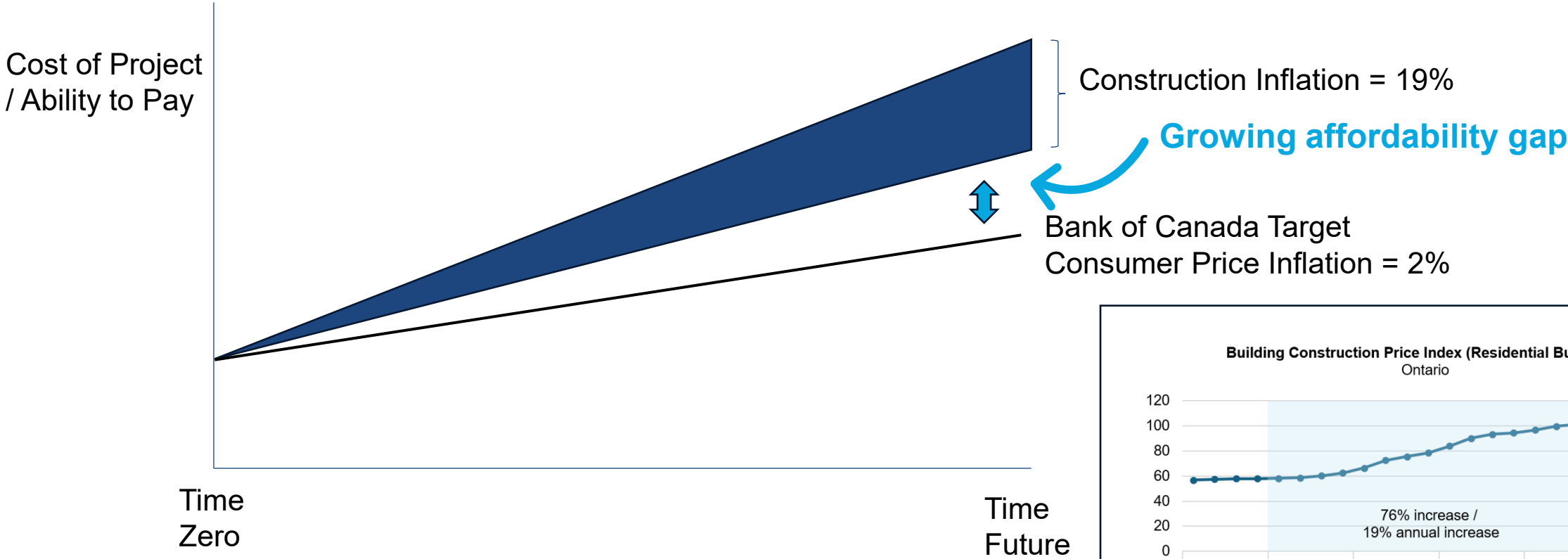


≈ 66% of bill is Niagara Region

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

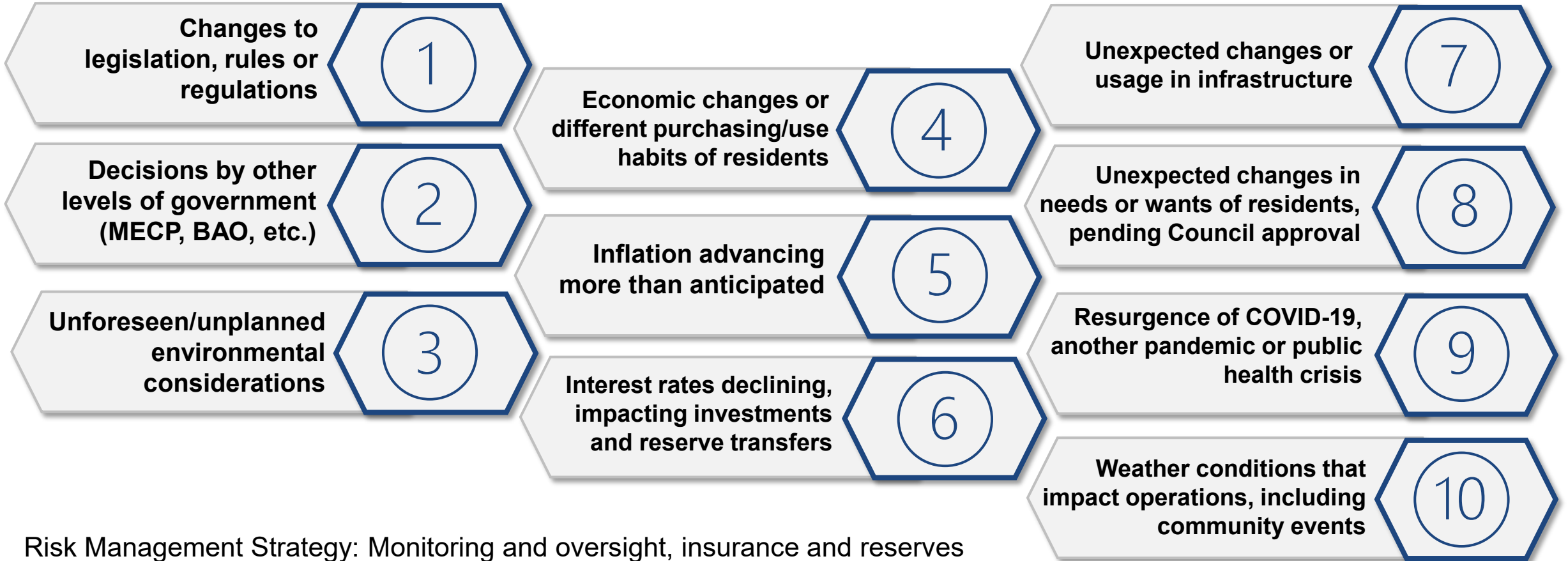
# Impact of Doing Nothing

Illustration – Timing of Construction Projections



# Risks to the Budget

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



Risk Management Strategy: Monitoring and oversight, insurance and reserves

# 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 2026**

# Agenda

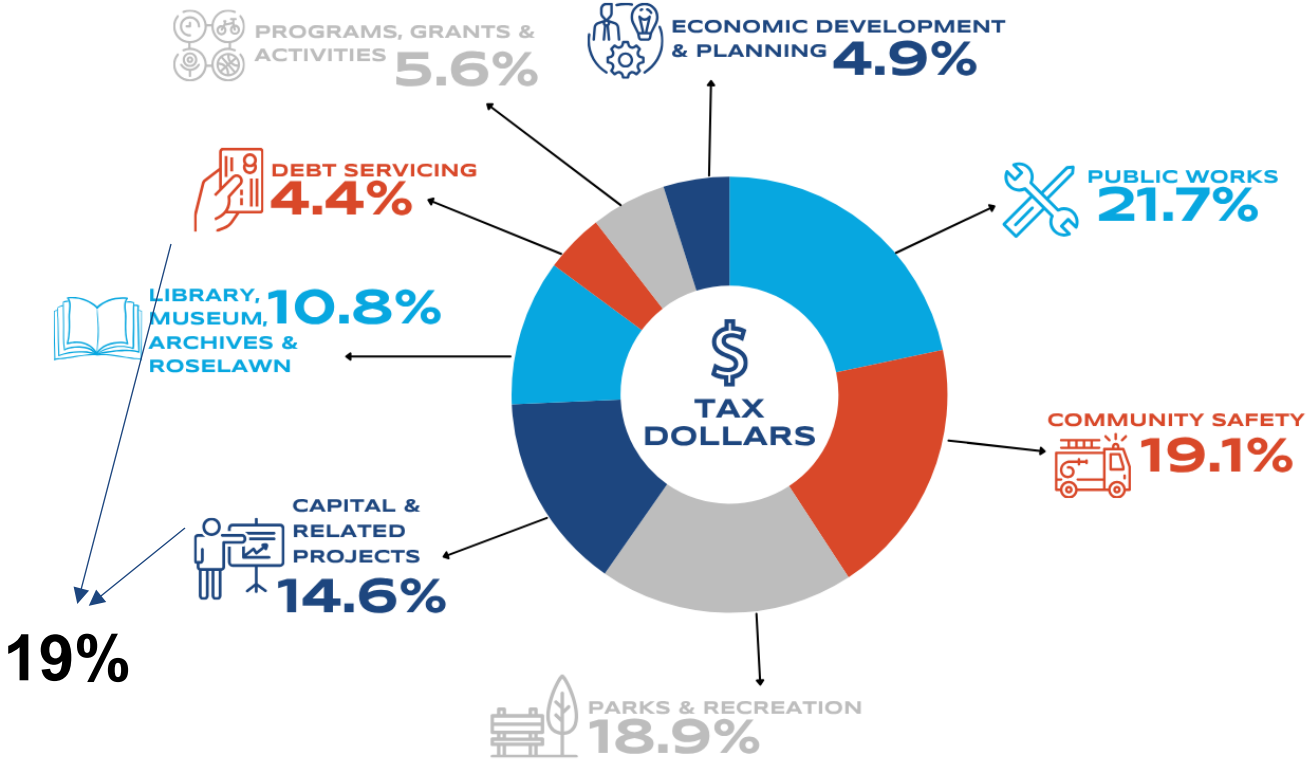
---

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

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

# What tax dollars support ...

## 2026



# Progress on Capital Projects - 2025

## Project Costs by Estimated Project Completion Timeline

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

# Progress on 2025 and Prior

## Estimated Project Completion Timeline

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

+  
 Projects in this proposed budget 31  
 -----  
 110 total projects

# Completed Projects



Clarence Street  
Water & Storm Replacement



PORT COLBORNE

# Completed Projects

Lion's Field Mural



Lockview Park

# Completed Projects

West Street  
Electrical  
Upgrades



West Street  
Promenade Upgrades



PORT COLBORNE

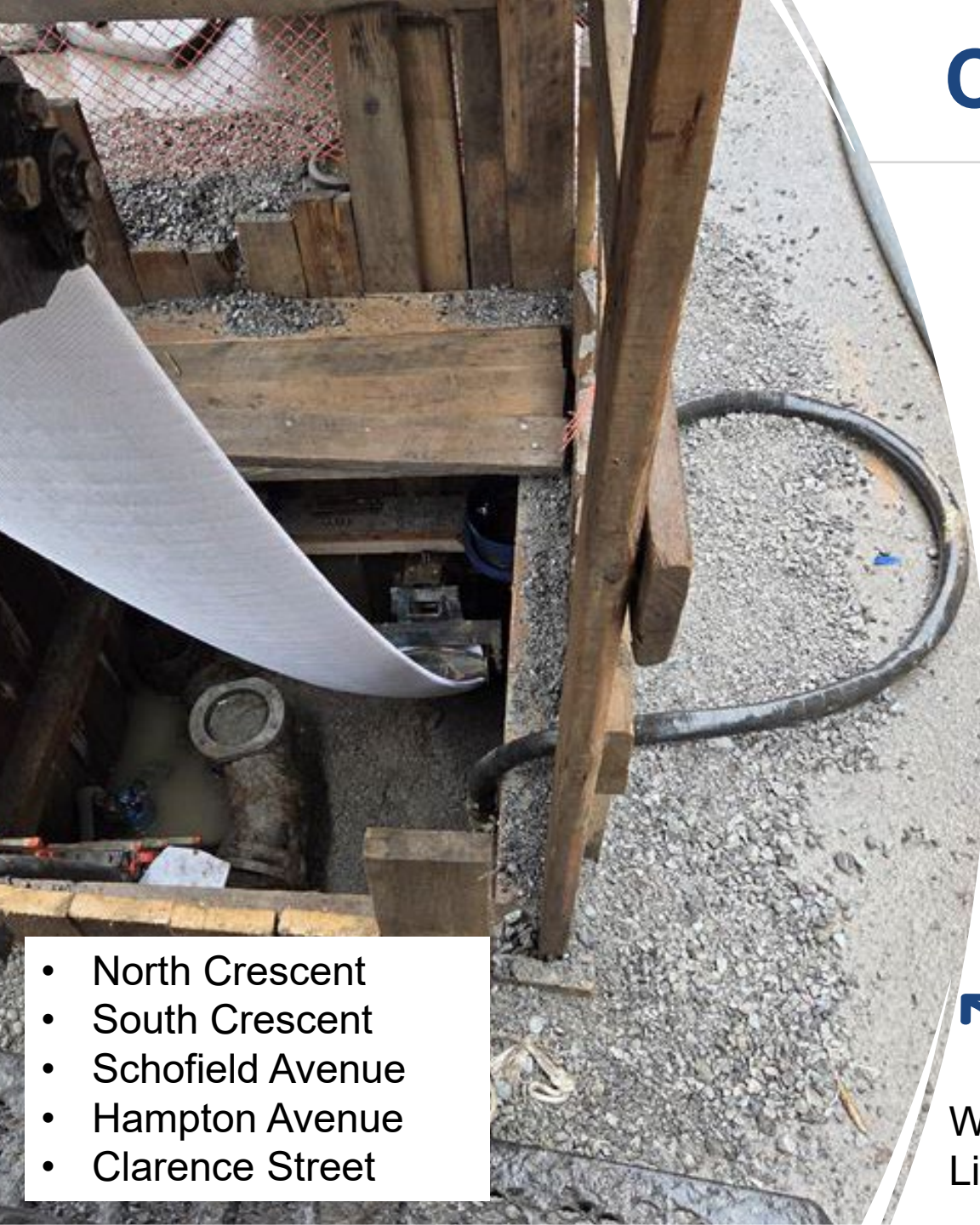
# Completed Projects

Davis Street  
Watermain  
Replacement



Homewood Avenue  
Watermain Replacement

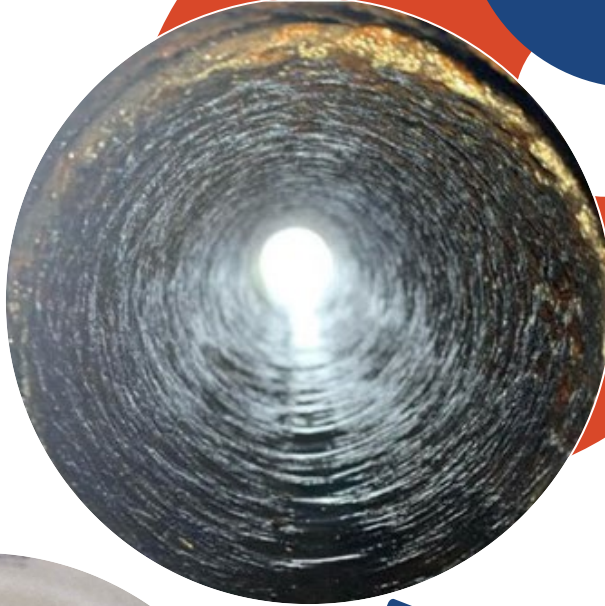
# Completed Projects



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



Existing State



After Cleaning

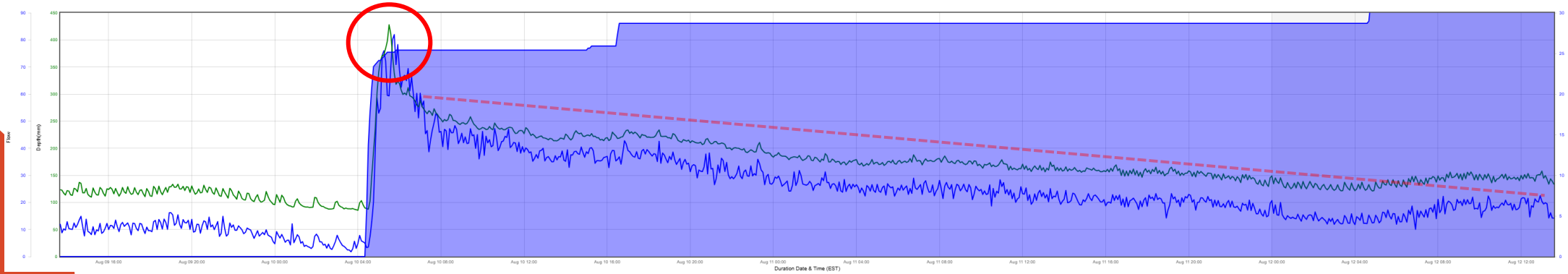


After Lining

Watermain Lining

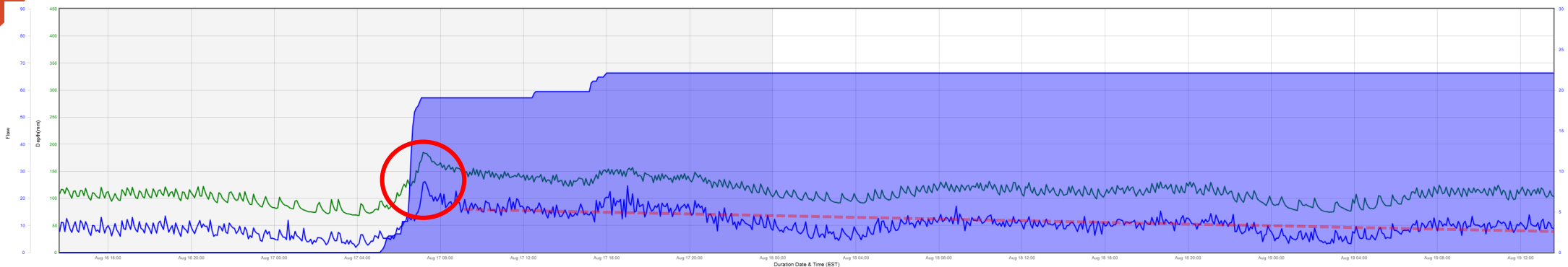
# Completed Projects

## Wastewater Mainline Lining



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

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



# Completed Projects

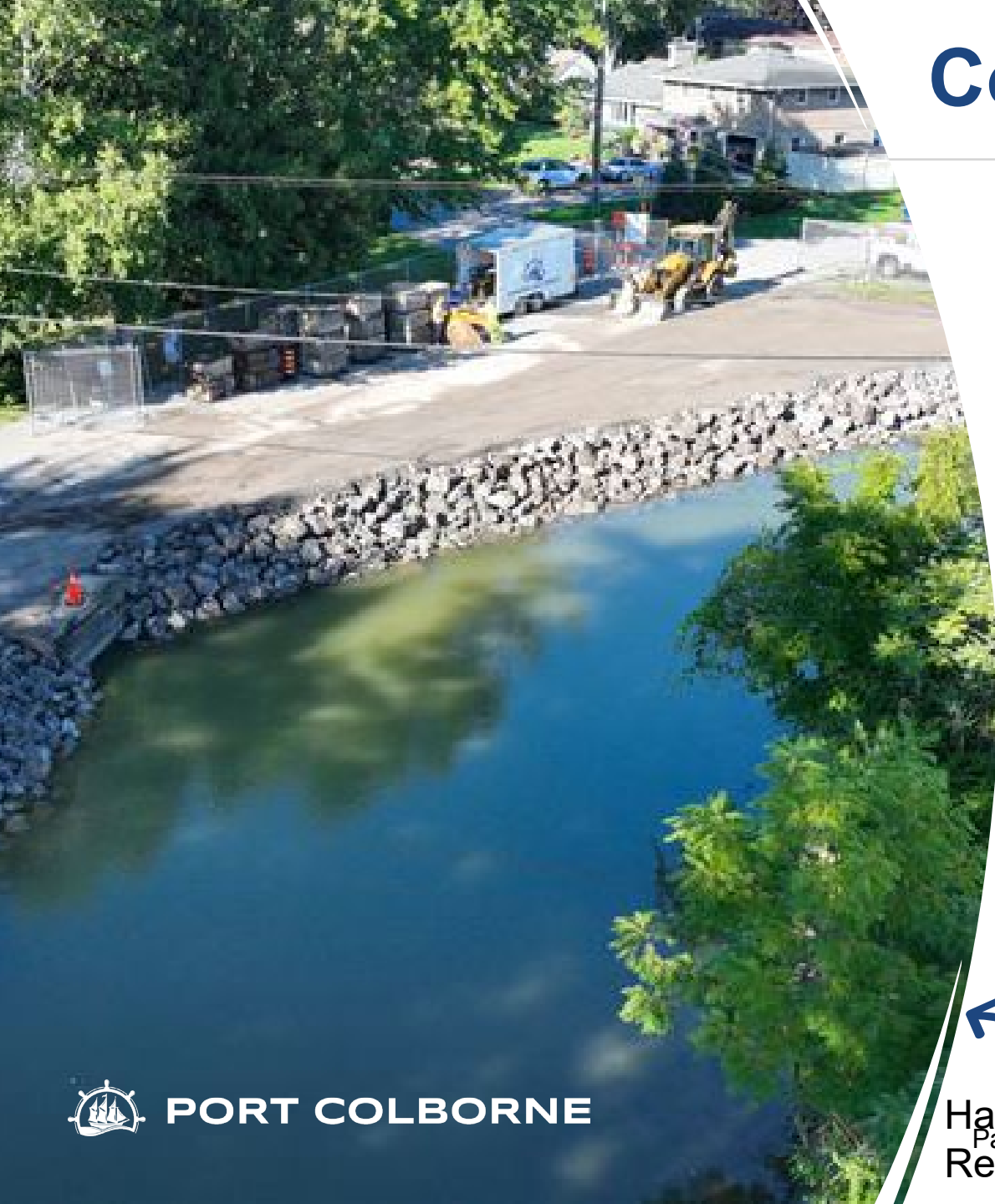


Olga Drive  
Storm Sewer  
Replacement



**PORT COLBORNE**

# Completed Projects



Hampton Avenue  
Retaining Wall Replacement

# Completed Projects



Lakeshore Road West Bridge Rehabilitation



Lakeshore Road East Bridge Rehabilitation  
Page 284 of 551

# Completed Projects



Veterans Crosswalk



Welland Street Trail  
(Downtown to Nickel Beach with Full Road Reconstruction)

# Completed Projects



Tractor



Utility Van



Electric Mower



Electric Auto Mower

3 EV Pick Up Trucks

# Completed Projects

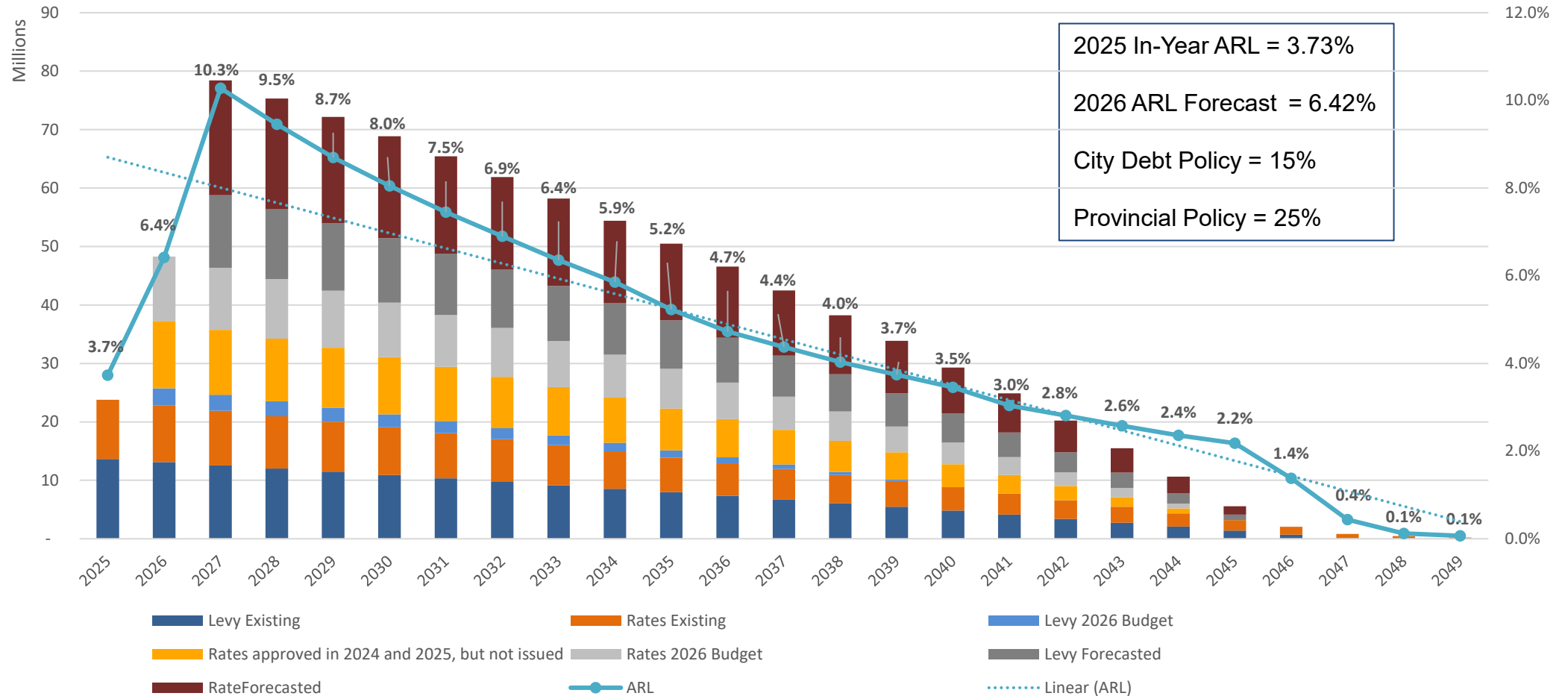


Library Roof Replacement



Roselawn Accessibility Improvements

# Debt Position and Outlook



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

Forecasted debts through planned future Municipal Service Corporation are unconsolidated.

# Reserves and Outlook

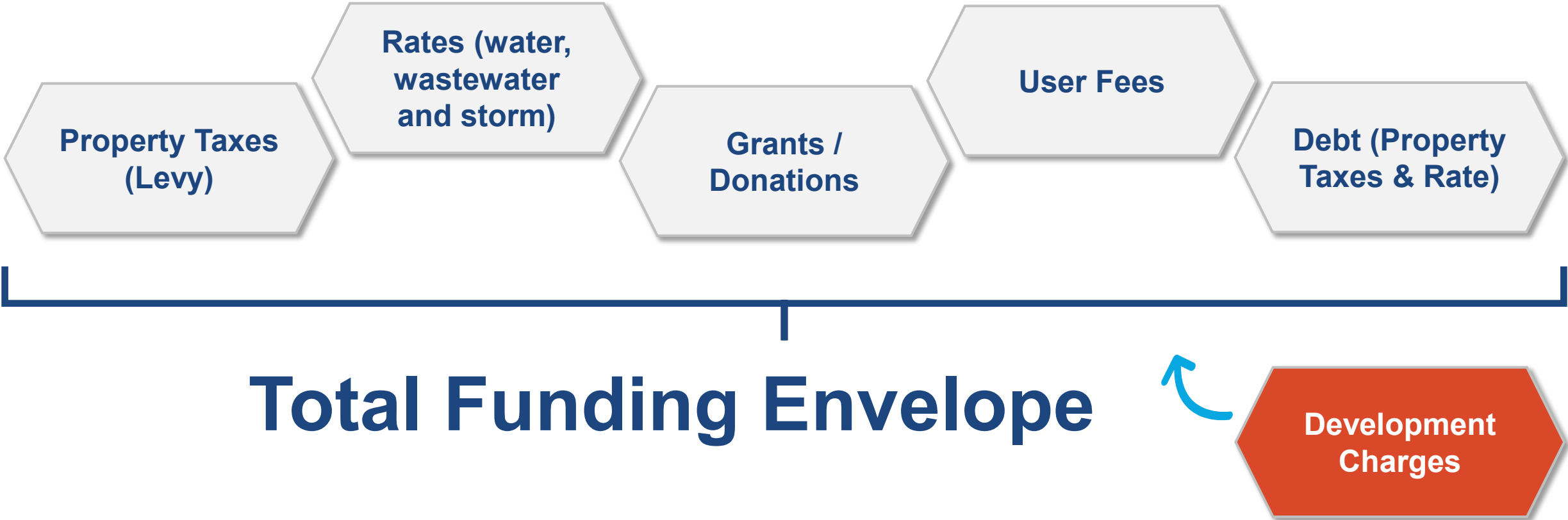
Reserve	2024 YE Balance	2025 Budget	2025 Actual	2025 Forecasted Transfers	2025 YE Forecast	2026 Proposed Budget	2026 Forecasted Balance
Library Capital Reserve (CW)	275,887				275,887		275,887
Museum Bequest Reserve (CW)	219,694		1,000		220,694		220,694
Roselawn Capital (CW)	489,299	(40,000)	(300,000)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

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

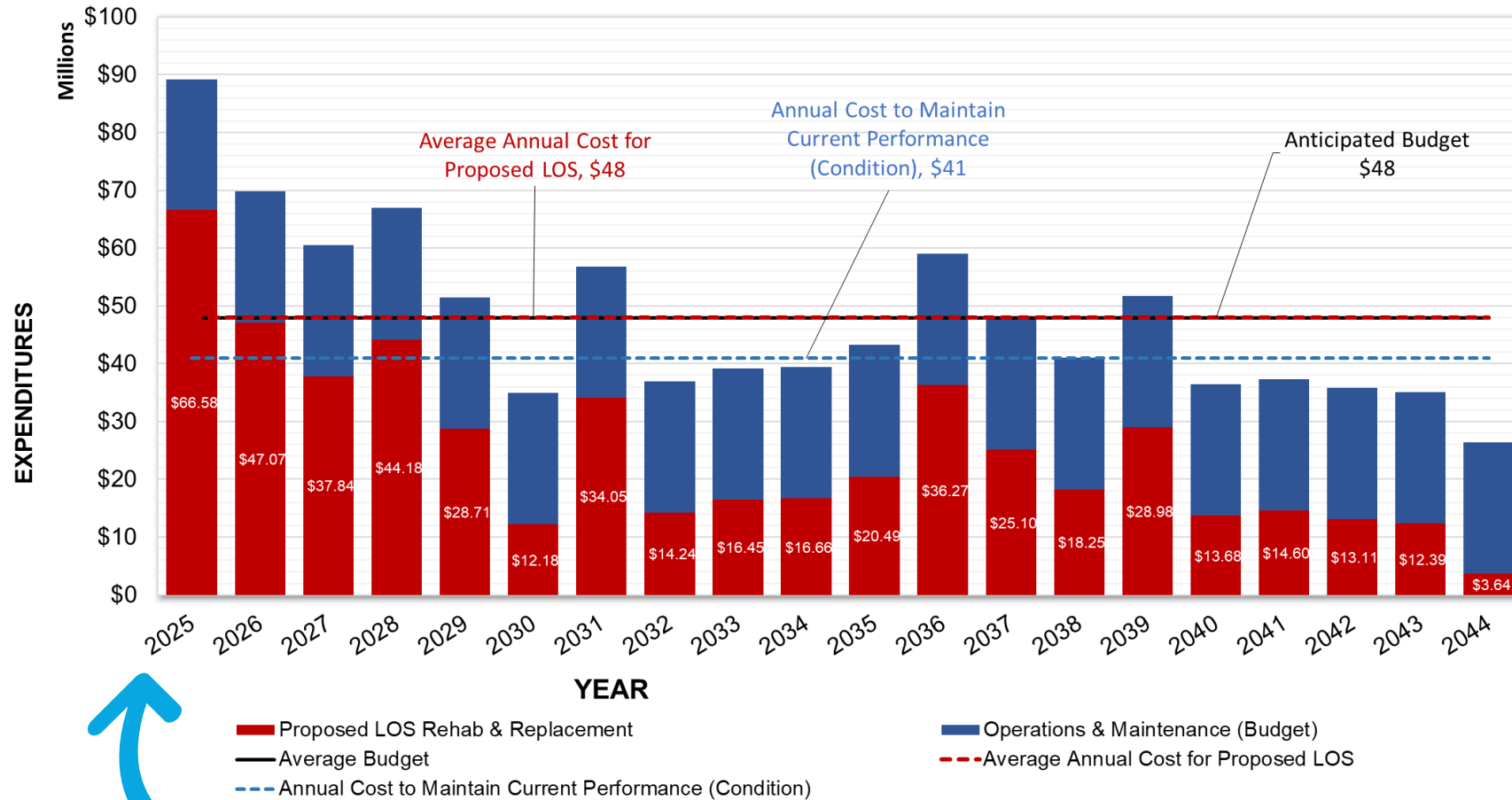
# Reserves and Outlook

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

# Funding Sources – Capital Budget

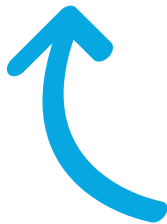


# Funding Level



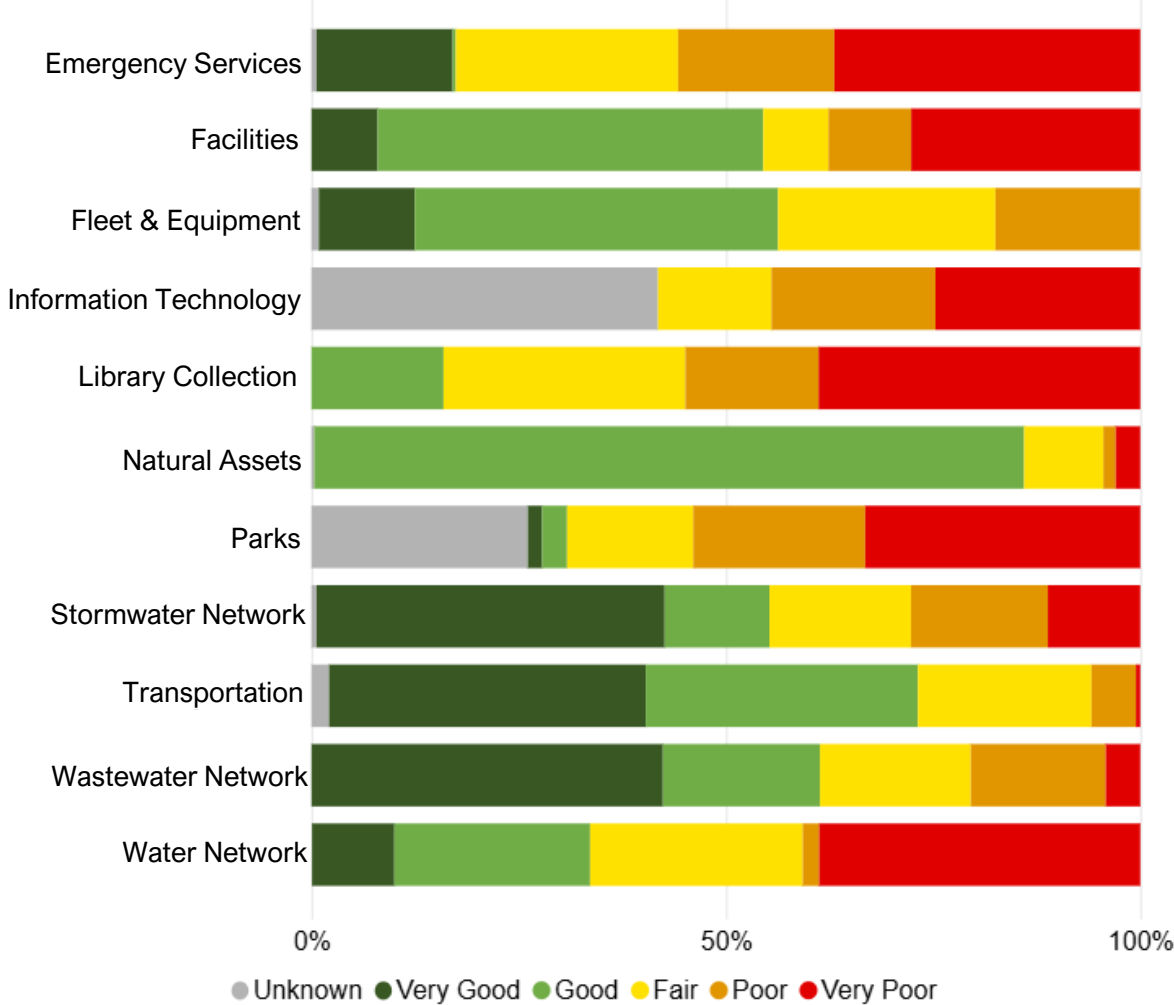
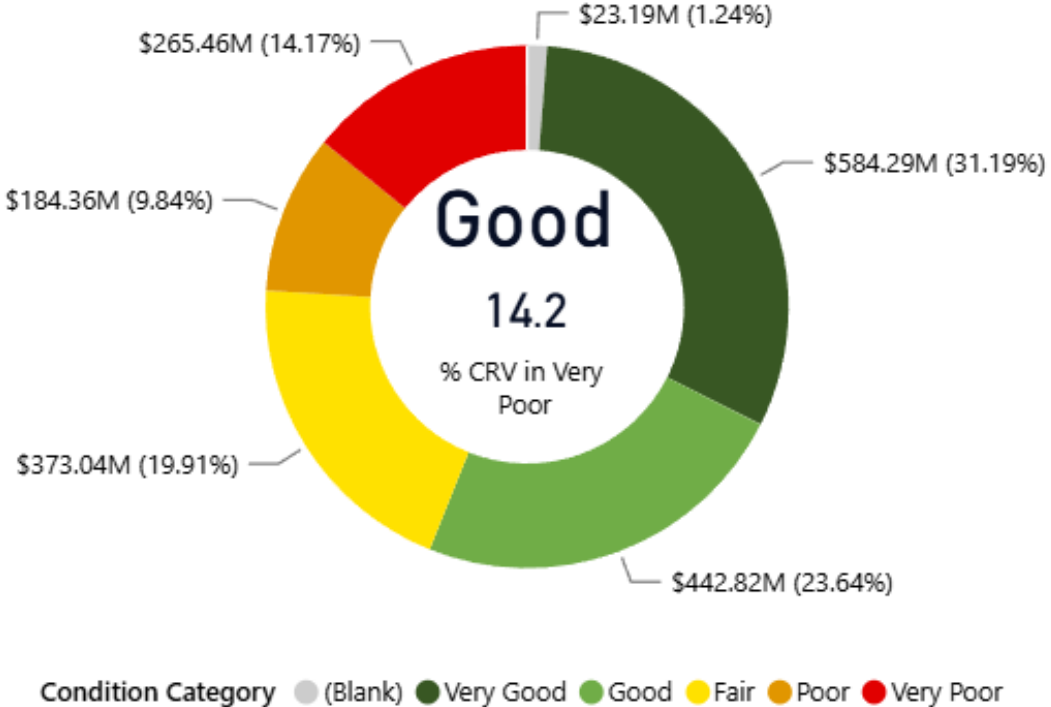
**To achieve required funding level, we need:**

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



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

# Funding Level



# Funding Level

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

**\$1.87 billion in replacement value**

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

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

<sup>^</sup> 2024 Audited Financial Statements

# Funding Level

## Levy Core Capital Funding Model

\$2,176,369

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



# Base Capital Funding

in '000s

**2020** → **2026**

**Levy**



**\$1,301\***



**\$4,261**

\* Adjusted for operating previously included in the capital levy

**Storm**



**\$0**



**\$1,658**

**Wastewater**



**\$0**



**\$643**

**\$3,365**

**Water**



**\$436**



**\$1,064**

**\$1,737**

**\$7,626**

Rate



# Agenda

---

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

- Projects

# Project Summary

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

# Proposed Projects: Facilities

**\$863,000**

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



## Funding

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

# Proposed Projects: Fleet & Equipment

**\$3,813,000**

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

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



## Funding

2026 Capital Levy	\$ 746,000
New Debt	\$ 3,000,000
Marina Reserve	\$ 14,000
Building Reserve	\$ 53,000
	\$ 3,813,000

# Proposed Projects:

## Information Technology

**\$1,110,000**

\$560,000 excluding pre-committed projects

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

### Funding

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

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



# Proposed Projects:

## Parks

**\$1,194,000**

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



### Funding

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

# Proposed Projects: Cemetery

**\$135,000**

- D.1 – Cemetery Improvements

## Funding

2026 Capital Levy

\$ 135,000



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

# Proposed Projects:

## Planning

**\$2,400,000**

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



### Funding

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

# Proposed Projects:

## Roads, Other Road Renewal, Sidewalks

**\$2,240,686**

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



### Funding

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

# Proposed Projects: Storm Sewer

**\$1,506,691**

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

### Funding

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



# Proposed Projects: Wastewater

**\$4,853,200**

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

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



## Funding

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

# Proposed Projects:

## Water

**\$9,905,200**

\$7,838,500 excluding  
pre-committed projects

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



### Funding

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

# Agenda

---

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

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

# Levy Summary

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

# Levy Forecast

---

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

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

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

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

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

# Revenue

## Some Salient Changes from Prior Year Budget

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

# Personnel

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

# Personnel

---

## Some Salient Cost Drivers

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

# Operating Expenses

## Some Salient Changes from Prior Year Budget

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

# Transfer to Capital and Related Projects

## Components of Transfer to Capital and Related Project Accounts

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

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

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

` From Vision Zero Deferred Revenue \$46,423

# Transfer to/from Reserves

## Components of to/from Reserves

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

# Levy Summary – by Department

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

## Primary Drivers

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

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

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

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

# Self-Sustaining Entities (SSEs)

## Some Salient Comments on SSEs

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



# SSE: Beach

## Year in Review

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



# SSE: Beach

## Year in Review

### Proposed changes in user fees

- Monday to Thursday in Prime Season
  - Zone 2 and 3, \$20 all day parking
  - Hourly parking increase to \$4.25 per hour
- Friday to Sunday in Prime Season
  - Zone 2 and 3, \$30 all day
  - Hourly parking to \$5.25 per hour
- Shoulder Season (Victoria Day-June 15; Sept 15-Thanksgiving)
  - Introduce hourly parking fee
  - Zone 1 would be \$5.00 per hour
  - Zone 2 would be \$3.00 per hour

- Enhanced PORTicipate pass
  - Current access to Zone 2 and 3 year around and during prime season from sunrise to 8:30am
  - New: Shoulder season access to Zone 1 all day.
- Introduce a Special Provision area designation for Nickel Beach from Victoria Day to Thanksgiving resulting in higher penalties for parking infractions

- Note 1: Prime season = June 15 to September 15, Shoulder season = Victoria Day to June 15 and September 15 to Thanksgiving and Offseason = All other days, although the City notes these lots will not be plowed during the winter period and therefore may not be available.
- Passes purchased after Thanksgiving 2025 will be good until December 31, 2026



# Agenda

---

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

# Looking Forward

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



# Agenda

---

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



# Thank You



**PORT COLBORNE**

## **Memorandum**

**To: City Council**  
**From: Adam Pigeau, Chief Financial Officer/Treasurer**  
**Date: November 4, 2025**  
**Re: 2026 Budget Adjustment – Capital Funding Substitutions**

---

The Mayor and Staff thank Council for their comments and questions during the budget process.

Councillor Bagu and Councillor Hoyle have proposed the following amendment:

- That there be a funding substitution for the capital project known as C.2 Council Chamber Systems Upgrade whereby the budgeted storm sewer (\$6,000), wastewater (\$12,000), and water (\$12,000) funding be substituted for an equal amount (\$30,000) from the General Infrastructure Reserve, and that the budgeted storm sewer (\$6,000), wastewater (\$12,000), and water (\$12,000) funding be instead transferred to the Storm Sewer Reserve (\$6,000), the Wastewater Reserve (\$12,000) and the Water Reserve (\$12,000).

Councillor Bagu further proposes the following amendment:

- That there be a funding substitution for the capital project known as G.3 Centennial Park Wetland whereby the budgeted storm sewer (\$120,000) funding be substituted for an equal amount (120,000) from the General Infrastructure Reserve, and that the budgeted storm sewer (\$120,000) funding be instead transferred to the Storm Sewer Reserve (\$120,000).

The Mayor has indicated support for the amendments.

Staff will be reviewing capital projects as part of the year end process. Staff will recommend to Council any unspent capital funding from projects to be closed be used to replenish the General Infrastructure Reserve.

The following is a summary of the impact the recommended funding substitutions will have on the forecasted 2026 year-end reserve balances:

Reserve	Forecasted 2026 Balance	Funding Substitutions	Adjusted Forecasted 2026 Balance
General Infrastructure	\$ 1,221,701	(\$ 150,000)	\$ 1,071,701
Storm Sewer	\$ 397,910	\$ 126,000	\$ 523,910
Wastewater	\$ 2,528,171	\$ 12,000	\$2,540,171
Water	\$ 810,052	\$ 12,000	\$ 822,052

While the impact of the recommended funding substitutions can be summarized into the table above, these amounts flow through many schedules and slides in the appendices attached to reports 2026 Capital and Related Project Budget and Levy Budget (report 2025-164) and 2026 Rates Budget (report 2025-166).

Please find attached the appendices updated as a result of this amendment.

# Report 2025-164 Capital and Related Project Budget and Levy Budget

Amended Pages

Appendix A - 2026 Capital and Related Project Budget Detail

Item	Project Title	2026 Non-Debt Funding				1x Grants (Current Year)	Grants (Prior Year)	Reserves	Internally Financed	Other	Development Charges	Total
		Levy	Rate	Recurring Grants	Total							
A.1	Roselawn Roof	466,701	-	-	466,701	-	-	149,299	-	-	-	616,000
A.2	City Hall HVAC	42,000	-	-	42,000	-	-	-	-	-	-	42,000
A.3	Arabella's Tea Room Windows	20,000	-	-	20,000	-	-	-	-	-	-	20,000
A.4	YMCA		-	-	-	-	185,000	-	-	-	-	185,000
	<b>Pre-committed</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Requests - Facilities</b>		<b>528,701</b>	<b>-</b>	<b>-</b>	<b>528,701</b>	<b>-</b>	<b>185,000</b>	<b>149,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>863,000</b>
B.1	Fleet Replacement	296,000	-	-	296,000	-	-	67,000	-	-	-	363,000
B.2	Ladder Truck	3,000,000	-	-	3,000,000	-	-	-	-	-	-	3,000,000
	<b>Pre-committed</b>	<b>450,000</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450,000</b>
<b>Total Capital Requests - Fleet and Equipment</b>		<b>3,746,000</b>	<b>-</b>	<b>-</b>	<b>3,746,000</b>	<b>-</b>	<b>-</b>	<b>67,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,813,000</b>
C.1	IT Evergreening 2026	152,000	38,000	-	190,000	-	-	-	-	-	-	190,000
C.2	Council Chambers Systems Upgrade	120,000	-	-	120,000	-	-	30,000	-	-	-	150,000
C.3	IT Security Upgrades	100,000	-	-	100,000	-	-	-	-	-	-	100,000
C.4	New City Website	120,000	-	-	120,000	-	-	-	-	-	-	120,000
	<b>Pre-committed</b>	<b>470,000</b>	<b>80,000</b>	<b>-</b>	<b>550,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>550,000</b>
<b>Total Capital Requests - Information Technology</b>		<b>962,000</b>	<b>118,000</b>	<b>-</b>	<b>1,080,000</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,110,000</b>
	<b>Reserve Transfer</b>	<b>537,917</b>	<b>-</b>	<b>656,083</b>	<b>1,194,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,194,000</b>
<b>Total Capital Requests - Parks</b>		<b>537,917</b>	<b>-</b>	<b>656,083</b>	<b>1,194,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,194,000</b>
D.1	Cemetery Improvements	135,000	-	-	135,000	-	-	-	-	-	-	135,000
<b>Total Capital Requests - Cemetery</b>		<b>135,000</b>	<b>-</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,000</b>
E.1	Records and Bylaw Modernization	277,697	-	-	277,697	-	-	-	-	172,303	-	450,000
E.2	St. Lawrence Seaway Land Matters		-	-	-	-	-	-	-	950,000	-	950,000
E.3	Healthcare	400,000	-	-	400,000	-	-	-	-	600,000	-	1,000,000
<b>Total Capital Requests - Planning</b>		<b>677,697</b>	<b>-</b>	<b>-</b>	<b>677,697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,722,303</b>	<b>-</b>	<b>2,400,000</b>
F.1	Guidrails	12,500	-	112,500	125,000	-	-	-	-	-	-	125,000
F.2	Annual Road Resurfacing	59,900	-	548,886	608,786	-	-	-	-	-	-	608,786
F.3	Sidewalks	73,000	-	658,900	731,900	-	-	-	-	-	-	731,900
F.4	OSIMS Design	85,000	-	-	85,000	-	-	-	-	-	-	85,000
F.5	OSIMS Construction	50,000	-	200,000	250,000	-	-	-	-	-	-	250,000
F.6	Wayfinding Signage	150,000	-	-	150,000	-	-	-	-	-	-	150,000
F.7	School Safety Zones	3,577	-	-	3,577	-	-	46,423	-	-	-	50,000

Appendix A - 2026 Capital and Related Project Budget Detail

Item	Project Title	2026 Non-Debt Funding				1x Grants (Current Year)	Grants (Prior Year)	Reserves	Internally Financed	Other	Development Charges	Total
		Levy	Rate	Recurring Grants	Total							
F.8	Firelane Pillars	140,000	-	-	140,000	-	-	-	-	-	-	140,000
F.9	Traffic Study	50,000	-	-	50,000	-	-	-	-	-	-	50,000
F.10	Gateway Sign Design	50,000	-	-	50,000	-	-	-	-	-	-	50,000
F.11	Centennial Park Wetland	-	-	-	-	48,800	-	120,000	-	-	-	168,800
	<b>Pre-committed</b>											
<b>Total Capital Requests - Roads</b>		<b>673,977</b>	<b>-</b>	<b>1,520,286</b>	<b>2,194,263</b>	<b>48,800</b>	<b>-</b>	<b>166,423</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,409,486</b>
G.1	Clarke Area Storm Sewer EA and Design		500,000	-	500,000	-	-	-	-	-	-	500,000
G.2	Storm Sewer Repair and Rehabilitation		500,000	-	500,000	-	-	-	-	-	-	500,000
	<b>Reserve Transfer</b>		<b>463,891</b>	<b>-</b>	<b>463,891</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>463,891</b>
<b>Total Capital Requests - Storm Sewer</b>		<b>-</b>	<b>1,463,891</b>	<b>-</b>	<b>1,463,891</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,463,891</b>
H.1	Sugarloaf Street and Marina Area Engineering		600,000	-	600,000	600,000	-	-	-	-	-	1,200,000
H.2	Hwy 140 Engineering Design for Future Development		-	-	-	375,000	-	-	-	-	375,000	750,000
	<b>Pre-committed</b>		<b>2,871,037</b>	<b>-</b>	<b>2,871,037</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,871,037</b>
	<b>Reserve Transfer</b>		<b>44,163</b>	<b>-</b>	<b>44,163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,163</b>
<b>Total Capital Requests - Wastewater</b>		<b>-</b>	<b>3,515,200</b>	<b>-</b>	<b>3,515,200</b>	<b>975,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>375,000</b>	<b>4,865,200</b>
I.1	2026 - 2028 Watermain Lining Program		6,600,000	-	6,600,000	-	-	-	-	-	-	6,600,000
I.2	Lockview Area Servicing		250,000	-	250,000	250,000	-	-	-	-	-	500,000
	<b>Pre-committed</b>		<b>2,066,700</b>	<b>-</b>	<b>2,066,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,066,700</b>
	<b>Reserve Transfer</b>		<b>750,500</b>	<b>-</b>	<b>750,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,500</b>
<b>Total Capital Requests - Water</b>		<b>-</b>	<b>9,655,200</b>	<b>-</b>	<b>9,655,200</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,917,200</b>
<b>Total Capital Requests</b>		<b>7,261,292</b>	<b>14,764,291</b>	<b>2,176,369</b>	<b>24,201,952</b>	<b>1,273,800</b>	<b>185,000</b>	<b>412,722</b>	<b>-</b>	<b>1,722,303</b>	<b>375,000</b>	<b>28,170,777</b>
<b>Less: Net Debt Financed</b>		<b>-3,000,000</b>	<b>-11,399,900</b>		<b>-14,399,900</b>							<b>- 14,399,900</b>
<b>Total Capital Requests and Transfers to Reserve</b>		<b>4,261,292</b>	<b>3,364,391</b>	<b>2,176,369</b>	<b>9,802,052</b>	<b>1,273,800</b>	<b>185,000</b>	<b>412,722</b>	<b>-</b>	<b>1,722,303</b>	<b>375,000</b>	<b>13,770,877</b>
<b>Add: Debt Servicing Costs</b>		<b>286,600</b>	<b>1,120,100</b>		<b>1,406,700</b>							<b>1,406,700</b>
<b>Total Capital Requests and Transfers to Reserve after Debt Servicing Costs</b>		<b>4,547,892</b>	<b>4,484,491</b>	<b>2,176,369</b>	<b>11,208,752</b>	<b>1,273,800</b>	<b>185,000</b>	<b>412,722</b>	<b>-</b>	<b>1,722,303</b>	<b>375,000</b>	<b>15,177,577</b>

Capital Request C.2		Strategic Pillars					Rationale				
		1	2	3	4	5	1	2	3	4	5
Item	Location										
Council Chambers Systems Upgrade	City Hall		✓			✓			✓	✓	
<b>Project Rationale</b>											
<p>This project proposes a comprehensive upgrade to the council chambers to support high-quality live streaming and improve accessibility for all residents.</p> <p>The upgrade will include:</p> <ul style="list-style-type: none"> <li>- Installation of professional-grade cameras and microphones;</li> <li>- Integration of a live streaming platform with archiving capabilities;</li> <li>- Enhanced audio-visual (AV) systems for in-room and remote participation;</li> <li>- Assistive listening devices and closed captioning support; and</li> <li>- Accessibility upgrades to meet AODA (Accessibility for Ontarians with Disabilities Act) standards.</li> </ul>											
<b>Project Funding Source</b>						<b>Operating On-Going Impact (+/-)</b>					
Levy	120,000					Levy					
Rate						Rate					
Grant						Other					
Reserves (TCA Reserve)	30,000					<b>Total</b>					-
Other											
<b>Total</b>	<b>150,000</b>										
<b>Other Project Resourcing / Impact and Cooperation</b>											
Departments Involved						Clerks, IT					
Departments Impacted						All					
<b>Are there 'Greener' options available that:</b>						<b>Project Timelines</b>					
Are more energy efficient?	N/A					2026				✓	
Utilize renewable materials?	No					2027				✓	
Are less emissions intense?	No					2028					
Better manage stormwater?	No					2029					
<b>Description of 'Greener' options:</b>											

<b>Capital Request F.11</b>		<b>Strategic Pillars</b>					<b>Rationale</b>				
<b>Item</b>	<b>Location</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Centennial Park Wetland	Centennial Park	✓	✓							✓	
<b>Project Rationale</b>											
<p>Staff are requesting capital funding to support the construction of a wetland at Centennial Park. While \$48,800 in federal funding from the Natural Infrastructure Fund has already been secured and additional grant opportunities are actively being pursued with the Niagara Peninsula Conservation Authority (NPCA), this request ensures the project can proceed should other funding not materialize.</p> <p>The proposed wetland, originally identified in a municipal drain report, would provide valuable stormwater storage and improve water quality, while also enhancing drainage in the surrounding area. In addition to its functional benefits, the wetland would support native biodiversity, incorporate a walking path for passive recreation, and help transform Centennial Park into a more vibrant and ecologically rich community space. The project will be contingent on Indigenous consultation and the completion of species-at-risk assessments, which pose potential risks to its timeline or feasibility.</p> <p>If this project does not proceed, the City risks losing secured federal funding, missing out on additional partnership opportunities, and delaying environmental improvements that would enhance drainage, water quality, and biodiversity in the area, while also limiting the full revitalization potential of Centennial Park.</p>											
<b>Project Funding Source</b>						<b>Operating On-Going Impact (+/-)</b>					
Levy						Levy					
Rate						Rate					
Grant (Federal - Natural Infrastructure Fund)	48,800					Other					
Reserves (TCA Reserve)	120,000					<b>Total</b>					-
Other											
<b>Total</b>	<b>168,800</b>										
<b>Other Project Resourcing / Impact and Cooperation</b>											
Departments Involved						Public Works					
Departments Impacted						Public Works					
<b>Are there 'Greener' options available that:</b>						<b>Project Timelines</b>					
Are more energy efficient?	N/A					2026			✓		
Utilize renewable materials?	N/A					2027					
Are less emissions intense?	N/A					2028					
Better manage stormwater?	N/A					2029					

<b>Capital Request F.11</b>	<b>Strategic Pillars</b>	<b>Rationale</b>
<b>Description of 'Greener' options:</b>		

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

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

Appendix C - Levy and SSE Summary

	General Government	Programs, Grants and Activities	Boards and Committees	Council	CAO's Office	Corporate Services	Recreation	Development	Community Safety	Public Works	Total 2026 Levy Operating Budget
<b>Surplus/(Deficit) Before Allocation</b>	<b>25,859,955</b>	<b>(1,156,255)</b>	<b>(892,560)</b>	<b>(471,100)</b>	<b>(2,291,900)</b>	<b>(2,589,640)</b>	<b>(1,257,990)</b>	<b>(1,096,520)</b>	<b>(5,716,540)</b>	<b>(8,479,120)</b>	<b>1,908,330</b>
Allocated Out	(5,524,868)	-	149,299	(417,083)	(2,006,692)	(1,905,058)	(434,810)	(110,750)	(433,080)	(1,374,298)	(12,057,340)
Allocated In	(262,722)	604,588	722,882	105,506	146,559	139,114	2,528,518	743,447	1,388,216	4,305,263	10,421,371
<b>Total Allocated</b>	<b>(5,787,590)</b>	<b>604,588</b>	<b>872,181</b>	<b>(311,577)</b>	<b>(1,860,133)</b>	<b>(1,765,944)</b>	<b>2,093,708</b>	<b>632,697</b>	<b>955,136</b>	<b>2,930,965</b>	<b>(1,635,969)</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>31,647,545</b>	<b>(1,760,843)</b>	<b>(1,764,741)</b>	<b>(159,523)</b>	<b>(431,767)</b>	<b>(823,696)</b>	<b>(3,351,698)</b>	<b>(1,729,217)</b>	<b>(6,671,676)</b>	<b>(11,410,085)</b>	<b>3,544,299</b>
Transfer Between Companies	(196,141)	-	1,518,282	-	(83,856)	(90,856)	(138,970)	-	-	(24,644)	983,815
Transfer to/from Reserve	1,017,617	(125,000)	(149,299)	-	-	-	-	-	-	200,000	943,318
Transfer Between Funds	3,455,348	10,000	-	(159,523)	(347,911)	(732,840)	-	-	-	(836,150)	1,388,924
<b>Total Transfer</b>	<b>4,276,824</b>	<b>(115,000)</b>	<b>1,368,983</b>	<b>(159,523)</b>	<b>(431,767)</b>	<b>(823,696)</b>	<b>(138,970)</b>	<b>-</b>	<b>-</b>	<b>(660,794)</b>	<b>3,316,057</b>
<b>Surplus/(Deficit)</b>	<b>27,370,721</b>	<b>(1,645,843)</b>	<b>(3,133,724)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,212,728)</b>	<b>(1,729,217)</b>	<b>(6,671,676)</b>	<b>(10,749,291)</b>	<b>228,242</b>

Appendix C - Levy and SSE Summary

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

Appendix C - Levy and SSE Summary

	Sugarloaf Marina	Nickel Beach	Cemetery	Building Inspection	Short- Term Rental	Total 2026 SSE Budget	Total 2026 Levy & SSE Budget	Library	NSCTA	Total 2026 Operating Budget
<b>Surplus/(Deficit) Before Allocation</b>	<b>466,137</b>	-	<b>60,200</b>	<b>206,390</b>	<b>608,000</b>	<b>1,340,727</b>	<b>3,249,057</b>	<b>(893,765)</b>	<b>(90,050)</b>	<b>2,265,242</b>
Allocated Out	(106,088)	-	-	(9,602)	-	(115,690)	(12,173,030)	-	-	(12,173,030)
Allocated In	586,225	228,242	60,200	268,992	608,000	1,751,659	12,173,030	-	-	12,173,030
<b>Total Allocated</b>	<b>480,137</b>	<b>228,242</b>	<b>60,200</b>	<b>259,390</b>	<b>608,000</b>	<b>1,635,969</b>	-	-	-	-
<b>Surplus/(Deficit) After Allocation</b>	<b>(14,000)</b>	<b>(228,242)</b>	-	<b>(53,000)</b>	-	<b>(295,242)</b>	<b>3,249,057</b>	<b>(893,765)</b>	<b>(90,050)</b>	<b>2,265,242</b>
Transfer Between Companies	-	-	-	-	-	-	983,815	(893,765)	(90,050)	-
Transfer to/from Reserve	(14,000)	-	-	(53,000)	-	(67,000)	876,318	-	-	876,318
Transfer Between Funds	-	-	-	-	-	-	1,388,924	-	-	1,388,924
<b>Total Transfer</b>	<b>(14,000)</b>	-	-	<b>(53,000)</b>	-	<b>(67,000)</b>	<b>3,249,057</b>	<b>(893,765)</b>	<b>(90,050)</b>	<b>2,265,242</b>
<b>Surplus/(Deficit)</b>	-	<b>(228,242)</b>	-	-	-	<b>(228,242)</b>	-	-	-	-

**City of Port Colborne**  
**2026 Operating Budget**  
**Operating Fund**

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

Appendix C - Levy and SSE Summary

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Total Expenses</b>	<b>34,552,559</b>	<b>34,730,559</b>	<b>38,373,736</b>	<b>3,821,177</b>	<b>11.06%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>4,912,830</b>	<b>4,179,014</b>	<b>3,249,057</b>	<b>1,663,773</b>	<b>33.87%</b>
Allocated Out	(7,078,031)	(11,049,363)	(12,173,030)	(5,094,999)	71.98%
Allocated In	7,078,031	11,049,363	12,173,030	5,094,999	71.98%
<b>Total Allocated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>4,912,830</b>	<b>4,179,014</b>	<b>3,249,057</b>	<b>1,670,496</b>	<b>0.00%</b>
Transfer Between Companies	919,825	919,825	983,815	63,990	6.96%
Transfer to/from Reserve	1,401,773	436,448	876,318	(375,455)	(26.78%)
Transfer Between Funds	2,591,232	2,822,741	1,388,924	(1,359,031)	(52.45%)
<b>Total Transfer</b>	<b>4,912,830</b>	<b>4,179,014</b>	<b>3,249,057</b>	<b>(1,670,496)</b>	<b>(34.00%)</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**2026 Budget - General Government Divisional Summary**

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

Appendix D - Divisional Summary and Detail

	<b>General Government Total</b>	<b>Global Revenue</b>	<b>Capital - Non- Debt Funding</b>	<b>Capital - Borrowing Costs</b>	<b>Global Facilities</b>	<b>Global Fleet</b>	<b>Global Operations</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>31,647,545</b>	<b>33,539,813</b>	<b>2,439,091</b>	<b>(3,676,700)</b>	<b>(182,790)</b>	<b>(42,410)</b>	<b>(429,459)</b>
Transfer Between Companies	(196,141)	-	-	-	(82,101)	-	(114,040)
Transfer to/from Reserve	1,017,617	629,700	387,917	-	-	-	-
Transfer Between Funds	3,455,348	-	6,312,466	(2,398,600)	(100,689)	(42,410)	(315,419)
<b>Total Transfer</b>	<b>4,276,824</b>	<b>629,700</b>	<b>6,700,383</b>	<b>(2,398,600)</b>	<b>(182,790)</b>	<b>(42,410)</b>	<b>(429,459)</b>
<b>Surplus/(Deficit)</b>	<b>27,370,721</b>	<b>32,910,113</b>	<b>(4,261,292)</b>	<b>(1,278,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Port Colborne**  
**2026 Operating Budget**  
**General Government**

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

Appendix D - Divisional Summary and Detail

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>25,445,319</b>	<b>25,787,410</b>	<b>25,859,955</b>	<b>(414,636)</b>	<b>1.63%</b>
Allocated Out	(3,239,681)	(5,012,354)	(5,524,868)	(2,285,187)	70.54%
Allocated In	-	-	(262,722)	(262,722)	100.00%
<b>Total Allocated</b>	<b>(3,239,681)</b>	<b>(5,012,354)</b>	<b>(5,787,590)</b>	<b>(2,547,909)</b>	<b>78.65%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>28,685,000</b>	<b>30,799,764</b>	<b>31,647,545</b>	<b>(2,962,545)</b>	<b>10.33%</b>
Transfer Between Companies	(155,289)	(174,164)	(196,141)	(40,852)	26.31%
Transfer to/from Reserve	1,215,000	471,072	1,017,617	(47,383)	(3.90%)
Transfer Between Funds	3,884,182	4,682,605	3,455,348	(578,834)	(14.90%)
<b>Total Transfer</b>	<b>4,943,893</b>	<b>4,979,513</b>	<b>4,276,824</b>	<b>(667,069)</b>	<b>(13.49%)</b>
<b>Surplus/(Deficit)</b>	<b>23,741,107</b>	<b>25,820,252</b>	<b>27,370,721</b>	<b>(3,629,614)</b>	<b>15.29%</b>

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

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
<b>Revenue</b>					
Government Transfer	1,997,669	1,997,669	2,176,369	178,700	8.95%
<b>Total Revenue</b>	<b>1,997,669</b>	<b>1,997,669</b>	<b>2,176,369</b>	<b>178,700</b>	<b>8.95%</b>
<b>Expense</b>					
Personnel Expense					
<b>Subtotal Personnel Expense</b>	-	-	-	-	<b>0.00%</b>
Non-Personnel Expense					
<b>Subtotal Non-Personnel Expense</b>	-	-	-	-	<b>0.00%</b>
<b>Total Expenses</b>	-	-	-	-	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>1,997,669</b>	<b>1,997,669</b>	<b>2,176,369</b>	<b>(178,700)</b>	<b>4.49%</b>
Allocated In	-	-	(262,722)	(262,722)	100.00%
<b>Total Allocated</b>	-	-	<b>(262,722)</b>	<b>(262,722)</b>	<b>100.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>1,997,669</b>	<b>1,997,669</b>	<b>2,439,091</b>	<b>(441,422)</b>	<b>22.10%</b>
Transfer to/from Reserve	85,000	85,000	387,917	452,917	532.84%
Transfer Between Funds	6,293,400	6,358,687	6,312,466	(130,934)	(2.08%)
<b>Total Transfer</b>	<b>6,378,400</b>	<b>6,443,687</b>	<b>6,700,383</b>	<b>321,983</b>	<b>5.05%</b>
<b>Surplus/(Deficit)</b>	<b>(4,380,731)</b>	<b>(4,446,018)</b>	<b>(4,261,292)</b>	<b>(119,439)</b>	<b>(2.73%)</b>

**Appendix G - Levy Allocation**

	General Government	Debt	Capital	Program, Grants & Activities	Boards & Committees	Council	Fire	Planning & Economic Development
Surplus/(Deficit) Before Allocation	27,360,286	(3,676,700)	2,176,369	(1,156,255)	(892,560)	(471,100)	(5,716,540)	(1,096,520)
Allocation								
Allocated Out	(5,524,868)				149,299	(417,083)	(433,080)	(110,750)
Allocated In			(262,722)	604,588	722,882	105,506	1,388,216	743,447
Surplus/(Deficit) After Allocations	32,885,154	(3,676,700)	2,439,091	(1,760,843)	(1,764,741)	(159,523)	(6,671,676)	(1,729,217)
Transfer Between Companies	(196,141)							
Transfer to/from Reserve	629,700		387,917	(125,000)	1,518,282			
Transfer Between Funds	(458,518)	(2,398,600)	6,312,466	10,000	(149,299)	(159,523)		
Surplus / (Deficit)	32,910,113	(1,278,100)	(4,261,292)	(1,645,843)	(3,133,724)	-	(6,671,676)	(1,729,217)
Property Tax	(29,184,100)							
Allocation (OMPF + Interest + Other Misc - Global Operations)	(3,726,013)						1,100,375	285,204
Total		(1,278,100)	(4,261,292)	(1,645,843)	(3,133,724)	-	(5,571,301)	(1,444,013)
Percentage		4.4%	14.6%	5.6%	10.8%	0.0%	19.1%	4.9%

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

Appendix G - Reserve Forecast

Reserve	2024 YE Balance	2025 YE Forecasted Balance	2026 Proposed Budget	2026 Forecasted Balance	Funding Target	Progress
Community Safety Committee (W)	4,947	4,947		4,947	Varies - Dependent on Activity	Achieved
Grants Committee Reserve (CW)	2,199	2,199		2,199	Varies - Dependent on Activity	Achieved
Library Bequest Reserve (CW)	4,188	4,188		4,188	Varies - Dependent on Library Board Requirements	Achieved
Library Capital Reserve (CW)	275,887	275,887		275,887	Varies - Dependent on Library Board Requirements	Achieved
Library Employee Future Benefit Reserve (CW)	111,793	111,793		111,793	75% of Employee Future Benefit and WSIB Liability (Estimated target \$99,900 as of 2024)	Achieved
Library Stabilization Reserve (CW)	108,307	108,307		108,307	5% of the gross Library budget (Estimated at \$55,000)	Achieved
Museum Bequest Reserve (CW)	219,694	219,694		219,694	Varies - Dependent on Museum Heritage and Culture Board Requirements	Achieved
Museum Capital (CW)	1,729	1,729		1,729	Varies - Dependent on Museum Heritage and Culture Board Requirements	Achieved
NSCTA Stabilization Reserve (W)	45,353	45,353		45,353	Varies - Dependent on Board Requirements	Achieved
Roselawn Capital (CW)	489,299	149,299	(149,299)		Varies - Dependent on - Museum Heritage and Culture Board Requirements	Depleted
Tourism Reserve(W)	63,952	63,952		63,952	Varies - Dependent on Activity	Achieved
<b>Total Boards and Committees Reserves</b>	<b>1,327,348</b>	<b>987,348</b>	<b>(149,299)</b>	<b>838,050</b>		
Canal Days Reserve	106,672	106,672		106,672	10% of the gross Canal Day budget (Estimated target at \$116,200)	Achieved
CIP Incentives Reserve (W)	316,134	316,134		316,134	Commitments + 1x annual budget (Estimated at \$318,600 [\$50,000 Committed + \$268,600])	Achieved
Municipal Election Reserve (W)	79,583	129,583	(125,000)	4,583	2026 election estimated at \$180,000	Annual Reserve Transfer - Future transfers have been increased to \$55,000 to fully fund the election
<b>Total Programs, Grants and Activities</b>	<b>502,389</b>	<b>552,389</b>	<b>(125,000)</b>	<b>427,389</b>		
Building Department Reserve (RF)	590,078	595,166	(53,000)	542,166	Funded by Users Fees - Surplus / (Deficit) - 1x annual budget (\$926,000)	Not Achieved - Long-Term Target
Beach Reserve	198,165	198,165		198,165	Funded by User Fees - Surplus / (Deficit) - 1x beach budget (\$291,000)	Not Achieved - Long-Term Target
Overholt Cemetery Reserve	65,600	150,600		150,600	Funded by User Fees - Surplus / (Deficit) - 1x annual cemetery maintenance costs (\$240,000 + unfunded perpetual care fund balance)	Not Achieved - Long-Term Target
Sugarloaf Marina Reserve	(912,319)	(791,403)	86,000	(705,403)	Funded by User Fees - Surplus / (Deficit) - 1x marina budget (\$1,466,700) Council approved negative balance to be repaid through Sugarloaf Marina budget	Not Achieved - Long-Term Target
<b>Total Self Sustaining Entities</b>	<b>(58,475)</b>	<b>152,528</b>	<b>33,000</b>	<b>185,528</b>		

Reserve	2024 YE Balance	2025 YE Forecasted Balance	2026 Proposed Budget	2026 Forecasted Balance	Funding Target	Progress
Economic Development Reserve (W)	(1,600,874)	(1,180,874)		(1,180,874)	Varies - Dependent on Activity Council approved negative balance to be repaid through future land sales	Not Achieved - Long-Term Target
Encumbrance Reserve (W)	906,071	468,071		468,071	Zero	Achieved
Future Liabilities Reserve (W)	3,070,006	3,070,006	300,000	3,370,006	75% of Employee Future Benefit and WSIB Liability (Estimated target \$6,253,400 as of 2024)	Not Achieved - Future reserve transfers have been budgeted to achieve by 2030
General Stabilization	2,469,350	2,469,350		2,469,350	10% of the Levy (Estimated target \$2,686,100)	Not Achieved
Opportunities Fund	2,000,000	1,750,000		1,750,000	Established at \$2,000,000 from successful NRBN initiative	Achieved
Subject Matter Experts Reserves (W)	264,680	264,680		264,680	0.5% of the City's consolidated budget (Estimated target of \$170,000)	Achieved
Working Capital Reserve	2,559,135	2,559,135		2,559,135	10% of the Levy (Estimated target \$2,686,100)	Not Achieved
Consolidated Airport Reserve	31,291	31,291		31,291	Varies - Dependent on Activity	Achieved
<b>Total General Government</b>	<b>9,699,659</b>	<b>9,431,659</b>	<b>300,000</b>	<b>9,731,659</b>		
(A) Development Charges (DC) (RF)	1,744,784	3,001,184		3,001,184	Varies - Dependent on requirements identified in DC Study and multi-year forecasts	In accordance with DC By-law
Drain Reserve	-	-	200,000	200,000	Varies - Dependent on Activity	Not Achieved
Drain Internal Financing (Equipment) Reserve	(178,960)	(178,960)		(178,960)	Council approved to be repaid through drain and other construction charges	Awaiting insurance claim
Facilities Reserve	437,386	87,386		87,386	Varies - Dependent on Activity	Awaiting AMP
Fleet and Equipment Reserve	-	-		-	Varies - Dependent on Activity	
Goderich Maintenance Agreement (W)	161,241	161,241		161,241	Varies - Dependent on Activity	Achieved
(A) Grants - Community Building Fund (Previously Federal Gas Tax) (RF)	-	-		-	Zero	Achieved
(A) Grants - Ontario Community Infrastructure Fund (RF)	-	-		-	Zero	Achieved
General Infrastructure (TCA) Reserve	1,218,784	683,784	387,917	1,071,701	TBD	TBD
Storm Sewer Reserve	213,702	60,019	463,891	523,910	10% of budget + estimated average cost to install one km of linear asset (Estimated at \$3,238,800 [\$298,800 + \$2,940,000])	Not Achieved - Long-Term Target
Wastewater Reserve	2,800,595	2,496,008	44,163	2,540,171	10% of budget + estimated average cost to install one km of linear asset (Estimated at \$3,950,000 [\$1,010,000 + \$2,940,000])	Not Achieved - Long-Term Target
Water Reserve	746,529	71,552	750,500	822,052	10% of budget + estimated average cost to install one km of linear asset (Estimated at \$3,699,300 [\$759,300 + \$2,940,000])	Not Achieved - Long-Term Target
Add: Deferred Revenue (Sum of A's) recognizing these are recorded on the Balance Sheet as an Asset	524,118	524,118		524,118	Zero - Funds are allocated to capital projects	Achieved
<b>Total Capital</b>	<b>7,668,179</b>	<b>6,906,332</b>	<b>1,846,471</b>	<b>8,752,803</b>		

Reserve	2024 YE Balance	2025 YE Forecasted Balance	2026 Proposed Budget	2026 Forecasted Balance	Funding Target	Progress
<b>Total Reserves before Work-in-progress</b>	<b>19,139,100</b>	<b>18,030,256</b>	<b>1,905,172</b>	<b>19,935,429</b>		
City Work-in-progress (WIP)	7,796,464	7,796,464		7,796,464	Zero	Achieved
Library Building Work-in-progress (WIP)	101,858	101,858		101,858	Zero	Achieved
<b>Total Reserves</b>	<b>27,037,422</b>	<b>25,928,578</b>	<b>1,905,172</b>	<b>27,833,751</b>		

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

# Reserves and Outlook

Reserve	2024 YE Balance	2025 Budget	2025 Actual	2025 Forecasted	2025 YE Forecast	2026 Proposed Budget	2026 Forecasted Balance
Library Capital Reserve (CW)	275,887				275,887		275,887
Museum Bequest Reserve (CW)	219,694		1,000		220,694		220,694
Roselawn Capital (CW)	489,299	(40,000)	(300,000)		149,299	(149,299)	-
Municipal Election Reserve (W)	79,583	50,000			129,583	(125,000)	4,583
Building Department Reserve (RF)	590,078			5,087	595,166	(53,000)	542,166
Beach Reserve	198,165				198,165		198,165
Overholt Cemetery Reserve	65,600	85,000			150,600		150,600
Sugarloaf Marina Reserve	(912,319)	117,400	-	3,515	(791,403)	86,000	(705,403)
Economic Development Reserve (W)	(1,600,874)			420,000	(1,180,874)		(1,180,874)
Encumbrance Reserve (W)	906,071		(125,000)	(313,000)	468,071		468,071
Future Liabilities Reserve (W)	3,070,006	600,000		(600,000)	3,070,006	300,000	3,370,006
Opportunities Fund	2,000,000		(250,000)		1,750,000		1,750,000
(A) Development Charges (DC) (RF)	1,744,784			1,256,400	3,001,184		3,001,184
Drain Reserve	-	119,373		(119,373)	-	200,000	200,000
Drain Internal Financing (Equipment) Reserve	(178,960)	(50,000)		50,000	(178,960)		(178,960)
Facilities Reserve	437,386	(350,000)			87,386		87,386
General Infrastructure (TCA) Reserve	1,218,784	(530,000)		(5,000)	683,784	387,917	1,071,701
Storm Sewer Reserve	213,702	(190,298)		36,615	60,019	463,891	523,910
Wastewater Reserve	2,800,595	(973,237)		668,650	2,496,008	44,163	2,540,171
Water Reserve	746,529	(397,056)		(277,921)	71,552	750,500	822,052
<b>Total Capital Reserve</b>	<b>12,364,010</b>	<b>(1,558,818)</b>	<b>(674,000)</b>	<b>1,124,974</b>	<b>11,256,166</b>	<b>1,905,172</b>	<b>13,161,339</b>

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

# Project Summary

Function	Levy	Rate	Recurring Grants	Sub Total	1x Grants (Current Year)	Reserves	Other	Development Charges	Total
Facilities	\$528,701			\$528,701	\$185,000	\$149,299			\$863,000
Fleet and equipment	\$3,746,000			\$3,746,000		\$67,000			\$3,813,000
Information Technology	\$962,000	\$118,000		\$1,080,000		\$30,000			\$1,110,000
Parks	\$537,917		\$656,083	\$1,194,000					\$1,194,000
Cemetery	\$135,000			\$135,000					\$135,000
Planning	\$677,697			\$677,697			\$1,722,303		\$2,400,000
Roads	\$673,977		\$1,520,286	\$2,194,263	\$48,800	\$166,423			\$2,409,486
Storm Sewer		\$1,463,891		\$1,463,891					\$1,463,891
Wastewater		\$3,515,200		\$3,515,200	\$975,000			\$375,000	\$4,865,200
Water		\$9,655,200		\$9,655,200	\$250,000				\$9,905,200
<b>Subtotal</b>	<b>\$7,261,292</b>	<b>\$14,764,291</b>	<b>\$2,176,369</b>	<b>\$24,201,952</b>	<b>\$1,458,800</b>	<b>\$412,722</b>	<b>\$1,722,303</b>	<b>\$375,000</b>	<b>\$28,170,777</b>
Net Debt Financing	( \$3,000,000)	( \$11,399,900)		( \$14,399,900)					( \$14,399,900)
Debt Servicing Costs	\$286,600	\$1,120,100		\$1,406,700					\$1,406,700
<b>Subtotal</b>	<b>( \$2,713,400)</b>	<b>( \$10,279,800)</b>		<b>( \$12,993,200)</b>					<b>( \$12,993,200)</b>
<b>Total</b>	<b>\$4,547,892</b>	<b>\$4,484,491</b>	<b>\$2,176,369</b>	<b>\$11,208,752</b>	<b>\$1,458,800</b>	<b>\$412,722</b>	<b>\$1,722,303</b>	<b>\$375,000</b>	<b>\$15,177,577</b>

# Proposed Projects:

## Information Technology

**\$1,110,000**

\$560,000 excluding pre-committed projects

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

### Funding

2026 Capital Levy	\$ 962,000
2026 Rates	\$ 118,000
TCA Reserve	\$ 30,000
	<hr/>
	\$1,110,000

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



# Proposed Projects:

## Roads, Other Road Renewal, Sidewalks

**\$2,409,486**

- F.1 – Guiderails
- F.2 – Annual Roads Resurfacing
- F.3 – Sidewalks
- F.4 – OSIMS Design
- F.5 – OSIMS Construction
- F.6 – Wayfinding Signage
- F.7 – School Safety Zones
- F.8 – Firelane Pillars
- F.9 – Traffic Study
- F.10 – Gateway Sign Design
- F.11 Centennial Park Wetland

### Funding

2026 Capital Levy	\$	673,977
Aggregate	\$	150,255
OCIF	\$	1,370,031
Vision Zero	\$	46,423
TCA Reserve	\$	120,000
Federal Funding	\$	30,000
		<hr/>
		\$ 2,409,486



# Proposed Projects: Storm Sewer

**\$1,463,691**

- G.1 Clarke Area Storm Sewer Environmental Assessment and Design
- G.2 Storm Sewer Repair and Rehabilitation
- Reserve Transfer \$463,891

### Funding

2026 Rate

\$ 1,463,891



# Proposed Projects:

## Wastewater

**\$4,865,200**

\$1,994,163 excluding  
pre-committed projects

- H.1 Sugarloaf Street and Marina Area Engineering
- H.2 Hwy 140
- Pre-committed \$2,871,037
- Reserve Transfer \$44,163



### Funding

2026 Rates	\$ 855,300
New Debt	\$ 2,659,900
CHIF	\$ 975,000
Development Charges	<u>\$ 375,000</u>
	\$4,865,200

# Proposed Projects: Water

**\$9,917,200**

\$7,838,500 excluding  
pre-committed projects

- I.1 2026 – 2028 Watermain Lining Program
- I.2 Lockview Area Servicing
- Pre-committed \$2,066,700
- Reserve Transfer \$750,500



## Funding

2026 Rates	\$ 927,200
New Debt	\$ 8,740,000
CHIF	\$ 250,000
	<hr/>
	\$9,917,200

# Levy Summary

	Budget		Forecast	Budget vs. Budget		2025 Budget vs. Forecast	
	2026	2025	2025	\$	%	\$	%
Revenue	41,686,063	39,515,339	38,959,523	2,170,724	5.5%	(555,816)	(1.4%)
Personnel Expenses	21,492,418	19,189,144	20,019,144	2,303,274	12.0%	830,000	4.3%
Operating Expenses	17,928,403	16,333,190	15,681,190	1,595,213	9.8%	(652,000)	(4.0%)
Total Expenses	39,420,821	35,522,334	35,700,334	3,898,487	11.0%	178,000	0.5%
Surplus/(Deficit) Before Allocations	2,265,242	3,993,005	3,259,189	(1,727,763)	(43.3%)	(733,816)	(18.4%)
Allocations (to)/from Departments	-	-	-	-			
Surplus/(Deficit) After Allocations	2,265,242	3,993,005	3,259,189	(1,727,763)	(43.3%)	(733,816)	(18.4%)
Transfer to/(from) Capital	8,418,303	10,196,100	10,300,265	(1,777,797)	(17.4%)	104,165	1.0%
Transfer to/(from) Reserves	876,318	1,401,773	436,448	(525,455)	(37.5%)	(965,325)	(68.9%)
Transfer to/(from) Rates	(7,029,379)	(7,604,868)	(7,477,523)	575,489	(7.6%)	127,345	(1.7%)
Surplus/(Deficit)	-	-	-	-	-	-	-

# Transfer to Capital and Related Projects

## Components of Transfer to Capital and Related Project Accounts

Capital and Related Project Funding	\$
Aggregate Resource Trust	150,255
Canada Community Building Fund	656,083
Ontario Community Infrastructure Fund	1,370,031
Rate Transfers (to)/from ^	2,105,837
Levy	4,261,292
<b>Total</b>	<b>8,543,498</b>
Reserve Transfers (to)/from *	(171,618)
Deferred Revenue Transfers (to)/from `	46,423
<b>Total</b>	<b>8,418,303</b>

^ From Water \$313,900; Wastewater \$598,337; Storm \$1,193,600;

\* To TCA Reserve \$537,917; From TCA Reserve \$150,000; From Roselawn Reserve \$149,299; From Marina Reserve \$14,000; From Building Reserve \$53,000;

` From Vision Zero Deferred Revenue \$46,423

# Transfer to/from Reserves

## Components of to/(from) Reserves

Reserve Transfers	\$	Comments
Municipal Election	(125,000)	Transfer from reserve to fund 2026 election
Drains	200,000	On-going practice to fund City portion of drain projects (this is up from 119,373)
Marina Loan Repayment	100,000	For the current internal loan to be repaid
Interest on Reserves	229,700	Transfers interest earned on reserves to reserves
Employee Future Benefits	300,000	Funds post-retirement benefits negotiated through collective agreements, presumptive cancer legislative requirements, and workplace injury claims
<b>Subtotal Operating Reserve Transfer</b>	<b>704,700</b>	
Capital and Related Project Reserve Transfers	171,618	From previous slide
<b>Total Reserve Transfer</b>	<b>876,318</b>	

# Report 2025-166 Rates Budget

Amended Pages



**Subject: 2026 Rates Budget**  
**To: Council**  
**From: Financial Services Department**

Report Number: 2025-166

Meeting Date: November 4, 2025

---

**Recommendation:**

That the Mayor's 2026 Rates Budget as outlined in Financial Services Report 2025-166 **BE RECEIVED.**

---

**Purpose:**

The purpose of this report is to present the Mayor's 2026 Rates Budget to Council **FOR INFORMATION**, and

A separate report has been prepared and presented to Council, titled "2026 Rates Setting Report 2025-167," to establish water, wastewater, and storm sewer rates to be charged.

---

**Background:**

**Strong Mayors Budget**

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

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

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

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

- Reduce water loss
- Reduce inflow and infiltration

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

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

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

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

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

Budget would be deemed ADOPTED December 2nd.

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

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

### **Budget Document**

The 2026 Rates Budget is presented in a similar fashion as the prior year Rate Budget.

Salient differences are as follows:

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

- As a result of updated methodology the average usage of the average residential property has been changed from 188 m3 to 142 m3.

The Mayor, along with Financial Services would like to thank Public Works staff for their leadership and support in developing the Mayor's 2026 Rates Budget.

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

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

The budget document should be read in conjunction with:

- The 2026 Capital and Related Project Budget and Levy (Report 2025-164) presented to Council on November 4, 2025.
- The 2026 Proposed User Fees and Charges (Report 2025-165) presented to Council on November 4, 2025.
- The 2026 Rate Setting (Report 2025-167) presented to Council on November 4, 2025.

---

## 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 2026 Rates 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.

## Rate Budget Impact

### Water and Wastewater

If the proposed 2026 Rates Budget and 2026 Rates Setting reports are approved as presented, the water and wastewater impact to a single-family property using 142 m<sup>3</sup> of water will be:

	Annual \$ Change	Monthly \$ Change	\$ Change
<b>Water</b>	\$91.91	\$7.65	12%
<b>Wastewater</b>	\$88.02	\$7.34	7%
<b>Blended/Combined</b>	\$179.93	\$14.99	8.89%

This increase is required to offset the Niagara Region anticipated water and wastewater increases as presented at the Niagara Region's Budget Review Committee of the Whole – August 14, 2025, and to fund City of Port Colborne capital projects to reduce water loss and inflow and infiltration ("I&I"). The Niagara Region forecasted rate increase is 9.05%. Reduced water loss and I&I would result in lower charges from the Niagara Region, all things being equal.

### Storm Sewer

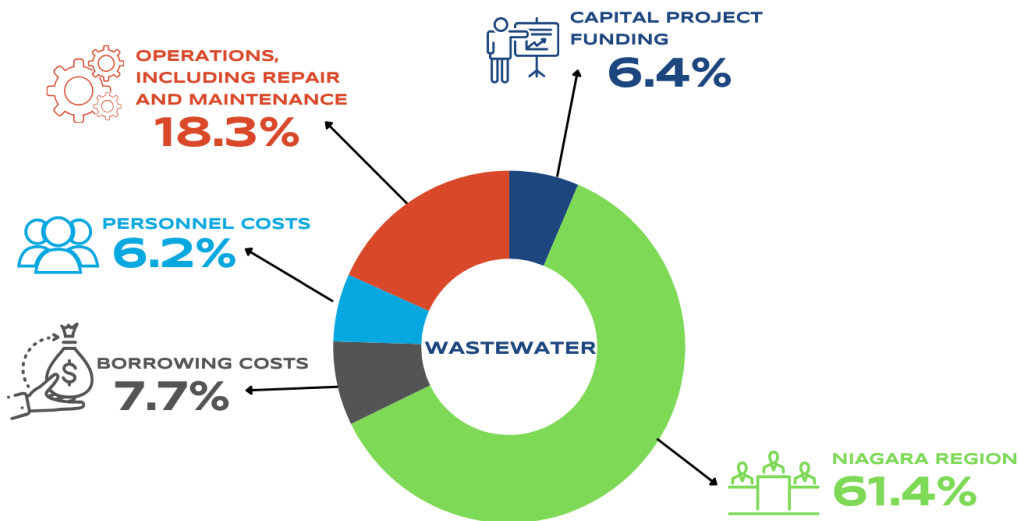
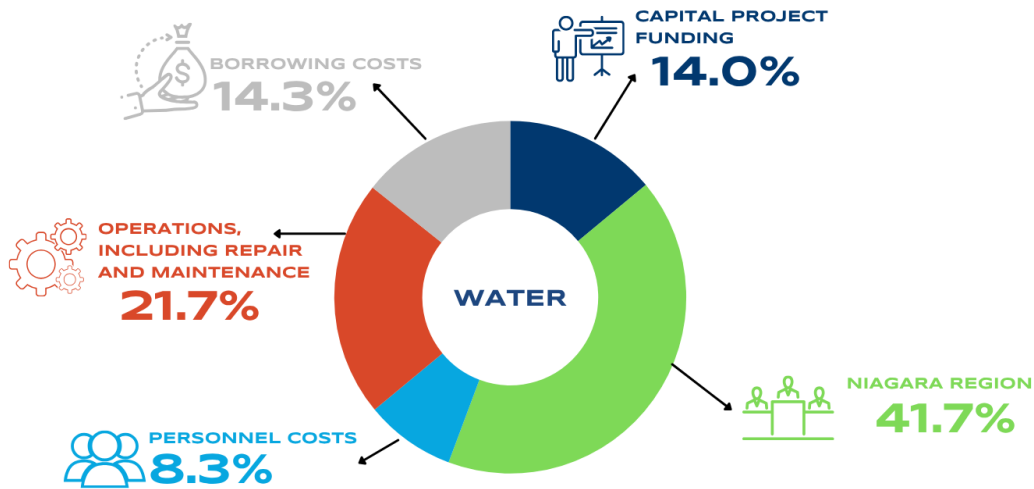
If the proposed 2026 Rates Budget is approved as presented, the storm sewer impact to a single-family property is \$27.39 per year or \$2.28 per month, which represents a 10% increase over the prior year.

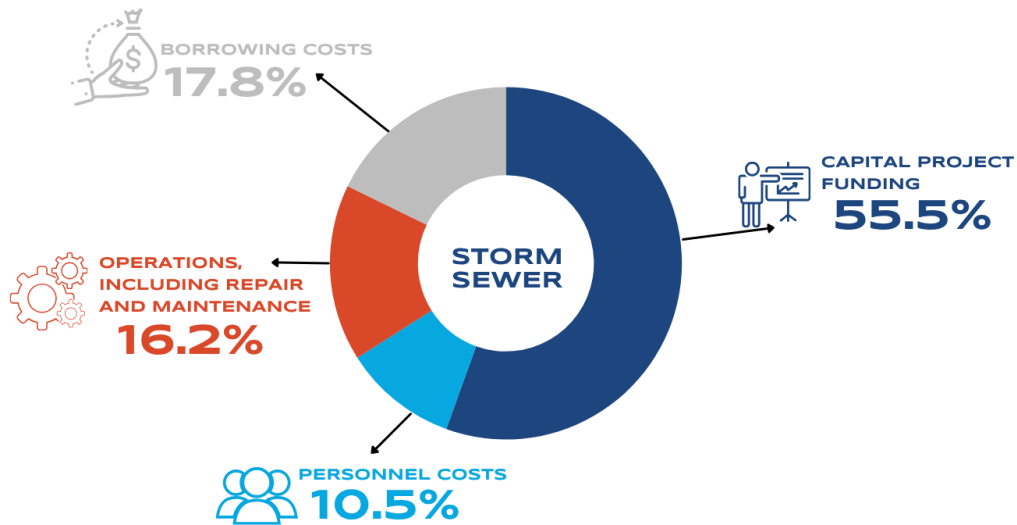
## Budget Summary

This budget was developed to maintain current service levels and tackle water loss and I&I.

The number of initiatives and actions that are funded within this budget are significant.

The 2026 Rates Budget as outlined in Appendix A – 2026 Rates Budget Divisional Summary & Detail totals \$20,681,600 (2025 - \$18,967,500). In percentage terms, the water, wastewater, and storm sewer budgets can be broken down as follows:





In dollar terms, the water, wastewater, and storm sewer budgets can be broken down as follows:

	Storm Sewer	Wastewater	Water	Total
<b>Total Revenue</b>	<b>2,988,000</b>	<b>10,100,300</b>	<b>7,593,300</b>	<b>20,681,600</b>
Niagara Region	-	6,198,400	3,169,900	9,368,300
Personnel costs	315,084	630,168	630,148	1,575,400
Operations	484,125	1,846,732	1,644,052	3,974,909
Capital	1,193,600	598,337	313,900	2,105,837
Borrowing costs	531,300	782,500	1,084,800	2,398,600
Reserve transfers	463,891	44,163	750,500	1,258,554
<b>Total Expenses</b>	<b>2,988,000</b>	<b>9,442,500</b>	<b>7,593,300</b>	<b>20,681,600</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Water and wastewater usage and billing metrics can be found in Appendix C.

Some of the salient highlights and changes in the 2026 Rates Budget are as follows:

- The budget incorporates an anticipated 9.05% combined increase in water and wastewater charges from the Niagara Region, as communicated at their Budget Review Committee of the Whole – August 14, 2025. This increase is before adjusting for the City’s increase in water purchases and improvements in wastewater volumes. Volume adjustments have been made in the budget.

- This budget accounts for the fact that water purchased vs. water billed ratio fell year-to-date to 54.6% in 2025 vs. 56.7% in 2024 as a result of a 95% increase in water pipe breaks (39 vs. 20) and that the wastewater plant cleaned 1.82 litres for every litre of water billed (or metered). This compares to 2.08 litres in 2024.
- The budget maintains the wastewater backflow and disconnect grant program, with the backflow at \$1,000 and disconnect at \$2,500. This program exists through the wastewater by-law.
- The budget maintains the water and wastewater lateral replacement grants at up to \$2,000 each. If both lines are done at the same time, the program allows for a grant up to \$5,000.
- The budget maintains the Guaranteed Income Supplement (GIS) grant introduced in 2021 for wastewater charges.
- The budget maintains the pre-authorized payment (PAP) and move to online billing incentives that have been in place since 2021. The City currently has 1,757 or 27.9% of Water/Wastewater accounts on PAP and 1,277 or 20.3% of Water/Wastewater accounts on online billing.
- This budget provides a number of water, wastewater and storm water projects as follows:
  - 2026-2028 Watermain Lining Program (water)
  - Lockview Area Servicing (water)
  - Sugarloaf Street and Marina Area Engineering (wastewater)
  - Highway 140 Engineering Design for Future Development (wastewater)
  - Clarke Area Storm Sewer Environmental Assessment and Design (storm sewer)
  - Storm Sewer Repair and Rehabilitation

## 2025 Forecast

The City is forecasting a \$166,807 deficit in water. This represents 2.5% of the budget and is driven by additional water purchases from the Niagara Region resulting from the 39 watermain breaks that have occurred in 2025. The number of watermain breaks is up 95% in 2025 at 39 breaks from 20 breaks in 2024.

The City is forecasting a \$853,231 surplus in wastewater. This change primarily driven by lower than budgeted volume of wastewater being sent to the treatment plant (\$500,000) and the timing of debt issuance and related cost of borrowing (\$237,769). These favourable variances are partially offset by an increase in the allocated corporate administrative expenses (\$337,713) resulting from a change in expense allocation methodology.

The City is forecasting a \$76,321 surplus in storm sewer as a result of a favourable decline in allocated corporate administrative expenses (\$65,861) resulting from a change in expense allocation methodology.

The surpluses and deficit amounts note above are reflected in the forecast as changes in the transfers to and from reserve.

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.

### **Reserve Forecasted Balances**

Should this budget move forward, and the 2026 budget equal actual, and the 2025 forecast equal forecast at year end, the forecasted rate reserves would be as follows at the end of 2026 (provided there are no new projects or contingencies approved):

- Water forecasted at \$822,052
- Wastewater forecasted at \$2,540,171
- Storm Sewer forecasted at \$523,910

Reserves are used in case of an emergency, to cover a budget shortfall in-year and to support future capital works recognizing the identified infrastructure deficit.

The City's reserve target for rate reserves is the estimate cost to replace 1 KM of linear asset (\$2,940,000) plus 10% of budget. The target reserve balances are as follows:

- Water forecasted at \$3,699,300
- Wastewater forecasted at \$3,950,000
- Storm Sewer forecasted at \$3,238,000

### **Risks to the Rates 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)
- 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 storm surges that have a significant impact on wastewater flows due to I&I

### **Looking Forward**

Corporate Services recognizes that continuous improvement is a process. Looking forward to 2026, staff identify the following activities that will help determine the financial outcomes of the City going into the 2027 budget process:

- Public open house identified a desire to introduce a mechanism to have differentiated wastewater fees for low water users – investigate further (limitation software)
  - Continue with water, wastewater and storm projects identified
  - Complete wastewater and storm sewer 10-year master plans
  - Re-introduce a multi-year capital budget
  - Continue to work towards Key Performance Indicators (KPIs) and related benchmarks, where applicable
  - Continue enhancing geographic information systems (GIS) to visualize the asset management program
- 

### **Internal Consultations:**

As stated, the Mayor and Financial Services would like to thank Public Works for their leadership and support in developing this 2026 Rates Budget.

---

### **Financial Implications:**

The 2026 Rates Budget is as presented.

---

### **Public Engagement:**

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

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

---

## Strategic Plan Alignment:

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

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

## Conclusion:

Staff present, for information purposes, the Mayor's 2026 Rates Budget and the various appendices.

---

## Appendices:

- a. Appendix A – Divisional Summary & Detail
- b. Appendix B – Divisional Multi-Year Budgets
- c. Appendix C – Divisional Usage & Billing Metrics
- d. Appendix D – 2026 Rate Budget Presentation

Respectfully submitted,

Adam Pigeau, CPA, CA  
Chief Financial Officer/Treasurer  
(905) 228-8019  
[Adam.Pigeau@portcolborne.ca](mailto:Adam.Pigeau@portcolborne.ca)

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

**CITY OF PORT COLBORNE  
2026 Budget – Rates Divisional Summary**

	<b>Rates Total</b>	<b>Water</b>	<b>Wastewater</b>	<b>Storm Sewer</b>
<b>Revenue</b>				
User Charges	20,624,400	7,570,500	10,065,900	2,988,000
Other Revenue	57,200	22,800	34,400	-
<b>Total Revenue</b>	<b>20,681,600</b>	<b>7,593,300</b>	<b>10,100,300</b>	<b>2,988,000</b>
<b>Expense</b>				
Personnel Expense				
Salaries and Wages	1,177,300	1,177,300	-	-
Benefits	398,100	398,100	-	-
<b>Subtotal Personnel Expense</b>	<b>1,575,400</b>	<b>1,575,400</b>	<b>-</b>	<b>-</b>
Non-Personnel Expense				
Materials	393,214	245,400	125,914	21,900
Contract Services	858,653	308,929	414,724	135,000
Rents and Financial Expenses	2,100	-	-	2,100
External Transfer to Others	196,000	58,600	137,400	-
Other Agency Payout	9,368,300	3,169,900	6,198,400	-
<b>Subtotal Non-Personnel Expense</b>	<b>10,818,267</b>	<b>3,782,829</b>	<b>6,876,438</b>	<b>159,000</b>
<b>Total Expense</b>	<b>12,393,667</b>	<b>5,358,229</b>	<b>6,876,438</b>	<b>159,000</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>8,287,933</b>	<b>2,235,071</b>	<b>3,223,862</b>	<b>2,829,000</b>
Allocation	-	-	-	-
<b>Total Allocated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>8,287,933</b>	<b>2,235,071</b>	<b>3,223,862</b>	<b>2,829,000</b>
Transfer to/from Reserve	1,258,554	750,500	44,163	463,891
Transfer Between Funds	7,029,379	1,484,571	3,179,699	2,365,109
<b>Total Transfer</b>	<b>8,287,933</b>	<b>2,235,071</b>	<b>3,223,862</b>	<b>2,829,000</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Port Colborne**  
**2026 Operating Budget**  
**Water/Wastewater/Storm Sewer**

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Revenue</b>					
User Charges	18,906,400	18,969,400	20,624,400	1,718,000	9.09%
Other Revenue	61,100	61,100	57,200	(3,900)	(6.38%)
<b>Total Revenue</b>	<b>18,967,500</b>	<b>19,030,500</b>	<b>20,681,600</b>	<b>1,714,100</b>	<b>9.04%</b>
<b>Expense</b>					
Personnel Expense					
Salaries and Wages	997,500	997,500	1,177,300	179,800	18.03%
Benefits	345,800	345,800	398,100	52,300	15.12%
<b>Subtotal Personnel Expense</b>	<b>1,343,300</b>	<b>1,343,300</b>	<b>1,575,400</b>	<b>232,100</b>	<b>17.28%</b>
Non-Personnel Expense					
Materials	511,400	511,400	393,214	(118,186)	(23.11%)
Contract Services	796,500	796,500	858,653	62,153	7.80%
Rents and Financial Expenses	2,100	2,100	2,100	-	0.00%
External Transfer to Others	48,200	48,200	196,000	147,800	306.64%
Other Agency Payout	9,016,560	8,716,560	9,368,300	351,740	3.90%
<b>Subtotal Non-Personnel Expense</b>	<b>10,374,760</b>	<b>10,074,760</b>	<b>10,818,267</b>	<b>443,507</b>	<b>4.27%</b>
<b>Total Expenses</b>	<b>11,718,060</b>	<b>11,418,060</b>	<b>12,393,667</b>	<b>675,607</b>	<b>5.77%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>7,249,440</b>	<b>7,612,440</b>	<b>8,287,933</b>	<b>(1,038,493)</b>	<b>14.33%</b>
Allocated Out	(805,980)	(805,980)	-	805,980	(100.00%)
Allocated In	805,980	805,980	-	(805,980)	(100.00%)

Appendix A – Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
<b>Total Allocated</b>	-	-	-	-	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>7,249,440</b>	<b>7,612,440</b>	<b>8,287,933</b>	<b>(1,038,493)</b>	<b>14.33%</b>
Transfer to/from Reserve	(355,428)	134,917	1,258,554	1,463,982	(411.89%)
Transfer Between Funds	7,604,868	7,477,523	7,029,379	(425,489)	(5.60%)
<b>Total Transfer</b>	<b>7,249,440</b>	<b>7,612,440</b>	<b>8,287,933</b>	<b>1,038,493</b>	<b>14.33%</b>
<b>Surplus/(Deficit)</b>	-	-	-	-	<b>0.00%</b>

**City of Port Colborne**  
**2026 Operating Budget**  
**Water**

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Revenue</b>					
User Charges	6,757,000	6,757,000	7,570,500	813,500	12.04%
Other Revenue	26,700	26,700	22,800	(3,900)	(14.61%)
<b>Total Revenue</b>	<b>6,783,700</b>	<b>6,783,700</b>	<b>7,593,300</b>	<b>809,600</b>	<b>11.93%</b>
<b>Expense</b>					
Personnel Expense					
Salaries and Wages	997,500	997,500	1,177,300	179,800	18.03%
Benefits	345,800	345,800	398,100	52,300	15.12%
<b>Subtotal Personnel Expense</b>	<b>1,343,300</b>	<b>1,343,300</b>	<b>1,575,400</b>	<b>232,100</b>	<b>17.28%</b>
Non-Personnel Expense					
Materials	286,600	286,600	245,400	(41,200)	(14.38%)
Contract Services	272,400	272,400	308,929	36,529	13.41%
External Transfer to Others	4,100	4,100	58,600	54,500	1,329.27%
Other Agency Payout	2,881,660	3,081,660	3,169,900	288,240	10.00%
<b>Subtotal Non- Personnel Expense</b>	<b>3,444,760</b>	<b>3,644,760</b>	<b>3,782,829</b>	<b>338,069</b>	<b>9.81%</b>
<b>Total Expenses</b>	<b>4,788,060</b>	<b>4,988,060</b>	<b>5,358,229</b>	<b>570,169</b>	<b>11.91%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>1,995,640</b>	<b>1,795,640</b>	<b>2,235,071</b>	<b>(239,431)</b>	<b>12.00%</b>
Allocated Out	(805,980)	(805,980)	-	805,980	(100.00%)
<b>Total Allocated</b>	<b>(805,980)</b>	<b>(805,980)</b>	<b>-</b>	<b>805,980</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>2,801,620</b>	<b>2,601,620</b>	<b>2,235,071</b>	<b>566,549</b>	<b>(20.22%)</b>

Appendix A – Divisional Summary and Detail

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
Transfer to/from Reserve	(25,956)	(303,877)	750,500	764,456	(2,945.20%)
Transfer Between Funds	2,827,576	2,905,497	1,484,571	(1,331,005)	(47.07%)
<b>Total Transfer</b>	<b>2,801,620</b>	<b>2,601,620</b>	<b>2,235,071</b>	<b>(566,549)</b>	<b>(20.22%)</b>
<b>Surplus/(Deficit)</b>	-	-	-	-	<b>0.00%</b>

**City of Port Colborne**  
**2026 Operating Budget**  
**Wastewater**

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Revenue</b>					
User Charges	9,408,100	9,496,100	10,065,900	657,800	6.99%
Other Revenue	34,400	34,400	34,400	-	0.00%
<b>Total Revenue</b>	<b>9,442,500</b>	<b>9,530,500</b>	<b>10,100,300</b>	<b>657,800</b>	<b>6.97%</b>
<b>Expense</b>					
Personnel Expense					
<b>Subtotal Personnel Expense</b>	-	-	-	-	<b>0.00%</b>
Non-Personnel Expense					
Materials	202,900	202,900	125,914	(76,986)	(37.94%)
Contract Services	391,700	391,700	414,724	23,024	5.88%
External Transfer to Others	44,100	44,100	137,400	93,300	211.56%
Other Agency Payout	6,134,900	5,634,900	6,198,400	63,500	1.04%
<b>Subtotal Non-Personnel Expense</b>	<b>6,773,600</b>	<b>6,273,600</b>	<b>6,876,438</b>	<b>102,838</b>	<b>1.52%</b>
<b>Total Expenses</b>	<b>6,773,600</b>	<b>6,273,600</b>	<b>6,876,438</b>	<b>102,838</b>	<b>1.52%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>2,668,900</b>	<b>3,256,900</b>	<b>3,223,862</b>	<b>(554,962)</b>	<b>20.79%</b>
Allocated In	537,320	537,320	-	(537,320)	(100.00%)
<b>Total Allocated</b>	<b>537,320</b>	<b>537,320</b>	<b>-</b>	<b>(537,320)</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>2,131,580</b>	<b>2,719,580</b>	<b>3,223,862</b>	<b>(1,092,282)</b>	<b>51.24%</b>

Appendix A – Divisional Summary and Detail

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
Transfer to/from Reserve	(139,174)	592,476	44,163	171,337	(123.11%)
Transfer Between Funds	2,270,754	2,127,104	3,179,699	920,945	40.56%
<b>Total Transfer</b>	<b>2,131,580</b>	<b>2,719,580</b>	<b>3,223,862</b>	<b>1,092,282</b>	<b>51.24%</b>
<b>Surplus/(Deficit)</b>	-	-	-	-	<b>0.00%</b>

**City of Port Colborne**  
**2026 Operating Budget**  
**Storm Sewer**

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Revenue</b>					
User Charges	2,741,300	2,716,300	2,988,000	246,700	9.00%
<b>Total Revenue</b>	<b>2,741,300</b>	<b>2,716,300</b>	<b>2,988,000</b>	<b>246,700</b>	<b>9.00%</b>
<b>Expense</b>					
Personnel Expense					
<b>Subtotal Personnel Expense</b>	-	-	-	-	<b>0.00%</b>
Non-Personnel Expense					
Materials	21,900	21,900	21,900	-	0.00%
Contract Services	132,400	132,400	135,000	2,600	1.96%
Rents and Financial Expenses	2,100	2,100	2,100	-	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>156,400</b>	<b>156,400</b>	<b>159,000</b>	<b>2,600</b>	<b>1.66%</b>
<b>Total Expenses</b>	<b>156,400</b>	<b>156,400</b>	<b>159,000</b>	<b>2,600</b>	<b>1.66%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>2,584,900</b>	<b>2,559,900</b>	<b>2,829,000</b>	<b>(244,100)</b>	<b>9.44%</b>
Allocated In	268,660	268,660	-	(268,660)	(100.00%)
<b>Total Allocated</b>	<b>268,660</b>	<b>268,660</b>	<b>-</b>	<b>(268,660)</b>	<b>(100.00%)</b>
<b>Surplus (Deficit) After Allocation</b>	<b>2,316,240</b>	<b>2,291,240</b>	<b>2,829,000</b>	<b>(512,760)</b>	<b>22.14%</b>
Transfer to/from Reserve	(190,298)	(153,683)	463,891	528,189	(277.56%)
Transfer Between Funds	2,506,538	2,444,923	2,365,109	(15,429)	(0.62%)

Appendix A – Divisional Summary and Detail

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Total Transfer</b>	<b>2,316,240</b>	<b>2,291,240</b>	<b>2,829,000</b>	<b>512,760</b>	<b>22.14%</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

**Appendix B - Summary - Five Year Combined Rates**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	153,816	111,000	192,791	94,200	148,307	60,100	69,400	69,400	68,900	(500)	(0.7%)
Variable	2,774,850	2,743,067	2,722,662	3,016,000	3,171,357	3,303,393	3,522,400	3,567,400	3,908,900	341,500	9.6%
Fixed	10,199,398	10,247,000	10,729,296	10,550,900	13,225,783	13,196,120	15,438,700	15,330,700	16,703,800	1,373,100	9.0%
<b>Total Revenue</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>16,545,447</b>	<b>16,559,613</b>	<b>19,030,500</b>	<b>18,967,500</b>	<b>20,681,600</b>	<b>1,714,100</b>	<b>9.04%</b>
<b>Fixed vs. Variable</b>	<b>79%</b>	<b>79%</b>	<b>80%</b>	<b>78%</b>	<b>81%</b>	<b>80%</b>	<b>81%</b>	<b>81%</b>	<b>81%</b>		
Niagara Region	6,381,607	6,961,745	7,257,787	7,319,079	7,497,041	8,370,179	8,716,560	9,016,560	9,368,300	351,740	3.9%
Personnel costs	1,082,704	1,248,700	1,025,813	1,190,900	943,223	983,800	1,343,300	1,343,300	1,575,400	232,100	17.3%
Operations	1,612,962	2,088,910	2,066,787	2,423,929	2,808,238	2,801,634	3,731,845	3,166,468	3,974,909	808,441	25.5%
Capital	1,602,373	701,597	2,596,700	2,311,700	5,436,700	896,700	3,941,578	3,902,700	2,105,837	(1,796,863)	(46.0%)
Borrowing costs	895,785	895,785	895,481	895,481	969,077	1,546,000	1,162,300	1,893,900	2,398,600	504,700	26.6%
Reserve transfers	1,552,633	1,204,330	(197,819)	(479,989)	(1,108,832)	1,961,300	134,917	(355,428)	1,258,554	1,613,982	(454.1%)
<b>Total Expenses</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>16,545,447</b>	<b>16,559,613</b>	<b>19,030,500</b>	<b>18,967,500</b>	<b>20,681,600</b>	<b>1,714,100</b>	<b>9.04%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	26,998		(16,351)		(14,166)		63,000				
Niagara Region	48.6%	53.1%	53.2%	53.6%	45.3%	50.5%	45.8%	47.5%	45.3%		
Capital & Reserves	24.0%	14.5%	17.6%	13.4%	26.2%	17.3%	21.4%	18.7%	16.3%		
<b>% of Total Revenue</b>	<b>72.6%</b>	<b>67.7%</b>	<b>70.8%</b>	<b>67.0%</b>	<b>71.5%</b>	<b>67.8%</b>	<b>67.2%</b>	<b>66.2%</b>	<b>61.6%</b>		

**Appendix B - Summary - Five Year Water Budgets**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	71,587	97,000	101,315	63,100	115,262	28,700	33,300	33,300	32,800	(500)	(1.5%)
Variable	2,142,479	2,120,000	2,253,659	2,376,000	2,609,797	2,604,993	2,917,200	2,917,200	3,267,300	350,100	12.0%
Fixed	2,547,531	2,540,000	2,776,318	2,743,200	3,420,313	3,305,420	3,833,200	3,833,200	4,293,200	460,000	12.0%
<b>Total Revenue</b>	<b>4,761,596</b>	<b>4,757,000</b>	<b>5,131,292</b>	<b>5,182,300</b>	<b>6,145,371</b>	<b>5,939,113</b>	<b>6,783,700</b>	<b>6,783,700</b>	<b>7,593,300</b>	<b>809,600</b>	<b>11.93%</b>
<b>Fixed vs. Variable</b>	<b>54%</b>	<b>55%</b>	<b>55%</b>	<b>54%</b>	<b>57%</b>	<b>56%</b>	<b>57%</b>	<b>57%</b>	<b>57%</b>		
Niagara Region	2,172,540	2,040,866	2,417,834	2,398,200	2,658,172	2,572,900	3,081,660	2,881,660	3,169,900	288,240	10.0%
Personnel costs	649,478	749,300	615,488	714,540	549,323	589,900	537,320	537,320	630,148	92,828	17.3%
Operations	845,712	935,310	1,085,475	1,003,970	1,276,526	1,149,513	1,587,083	1,294,876	1,644,052	349,176	27.0%
Capital	266,700	266,700	706,700	621,700	1,808,700	568,700	1,462,814	1,445,500	313,900	(1,131,600)	(78.3%)
Borrowing costs	364,629	364,629	364,326	364,326	364,800	364,800	418,700	650,300	1,084,800	434,500	66.8%
Reserve transfers	462,537	400,195	(58,531)	79,564	(512,149)	693,300	(303,877)	(25,956)	750,500	776,456	(2991.4%)
<b>Total Expenses</b>	<b>4,761,596</b>	<b>4,757,000</b>	<b>5,131,292</b>	<b>5,182,300</b>	<b>6,145,371</b>	<b>5,939,113</b>	<b>6,783,700</b>	<b>6,783,700</b>	<b>7,593,300</b>	<b>809,600</b>	<b>11.93%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	4,596		(51,008)		206,258		-				
Niagara Region	45.6%	42.9%	47.1%	46.3%	43.3%	43.3%	45.4%	42.5%	41.7%		
Capital & Reserves	15.3%	14.0%	12.6%	13.5%	21.1%	21.2%	17.1%	20.9%	14.0%		
<b>% of Total Revenue</b>	<b>60.9%</b>	<b>56.9%</b>	<b>59.8%</b>	<b>59.8%</b>	<b>64.4%</b>	<b>64.6%</b>	<b>62.5%</b>	<b>63.4%</b>	<b>55.8%</b>		

**Appendix B - Summary - Five Year Wastewater Budgets**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	82,109	14,000	90,586	31,100	31,548	31,400	36,100	36,100	36,100	-	0.0%
Variable	632,371	623,067	469,003	640,000	561,560	698,400	605,200	650,200	641,600	(8,600)	(1.3%)
Fixed	6,345,888	6,300,000	6,574,340	6,370,000	7,895,354	7,955,900	8,889,200	8,756,200	9,422,600	666,400	7.6%
<b>Total Revenue</b>	<b>7,060,368</b>	<b>6,937,067</b>	<b>7,133,929</b>	<b>7,041,100</b>	<b>8,488,462</b>	<b>8,685,700</b>	<b>9,530,500</b>	<b>9,442,500</b>	<b>10,100,300</b>	<b>657,800</b>	<b>6.97%</b>
<b>Fixed vs. Variable</b>	<b>91%</b>	<b>91%</b>	<b>93%</b>	<b>91%</b>	<b>93%</b>	<b>92%</b>	<b>94%</b>	<b>93%</b>	<b>94%</b>		
Niagara Region	4,209,067	4,920,879	4,839,953	4,920,879	4,838,869	5,797,279	5,634,900	6,134,900	6,198,400	63,500	1.0%
Personnel costs	324,739	374,600	307,744	357,270	356,025	356,025	537,320	537,320	630,168	92,848	17.3%
Operations	638,672	903,500	787,912	1,067,997	1,101,303	1,196,396	1,699,386	1,360,354	1,846,732	486,378	35.8%
Capital	1,124,797	324,897	840,000	840,000	2,852,000	302,000	854,018	836,700	598,337	(238,363)	(28.5%)
Borrowing costs	-	-	-	-	73,077	650,000	212,400	712,400	782,500	70,100	9.8%
Reserve transfers	763,093	413,191	358,320	(145,046)	(732,813)	384,000	592,476	(139,174)	44,163	183,337	(131.7%)
<b>Total Expenses</b>	<b>7,060,368</b>	<b>6,937,067</b>	<b>7,133,929</b>	<b>7,041,100</b>	<b>8,488,462</b>	<b>8,685,700</b>	<b>9,530,500</b>	<b>9,442,500</b>	<b>10,100,300</b>	<b>657,800</b>	<b>6.97%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	123,301		92,829		(197,238)		88,000				
Niagara Region	59.6%	70.9%	67.8%	69.9%	57.0%	66.7%	59.1%	65.0%	61.4%		
Capital & Reserves	26.7%	10.6%	16.8%	9.9%	25.0%	7.9%	15.2%	7.4%	6.4%		
<b>% of Total Revenue</b>	<b>86.4%</b>	<b>81.6%</b>	<b>84.6%</b>	<b>79.8%</b>	<b>82.0%</b>	<b>74.6%</b>	<b>74.3%</b>	<b>72.4%</b>	<b>67.7%</b>		

**Appendix B - Summary - Five Year Storm Sewer Budgets**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Installation service fee	120	-	890	-	1,498					-	
Rate fees	1,305,980	1,407,000	1,378,638	1,437,700	1,910,116	1,934,800	2,716,300	2,741,300	2,988,000	246,700	9.00%
<b>Total Revenue</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,911,614</b>	<b>1,934,800</b>	<b>2,716,300</b>	<b>2,741,300</b>	<b>2,988,000</b>	<b>246,700</b>	<b>9.00%</b>
Personnel costs	108,487	124,800	102,581	119,090	37,875	37,875	268,660	268,660	315,084	46,424	17.28%
Operations	128,578	250,100	193,400	351,962	430,409	455,725	445,377	511,238	484,125	(27,113)	(5.30%)
Capital	210,876	110,000	1,050,000	850,000	776,000	26,000	1,624,746	1,620,500	1,193,600	(426,900)	(26.34%)
Borrowing costs	531,156	531,156	531,155	531,155	531,200	531,200	531,200	531,200	531,300	100	0.0%
Reserve transfers	327,003	390,944	(497,608)	(414,507)	136,130	884,000	(153,683)	(190,298)	463,891	654,189	(343.77%)
<b>Total Expenses</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,911,614</b>	<b>1,934,800</b>	<b>2,716,300</b>	<b>2,741,300</b>	<b>2,988,000</b>	<b>246,700</b>	<b>9.00%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	(100,900)		(58,172)		(23,186)		(25,000)				

# 2026 Budget and 2025 Forecast

0	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	153,816	111,000	192,791	94,200	148,307	60,100	69,400	69,400	68,900	(500)	(0.7%)
Variable	2,774,850	2,743,067	2,722,662	3,016,000	3,171,357	3,303,393	3,522,400	3,567,400	3,908,900	341,500	9.6%
Fixed	10,199,398	10,247,000	10,729,296	10,550,900	13,225,783	13,196,120	15,438,700	15,330,700	16,703,800	1,373,100	9.0%
<b>Total Revenue</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>16,545,447</b>	<b>16,559,613</b>	<b>19,030,500</b>	<b>18,967,500</b>	<b>20,681,600</b>	<b>1,714,100</b>	<b>9.04%</b>

A

Fixed vs. Variable	79%	79%	80%	78%	81%	80%	81%	81%	81%		
Niagara Region	6,381,607	6,961,745	7,257,787	7,319,079	7,497,041	8,370,179	8,716,560	9,016,560	9,368,300	351,740	3.9%
Personnel costs	1,082,704	1,248,700	1,025,813	1,190,900	943,223	983,800	1,343,300	1,343,300	1,575,400	232,100	17.3%
Operations	1,612,962	2,088,910	2,066,787	2,423,929	2,808,238	2,801,634	3,731,845	3,166,468	3,974,909	808,441	25.5%
Capital	1,602,373	701,597	2,596,700	2,311,700	5,436,700	896,700	3,941,578	3,902,700	2,105,837	(1,796,863)	(46.0%)
Borrowing costs	895,785	895,785	895,481	895,481	969,077	1,546,000	1,162,300	1,893,900	2,398,600	504,700	26.6%
Reserve transfers	1,552,633	1,204,330	(197,819)	(479,989)	(1,108,832)	1,961,300	134,917	(355,428)	1,258,554	1,613,982	(454.1%)
<b>Total Expenses</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>16,545,447</b>	<b>16,559,613</b>	<b>19,030,500</b>	<b>18,967,500</b>	<b>20,681,600</b>	<b>1,714,100</b>	<b>9.04%</b>

B

C

D

E

F

<b>Surplus / (Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-
----------------------------	---	---	---	---	---	---	---	---	---	---	---

Aggregate increase to core capital infrastructure funding = \$321,819

# Water

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	71,587	97,000	101,315	63,100	115,262	28,700	33,300	33,300	32,800	(500)	(1.5%)
Variable	2,142,479	2,120,000	2,253,659	2,376,000	2,609,797	2,604,993	2,917,200	2,917,200	3,267,300	350,100	12.0%
Fixed	2,547,531	2,540,000	2,776,318	2,743,200	3,420,313	3,305,420	3,833,200	3,833,200	4,293,200	460,000	12.0%
<b>Total Revenue</b>	<b>4,761,596</b>	<b>4,757,000</b>	<b>5,131,292</b>	<b>5,182,300</b>	<b>6,145,371</b>	<b>5,939,113</b>	<b>6,783,700</b>	<b>6,783,700</b>	<b>7,593,300</b>	<b>809,600</b>	<b>11.93%</b>
<b>Fixed vs. Variable</b>	<b>54%</b>	<b>55%</b>	<b>55%</b>	<b>54%</b>	<b>57%</b>	<b>56%</b>	<b>57%</b>	<b>57%</b>	<b>57%</b>		
Niagara Region	2,172,540	2,040,866	2,417,834	2,398,200	2,658,172	2,572,900	3,081,660	2,881,660	3,169,900	288,240	10.0%
Personnel costs	649,478	749,300	615,488	714,540	549,323	589,900	537,320	537,320	630,148	92,828	17.3%
Operations	845,712	935,310	1,085,475	1,003,970	1,276,526	1,149,513	1,587,083	1,294,876	1,644,052	349,176	27.0%
Capital	266,700	266,700	706,700	621,700	1,808,700	568,700	1,462,814	1,445,500	313,900	(1,131,600)	(78.3%)
Borrowing costs	364,629	364,629	364,326	364,326	364,800	364,800	418,700	650,300	1,084,800	434,500	66.8%
Reserve transfers	462,537	400,195	(58,531)	79,564	(512,149)	693,300	(303,877)	(25,956)	750,500	776,456	(2991.4%)
<b>Total Expenses</b>	<b>4,761,596</b>	<b>4,757,000</b>	<b>5,131,292</b>	<b>5,182,300</b>	<b>6,145,371</b>	<b>5,939,113</b>	<b>6,783,700</b>	<b>6,783,700</b>	<b>7,593,300</b>	<b>809,600</b>	<b>11.93%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Proposed Projects:

## Water

**\$9,917,200**

\$7,838,500 excluding  
pre-committed projects

- I.1 2026 – 2028 Watermain Lining Program
- I.2 Lockview Area Servicing
- Pre-committed \$2,066,700
- Reserve Transfer \$750,500

### Funding

2026 Rates	\$ 927,200
New Debt	\$ 8,740,000
CHIF	\$ 250,000
	<hr/>
	\$9,917,200

Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)



# Wastewater

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	82,109	14,000	90,586	31,100	31,548	31,400	36,100	36,100	36,100	-	0.0%
Variable	632,371	623,067	469,003	640,000	561,560	698,400	605,200	650,200	641,600	(8,600)	(1.3%)
Fixed	6,345,888	6,300,000	6,574,340	6,370,000	7,895,354	7,955,900	8,889,200	8,756,200	9,422,600	666,400	7.6%
<b>Total Revenue</b>	<b>7,060,368</b>	<b>6,937,067</b>	<b>7,133,929</b>	<b>7,041,100</b>	<b>8,488,462</b>	<b>8,685,700</b>	<b>9,530,500</b>	<b>9,442,500</b>	<b>10,100,300</b>	<b>657,800</b>	<b>6.97%</b>

<b>Fixed vs. Variable</b>	<b>91%</b>	<b>91%</b>	<b>93%</b>	<b>91%</b>	<b>93%</b>	<b>92%</b>	<b>94%</b>	<b>93%</b>	<b>94%</b>		
Niagara Region	4,209,067	4,920,879	4,839,953	4,920,879	4,838,869	5,797,279	5,634,900	6,134,900	6,198,400	63,500	1.0%
Personnel costs	324,739	374,600	307,744	357,270	356,025	356,025	537,320	537,320	630,168	92,848	17.3%
Operations	638,672	903,500	787,912	1,067,997	1,101,303	1,196,396	1,699,386	1,360,354	1,846,732	486,378	35.8%
Capital	1,124,797	324,897	840,000	840,000	2,852,000	302,000	854,018	836,700	598,337	(238,363)	(28.5%)
Borrowing costs	-	-	-	-	73,077	650,000	212,400	712,400	782,500	70,100	9.8%
Reserve transfers	763,093	413,191	358,320	(145,046)	(732,813)	384,000	592,476	(139,174)	44,163	183,337	(131.7%)
<b>Total Expenses</b>	<b>7,060,368</b>	<b>6,937,067</b>	<b>7,133,929</b>	<b>7,041,100</b>	<b>8,488,462</b>	<b>8,685,700</b>	<b>9,530,500</b>	<b>9,442,500</b>	<b>10,100,300</b>	<b>657,800</b>	<b>6.97%</b>

<b>Surplus / (Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-
----------------------------	---	---	---	---	---	---	---	---	---	---	---

# Proposed Projects:

## Wastewater

**\$4,865,200**

\$1,994,163 excluding  
pre-committed projects

- H.1 Sugarloaf Street and Marina Area Engineering
- H.2 Hwy 140
- Pre-committed \$2,871,037
- Reserve Transfer \$44,163

### Funding

2026 Rates	\$ 855,300
New Debt	\$ 2,659,900
CHIF	\$ 975,000
Development Charges	<u>\$ 375,000</u>
	\$4,865,200



Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)



**PORT COLBORNE**

# Storm Sewer

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Installation service fee	120	-	890	-	1,498					-	
Rate fees	1,305,980	1,407,000	1,378,638	1,437,700	1,910,116	1,934,800	2,716,300	2,741,300	2,988,000	246,700	9.00%
<b>Total Revenue</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,911,614</b>	<b>1,934,800</b>	<b>2,716,300</b>	<b>2,741,300</b>	<b>2,988,000</b>	<b>246,700</b>	<b>9.00%</b>
Personnel costs	108,487	124,800	102,581	119,090	37,875	37,875	268,660	268,660	315,084	46,424	17.28%
Operations	128,578	250,100	193,400	351,962	430,409	455,725	445,377	511,238	484,125	(27,113)	(5.30%)
Capital	210,876	110,000	1,050,000	850,000	776,000	26,000	1,624,746	1,620,500	1,193,600	(426,900)	(26.34%)
Borrowing costs	531,156	531,156	531,155	531,155	531,200	531,200	531,200	531,200	531,300	100	0.0%
Reserve transfers	327,003	390,944	(497,608)	(414,507)	136,130	884,000	(153,683)	(190,298)	463,891	654,189	(343.77%)
<b>Total Expenses</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,911,614</b>	<b>1,934,800</b>	<b>2,716,300</b>	<b>2,741,300</b>	<b>2,988,000</b>	<b>246,700</b>	<b>9.00%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Proposed Projects: Storm Sewer

**\$1,463,891**

- G.1 Clarke Area Storm Sewer Environmental Assessment and Design
- G.2 Storm Sewer Repair and Rehabilitation
- Reserve Transfer \$463,891

## Funding

2026 Rate \$ 1,463,891

*Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)*





**Subject: 2026 Proposed User Fees and Charges**

**To: Council**

**From: Financial Services Department**

Report Number: 2025-165

Meeting Date: November 4, 2025

---

**Recommendation:**

That Financial Services Department Report 2025-165 **BE RECEIVED**;

That the 2026 Proposed User Fees and Charges schedules attached as Appendices A to P of Financial Services Report 2025-165 **BE RECEIVED**; and

That the draft by-law attached as Appendix Q of Financial Services Report 2025-165 **BE BROUGHT FORWARD**, for Council's approval.

---

**Purpose:**

The purpose of this report is to present the 2026 Proposed User Fees and Charges Schedules identified in Appendices A to P of Financial Services Report 2025-165.

---

**Background:**

As part of the annual budget process, user fees and charges are reviewed to ensure that previously approved or new user fees and charges are complete and included in this user fee bylaw, account for changes in service, and consider market rates and cost recovery.

Section 391 of the *Municipal Act* and section 69 of the *Planning Act* provide the authority for a municipality to establish fees and charges. The fundamental principle behind user fees and cost recovery price setting is that those who actually consume and benefit from the good/service pay for it and those who do not use the good/service or receive any benefit from it should not be obligated to pay for it. A key element is that the benefit of the service is to the individual, not the general taxpayer. The main economic reason why user charges should be levied on the direct recipient of benefits is that this

improves the efficiency of the government in allocating resources in a way which creates the largest bundle of possible services demanded by the public.

The fees proposed are effective January 1, 2026, except for arena rental fees which are effective May 1, 2026.

---

## **Discussion:**

User fees and charges were reviewed as part of the annual budget process. This review is occurring as per the approved User Fee Principles and Framework approved by Council at the May 9, 2023, meeting.

Financial Services continues to work with departments in their review of user fees:

Some of the salient changes included in this proposed bylaw are as follows:

- Fees and charges are recommended to change, where applicable, by amounts that are driven by associated costs with consideration to charges of other municipalities. The fees proposed support the proposed budget.
  - Branded as the Seasonal Fishing Discount, the Marina has added a new discounted rate to attract boaters to use the Marina from April to June 15, or August to October 15. This discount is for minimal service docks only and is proposed as 40% off the applicable rates.
  - Planning has added fees for Official Plan Amendment Urban Boundary Expansions (\$40,000) and Site Plan Control Revision to Submission by Applicant fees (\$1,760). Changes in Provincial legislation in 2025 placed greater planning responsibilities on the City. Previously, the Niagara Region would have participated and assisted with certain planning functions. These functions are now the responsibility of the City, including the cost.
  - New beach parking fees are proposed to provide greater parking flexibility during the Shoulder Seasons:
    - Zone 1 parking during the Shoulder Seasons (Victoria Day to June 15 and September 15 to Thanksgiving) is \$5 per hour
    - Zone 2 parking during the Shoulder Seasons (Victoria Day to June 15 and September 15 to Thanksgiving) is \$3 per hour
    - Centennial Cedar Bay parking during the Shoulder Seasons (Victoria Day to June 15 and September 15 to Thanksgiving) is \$3 per hour
-

### **Internal Consultations:**

Internally, user fees and charges have been discussed through the development of the 2026 Levy Budget.

Financial Services would like to thank City departments for their leadership and cooperation in updating certain user fees and charges in this report and look forward to working with others to update their user fees and charges going forward.

---

### **Financial Implications:**

User fees and charges are a significant source of revenue for the City. The City will rely on \$3.86 million generated through user fees and charges to deliver the wide range of services offered in the 2026 Levy Budget. This represents an \$80 thousand decrease over the \$3.94 million projected in the 2025 Levy Budget. This year-over-year increase in fees, the increases are offset by lower building permit revenue being budgeted lower than 2025 (i.e. due to large one-time permits in 2025).

---

### **Public Engagement:**

User fees and charges take into account cost recovery and for significant or material user fees and charges market rates are considered when available.

---

### **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 the draft user fees and charges by-law including the schedules be brought forward for Council's approval.

---

## **Appendices:**

- a. Schedule A - Engineering and Operations
- b. Schedule B - Dog Licensing
- c. Schedule C - Fire and Emergency
- d. Schedule D - Vale Health and Wellness Centre
- e. Schedule E - Parks and Pavilions
- f. Schedule F - Playing Fields and Sport Courts
- g. Schedule G - Beaches
- h. Schedule H - Sugarloaf Marina
- i. Schedule I - Procedures for Tax Registration and Tax Sales
- j. Schedule J - Corporate Administration
- k. Schedule K - Port Colborne Historical and Marine Museum
- l. Schedule L – By-Law Enforcement
- m. Schedule M - Cemeteries of the City of Port Colborne
- n. Schedule N – Planning and Development
- o. Schedule O - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections
- p. Schedule P - Filming
- q. Schedule Q - Draft By-law to Establish User Fees and Charges

Respectfully submitted,

Adam Pigeau, CPA, CA  
Chief Financial Officer/Treasurer  
(905) 228-8019  
[Adam.Pigeau@portcolborne.ca](mailto:Adam.Pigeau@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.

Engineering & Operations Service Fees						
Service Type	Name	Description	2025 Fee (plus HST as applicable)	2025 Minimum Fee	2026 Proposed Fee (plus HST as applicable)	2026 Proposed Minimum Fee
Commemorative	Park Bench	Installation of a bench within a City park.	\$3,500.00	-	\$3,675.00	
Commemorative	Promenade Bench	Installation of a bench on the West Street promenade.	\$2,450.00	-	\$2,570.00	
Commemorative	Muskoka Chair	Installation of a Muskoka chair.	\$1,900.00	-	\$1,995.00	
Commemorative	Plaque	Installation of Plaque			Cost	Cost
Commemorative	Tree Planting	Planting of a single native species tree on City property.	\$1,000.00	-	\$1,050.00	
Commemorative	Pet Waste Station	Installation of a pet waste station.	\$1,400.00	-	\$1,470.00	
Commemorative	Plaque Replacement	Replacement plaque for a previously purchased commemorative item.	\$275.00	-	Cost	Cost
Drainage	Drainage Apportionment Agreement	Cost for the Drainage Superintendent to complete a drainage apportionment agreement due to the severance of a parcel. Fee is for up to 5 parcels, more than 5 parcels will be completed by an appointed Engineer and fees (actual cost) will be charged accordingly.	Actual Cost	-	Actual Cost	-
Engineering	Water Model	Running a proposed development through the water model to determine if existing infrastructure is sufficient or if upgrades are required.	Actual Cost	-	Actual Cost	-
Water/Sewer/ Storm	Service Decommissioning	Decommissioning of a water service, sanitary or storm lateral.	\$2,865.00	-	Actual Cost	-
General	Rock Removal	Removal of Rock for Trench Work.	\$195.00	minimum 4 hours plus \$105.00 disposal fee	\$205.00	minimum 4 hours plus \$105.00 disposal fee
General	Street Sweeping*	Street sweeping for general cleanliness of the roadways.	\$220.00	minimum 4 hours plus \$105.00 disposal fee	\$230.00	minimum 4 hours plus \$105.00 disposal fee
General	Street Cleaning	Removal and recovery of debris including mud, and rock left within the roadway with means other than a street sweeper.	\$165.00	minimum 4 hours plus \$105.00 disposal fee	\$173.00	minimum 4 hours plus \$105.00 disposal fee
General	Cart Retrieval Fee	Retrieval and storage of a single cart.	\$85.00		\$89.00	
General	On-Call Supervisor Call Out	Request for Supervisor inspection found to be caused by private property issue afterhours, Monday to Saturday. Only charged if deemed to be a private issue, no charge for City issue.	\$145.00	minimum 4 hours	\$152.00	minimum 4 hours
General	On-Call Supervisor Call Out	Request for Supervisor inspection found to be caused by private property issue on Sundays and statutory holidays. Only charged if deemed to be a private issue, no charge for City issue.	\$180.00	minimum 4 hours	\$189.00	minimum 4 hours
General	Staff Call Out	Road End / Gate Access during Regular hours - After hours On-call rates apply				Per call / Gate
Parks	Trail Closure*	To be charged per application for each trail closure. Accommodates one section of trail to be closed with two barricades and road closed signage. Closures beyond one section of trail (entrance to entrance) are subject to job specific pricing.	\$135.00	-	\$142.00	Per closure

Service Type	Name	Description	2025 Fee (plus HST as applicable)	2025 Minimum Fee	2026 Proposed Fee (plus HST as applicable)	2026 Proposed Minimum Fee
Parks	Parade and Event Services *	Services to clear City owned waste bins at a higher frequency then the standard level of service during Parades and Events.	\$370.00	–	\$390.00	
Roads	Driveway Culvert	Install HDPE driveway culvert up to 600mm in diameter; includes stone backfill and compaction to grade.	\$510.00	–	\$535.00	
Roads	Driveway Culvert	Install HDPE driveway culvert over 600mm in diameter; includes stone backfill and compaction to grade.	Actual Cost	–	Actual Cost	
Roads	Asphalt Driveway Apron Installation	Includes preparation and installation of a residential asphalt driveway apron to City standards.	\$70.00	\$205.00	\$73.00	\$220.00
Roads	Curb Cut	Cut existing curb to accommodate a new entrance.	\$160.00	\$475.00	\$168.00	\$475.00
Roads	Curb Installation	Install curb to match existing area. One cost for standard curb & gutter, barrier curb or mountable curb.	\$215.00	\$430.00	\$225.00	\$450.00
Roads	Sidewalk Repair	Replace existing sidewalk panels.	\$180.00	\$360.00	\$189.00	\$378.00
Roads	Road Closure*	To be charged per application for each road closure. Accommodates one block of roadway to be closed with two barricades and road closed signage. Closures beyond one block are subject to job specific pricing.	\$265.00		\$278.00	
Roads	Traffic Control	Traffic control on primary roadways for City construction activities generated through Municipal Consent and Building Permits. Fee accommodates a 4 hour operation during regular business hours. Fee to be doubled for an 8 hour operation. Work beyond regular business hours is subject to job specific pricing.	\$1,025.00	–	\$1,076.00	\$1076 each closure
Roads	Traffic Control	Traffic control on secondary roadways for City construction activities generated through Municipal Consent and Building Permits. Fee accommodates a one day lane shift. Work beyond regular business hours is subject to job specific pricing.	\$315.00	–	\$330.00	
Roads	New Granular Driveway Installation	New installation of a granular driveway including excavation and placement of granular to a minimum area of 40 square meters. Cost per square meter to be charged above the flat fee of 40 square meters.	\$50.00/square meter		\$52.00/square meter	\$2,000.00
Roads	Tree Trimming per By-law 6175/01/15	Maintenance and removal of trees partially on or affecting property of the City of Port Colborne.	\$215.00	–	\$225.00	
Roads	Tree Removal per By-law 6175/01/16	Maintenance and removal of trees partially on or affecting property of the City of Port Colborne.	\$215.00	–	\$225.00	
Roads	Stump Removal per By-law 6175/01/17	Maintenance and removal of trees partially on or affecting property of the City of Port Colborne.	\$295.00	–	\$310.00	

Service Type	Name	Description	2025 Fee (plus HST as applicable)	2025 Minimum Fee	2026 Proposed Fee (plus HST as applicable)	2026 Proposed Minimum Fee
Roads	Stump Reinstatement per By-law 6175/01/18	Maintenance and removal of trees partially on or affecting property of the City of Port Colborne.	\$430.00	–	\$450.00	each / per stump
Roads	Tree Replacement per By-law 6175/01/18	Maintenance and removal of trees partially on or affecting property of the City of Port Colborne.	\$890.00	–	\$935.00	each
Roads	Arborist Tree Inspection per By-law 6175/01/19	Maintenance and removal of trees partially on or affecting property of the City of Port Colborne.	Actual Cost	–	Actual Cost	
Roads	Traffic Studies	Request for traffic Studies by Consultant / developers			\$350.00	per location
Roads	911 Sign Installation	Request for Sign Installation	\$130.00/event	–	\$135.00/event	–
Roads	911 Sign Replacement	Request for Sign Replacement	\$65.00/event	–	\$68.00/event	–
Roads	Emily Sign Installation	Request for Sign Installation	\$130.00/event	–	\$135.00/event	–
Sewer	Sewer Rodding	Sewer rodding during Operations regular hours.	Actual Cost	–	Actual Cost	–
Sewer	Sewer Rodding	Sewer rodding outside of Operations regular hours.	Actual Cost	–	Actual Cost	–
Sewer	Review of inspection and testing plans for private sanitary sewers, forcemains, maintenance holes and/or chambers	Review of inspection and testing plans for sanitary sewers, forcemains, maintenance holes and/or chambers required under Province's Design Criteria for Sanitary Sewers, Storm Sewers and Forcemains for Alterations Authorized under Environmental Compliance Approval that will connect to the City's wastewater collection system.	\$255.00/event	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.	\$268.00/event	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Sewer	Witness inspection and testing activities for sanitary sewers, forcemains, maintenance holes and/or chambers	Witnessing all required inspection and testing activities for sanitary sewers, forcemains, maintenance holes and/or chambers that will connect to the City's wastewater collection system.	\$72.00/event	minimum 4 hours	\$76.00/event	minimum 4 hours
Water	Water Service Turn On/Off	One fee to turn off and back on, during Operations regular business hours for a valve up to 100mm. Additional fee will apply if water is turned back on a different day, or after regular business hours.	\$85.00/event		\$89.00/event	
Water	Water Service Turn On/Off	One fee to turn off and back on, during Operations regular business hours for a valve 100mm and larger. Additional fee will apply if water is turned back on a different day, or after regular business hours.	\$170.00/event		\$178.00/event	
Water	Water Service Turn On/Off	One fee to turn off and on, outside of Operations regular business hours. Four hour window to have water turned back on. Additional fee will apply if water is turned back on after four hours, or on a different day.	\$430.00/event		\$451.00/event	
Water	Unscheduled Water Meter Reading	Water meter reading as requested by user.	\$110.00/event		\$115.00/event	

Service Type	Name	Description	2025 Fee (plus HST as applicable)	2025 Minimum Fee	2026 Proposed Fee (plus HST as applicable)	2026 Proposed Minimum Fee
Water	Water Service Tapping	Watermain tapping for water service up to 50mm.	\$445.00/event	Contractor responsible for preparing and securing site for tapping. If not ready to tap (ie. watermain has not been exposed), or traffic protection and/or shoring protection doesn't meet regulatory requirements, staff will not proceed, but will charge the fee, plus another fee when return to perform the tap. If staff are required to wait while any of the above are completed, hourly rate of \$70/hour/staff member will apply, on top of the fee.	\$467.00/event	Contractor responsible for preparing and securing site for tapping. If not ready to tap (ie. watermain has not been exposed), or traffic protection and/or shoring protection doesn't meet regulatory requirements, staff will not proceed, but will charge the fee, plus another fee when return to perform the tap. If staff are required to wait while any of the above are completed, hourly rate of \$70/hour/staff member will apply, on top of the fee.
Water	Water Service Upgrade	Upgrading an existing water service to a larger diameter, up to 50mm as per City standards.	Actual Cost	\$5,250.00	Actual Cost	\$5,500.00
Water	Water service (100mm +) commissioning plan review	Review of commissioning plans required under the Provincial Watermain Disinfection Procedure for water services 100mm+.	\$255.00/event	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.	\$267.00/event	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Water	Private Watermain Commissioning Plan review	Review of commissioning plans required under the Provincial Watermain Disinfection Procedure for watermains that will be connected to the City's water system.	\$255.00/event	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.	\$267.00/event	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Water	Water Service (100mm +) commissioning activities - witness and sampling	Witnessing of the commissioning activities for water services 100mm+. All required sampling activities.	\$70.00/event	minimum 4 hours	\$73.00/event	minimum 4 hours
Water	Private Watermain Commissioning Activities - witness and sampling	Witnessing of the commissioning activities for private watermains (i.e. new subdivisions, watermains that technically fall under the Building Code but must meet requirements of Watermain Commissioning Protocol) that will be connected to the City's water system. All required sampling activities.	\$70.00/event	minimum 4 hours	\$73.00/event	minimum 4 hours

Service Type	Name	Description	2025 Fee (plus HST as applicable)	2025 Minimum Fee	2026 Proposed Fee (plus HST as applicable)	2026 Proposed Minimum Fee
Water	Laboratory Analysis of Water Samples required under commissioning plans	Analysis of all samples required under the commissioning plans (water service 100mm+ or private watermains).	\$40.00/event		\$42.00/event	
Water	Oversee Final Connections (private watermain or service)	Time for an Operator-in-Charge to review the watermain/service connection plan to establish flush and sample points and to directly oversee the connection, in accordance with the City's Watermain Commissioning Protocol and with the Provincial Watermain Disinfection Procedure.	\$70.00/event	minimum 4 hours	\$73.00/event	minimum 4 hours
Water	Development flushing	Flushing fees for maintaining water quality in active development with not enough demand. This would be part of the Subdivision flushing agreement to maintain water quality.	\$80.00 per hour, plus per cubic metre charge for the water used	minimum 1 hour, minimum 5 cubic metres per event	\$84.00 per hour, plus per cubic metre charge for the water used	minimum 1 hour, minimum 5 cubic metres per event
Water/Sewer/Storm	Inspection of water service and/or sewer lateral install.	When outside contractors perform a new installation or decommissioning of a water service and/or sewer lateral an inspection fee is to be applied. (hourly rate)	\$70.00/event	minimum 4 hours	\$73.00/event	minimum 4 hours
Water/Sewer/Storm	Inspection of water service and/or sewer lateral install. (after hours/emergency)	When outside contractors perform a new installation or decommissioning of a water service and/or sewer lateral outside of normal operating hours an inspection fee is to be applied. (hourly afterhours rate - emergency call out is 4 hour minimum)	\$135.00/event	emergency call out - 4 hour minimum \$525.00	\$142.00/event	emergency call out - 4 hour minimum \$568.00
Water/Sewer/Storm	Inspection of service disconnect	When outside contractors perform a disconnect of water service and/or sewer lateral our fee for the inspection. (hourly rate)	\$70.00/event	minimum 4 hours	\$73.00/event	minimum 4 hours
Water/Sewer/Storm	Inspection of service disconnect (After hours/emergency)	When outside contractors perform a disconnect of water service and/or sewer lateral our fee for the inspection, and the inspection is outside normal operating hours. (emergency call out is a 4 hour minimum)	\$135.00/event	emergency call out - 4 hour minimum \$525.00	\$142.00/event	emergency call out - 4 hour minimum \$568.00
Water/Sewer/Storm	Review of Form 1, Form SS1 (or equivalent) for watermains, sanitary sewers and/or storm sewers	Review to ensure the Form 1, Form SS1, or equivalent, submitted to the City for watermains, sanitary sewers and/or storm sewers that will connect to the City's water system, wastewater collection system and/or stormwater system, are in compliance with the requirements of the City's Drinking Water Works Permit and/or the City's Consolidated Linear Infrastructure Environmental Compliance Approval.	\$80.00/event	One fee for each form (i.e. if submit for water, sani and storm - 3 fees) for initial review. If all 3 forms submitted in one package, will only charge 2 fees. One "free" resubmission with required edits, fee applies again to any additional edits.	\$84.00/event	One fee for each form (i.e. if submit for water, sani and storm - 3 fees) for initial review. If all 3 forms submitted in one package, will only charge 2 fees. One "free" resubmission with required edits, fee applies again to any additional edits.

Service Type	Name	Description	2025 Fee (plus HST as applicable)	2025 Minimum Fee	2026 Proposed Fee (plus HST as applicable)	2026 Proposed Minimum Fee

- Notes:**
1. The Municipal Consent permit is applicable for all occupancy within the road allowance and on City property.
  2. All works taking place on private property must have proper permitting from the City's Building Department. A Municipal Consent permit for servicing will only be issued upon approved permits from the Building Department.
  3. All service installations within the right of way (Water, Sanitary, Storm) must be witnessed by the City's Engineering & Operations Department. Please contact the City at 905-835-2900 ext. 233 to arrange an inspection.
  4. All private service connections at the property line must be witnessed by the City's Building Department. Please contact the City's Building Division at 905-835-2900 ext. 229 to arrange an inspection.
  5. Operations hours are 7:00am to 3:00pm from the first Monday in May to the third Friday in September and 8:00am to 4:00pm outside of the listed dates.
  6. All fees and charges listed are exclusive of any applicable taxes.
  7. \* Not for Profit is half of the cost.

APPENDIX B: Schedule B - Dog Licensing

Dog Licensing **	2025 Fee	2026 Proposed Fee
<b>1. Early purchase discount rate on or before March 15th of each year:</b>		
Licence, Neutered/Spayed dog*	\$18.00	\$20.00
Licence, Un-Neutered/Un-Spayed dog	\$33.00	\$35.00
Vicious Dog	\$135.00	\$140.00
<b>2. After March 15th of each year where sections 3 and 4 of this Schedule are not applicable:</b>		
Licence, Neutered/Spayed dog*	\$33.00	\$35.00
Licence, Un-Neutered/Un-Spayed dog	\$45.00	\$48.00
Vicious Dog	\$135.00	\$140.00
3. Replacement Tag – verification of original tag purchase required	\$6.00	\$6.00
4. Application for Hearing – non refundable	\$245.00	\$250.00

Kennel Licensing	2025 Fee	2026 Proposed Fee
Kennel License	\$110.00	\$115.00

Notes:

\* Proof is required

\*\* No HST is applicable

APPENDIX C: Schedule C - Fire and Emergency

***All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.***

Emergency Response	2025 Fee	2026 Proposed Fee
* Nuisance false alarms and nuisance deployments: First false alarm in any calendar year	Nil	Nil
* Nuisance false alarms and nuisance deployments: Subsequent false alarms in calendar year	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
Billing for firefighting services using a third party, as necessary.	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
Failure to Extinguish Open Air Burning (liable for costs under Section 2.5 By-Law 6280/106/15). Owner responsible for any and all additional expenses - to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
Hourly Rate of Personnel	Current	Current
<b>*Motor vehicle accident/vehicle fire and providing firefighting or other emergency services to a non-resident:</b>		
a) * For the first hour or any part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
<i>Note: MTO Rates are applicable to residents when Fire Department services are provided on Hwy. No's 3, 58 and 140.</i>		

APPENDIX C: Schedule C - Fire and Emergency

Emergency Response	2025 Fee	2026 Proposed Fee
Response to fires on or beside rail lines caused by Railway Company - owner responsible for any and all additional expenses - to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
<b>*For attending a natural gas incident</b>		
a) * For the first hour or any part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
Extraordinary expenses - Owner responsible for any and all additional expenses that the Fire Chief or Deputy Fire Chief determines-to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
<b>*For responding to non-emergency requests</b>		
a) * For the first hour or any part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched

APPENDIX C: Schedule C - Fire and Emergency

Fire Prevention	2025 Fee (plus HST)	2026 Proposed Fee (plus HST)
<b>Commercial (GROUP A, D&amp;E OCCUPANCY)</b>		
Refreshment Vehicle	\$160.00	\$168.00
Inspect base building, less than 3,000 sq. ft. (gross area)	\$320.00	\$336.00
- Plus inspect each additional 3,000 sq. ft.	\$160.00	\$168.00
- Plus inspect each suite in addition to base building	\$35.00	\$37.00
Day Care: Home Day Cares with less than 5 children	\$100.00	\$105.00
Day Care: Licenced Day Cares with occupant load of 40 or less	\$195.00	\$205.00
Day Care: Licenced Day Cares with occupant load of more than 40	\$320.00	\$335.00
Repeat follow-up inspections on a violation	\$100.00	\$105.00
<b>Institutional (GROUP B) or Residential (GROUP C containing a Care Facility)</b>		
Inspect base building, less than 3,000 sq. ft. (gross area)	\$350.00	\$367.00
- Plus inspect each additional 3,000 sq. ft.	\$160.00	\$168.00
- Plus each dwelling/unit/sleeping room in addition to base building	\$15.00	\$16.00
Repeat follow-up inspections on a violation	\$100.00	\$105.00

APPENDIX C: Schedule C - Fire and Emergency

Fire Prevention	2025 Fee (plus HST)	2026 Proposed Fee (plus HST)
<b>Residential (GROUP C, Not Including Care Facilities) (includes Hotels, Motels, Apartments)</b>		
Small building – 3,000 sq. ft. or less – containing single dwelling units	\$100.00	\$105.00
Small building – 3,000 sq. ft. or less – containing two dwelling units	\$385.00	\$404.00
Large building – more than 3,000 sq. ft. OR contains:		
- 3 to 5 dwelling units/suites of residential occupancy	\$640.00	\$672.00
- 6 to 18 dwelling units/suites of residential occupancy	\$955.00	\$1,000.00
- More than 18 dwelling units/suites of residential occupancy	\$1,910.00	\$2,005.00
Repeat follow-up inspections on a violation	\$100.00	\$105.00
Bed and Breakfast – up to four (4) sleeping rooms	\$350.00	\$367.00
<b>Industrial (GROUP F OCCUPANCY)</b>		
Inspect base building, less than 3,000 sq. ft. (gross area)	\$225.00	\$230.00
- Plus inspect each additional 3,000 sq. ft.	\$100.00	\$102.00
- Plus inspect each suite in addition to base building	\$35.00	\$35.00
Repeat follow-up inspections on a violation	\$100.00	\$102.00
<b>Miscellaneous Inspections/Application Reviews/Permits</b>		
Open Air Burning Site Inspection and Clearance	\$100.00	\$105.00
Fireworks Vendor-Site Inspection	\$100.00	\$105.00
Propane Licence Application Review (Basic)	\$120.00	\$126.00
Propane Licence Application Review (Complex)	\$78.00/hour	\$82.00/hour
Marijuana Grow-Op/Drug Lab Compliance Inspection	\$320.00	\$335.00
Review of Site Plans	\$78.00/hour	\$82.00/hour
Sale of Consumer Fireworks Vendor Permit	\$130.00/annually	\$136.00/annually
Display Fireworks Discharge Permit	\$195.00/event	\$205.00/per event

APPENDIX C: Schedule C - Fire and Emergency

<b>Fire Department Assistance</b>	<b>2025 Fee (plus HST)</b>	<b>2026 Proposed Fee (plus HST)</b>
Fire Watch	\$78.00/hour	\$82.00/hour
Securing Buildings	\$78.00/hour	\$82.00/hour
Fire Prevention Assistance	\$78.00/hour	\$82.00/hour
Training Assistance	\$78.00/hour	\$82.00/hour

<b>File Reports and File Searches</b>	<b>2025 Fee (plus HST)</b>	<b>2026 Proposed Fee (plus HST)</b>
File Search/File Reports - Environmental Issues	\$320.00	\$335.00
File Search/File Reports - Information	\$225.00	\$236.00
Letters and Produce Incident Reports to Insurance Companies	\$225.00	\$236.00
LLBO - Letters of Compliance	\$225.00	\$236.00

<b>Smoke and Carbon Monoxide Alarm Installations</b>	<b>2025 Fee (plus HST)</b>	<b>2026 Proposed Fee (plus HST)</b>
Installation of Smoke Alarm	\$35.00 each	\$35.00 each
Installation of Plug-In Carbon Monoxide Alarm	\$45.00 each	\$45.00 each
Installation of Combination Alarm	\$55.00 each	\$55.00 each
Installation of Wireless Interconnected Smoke Alarm	\$70.00 each	\$70.00 each
Installation of Wireless Interconnected Combination Alarm	\$105.00 each	\$105.00 each

Arena	Term	2025 Fee (HST Included)	2026 Proposed Fee (HST Included)
<b>Prime and Non-Niagara Rate</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$258.77	\$260.00
<b>Non-Prime</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$155.94	\$156.00
<b>Junior B - Hockey Game</b> (Based on Average of Adult and Minor Sport Prime)	Per hour	\$216.96	\$218.00
<b>Minor Sports &amp; School Games</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$175.15	\$178.00
<b>Minor Sports (including Junior B) Non-Prime</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$113.00	\$115.00
<b>School Non-Prime</b> (Based on 50% of Minor Sports Prime rate)	Per hour	\$90.40	\$90.00
<b>Individual Training (half ice) Non-Prime</b> (Per player w/one coach; Available non-prime time only; Based on 50% of Minor Sports)	Per hour	\$96.05	\$85.00
<b>Last Minute Ice Prime</b> (Same Day Ice) (Based on 75% of Prime )	Per hour	\$201.14	\$185.00
<b>Last Minute Ice Non-Prime</b> (Same Day Ice) (Based on 75% of Non-Prime)	Per hour	\$122.04	\$120.00

**Notes**

- Leagues are charged the rate in effect at the time their ice rental agreement are made for the duration of the agreement.
- Per hour references 50 minutes allowing 10 minutes for a flood.
- Prime is anytime not denoted as Non-Prime.
- Non-Prime is weekdays before 5pm and after 9pm. Minor sports refers to youth sports associations and training with at least one coach. The default age of a youth is 18 and under, unless defined otherwise by a Canadian sports association to which the renting association/club/orgnaization is governed.
- All fees are plus insurance unless insurance is otherwise provided.

Family and Public Ice Skating	Term	2025 Fee (HST Included)	2026 Proposed Fee (HST Included)
Students	Per session	\$4.00	\$4.00
Adults	Per session	\$5.00	\$5.00
Seniors	Per session	\$4.00	\$4.00
Seniors Pay-As-You-Play	Per session	\$5.00	\$5.00
Pay-As-You-Play	Per session	\$5.00	\$5.00
Stick and Puck (Adult and 1 child)	Per session	\$6.00	\$6.00
Stick and Puck (Each additional child)	Per session	\$4.00	\$4.00
Tots and Adults	Per session	\$5.00	\$5.00
Public Skate Group Pass (Max 5 people. Min 1 adult 18+)	Per session	\$12.00	\$12.00

Summer Arena Floor/Facility Rental (No Ice)*	Term	2025 Fee (HST Included)	2026 Proposed Fee (HST Included)
Rink 2 – Floor (Non-Profit; Youth Sport Groups)	Per hour	\$73.45	\$77.00
Rink 2 – Floor (Adult Sport Group; Commercial – Trade Show/Event)	Per hour	\$107.35	\$120.00

\*Does not include associated staging and removal costs and access to the Golden Puck Community Room

All fees are plus insurance unless insurance is otherwise provided.

APPENDIX D: Schedule D - Vale Health and Wellness Centre

<b>Golden Puck Community Room (GPCR) (Includes 2 6ft tables and 12 chairs)</b>	<b>Term</b>	<b>2025 Fee (HST Included)</b>	<b>2026 Proposed Fee (HST Included)</b>
For Profit/Commercial Use (Full Room)**	Daily	\$406.80	\$426.00
	Hourly	\$92.66	\$97.00
Not for Profit/Community Groups (Full Room)**	Daily	\$205.66	\$215.00
	Hourly	\$54.24	\$57.00
For Profit/Commercial Use (Half Room)**	Daily	\$209.05	\$220.00
	Hourly	\$49.72	\$52.00
Not for Profit/Community Groups (Half Room)**	Daily	\$107.35	\$113.00
	Hourly	\$29.38	\$31.00

All fees are plus insurance unless insurance is otherwise provided.

<b>Other Rates</b>	<b>Term</b>	<b>2025 Fee (HST Included)</b>	<b>2026 Proposed Fee (HST Included)</b>
Upper or Lower Lobby Not for Profit/Community Group	Hourly	\$28.25	\$30.00
Upper or Lower Lobby For Profit/Commercial	Hourly	\$47.46	\$50.00
Dressing Room (special events/tournaments)	Each/Daily	\$44.07	\$46.00
Swipe Card (Replacement)	Each	\$15.82	\$20.00
Keys (Additional)	Each	\$15.82	\$17.00
Power Cart & Hydro	Each	\$23.73	\$25.00

All fees are plus insurance unless insurance is otherwise provided.

<b>Staffing</b>	<b>Term</b>	<b>2025 Fee (HST Included)</b>	<b>2026 Proposed Fee (HST Included)</b>
Assistant Arena Attendant Chargeback (Trade shows, tournaments, large scale events, etc.)	Per hour	\$18.64	\$25.00

APPENDIX E: Schedule E - Parks and Pavilions

Park Pavilions	Term	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
Pavilion – Large*	Per Booking Per Day	\$75.00	\$80.00
Pavilion – Small*	Per Booking Per Day	\$70.00	\$75.00
Bandshell	Per Booking Per Day	\$65.00	\$70.00
Hydro	Per Booking Per Day	\$8.00	\$12.00
Washroom Rental Rate (non-public, after hours before Victoria Day Weekend or after Thanksgiving)	Per Booking Per Day	\$56.00	\$60.00
Park Permit (events less than 100 or not for profit) Note: Park permit does not include pavilion fee**	Per Booking Per Day	\$95.00	\$100.00
Park Permit Groups of 100 + (Daily rate, plus out of pocket expenses such as: extra staff, equipment, park reinstatement and garbage pickup) Note: Park permit does not include pavilion fee**	Per Booking Per Day	\$300.00	\$315.00
Park Permit Groups of 500 + or Special Event Request**	Per Booking Per Day	Job Specific Costing	Job Specific Costing

\*Plus applicable User Group Liability Insurance premium

\*\*Plus applicable User Group Liability Insurance premium

Appendix F: Schedule F - Playing Fields and Sports Courts

Playing Fields and Sport Courts	Unit	2025 Fee (HST Included)	2026 Proposed Fee (HST Included)
Soccer Fields – Youth	Per field/Per hour	\$6.21	\$8.00
Soccer Fields – Youth Tournament*	Per field/Per hour	\$11.30	\$14.50
Soccer Fields – Adult	Per field/Per hour	\$39.55	\$42.00
Soccer Fields – Adult Tournament*	Per field/Per hour	\$38.42	\$42.00
Port Colborne Minor Sport League Rate	Per player fee	\$5.00	\$5.00
Baseball/Softball Diamonds – Youth	Per Diamond/Per hour	\$6.21	\$8.00
Baseball/Softball Diamonds – Youth Tournament*	Per Diamond/Per hour	\$11.30	\$14.50
Baseball/Softball Diamonds – Adult	Per field/Per hour	\$39.55	\$40.00
Baseball/Softball Diamonds – Adult Tournament*	Per field/Per hour	\$38.42	\$42.00
Adult League	Per Team/Per Season	NEW	\$476.00
Lighting (soccer field or baseball/softball diamond)	Add/Per field	\$22.60	\$25.00
Lining (soccer field or baseball/softball diamond)	Add/Per field	\$22.60	\$25.00
Grooming (Diamonds)	Add/Per field	\$21.47	\$25.00
Tennis/Pickleball Courts (Cedar Bay Centennial or West Side Tennis Courts)	Per court/Per hour	\$7.91	\$10.00
Volleyball Courts (Cedar Bay Centennial Park)	Per court/Per hour	\$16.95	\$17.00
Horse Paddock Skateboard & BMX Park	Sanctioned OR Un-Sanctioned Competitions terms to be negotiated.		

All fees are plus insurance unless insurance is otherwise provided.

\*Tournaments on request

<b>Nickel Beach</b>			
<b>Pass/Permit Type</b>	<b>Classification</b>	<b>2025 Fee (plus HST as applicable)</b>	<b>2026 Proposed Fee (plus HST as applicable)</b>
<i>Zone 1 Reserved Daily Pass per vehicle : Prime Season</i>	Weekday (Monday-Thursday)	\$40.00	\$40.00
	Weekend (Friday-Sunday)	\$50.00	\$50.00
<i>Zone 2 Hourly Fee per vehicle: Prime Season</i>	Weekday (Monday-Thursday) - Available all day	\$4.00	\$4.25
	Weekend (Friday-Sunday) - Option starts After 4pm	\$5.00	\$5.25
<i>Zone 2 Daily Pass per vehicle: Prime Season</i>	Weekday (Monday-Thursday)	\$20.00	\$20.00
	Weekend (Friday-Sunday)	\$30.00	\$30.00
<i>Zone 1 and 2 Hourly Fee per vehicle: Off Season, Free with Port Pass</i>	Hourly	\$2.00	\$2.00
<i>Zone 1 Hourly Fee per vehicle: Shoulder Season, Free with Port Pass</i>	Hourly (Victoria Day - June 15 - September 15 - Thanksgiving)		\$5.00
<i>Zone 2 Hourly Fee per vehicle: Shoulder Season, Free with Port Pass</i>	Hourly (Victoria Day - June 15 - September 15 - Thanksgiving)		\$3.00
<i>Zone 3 Overflow Daily Pass per vehicle: Prime Season</i>	Weekday (Monday-Thursday)	\$20.00	\$20.00
	Weekend (Friday-Sunday)	\$30.00	\$30.00
<i>Zone 3 Overflow Hourly Fee per vehicle: Prime Season</i>	Weekday (Monday-Thursday) - Available all day	\$4.00	\$4.25
	Weekend (Friday-Sunday) Option starts after 4pm	\$5.00	\$5.25
<i>Season Passes</i>	PORTicipate Pass (Port Colborne Residents Only) -Zones 2 and 3 all year -PS: Zone 1, Sunrise to 8:30 AM* -OS: All Zones, Sunrise to Dusk**	FREE	FREE
	Gold Pass: -Mon - Thurs: Zones 2 and 3, Sunrise to Dusk -Fri - Sun: Zones 2 and 3, 4 PM to Dusk -PS: Zone 1 Sunrise to 8:30 AM* -OS: All Zones, Sunrise to Dusk**	\$200.00	\$200.00
	Morning Leisure Pass: -Zone 1, Sunrise to 9 AM	\$120.00	\$120.00

Prime Season\*: Defined as between Victoria Day and Thanksgiving.  
 Off Season\*\*: All other Days of the year.  
 Beach parking lots not maintained through winter.

<b>Centennial – Cedar Bay Beach</b>			
<b>Pass/Permit Type</b>	<b>Classification</b>	<b>2025 Fee (plus HST as applicable)</b>	<b>2026 Proposed Fee (plus HST as applicable)</b>
<i>Daily Pass per vehicle, Free with Port Pass</i>	Weekday (Monday-Thursday)	\$20.00	\$20.00
	Weekend (Friday-Sunday)	\$30.00	\$30.00
<i>Hourly Rate per vehicle: Free with Port Pass Option starts after 4pm</i>	Weekday (Monday-Thursday)	\$4.00	\$4.00
	Weekend (Friday-Sunday)	\$5.00	\$5.00
<i>Hourly Fee per vehicle offseason, Free with Port Pass</i>	Weekday (Monday-Thursday)	\$2.00	\$2.00
	Weekend (Friday-Sunday)	\$2.00	\$2.00
<i>Hourly Fee per vehicle: Shoulder Season, Free with Port Pass</i>	Hourly (Victoria Day - June 15 - September 15 - Thanksgiving)	NEW	\$3.00
<b>Beach Fines</b>			
Prohibited Items		\$80.00	\$85.00
Unauthorized use/transfer of day passes or seasonal passes or Port Pass		\$80.00	\$85.00
Open Alcohol		\$80.00	\$85.00

Seasonal Dock Rates		
Docking Options	2025 Fee (plus HST as applicable)	2026 Fee (plus HST as applicable)
Boats 20 - 26 ft (optional service)	\$73.50/ft	\$76.50/ft
Boats 27 - 34 ft (serviced)	\$86.90/ft	\$90.00/ft
Boats 35 - 60 ft (serviced)	\$90.83/ft	\$94.50/ft
Docks 3, 4, H, I, J (Minimal Service)	2025 Fee (plus HST as applicable)	2026 Fee (plus HST as applicable)
Boats 16 - 19 ft	\$57.75/ft	\$52.00/ft
Boats 20 - 26 ft	\$73.50/ft	\$66.00/ft
Second Boat - Minimal Service Docks Only (Must be owned by same owner with valid proof of insurance.)	2025 Fee (plus HST as applicable)	2026 Fee (plus HST as applicable)
Boats 16 - 19 ft	\$306.00	\$325.00
Boats 20 - 26 ft	\$335.00	\$355.00
Discounted Rates	2025 Fee (plus HST as applicable)	2026 Fee (plus HST as applicable)
Early Bird Discount - Based on payment in full for winter storage fees by September 1, and summer launch/mooring fees by February 15 annually.	5% of applicable rates	5% of applicable rates
Tournament/Regatta Discount: (Only with proof of registration)	40% of applicable rates	40% of applicable rates
First time seasonal customer incentive: (One time only, paid in full by February 15)	10% of seasonal rate	10% of seasonal rate
Same Slip/Non Designated Space Discount *	50% of 1st dock fee	50% of 1st dock fee
Seasonal Fishing Discount (Only available <b>April - June 15</b> , or <b>August - October 15</b> ). Only applicable on minimal service docks)	NEW	40% of applicable rates
* Only available for use directly beside oversized vessels or non-designated docking spaces. Must be preapproved by marina management. Must be same owner.		
Transient & Boat Ramp Rates		
Transient Rates (per foot)	2025 Fee (plus HST as applicable)	2026 Fee (plus HST as applicable)
Daily	\$2.47	\$2.47
Canal Days Daily Rates (Monday-Monday)	\$3.00	\$3.00
Weekly	\$13.75	\$13.75
Monthly	\$33.55	\$33.55
Launch Ramp Rates	2025 Fee (plus HST as applicable)	2026 Fee (plus HST as applicable)
Daily Launch Pass	\$20.00	\$20.00
Seasonal Pass	\$125.00	\$130.00
**Non-Display Fine - Missing Ramp Pass	\$35.93	\$35.93

\*\* Customer is still subject to the By-Law Parking Enforcement Fine as well

Miscellaneous Fees		
Additional Fees	2025 Fee (plus HST as applicable)	2026 Fee (plus HST as applicable)
PWC Port	\$400.00	\$400.00
Non Registered Boat Fee (Daily) ***	\$1.65	\$1.65
Missed appointment/unprepared Fee****	\$125.00	\$125.00
Administrative/Cancellation Fee	\$25.00	\$25.00
Dock Hold Deposit (To hold same space for following season)	20% of current dock rate	20% of current dock rate
Interest Charges - Balances owing (Monthly)	1.25%	1.25%
Security Card Deposit	\$20.00	\$25.00

\*\*\* For any boat found in a slip or storage that is without proper registration with marina office or has balances owing. Based on dock or boat LOA, whichever is greater.

\*\*\*\* Applied to customers who are not prepared at time of scheduled service appointments, or miss scheduled appointment times without prior confirmation.

Storage and Boat Yard Rates				
Winter Storage - All Inclusive (Includes fall haul out, powerwash*, blocking/cradle setup)	2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
	\$3.03/sq. ft	\$1100 minimum fee	\$3.18/sq. ft	1,155.00
Winter Storage - Trailerable Only (Own trailer, no marina services)	2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
	\$1.89/sq. ft	\$525 minimum fee	\$1.98/sq. ft	550.00
Winter Storage - Non Seasonal Boater	2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
	\$6.33/sq. ft		\$6.33/sq. ft	
Summer Storage	2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
	Full Season (April 15-October 15) - Seasonal Customer*	\$3.03/sq. ft \$1100 minimum fee	\$3.18/sq. ft	\$550 minimum fee
Full Season (April 15-October 15) - Non Seasonal Customer	\$6.33/sq. ft	\$500 minimum fee	\$6.33/sq. ft	\$6.33/sq. ft
Monthly	\$1.12/sq. ft		\$1.12/sq. ft	
Weekly	\$0.28/sq. ft		\$0.28/sq. ft	

\*Eligible with payment in full on dock and winter storage from previous season, and deposit on dock for following season.

Boat Handling & Yard Fees	2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
	Seasonal Slip Holder***	Non-Seasonal Slip Holder	Seasonal Slip Holder***	Non-Seasonal Slip Holder
Travel Lift (Haul Out/Launch) Minimum \$225 charge	\$10.68/ft	\$11.44/ft	\$11.21/ft	\$12.00/ft
Travel Lift (per hour after first hour)	\$84.00/hour	\$105.00/hour	\$86.00/hour	\$107.00/hour
Block & Stand Rental (per season)	\$6.03/ft	\$7.24/ft	\$6.03/ft	\$7.24/ft
Power Washing Hull Bottom**	\$2.88/ft	\$3.30/ft	\$2.88/ft	\$3.30/ft
Yard Equipment Fee	\$125.00/hour	\$145.00/hour	\$125.00/hour	\$145.00/hour
Yard Labour Fee	\$84.00/hour	\$105.00/hour	\$84.00/hour	\$105.00/hour
Mast Stepping - Length Overall (LOA)	\$4.15/ft	\$6.40/ft	\$4.15/ft	\$6.40/ft
Mast Storage (per season) - Length Overall (LOA)	\$1.81/ft	\$3.45/ft	\$1.81/ft	\$3.45/ft
Trailer/Cradle Storage (per season)	\$115.00	\$200.00	\$115.00	\$200.00
Pump-out (Transients)	N/A	\$15.00	N/A	\$15.00

\* Based on payment in full prior to haul out.

\*\* Powerwash only free for boats with anti-fouling paint on hull. Oversized boats (>42 ft in length), or non anti-fouling on hull may result in applicable extra charges.

\*\*\* Based on payment in full for dockage during current season.

Marina Pavilion Rates**					
Organization		2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
		Flat Rate		Flat Rate*	
Event with 1 to 100 participants with no alcohol	Seasonal boater	\$254.00	\$254.00	\$254.00	\$254.00
	General Public	\$429.00	\$429.00	\$429.00	\$429.00
Event with 1 to 100 participants with alcohol	Seasonal boater	\$335.00	\$335.00	\$335.00	\$335.00
	General Public	\$510.00	\$510.00	\$510.00	\$510.00
Event with 101 to 250 participants with no alcohol	Seasonal boater	\$308.00	\$308.00	\$308.00	\$308.00
	General Public	\$483.00	\$483.00	\$483.00	\$483.00
Event with 101 to 250 participants with alcohol	Seasonal boater	\$443.00	\$443.00	\$443.00	\$443.00
	General Public	\$618.00	\$618.00	\$618.00	\$618.00
<b>Additional charges:</b>		<b>Flat Rate</b>	<b>Flat Rate</b>	<b>Flat Rate</b>	<b>Flat Rate</b>
Clean-up fee is charged		\$30.00	\$30.00	\$30.00	\$30.00
Damage deposit (refundable w/o damage to property)		\$200.00	\$200.00	\$200.00	\$200.00
Chairs (per chair)		\$5.75	\$5.75	\$5.75	\$5.75
Tables (per table)		\$13.00	\$13.00	\$13.00	\$13.00

<b>Non-Motorized Recreation Rental Fees</b>		
<b>Rates</b>	<b>2025 Fee (plus HST as applicable)</b>	<b>2026 Fee (plus HST as applicable)</b>
Kayak	\$13.27/hour	\$13.27/hour
Stand Up Paddleboard (SUP) or Canoe	\$17.69/hour	\$17.69/hour
Refundable Security Deposit	\$100.00	\$100.00
Children under 13 years of age	FREE with Adult Purchase	FREE with Adult Purchase
PORTicipate Pass/Seasonal Slip Holder Fee	50% of all applicable fees	50% of all applicable fees
Punch Pass (15 hours)	\$125.00	\$125.00

APPENDIX I: Schedule I - Procedures for Tax Registration and Tax Sales

Whereas Section 385 of the *Municipal Act, 2001* provides that a municipality may fix a scale of costs to be charged as reasonable costs of proceedings under Part XI of said Act, the scale of costs per property shall be as follows:

Procedure	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
<b>Tax Registration</b> (per address)	Actual Cost for 3rd Party Services	Actual Cost for 3rd Party Services
<b>Tax Sale</b> (per address)	Actual Cost for 3rd Party Services	Actual Cost for 3rd Party Services
<b>Administration Processing Fee</b>	\$750.00	\$785.00
<b>Proceed to booked Tax Sale</b>	\$750.00	\$785.00
<b>Extension Agreement</b> Prepare Extension Agreement and present to Council for consideration	\$305.00	\$320.00
<p><b>Other direct incidental costs:</b> Costs for other direct incidental items not considered above to be established as incurred based on invoice cost, plus ten percent (10% Administration Fee).</p>		

APPENDIX J: Schedule J - Corporate Administration

Service	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
Tax Arrears Certificate (includes water arrears)	\$60.00	\$63.00
Drainage balance certificate (add-on to Tax Arrears Certificate)	\$30.00	\$31.00
Paper Copy Tax Inquiry / Water Inquiry Returned	\$8.00	\$9.00
Cheque Charge	\$40.00	\$42.00
<b>New Account Fee - Ownership Change</b>	\$55.00	\$58.00
New Account Fee - New Roll Creation	\$55.00	\$58.00
<b>New Account Fee - Water</b>	\$55.00	\$58.00
Transfers to Tax for Over Due Accounts	\$55.00	\$58.00
<b>POA Add to Tax Administration Fee</b>	\$55.00	\$58.00
Administration Fee Accounts Sent to Collections	\$55.00	\$58.00
Marriage License	\$140.00	\$147.00
Civil Ceremony at City Hall	\$325.00	\$340.00
Civil Ceremony held at location other than City Hall*	\$425.00	\$440.00
Commissioner for Taking Affidavits (including HST)**	\$25.00	\$25.00
Death Registrations	\$30.00	\$30.00
Photocopying (per page)	\$0.30	\$0.30

\* \$100.00 non-refundable fee due upon initial consultation with the officiant

\*\* per oath or declaration (City business and pensions exempt)

^ After hours ceremony requests, to be considered on a case by case basis and subject to additional fees

APPENDIX K: Schedule K - Port Colborne Historical and Marine Museum, Roselawn and Archives

Museum	Term	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
<b>Retrieval Fees:</b>			
Artifact/ Photograph - (Appointment Required)	Per item	\$22.00	\$23.00
<b>Tours:</b>			
Group Tours (Minimum 5 people)	Per person	\$5.00	\$5.00
School Tours	Per student	\$5.00	\$5.00
Off Site Tours – Cemetery, West St Humberstone, etc.	Per person	\$5.00	\$5.00
<b>Admission Fees:</b>			
Museum & Village		Donation Box Sponsored By Donation	Donation Box Sponsored By Donation
Canal Days			
Christmas Festival			
<b>Membership Fees:</b>			
Students/Seniors (60+)		\$5.00	\$5.00
Individual		\$8.00	\$8.00
Family		\$10.00	\$11.00
Life Patron		\$100.00	\$105.00
Sustaining (Corporate)		By Donation	By Donation

APPENDIX K: Schedule K - Port Colborne Historical and Marine Museum, Roselawn and Archives

Roselawn Centre (Rental rates are based on a 6 hour event use.)	Term	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
President's Room Rental (no alcohol)*		\$345.00	\$362.00
President's Room Rental (with alcohol)*		\$375.00	\$394.00
Roselawn - All Rooms (no alcohol)*		\$630.00	\$662.00
Roselawn - All Rooms (with alcohol)*		\$660.00	\$693.00
Roselawn - All Rooms (no alcohol) 12 hour		\$1,260.00	\$1,323.00
Roselawn - All Rooms (with alcohol) 12 hour		\$1,320.00	\$1,386.00
Daily Dishwasher Fee (Dish rental)		\$55.00	\$58.00
Table Linens	Per table	\$6.00	\$7.00
Cruiser Tables	Per table	\$3.00	\$3.00
Outdoor Garden (Tents, tables and chairs are not supplied)		\$210.00	\$221.00
Door Open Fee (plus staff time) (Wedding Pictures, Event Set-up, etc.)		\$60.00	\$63.00

\*Includes applicable User Group Liability Insurance

APPENDIX K: Schedule K - Port Colborne Historical and Marine Museum, Roselawn and Archives

Archives	Term	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
<b>Research Fees:</b> (The following applies to research conducted by Museum staff for others.)			
Commercial Use	Per Hour	\$65.00	\$68.00
Personal Use	Per Hour	\$22.00	\$23.00
Student Use	Per Hour	\$12.00	\$13.00
Unassisted Research	Per Item	By Donation	By Donation
<b>Retrieval Fees:</b>			
Artifact/ Photograph - (Appointment Required)	Per Item	\$22.00	\$23.00
<b>Photo Reproduction Fees:</b> Copyright Restrictions Apply and a Reproduction Agreement must be signed:			
Commercial Use	Per Image	\$54.00	\$57.00
Personal Use	Per Image	\$32.00	\$34.00
Publication ( print, digital)	Per Image	\$106.00	\$111.00
<b>Photocopies:</b> <b>*Copyright Restrictions Apply</b>			
Black & White 8 x 10 copy paper	Per Copy	\$0.30	\$0.35
Black & White > 8 x 10 copy paper	Per Copy	\$0.60	\$0.65
Colour Copy (Retrieval fees may apply)	Per Page	\$1.10	\$1.20
<b>Rental Fees for MacDonald Conference Hall:*</b>			
Daily Rental up to 8 hours (Requires signed contract)	Daily	\$160.00	\$168.00

\*Includes applicable User Group Liability Insurance premium

<b>Miscellaneous Fees</b>		
<b>Schedule of Fees</b>	<b>2025 Fee</b>	<b>2026 Proposed Fee</b>
<b>Fence By-Law</b>		
Fence Variance (non-refundable)	\$605.00	\$635.00
Fence By-Law Order to Comply – application fee	\$275.00	\$289.00
<b>Boulevard and of Snow Removal By-Law</b>		
Snow clearing - per meter	\$15.00	\$16.00
Snow and Ice Removal By-Law Order to Comply – application fee	\$265.00	\$278.00
<b>Regulate Noise By-Law</b>		
Noise Variance – Private function taking place on private property (non-refundable)	\$200.00	\$210.00
Noise Variance – Private function taking place on City property (non-refundable)	\$135.00	\$142.00
<b>On Street Parking Permits</b>		
Initial Fee (per vehicle)	\$40.00	\$42.00
Replacement Fee (per vehicle)	\$55.00	\$58.00
Fail to display permit prominently	\$40.00	\$42.00
Park without permit	\$70.00	\$74.00
<b>Encroachment Agreements</b>		
Application	\$460.00	\$483.00
Annual	\$135.00	\$142.00
<b>Discharge of Firearm</b>		
Discharge of Firearm Variance	\$125.00	\$131.00

<b>Maintenance of Property and Land(Lot Maintenance By-law)</b>		
<b>Schedule of Fees</b>	<b>2025 Fee (plus HST as applicable)</b>	<b>2026 Proposed Fee (plus HST as applicable)</b>
Re-inspection fee*	\$210.00	\$221.00
Minimum maintenance fee	\$300.00	\$315.00
Administration fee	n/a	n/a
Mailing fee	n/a	n/a
*Re-inspection fee is payable where violation still exists.		

<b>Cutting Grasses and Weeds(Lot Maintenance By-law)</b>		
<b>Lot Size</b>	<b>2025 Fee</b>	<b>2026 Proposed Fee</b>
1 to 7,500 square feet	Actual Costs	Actual Costs
7,501 to 15,000 square feet	Actual Costs	Actual Costs
15,001 to 30,000 square feet	Actual Costs	Actual Costs
30,000 square feet to 1 acre	Actual Costs	Actual Costs
> 1 acre to 1.5 acres	Actual Costs	Actual Costs
> 1.5 acres to 2 acres	Actual Costs	Actual Costs
Each additional acre	Actual Costs	Actual Costs

<b>Erection and Maintenance of Signs and Other Advertising Devices (Sign By-law)</b>				
<b>Sign Type</b>	<b>Size</b>	<b>Term</b>	<b>2025 Fee</b>	<b>2026 Proposed Fee</b>
Awning	Each		\$68.00	\$71.00
Banner	Not exceeding 6.7 square meters	Per 15 days	\$20.00	\$21.00
Banner	Exceeding 6.7 square meters	Per 15 days	\$42.00	\$44.00
Billboard	Maximum 50 square meters	Per square meter	\$8.00	\$8.00
Facia	Maximum 15 square meters	Per square meter	\$8.00	\$8.00
Ground	Maximum 10 square meters		\$68.00	\$71.00
Mall		Per square meter	\$8.00	\$8.00
Pole / Pylon	Maximum 20 square meters	Per square meter	\$8.00	\$8.00
Portable	Maximum 9 square meters	Per 15 days	\$20.00	\$21.00
Projecting	Maximum 10 square meters		\$68.00	\$71.00
Roof	Maximum 50 square meters	Per square meter	\$8.00	\$8.00

<b>Sign Variance By-law</b>		
<b>Type</b>	<b>2025 Fee</b>	<b>2026 Proposed Fee</b>
Sign Variance (non-refundable)	\$940.00	\$987.00
Order to Comply – administration fee	\$275.00	\$289.00

<b>Pool Variance By-law</b>		
<b>Type</b>	<b>2025 Fee</b>	<b>2026 Proposed Fee</b>
Pool Variance (non-refundable)	\$520.00	\$546.00
Order to Comply – administration fee	\$275.00	\$289.00

<b>Respecting the Keeping of Animals (Exotic Animals By-law)</b>		
<b>Schedule of Fees</b>	<b>2025 Fee</b>	<b>2026 Proposed Fee</b>
For the first animal of each species	\$30.00	\$32.00
For the second and third animal of each species	\$5.00	\$5.00
For each species the aggregate of which exceed three in	\$5.00	\$5.00
Maximum Licensing fee*	\$6,685.00	\$7,019.00
*regardless of the number of animals, animal species or sub-species held in a single location		

Note: Beach and Marina enforcement penalties are noted in their respective appendices

Vacant Building Registry		
Schedule of Annual Registration Fees	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
Residential (excluding R4 Zoned Properties)	\$1,315.00	\$1,381.00
Commercial and R4 Zoned Properties	\$2,100.00	\$2,205.00
Institutional and Industrial	\$3,150.00	\$3,308.00

**Maintenance and Occupancy of Property (Property Standards By-law)**

Schedule of Fees	Unit	2025 Fee	2026 Proposed Fee
<b>Issuance of Certificate of Compliance</b>			
Certificate of Compliance	Per Certificate	\$135.00	\$142.00
<b>Inspection Fees</b>			
Discharge an Order registered in the Land Registry Office (includes original registration of Order)	Per Order	\$345.00	\$362.00
<b>Appeal Fees</b>			
File a Notice of Appeal (non-refundable)	Per Appeal	\$525.00	\$551.00
<b>Other Fees</b>			
Order to Comply		\$315.00	\$331.00

APPENDIX M: Schedule M - Cemeteries

Resident	2025 Fee (plus HST)	2026 Proposed Fee (plus HST)
<b>Opening and Closing Fees and Charges</b>		
Burial (weekday)	\$1,805.00	\$1,895.00
Burial (weekend or holiday)		
Child Burial (weekday)*	No Charge for Port Colborne Residents under the age of 12 years old	No Charge for Port Colborne Residents under the age of 12 years old
Child Burial (weekend or holiday)*		
Infant Burial (weekday)*		
Infant Burial (weekend or holiday)*		
Cremation/Columbarium (weekday)	\$930.00	\$976.00
Cremation/Columbarium (weekend or holiday)		

Cemetery Services and Interment Rights	2025 Fee (plus HST)	2026 Proposed Fee (plus HST)
Single Lot or Grave	\$3,055.00	\$3,207.00
Infant Lot or Grave*	No Charge for Port Colborne Residents under the age of 12 years old	No Charge for Port Colborne Residents under the age of 12 years old
Cremation Plot	\$1,550.00	\$1,627.00
Columbarium, each crypt	\$3,510.00	\$3,685.00
Pouring Foundation (per cubic foot of concrete)	\$50.00	\$50.00
Perpetual care markers (owner supplied)	\$110.00	\$100 Per BAO
Perpetual care markers (owner supplied) <48" high	\$215.00	\$200 Per BAO
Perpetual care markers (owner supplied) >48" high	\$425.00	\$400 Per BAO
Disinterment (opening fee plus actual cost to disinter)	\$1,590.00	\$1,669.00
Ownership Transfer Fee	\$125.00	\$131.00

\* Regular Single Lot or Grave fees apply for non-residents of Port Colborne.

APPENDIX M: Schedule M - Cemeteries

<b>Non-Resident</b>		
<b>Opening and Closing Fees and Charges</b>	<b>2025 Fee (plus HST)</b>	<b>2026 Proposed Fee (plus HST)</b>
Adult Burial (weekday)	\$2,000.00	\$2,100.00
Adult Burial (weekend or holiday)		
Child Burial (weekday)*	No Charge for Port Colborne Residents under the age of 12 years old	No Charge for Port Colborne Residents under the age of 12 years old
Child Burial (weekend or holiday)*		
Infant Burial (weekday)*		
Infant Burial (weekend or holiday)*		
Cremation/Columbarium (weekday)	\$955.00	\$1,002.00
Cremation/Columbarium (weekend or holiday)		
<b>Cemetery Services and Interment Rights</b>	<b>2025 Fee (plus HST)</b>	<b>2026 Proposed Fee (plus HST)</b>
Single Lot or Grave	\$4,740.00	\$4,740.00
Infant Lot or Grave*	No Charge for Port Colborne Residents under the age of 12 years old	No Charge for Port Colborne Residents under the age of 12 years old
Cremation Plot	\$2,120.00	\$2,150.00
Columbarium, each crypt	\$4,550.00	\$4,600.00
Stand Alone Family Niche (2 Crypts)		\$9,200.00
Pouring Foundation (per cubic foot of concrete)	\$65.00	\$65.00
Perpetual care markers (owner supplied)	\$110.00	\$100 Per BAO
Perpetual care markers (owner supplied) <48" high	\$215.00	\$200 Per BAO
Perpetual care markers (owner supplied) >48" high	\$425.00	\$400 Per BAO
Disinternment (opening fee plus actual cost to disinter)	\$1,760.00	\$1,760.00
Ownership Transfer Fee	\$140.00	\$140.00

APPENDIX M: Schedule M - Cemeteries

Cemetery Services Misc	2025 Fee (plus HST)	2026 Proposed Fee (plus HST)
Corner Posts x 4 (includes installation)		\$360.00
Corner Posts x2 (includes installation)		\$230.00
Installation of Flatmarkers (each)		\$100.00
Perpetual Care for Flat Markers and Corner Posts Seperate from purchase price (required fee)		\$100 Per BAO
Installation of plaque on Columbarium (each)		\$75.00
Grave / Title Search (each)		\$50.00

\* Regular Single Lot or Grave fees apply for non-residents of Port Colborne.

Application	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
<b>Official Plan</b>		
Official Plan Amendment	\$12,300.00	\$12,915.00
Official Plan Amendment Urban Boundary Expansion	NEW	\$40,000.00
Adjournment of an Official Plan Amendment (at applicant's request)	\$1,700.00	\$1,785.00
<b>Zoning By Law</b>		
Zoning By Law Amendment	\$13,700.00	\$14,385.00
Adjournment of a Zoning By Law (at owner's request)	\$1,700.00	\$1,785.00
Removal of a Holding Symbol	\$2,100.00	\$2,205.00
Temporary Use By Law	\$6,100.00	\$6,405.00
Preparation of a Temporary Use Agreement	\$3,000.00	\$3,150.00
Extension of a Temporary Use	\$2,900.00	\$3,045.00
<b>Plan of Subdivision</b>		
Draft Plan Approval of Subdivision	\$15,650 base fee plus \$55.00 per lot/block.	\$17,000 base + \$3,100 for each phase over one + \$150 per lot/block excluding 0.3 reserves
Redline Revisions/Change of Conditions to Draft Plan	\$8,500.00	\$8,925.00
Extension to Draft Plan Approval	\$1,900.00	\$1,995.00
Final Plan Approval	\$3,200.00	\$3,360.00
Amendment to Subdivision Agreement	\$4,200.00	\$4,410.00
Part Lot Control	\$2,200.00	\$2,310.00
Deeming By Law	\$1,500.00	\$1,575.00
Discharge of a Subdivision Agreement	\$2,450.00	\$2,575.00
<b>Plan of Condominium</b>		
Draft Plan Approval of Condo	\$15,650 base fee plus \$55.00 per lot/block.	\$17,000.00
Redline Revisions/Change of Conditions to Draft Plan	\$8,300.00	\$8,715.00
Extension to Draft Plan Approval	\$1,900.00	\$1,995.00
Final Plan Approval	\$3,200.00	\$3,360.00
Condominium Conversion	\$9,700.00	\$10,185.00
Amendment to Condominium Agreement	\$4,850.00	\$5,090.00
Discharge of a Condominium Agreement	\$2,450.00	\$2,575.00
Condominium Exemption Request	\$5,300.00	\$5,565.00

Application	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
<b>Site Plan Control</b>		
Site Plan Control Approval (agreement)	\$10,400.00	\$10,920.00
Site Plan Control Approval (no agreement)	\$4,300.00	\$4,515.00
Amendment to Site Plan Agreement	\$4,500.00	\$4,725.00
Discharging of a Site Plan Agreement	\$1,675.00	\$1,760.00
Revision to submission by applicant (before approval)	NEW	\$1,760.00
<b>Committee of Adjustment</b>		
Minor Variance/Expansion of Non Conforming Use	\$1,900.00	\$1,995.00
Minor Variance (Building without a Permit)	\$2,505.00	\$2,630.00
Consent (new lot)	\$2,900.00	\$3,045.00
Easement	\$1,850.00	\$1,945.00
Lot Addition/Boundary Adjustment	\$1,850.00	\$1,945.00
Adjournment of a Consent or Variance (at applicant's request)	\$700.00	\$735.00
Changes to Consent Conditions	\$750.00	\$790.00
Final Certification Fee	\$400.00	\$420.00
Validation of Title	\$1,500.00	\$1,575.00
<b>Miscellaneous</b>		
Quarry/Pit Establishment or Expansion	\$76,000.00	\$100,000.00
Telecommunication Facilities Consultation Process	\$1,900.00	\$1,995.00
Compliance Letter Express (within 3 days)	\$300.00	\$315.00
Development Agreement	\$3,400.00	\$3,570.00
Discharging of a Development Agreement	\$1,140.00	\$1,197.00
Front Ending Agreement	\$1,900.00	\$1,995.00
OMB Subpoena first day	\$760.00	\$798.00
OMB Subpoena thereafter	\$505.00	\$530.00
Zoning Verification Small Projects (pool, signs, decks, etc)	\$60.00	\$63.00
Zoning Verification Large Projects (dwellings)	\$80.00	\$84.00
Pre consultation Meetings (Major - OPA/ ZBLA/ Subdivision/ Condominium)	\$1,700.00	\$1,785.00
Pre-consultation Meetings (Minor - minor variance & consent)	\$900.00	\$945.00
<b>Combined Applications</b>		
Consent & Minor Variance	\$3,800.00	\$3,990.00
Consent & Development Agreement	\$5,850.00	\$6,145.00
Minor Variance & Development Agreement	\$5,100.00	\$5,355.00

Application	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
<b>Engineering</b>		
Municipal Consent Permit Fee*	\$385.00	\$405.00
Lot Grading Plan Review	\$110.00	\$125.00
Final Lot Grading Review	\$110.00	\$125.00
Development Sanitary & Water Modelling Analysis for Draft Plan of Subdivision	\$4,200 (Water or Wastewater Only) \$7,500 (Water AND Wastewater)	\$4,410 (Water or Wastewater Only) \$7,875 (Water AND Wastewater)
Development Sanitary & Water Modelling Analysis for Site Plans/ Draft Plan of Condominium	\$2,600 (Water or Wastewater Only) \$5,000 (Water AND Wastewater)	\$2,730 (Water or Wastewater Only) \$5,250 (Water AND Wastewater)
<b>Site Alteration Permit Inspections**</b>		
<b>Site Alteration Permit (&lt; 1,000m<sup>3</sup>):</b> Permit application fee to be applied where the being removed or placed exceeds the following limits per lot size: <ul style="list-style-type: none"> <li>- 0.1 hectares or less/maximum of 10m<sup>3</sup></li> <li>- &gt; 0.1 to 0.2 hectares/maximum of 50m<sup>3</sup></li> <li>- &gt; 0.2 to 0.5 hectares/maximum of 100m<sup>3</sup></li> <li>- &gt; 0.5 hectares or larger/maximum of 500m<sup>3</sup></li> <li>- &gt; 500m<sup>3</sup> but less than 1,000m<sup>3</sup></li> </ul>	\$550.00	\$580.00
<b>Site Alteration Permit (&gt; 1,000m<sup>3</sup>):</b> Permit application fee to be applied where the fill being removed or placed is greater than 1,000m <sup>3</sup> .	\$1,100.00	\$1,155.00
<b>Site Alteration Permit Renewal/Extension (within limits):</b> Fee to be applied when a renewal/extension is granted two (2) months prior to the expiration of the Site Alteration Permit issued. <u>Note:</u> A renewal/extension occurring after expiration of, or within two (2) months prior to the expiration of, the Site Alteration Permit issued is considered a new application and subject to new application fees.	\$550.00	\$580.00
<b>Site Alteration Permit Renewal/Extension (exceeded limits):</b> Fee to be applied when a Site Alteration Permit (< 1,000m <sup>3</sup> ) permit has been issued and subsequently, the amount of material has exceeded the allowable limits, and the renewal/extension is granted two (2) months prior to the expiration of the Site Alteration Permit issued. <u>Note:</u> A renewal/extension occurring after expiration of, or within two (2) months prior to the expiration of, the Site Alteration Permit issued is considered a new application and subject to new application fees.	\$820.00	\$860.00

Application	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
<b>Post Site Alteration Permit Issuance Reviews:</b> Engineering or zoning review or other changes after Site Alteration Permit has been issued.	\$1,095.00	\$1,150.00
<b>Haul route inspections:</b> Haul route inspections prior to, during and after issuance of a Site Alteration Permit).	\$110.00	\$115.00
<b>Post-Commencement Permit Surcharge:</b> Fees to be applied for any Site Alteration Permit application which has been made post-commencement of activities.	150% of applicable fees	150% of applicable fees
<b>Site Alteration Violation Investigation:</b> This fee shall be applied in any situation where work or activities have been undertaken for which a Site Alteration Permit is required but not obtained. This fee is in addition to all other fees, charges and securities applicable under this By-law.	100% of applicable application fee (each occurrence)	100% of applicable application fee (each occurrence)

\* A \$1000.00 security deposit is required. The funds will be returned after final inspection if all works have been completed to the satisfaction of the City. The City has the right to use the funds if damage is not repaired or reinstated to the satisfaction of the City.

**Refund of Fees**

If an application is withdrawn before circulation to commenting agencies, ninety percent (90%) of the fee will be refunded . If withdrawn after circulation, but before notice of the public meeting is given, fifty percent (50%) of the fee will be refunded and if withdrawn after the notice of public meeting is given, but before the Planning and Development Services division Recommendation Report is prepared, twenty five percent (25%) of the fee will be refunded.

**Reactivation**

Any application which has been withdrawn and/or has been inactive for one year shall be considered abandoned and a full fee shall be required to activate a new application.

**Notes:**

1. If the Municipality does not have sufficient expertise to review and determine that a study is acceptable, the Municipality may require a peer review. The cost of the peer review shall be paid for by the applicant.
2. Additional fees for most applications are required for Niagara Regional Development Services and the Niagara Peninsula Conservation Authority review. Applicants are recommended to contact each agency for their respective Fee Schedule. If fees are required, applicants must make out separate cheques payable to each agency at the time of application submission to the City.

<b>Construction</b>			
<b>New Building Construction and Additions<sup>6,8</sup></b>		<b>2025 Fee</b>	<b>2026 Proposed Fee</b>
Minimum Fee for all Building Permits <sup>9</sup>		\$155.00	\$165.00
<b>Major Occupancy<sup>7</sup></b>	<b>Permit Fee Details<sup>1-16</sup></b>	<b>2025 Fee</b>	<b>2026 Proposed Fee</b>
<b>Group A – Assembly Occupancies</b> <i>Examples: School, church, restaurant, daycare, hall, transit, recreation facility, other</i>	Per square foot	\$2.38	\$2.50
<b>Group B – Institutional Occupancies</b> <i>Examples: Hospital, retention facility, nursing home, other</i>	Per square foot	\$2.58	\$2.70
<b>Group C – Residential Occupancies</b> <i>Single detached dwelling</i> <i>Semi-detached dwelling, duplex dwelling</i> <i>Townhouse</i> <i>Multiple unit dwellings, apartment building, townhouse</i> <i>Hotels, motels</i> <i>Other residential</i>	Per square foot	\$1.76	\$1.85
<b>Group D – Business/Personal Services Occupancies</b> <i>Examples: Office, bank, medical, police station, other</i>	Per square foot	\$2.20	\$2.30
<b>Group E – Mercantile Occupancies</b> <i>Examples: Store, shopping mall/plaza, shop, market, retail, other</i>	Per square foot	\$2.06	\$2.15
<b>Group F – Industrial Occupancies</b> <i>Examples:</i> <i>Industrial mall/plaza/garage, plant, factory, warehouse, other</i>	Per square foot	\$1.52	\$1.60
<i>Industrial buildings with no partitions, no plumbing and no mechanical</i>	Per square foot	\$1.16	\$1.20

New Building Construction and Additions <sup>6,8 (continued)</sup>	Permit Fee Details <sup>1-16</sup>	2025 Fee	2026 Proposed Fee
<b>Special Categories/Occupancies</b>			
Farm building, greenhouse	Per square foot	\$0.40	\$0.40
Park Model Trailer		\$270.00	\$285.00
Tent, temporary fabric structure	Each	\$270.00	\$285.00
Renewable Energy Projects		See note 12 (Min. \$200)	
<b>Houses and Accessory to Houses:<sup>14</sup></b>			
Garage, carport	Per square foot	\$1.00	\$1.05
Covered deck/porch	Per square foot	\$0.64	\$0.70
Uncovered deck/porch	Per square foot	\$0.64	\$0.70
Sunroom/solarium, 3-Season Room, Add-A-Room (on Park Model Trailers)	Per square foot	\$1.00	\$1.05
Shed/accessory building	Per square foot	\$1.00	\$1.05
<b>Alterations</b>			
Unfinished basement (new or replaced foundation)	Per square foot	\$0.38	\$0.40
Under pinning foundation		See note 12	See note 12
Roof structure	Per square foot	\$0.22	\$0.25
Fireplace, woodstove, chimney		\$170.00	\$180.00
<b>Interior Alterations:</b>			
Interior alterations, all occupancies, except finished basements	Per square foot	\$0.85	\$0.90
Finishing basement	Per square foot	\$0.85	\$0.90
Other minor alteration		See note 12	See note 12
<b>Partial Permit/Staged Construction<sup>11</sup></b>		<b>2025 Fee</b>	<b>2026 Proposed Fee</b>
All partial permits subject to a surcharge applied to the stage permit value		50%	50%
<b>Foundation Stage<sup>11</sup></b>			
Complete to grade including or excluding underground services within building		15%	15%
<b>Building Shell Stage<sup>11</sup></b>			
Completed structural shell stage		40%	40%
Completed architectural shell stage		80%	80%
<b>Building Completion Stage<sup>11</sup></b>			
Includes completed building stage		100%	100%

APPENDIX O: Schedule O - Permits for Construction, Demolition, Occupancy, Change of use, Transfers of Permits and Inspections

Plumbing Only	Permit Fee Details <sup>1-16</sup>	2025 Fee	2026 Proposed Fee
Fixture; plumbing appliance; stack; interceptor; tank; floor drain; sewage ejector; sump; manhole; catchbasin; rain water leader; other	Each	\$12.50	\$13.00
All buried piping including building drain and sewer; building storm drain and sewer; storm drainage piping; water service pipe	Per linear loot	\$1.70	\$1.80
Water distribution pipe inside a building	Each	\$170.00	\$180.00
<b>Residential<sup>14</sup></b>			
Replace buried water service, sanitary drains or storm drains (single fee applies if multiple services are replaced at the same time)	Each	\$270.00	\$285.00
Mechanical HVAC Only	Permit Fee Details <sup>1-16</sup>	2025 Fee	2026 Proposed Fee
Group A, B, C (except houses), D E	Per square foot	\$0.15	\$0.20
Houses		\$170.00	\$185.00
Group F	Per square foot	\$0.15	\$0.20
Commercial type Kitchen Exhaust		See note 12	See note 12
Pool		2025 Fee	2026 Proposed Fee
Public pool		\$465.00	\$490.00
Private pool		\$195.00	\$205.00
Designated Structure		2025 Fee	2026 Proposed Fee
As defined in the Ontario Building Code		See note 12	See note 12
Demolition	Permit Fee Details <sup>1-16</sup>	2025 Fee	2026 Proposed Fee
Houses <sup>14</sup> and buildings less than 3,000 square feet (gross area)	Each	\$210.00	\$220.00
Other demolitions	Per square foot	\$0.15	\$0.20
Conditional <sup>15</sup>		2025 Fee	2026 Proposed Fee
Surcharge		50%	50%

APPENDIX O: Schedule O - Permits for Construction, Demolition, Occupancy, Change of use, Transfers of Permits and Inspections

Change of Use		2025 Fee	2026 Proposed Fee
Permit for the change of use of a building or part thereof		\$175.00	\$185.00

Occupancy		2025 Fee	2026 Proposed Fee
<b>Permit to allow occupancy</b>			
Houses, semi-detached dwellings, townhouses	Each	\$175.00	\$185.00
Other buildings	Each	\$175.00	\$185.00
<b>Permit to allow partial occupancy</b>			
For area of building to be occupied	Per square foot gross floor space to be occupied	\$0.10	\$0.11
Review of proposed application	Per hour	\$130.00	\$135.00

Transfer		2025 Fee	2026 Proposed Fee
Transfer of permit to a new owner		\$175.00	\$185.00

Deposits Required for Permits		2025 Fee	2026 Proposed Fee
New Main Buildings	Houses	\$1,150.00	\$1,210.00
	Other than Houses	\$575.00	\$605.00
Additions, Accessory	Houses	\$575.00	\$605.00
	Other than Houses	\$575.00	\$605.00
Alterations	Houses	\$575.00	\$605.00
	Other than Houses	\$575.00	\$605.00
Demolitions	Main Building	\$2,295.00	\$2,410.00
	Accessory, Partial	\$575.00	\$605.00
Pools	In ground and On-Ground	\$575.00	\$605.00
Other		\$575.00	\$605.00
New Main Buildings, Additions and Renovations	Industrial, Commercial Institutional and Residential other than Houses	\$1,150.00	\$1,210.00
Lot Grading Deposit	All categories of construction (as necessary)	\$2,295.00	\$2,410.00

**Notes for Deposits:**

1. No deposit is required for the following:
  - a) Uncovered decks on piers
  - b) Tents and fabric structures
2. "Houses" includes single detached, semi-detached, duplexes, triplexes and townhouses.
3. "Other than Houses" includes Plumbing only, Mechanical HVAC only, Designated Structures, etc.
4. The requirement for a new deposit may be waived where the City already holds a deposit with an owner on the same property with respect to an open permit file with the City, provided:
  - a) The deposit already held is equal or larger than the amount specified in this Schedule.
  - b) There is no existing damage to City property as a result of work on the lot.
  - c) The existing deposit is recorded on all applicable permit files as being held as security for other permits.

Additional Fees and Charges	2025 Fee	2026 Proposed Fee
Discharge of an Order from property title	\$1,055.00	\$1,110.00
Submitting an application for Permit Minimum non-refundable fee for submitting all permit applications. This fee is discounted against the final Permit fee.	\$155.00	\$165.00
Work Without Permit - Percentage increase in applicable fees from this schedule will apply where commencement of construction or demolition has occurred prior to the issuance of the required permit. Refer to Section 4.4 of The Building By-law.	100%	100%
<i>Alternative Solution</i> application (per hour, minimum 4 hours)	\$175.00	\$185.00

Refund of Permit Fees	2025 Fee	2026 Proposed Fee
Permit Issued. Administration functions only have been performed. No field inspections have been performed.	50%	50%
Additional deduction from eligible refund for each field inspection that had been performed.	\$70.00	\$75.00

**Notes for Refunds:**

1. No refund will apply one year after date of permit issuance.
2. If the calculated refund is less than the minimum fee applicable to any permit, no refund shall be made of the fees paid.
3. No permit fee shall be refunded where the permit has been revoked by the Chief Building Official in accordance with the Act.

**General Notes:**

- 1.** Permit fee is \$/square foot, \$/linear foot, or \$ (flat rate).
- 2.** Square foot is gross of all floors above grade measured from the outer face of exterior walls, unless noted otherwise. Mezzanines, lofts, habitable attics and dwelling units below grade are included as floor areas for permit fee calculations.
- 3.** Where there is no floor or exterior walls for the project, square foot is the greatest horizontal area of the structure. For example, buildings or structures supported by posts or columns.
- 4.** \$165.00 paid at time of application plus \$60.00 for each additional inspection in excess of one where the building is not ready for occupancy and which must be paid prior to issuance of Occupancy Permit.
- 5.** There are no deductions from the gross floor area for openings such as stairs, elevators, shafts, etc.
- 6.** Cellars, unfinished basements and crawl spaces are not used in the fee calculation for new construction.
- 7.** Major occupancy is based upon the Ontario Building Code.
- 8.** New construction and additions include plumbing, HVAC and all other regulated building services/components.
- 9.** Minimum permit fee is \$165.00 and is addition to the per square foot fee.
- 10.** Revision or amendment to an open permit is a minimum \$60.00 fee plus \$60.00 per hour of administration time.
- 11.** For a Partial Permit, the percentage shown for the applicable stage of construction (minus the percentage for any previous Partial Permits) must be multiplied by the applicable permit application fee shown for new construction and then increased by a 50% administrative surcharge to obtain the required total fee for that stage.
- 12.** If the work regulated by the permit cannot be described otherwise, the permit application fee shall be \$16.85 for each \$1,000.00 value of work proposed.
- 13.** Houses in Special Categories and Alterations includes semi-detached, duplexes, triplexes, and townhouses.
- 14.** See "Deposits Required for Permits" for applicable deposits.
- 15.** The fee for a Conditional Permit is equal to the regular permit fee described above plus an additional administrative surcharge of 50% of the regular permit fee. If the Conditional Permit also happens to be a Partial Permit, the Partial Permit fee already increased by 50% must be increased by an additional 50% to obtain the required total fee.
- 16.** A 50% reduction in the fees payable will be applicable to all properties that are located within the project area boundaries of the Olde Humberstone Main Street Community Improvement Plan, the Downtown Central Business District Community Improvement Plan, Brownfield Community Improvement Plan and East Waterfront Community Improvement Plan. No fee reduction will be applied where the 'Work Without Permit' fee is applicable.
- 17.** Third Party Review of applications are undertaken at the discretion of the Chief Building Official and may be required for very large or complex developments. The Chief Building Official may require that the estimated or actual costs associated with the third party review be payable at any time prior to permit issuance.

APPENDIX P: Schedule P - Filming Fees

Service	2025 Fee (plus HST as applicable)	2026 Proposed Fee (plus HST as applicable)
<b>Film Permit - Municipal Property</b>	\$185.00	\$190.00
<b>Staff Time - Film Liason</b>	\$90.00	\$95.00
<b>Security Deposit</b>	\$2,500.00 minimum for low impact filming projects.  \$5,000.00 minimum for medium to high	\$2,650.00 minimum for low impact filming projects.  \$5,200.00 minimum for medium to high impact filming projects.

**The Corporation of the City of Port Colborne**

**By-law No. \_\_\_\_\_**

**Being a by-law to establish fees and charges for various services and to repeal by-law 7155/97/23 and any amendments thereto**

Whereas the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, provides a municipality may pass by-laws imposing fees or charges on any class or persons; and

Whereas subsection 391(1) of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended allows municipalities to adopt By-laws imposing fees or charges on any class of person for services or activities provided or done by or on behalf of it, for cost payable by it for services or activities provided or done by or on behalf of any other municipality or local board, and for the use of its property including property under its control; and

Whereas the *Building Code Act, 1992, S.O. 1992, c. 23*, as amended provides a municipality may pass by-laws imposing fees and charges; and

Whereas the *Cemeteries Act (Revised), R.S.O. 1990, c. C.4*, as amended, provides a municipality may pass by-laws imposing fees and charges; and

Whereas the *Planning Act, R.S.O. 1990, c. P.13*, as amended, provides a municipality may pass by-laws imposing tariffs, fees and charges; and

Whereas at its meeting of November 4, 2025 the Council of The Corporation of the City of Port Colborne approved the recommendation of Corporate Services Finance Division Report No. 2025-165, Subject: 2026 Proposed Fees and User Charges.

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That the fees and charges, outlined in Schedules "A to P" attached hereto and forming part of this by-law, be enacted.
2. If the City performs a service for a third party that is not outlined in Schedules "A to P" attached hereto, that the Chief Administrative Officer be delegated authority to set the fees and charges for the service provided the fees and charges cover the cost of the service.
3. Unless otherwise identified, that staff be delegated authority to set the price for goods purchased for resale (including insurance for activities held within City facilities). Provided that the price is higher than the cost to purchase the goods.
4. That staff be approved to waive any fee up to \$2,000 on compassionate grounds or when related to a charity or related fundraiser. This waiver shall be applied only once per event.
5. That staff be given delegated authority to set advertising and rental rates not specified in Schedules "A to P" and for sponsorships less than \$50,000.
6. That if a court of competent jurisdiction should declare any section or part of a section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law, and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.

7. That should this by-law conflict with any other by-law or resolution of Council, or any staff report approved by Council, in relation to fees and charges imposed under the *Municipal Act, Planning Act, Building Code Act* or any other act, this by-law shall take precedence, unless specifically stated to the contrary.
8. That By-law No. 7155/97/23, and any amendments thereto, are hereby repealed.
9. That this by-law come into force and take effect on the day of passing.

Enacted and passed this 4th day of November, 2025.

---

William C. Steele  
Mayor

---

Charlotte Madden  
City Clerk

**The Corporation of the City of Port Colborne**

**By-law No. \_\_\_\_\_**

**Being a by-law to establish fees and charges for various services and to repeal by-law 7297/119/24 and any amendments thereto**

Whereas the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, provides a municipality may pass by-laws imposing fees or charges on any class or persons; and

Whereas subsection 391(1) of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended allows municipalities to adopt By-laws imposing fees or charges on any class of person for services or activities provided or done by or on behalf of it, for cost payable by it for services or activities provided or done by or on behalf of any other municipality or local board, and for the use of its property including property under its control; and

Whereas the *Building Code Act, 1992, S.O. 1992, c. 23*, as amended provides a municipality may pass by-laws imposing fees and charges; and

Whereas the *Cemeteries Act (Revised), R.S.O. 1990, c. C.4*, as amended, provides a municipality may pass by-laws imposing fees and charges; and

Whereas the *Planning Act, R.S.O. 1990, c. P.13*, as amended, provides a municipality may pass by-laws imposing tariffs, fees and charges; and

Whereas Part VI.1 – Special Powers and Duties of the Head of Council of the Municipal Act, 2001, S.O. 2001, c 25 (“the Act”) assigns certain powers and duties of the municipality formerly exercised by Council to the Head of Council (“Strong Mayor Powers”); and

Whereas the Mayor is the Head of Council for the City of Port Colborne; and

Whereas Subsection 284.16 (1) of the Act provides that the powers and duties of a municipality with respect to proposing and adopting a budget are assigned to the Head of Council; and

Whereas Subsections 284 (2) to (7) of the Act and sections 7, 8 and 9 of Ontario Regulation 530.22 – Part VI.1 to the Act set out in detail the processes to be followed by the Mayor and Council in respect of budget proposals and approvals; and

Whereas section 7 of Ontario Regulation 530/22: Part VI.1 of the Act provides, among other things:

- (a) that the Mayor shall propose a budget on or before February 1 of each budget year;
- (b) that Counsel, within 30 days after receiving the budget, may pass a resolution amending the proposed budget;
- (c) that, if Council does not pass a resolution amending the budget within 30 days, the proposed budget is deemed adopted by the municipality; and

Whereas on October 6, 2025 the Mayor proposed a budget for the fees and user charges for various services in accordance with the recommendations detailed in Financial Services Department Report 2025–167; and

Whereas any fees and charges in this by-law are subject to change through future amendments, including rate changes due to, but not limited to future budget changes;

Now therefore the Mayor, acting pursuant to the assigned Strong Mayor Powers, enacts as follows:

1. That the fees and charges, outlined in Schedules “A to P” attached hereto and forming part of this by-law, be enacted.
2. If the City performs a service for a third party that is not outlined in Schedules “A to P” attached hereto, that the Chief Administrative Officer be delegated authority to set the fees and charges for the service provided the fees and charges cover the cost of the service.
3. Unless otherwise identified, that staff be delegated authority to set the price for goods purchased for resale (including insurance for activities held within City facilities). Provided that the price is higher than the cost to purchase the goods.
4. That staff be approved to waive any fee up to \$2,000 on compassionate grounds or when related to a charity or related fundraiser. This waiver shall be applied only once per event.
5. That staff be given delegated authority to set advertising and rental rates not specified in Schedules “A to P” and for sponsorships less than \$100,000.
6. That if a court of competent jurisdiction should declare any section or part of a section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law, and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.
7. That should this by-law conflict with any other by-law or resolution of Council, or any staff report approved by Council, in relation to fees and charges imposed under the *Municipal Act*, *Planning Act*, *Building Code Act* or any other act, this by-law shall take precedence, unless specifically stated to the contrary.
8. That By-law No. 7297/119/24, and any amendments thereto, are hereby repealed.
9. That the Clerk is authorized to affect any minor modifications, corrections, or omissions, solely of an administrative, numerical, grammatical, semantical, or descriptive nature to this by-law or its schedules after the passage of this by-law
10. That this by-law come into force and take effect on the day of passing.

Enacted and passed this 12th day of November, 2025.

---

William C. Steele  
Mayor

---

Charlotte Madden  
City Clerk



**PORT COLBORNE**

## **Memorandum**

**To: City Council**

**From: Recreation and Tourism Department – Greg Zwiep**

**Date: November 4, 2025**

**Re: Marina Fees Amendment**

---

At the previous Council Meeting on October 14, 2025, Report 2025-186, 2026 Marina Dock Rates was presented to Council. The rates presented did not include a 2% additional fee charged to all seasonal, transient and boat launch fees. The 2% fee applied is for Port Colborne Marine Auxiliary Rescue (POCOMAR) services. The POCOMAR service agreement and fee was approved by Council on August 26, 2025 through Report 2025-143. The attached 2026 scheduled marina rates reflect the added POCOMAR fee. Staff recommend that Council approve amending the fees in the proposed budget to reflect what is captured in the attachment.

Seasonal Dock Rates		
<b>Marine Rescue Fee</b>	<b>2025 Fee (plus HST as</b>	<b>2026 Fee (plus HST as</b>
Port Colborne Marine Auxillary Rescue (POCOMAR) Fee applied to all docking rates	2%	2%
<b>Docking Options</b>	<b>2025 Fee (plus HST as</b>	<b>2026 Fee (plus HST as</b>
Boats 20 - 26 ft (optional service)	\$73.50/ft	\$76.50/ft
Boats 27 - 34 ft (serviced)	\$86.90/ft	\$90.00/ft
Boats 35 - 60 ft (serviced)	\$90.83/ft	\$94.50/ft
<b>Docks 3, 4, H, I, J (Minimal Service)</b>	<b>2025 Fee (plus HST as</b>	<b>2026 Fee (plus HST as</b>
Boats 16 - 19 ft	\$57.75/ft	\$52.00/ft
Boats 20 - 26 ft	\$73.50/ft	\$66.00/ft
<b>Second Boat - Minimal Service Docks Only (Must be owned by same owner with valid proof of insurance.)</b>	<b>2025 Fee (plus HST as applicable)</b>	<b>2026 Fee (plus HST as applicable)</b>
Boats 16 - 19 ft	\$306.00	\$325.00
Boats 20 - 26 ft	\$335.00	\$355.00
<b>Discounted Rates</b>	<b>2025 Fee (plus HST as</b>	<b>2026 Fee (plus HST as</b>
Early Bird Discount - Based on payment in full for winter storage fees by September 1, and summer launch/mooring fees by February 15 annually.	5% of applicable rates	5% of applicable rates
Tournament/Regatta Discount: (Only with proof of registration)	40% of applicable rates	40% of applicable rates
First time seasonal customer incentive: (One time only, paid in full by February 15)	10% of seasonal rate	10% of seasonal rate
Same Slip/Non Designated Space Discount *	50% of 1st dock fee	50% of 1st dock fee
Seasonal Fishing Discount (Only available <b>April - June 15</b> , or <b>August - October 15</b> ). Only applicable on minimal service docks)	NEW	40% of applicable rates
* Only available for use directly beside oversized vessels or non-designated docking spaces. Must be preapproved by marina management. Must be same owner.		
Transient & Boat Ramp Rates		
<b>Marine Rescue Fee</b>	<b>2025 Fee (plus HST as</b>	<b>2026 Fee (plus HST as</b>
Port Colborne Marine Auxillary Rescue (POCOMAR) Fee applied to all transient and ramp rates	2%	2%
<b>Transient Rates (per foot)</b>	<b>2025 Fee (plus HST as</b>	<b>2026 Fee (plus HST as</b>
Daily	\$2.47	\$2.47
Canal Days Daily Rates (Monday-Monday)	\$3.00	\$3.00
Weekly	\$13.75	\$13.75
Monthly	\$33.55	\$33.55
<b>Launch Ramp Rates</b>	<b>2025 Fee (plus HST as</b>	<b>2026 Fee (plus HST as</b>
Daily Launch Pass	\$20.00	\$20.00
Seasonal Pass	\$125.00	\$130.00
**Non-Display Fine - Missing Ramp Pass	\$35.93	\$35.93

\*\* Customer is still subject to the By-Law Parking Enforcement Fine as well

Miscellaneous Fees		
Additional Fees	2025 Fee (plus HST as	2026 Fee (plus HST as
PWC Port	\$400.00	\$400.00
Non Registered Boat Fee (Daily) ***	\$1.65	\$1.65
Missed appointment/unprepared Fee****	\$125.00	\$125.00
Administrative/Cancellation Fee	\$25.00	\$25.00
Dock Hold Deposit (To hold same space for following season)	20% of current dock rate	20% of current dock rate
Interest Charges - Balances owing (Monthly)	1.25%	1.25%
Security Card Deposit	\$20.00	\$25.00

\*\*\* For any boat found in a slip or storage that is without proper registration with marina office or has balances owing. Based on dock or boat LOA, whichever is greater.

\*\*\*\* Applied to customers who are not prepared at time of scheduled service appointments, or miss scheduled appointment times without prior confirmation.

Storage and Boat Yard Rates				
Winter Storage - All Inclusive (Includes fall haul out, powerwash*, blocking/cradle setup)	2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
	\$3.03/sq. ft	\$1100 minimum fee	\$3.18/sq. ft	1,155.00
Winter Storage - Trailerable Only (Own trailer, no marina services)	2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
	\$1.89/sq. ft	\$525 minimum fee	\$1.98/sq. ft	550.00
Winter Storage - Non Seasonal Boater	2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
	\$6.33/sq. ft		\$6.33/sq. ft	
Summer Storage	2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
	Full Season (April 15-October 15) - Seasonal Customer*	\$3.03/sq. ft	\$1100 minimum fee	\$3.18/sq. ft
Full Season (April 15-October 15) - Non Seasonal Customer	\$6.33/sq. ft	\$500 minimum fee	\$6.33/sq. ft	\$6.33/sq. ft
Monthly	\$1.12/sq. ft		\$1.12/sq. ft	
Weekly	\$0.28/sq. ft		\$0.28/sq. ft	

\*Eligible with payment in full on dock and winter storage from previous season, and deposit on dock for following season.

Boat Handling & Yard Fees	2025 Fee (plus HST as applicable)		2026 Fee (plus HST as applicable)	
	Seasonal Slip Holder***	Non-Seasonal Slip Holder	Seasonal Slip Holder***	Non-Seasonal Slip Holder
Travel Lift (Haul Out/Launch) Minimum \$225 charge	\$10.68/ft	\$11.44/ft	\$11.21/ft	\$12.00/ft
Travel Lift (per hour after first hour)	\$84.00/hour	\$105.00/hour	\$86.00/hour	\$107.00/hour
Block & Stand Rental (per season)	\$6.03/ft	\$7.24/ft	\$6.03/ft	\$7.24/ft
Power Washing Hull Bottom**	\$2.88/ft	\$3.30/ft	\$2.88/ft	\$3.30/ft
Yard Equipment Fee	\$125.00/hour	\$145.00/hour	\$125.00/hour	\$145.00/hour
Yard Labour Fee	\$84.00/hour	\$105.00/hour	\$84.00/hour	\$105.00/hour
Mast Stepping - Length Overall (LOA)	\$4.15/ft	\$6.40/ft	\$4.15/ft	\$6.40/ft
Mast Storage (per season) - Length Overall (LOA)	\$1.81/ft	\$3.45/ft	\$1.81/ft	\$3.45/ft
Trailer/Cradle Storage (per season)	\$115.00	\$200.00	\$115.00	\$200.00
Pump-out (Transients)	N/A	\$15.00	N/A	\$15.00

\* Based on payment in full prior to haul out.

\*\* Powerwash only free for boats with anti-fouling paint on hull. Oversized boats (>42 ft in length), or non anti-fouling on hull may result in applicable extra charges.

\*\*\* Based on payment in full for dockage during current season.

Marina Pavilion Rates**			
Organization		2025 Fee (plus HST as Flat Rate)	2026 Fee (plus HST as Flat Rate*)
		Event with 1 to 100 participants with no alcohol	Seasonal boater
	General Public	\$429.00	\$429.00
Event with 1 to 100 participants with alcohol	Seasonal boater	\$335.00	\$335.00
	General Public	\$510.00	\$510.00
Event with 101 to 250 participants with no alcohol	Seasonal boater	\$308.00	\$308.00
	General Public	\$483.00	\$483.00
Event with 101 to 250 participants with alcohol	Seasonal boater	\$443.00	\$443.00
	General Public	\$618.00	\$618.00
<b>Additional charges:</b>		<b>Flat Rate</b>	<b>Flat Rate</b>
Clean-up fee is charged		\$30.00	\$30.00
Damage deposit (refundable w/o damage to property)		\$200.00	\$200.00
Chairs (per chair)		\$5.75	\$5.75
Tables (per table)		\$13.00	\$13.00

\*Includes applicable User Group Liability Insurance premium

<b>Non-Motorized Recreation Rental Fees</b>		
<b>Rates</b>	<b>2025 Fee (plus HST as</b>	<b>2026 Fee (plus HST as</b>
Kayak	\$13.27/hour	\$13.27/hour
Stand Up Paddleboard (SUP) or Canoe	\$17.69/hour	\$17.69/hour
Refundable Security Deposit	\$100.00	\$100.00
Children under 13 years of age	FREE with Adult Purchase	FREE with Adult Purchase
PORTicipate Pass/Seasonal Slip Holder Fee	50% of all applicable fees	50% of all applicable fees
Punch Pass (15 hours)	\$125.00	\$125.00



**Subject: 2026 Rates Budget**  
**To: Council**  
**From: Financial Services Department**

Report Number: 2025-166

Meeting Date: November 4, 2025

---

**Recommendation:**

That the Mayor's 2026 Rates Budget as outlined in Financial Services Report 2025-166 **BE RECEIVED.**

---

**Purpose:**

The purpose of this report is to present the Mayor's 2026 Rates Budget to Council **FOR INFORMATION**, and

A separate report has been prepared and presented to Council, titled "2026 Rates Setting Report 2025-167," to establish water, wastewater, and storm sewer rates to be charged.

---

**Background:**

**Strong Mayors Budget**

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

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

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

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

- Reduce water loss
- Reduce inflow and infiltration

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

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

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

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

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

Budget would be deemed ADOPTED December 2nd.

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

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

### **Budget Document**

The 2026 Rates Budget is presented in a similar fashion as the prior year Rate Budget.

Salient differences are as follows:

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

- As a result of updated methodology the average usage of the average residential property has been changed from 188 m3 to 142 m3.

The Mayor, along with Financial Services would like to thank Public Works staff for their leadership and support in developing the Mayor's 2026 Rates Budget.

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

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

The budget document should be read in conjunction with:

- The 2026 Capital and Related Project Budget and Levy (Report 2025-164) presented to Council on November 4, 2025.
- The 2026 Proposed User Fees and Charges (Report 2025-165) presented to Council on November 4, 2025.
- The 2026 Rate Setting (Report 2025-167) presented to Council on November 4, 2025.

---

## **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 2026 Rates 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.

## Rate Budget Impact

### Water and Wastewater

If the proposed 2026 Rates Budget and 2026 Rates Setting reports are approved as presented, the water and wastewater impact to a single-family property using 142 m3 of water will be:

	Annual \$ Change	Monthly \$ Change	\$ Change
<b>Water</b>	\$91.91	\$7.65	12%
<b>Wastewater</b>	\$88.02	\$7.34	7%
<b>Blended/Combined</b>	\$179.93	\$14.99	8.89%

This increase is required to offset the Niagara Region anticipated water and wastewater increases as presented at the Niagara Region’s Budget Review Committee of the Whole – August 14, 2025, and to fund City of Port Colborne capital projects to reduce water loss and inflow and infiltration (“I&I”). The Niagara Region forecasted rate increase is 9.05%. Reduced water loss and I&I would result in lower charges from the Niagara Region, all things being equal.

### Storm Sewer

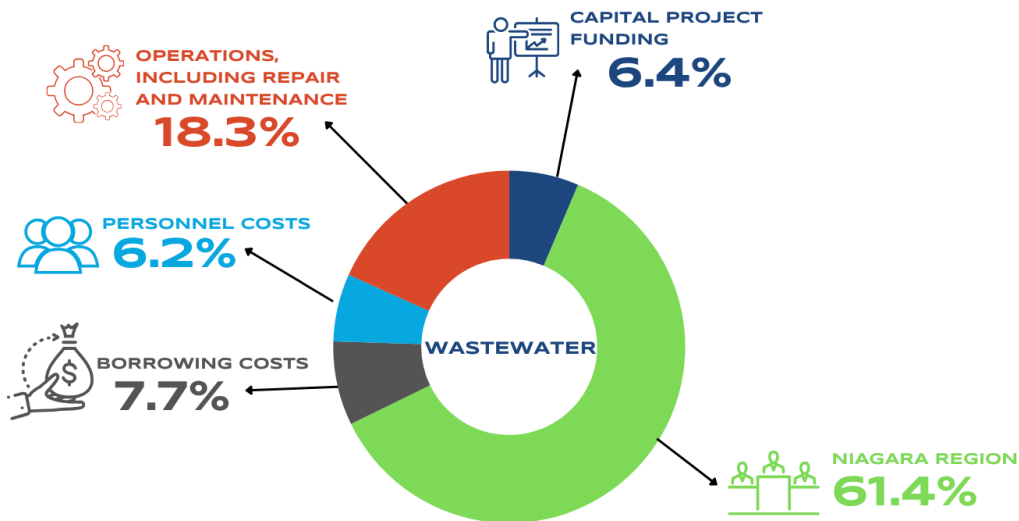
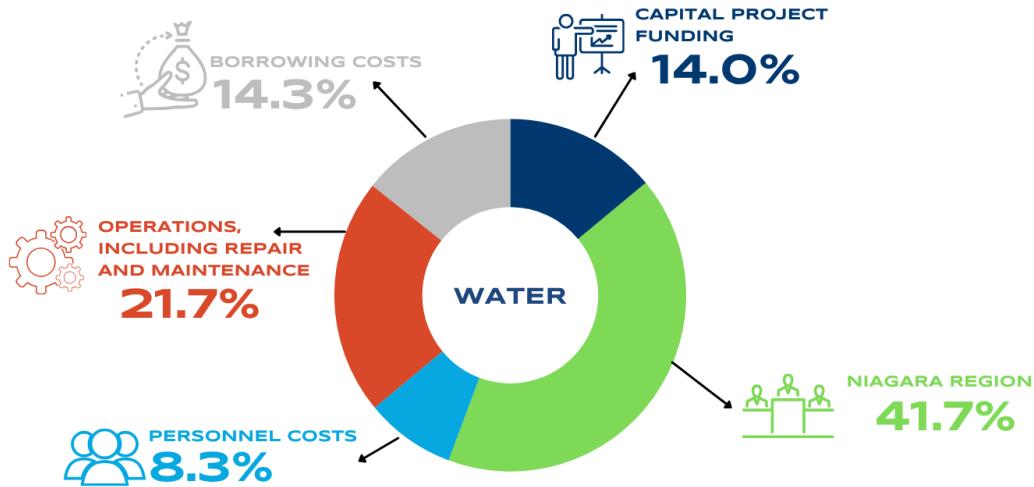
If the proposed 2026 Rates Budget is approved as presented, the storm sewer impact to a single-family property is \$27.39 per year or \$2.28 per month, which represents a 10% increase over the prior year.

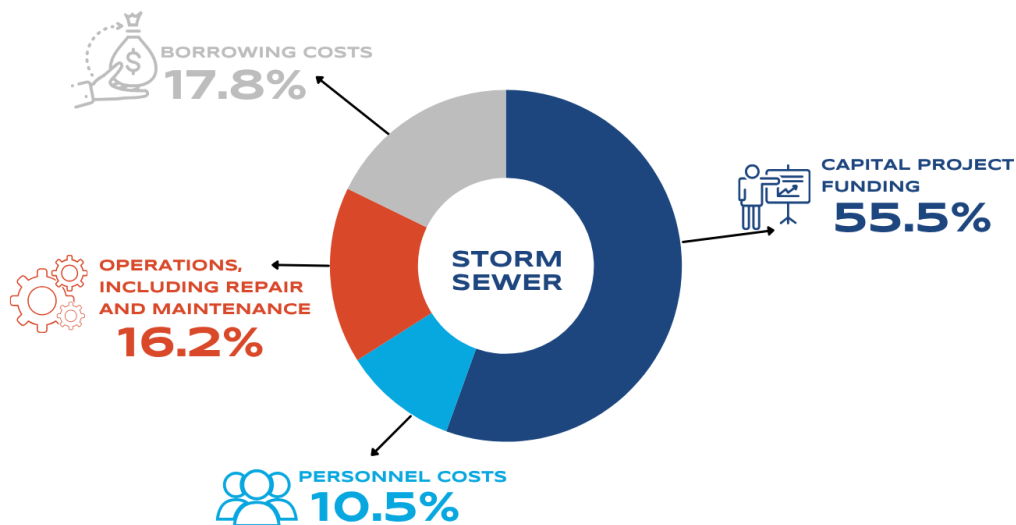
## Budget Summary

This budget was developed to maintain current service levels and tackle water loss and I&I.

The number of initiatives and actions that are funded within this budget are significant.

The 2026 Rates Budget as outlined in Appendix A – 2026 Rates Budget Divisional Summary & Detail totals \$20,681,600 (2025 - \$18,967,500). In percentage terms, the water, wastewater, and storm sewer budgets can be broken down as follows:





In dollar terms, the water, wastewater, and storm sewer budgets can be broken down as follows:

	Storm Sewer	Wastewater	Water	Total
<b>Total Revenue</b>	<b>2,988,000</b>	<b>10,100,300</b>	<b>7,593,300</b>	<b>20,681,600</b>
Niagara Region	-	6,198,400	3,169,900	9,368,300
Personnel costs	315,084	630,168	630,148	1,575,400
Operations	484,125	1,846,732	1,644,052	3,974,909
Capital	1,319,600	610,337	325,900	2,255,837
Borrowing costs	531,300	782,500	1,084,800	2,398,600
Reserve transfers	337,891	31,163	738,500	1,108,554
<b>Total Expenses</b>	<b>2,988,000</b>	<b>9,442,500</b>	<b>7,593,300</b>	<b>20,681,600</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Water and wastewater usage and billing metrics can be found in Appendix C.

Some of the salient highlights and changes in the 2026 Rates Budget are as follows:

- The budget incorporates an anticipated 9.05% combined increase in water and wastewater charges from the Niagara Region, as communicated at their Budget Review Committee of the Whole – August 14, 2025. This increase is before adjusting for the City’s increase in water purchases and improvements in wastewater volumes. Volume adjustments have been made in the budget.

- This budget accounts for the fact that water purchased vs. water billed ratio fell year-to-date to 54.6% in 2025 vs. 56.7% in 2024 as a result of a 95% increase in water pipe breaks (39 vs. 20) and that the wastewater plant cleaned 1.82 litres for every litre of water billed (or metered). This compares to 2.08 litres in 2024.
- The budget maintains the wastewater backflow and disconnect grant program, with the backflow at \$1,000 and disconnect at \$2,500. This program exists through the wastewater by-law.
- The budget maintains the water and wastewater lateral replacement grants at up to \$2,000 each. If both lines are done at the same time, the program allows for a grant up to \$5,000.
- The budget maintains the Guaranteed Income Supplement (GIS) grant introduced in 2021 for wastewater charges.
- The budget maintains the pre-authorized payment (PAP) and move to online billing incentives that have been in place since 2021. The City currently has 1,757 or 27.9% of Water/Wastewater accounts on PAP and 1,277 or 20.3% of Water/Wastewater accounts on online billing.
- This budget provides a number of water, wastewater and storm water projects as follows:
  - 2026-2028 Watermain Lining Program (water)
  - Lockview Area Servicing (water)
  - Sugarloaf Street and Marina Area Engineering (wastewater)
  - Highway 140 Engineering Design for Future Development (wastewater)
  - Clarke Area Storm Sewer Environmental Assessment and Design (storm sewer)
  - Storm Sewer Repair and Rehabilitation

## 2025 Forecast

The City is forecasting a \$166,807 deficit in water. This represents 2.5% of the budget and is driven by additional water purchases from the Niagara Region resulting from the 39 watermain breaks that have occurred in 2025. The number of watermain breaks is up 95% in 2025 at 39 breaks from 20 breaks in 2024.

The City is forecasting a \$853,231 surplus in wastewater. This change primarily driven by lower than budgeted volume of wastewater being sent to the treatment plant (\$500,000) and the timing of debt issuance and related cost of borrowing (\$237,769). These favourable variances are partially offset by an increase in the allocated corporate administrative expenses (\$337,713) resulting from a change in expense allocation methodology.

The City is forecasting a \$76,321 surplus in storm sewer as a result of a favourable decline in allocated corporate administrative expenses (\$65,861) resulting from a change in expense allocation methodology.

The surpluses and deficit amounts note above are reflected in the forecast as changes in the transfers to and from reserve.

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.

### **Reserve Forecasted Balances**

Should this budget move forward, and the 2026 budget equal actual, and the 2025 forecast equal forecast at year end, the forecasted rate reserves would be as follows at the end of 2026 (provided there are no new projects or contingencies approved):

- Water forecasted at \$810,052
- Wastewater forecasted at \$2,528,171
- Storm Sewer forecasted at \$397,910

Reserves are used in case of an emergency, to cover a budget shortfall in-year and to support future capital works recognizing the identified infrastructure deficit.

The City's reserve target for rate reserves is the estimate cost to replace 1 KM of linear asset (\$2,940,000) plus 10% of budget. The target reserve balances are as follows:

- Water forecasted at \$3,699,300
- Wastewater forecasted at \$3,950,000
- Storm Sewer forecasted at \$3,238,000

### **Risks to the Rates 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)
- 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 storm surges that have a significant impact on wastewater flows due to I&I

### **Looking Forward**

Corporate Services recognizes that continuous improvement is a process. Looking forward to 2026, staff identify the following activities that will help determine the financial outcomes of the City going into the 2027 budget process:

- Public open house identified a desire to introduce a mechanism to have differentiated wastewater fees for low water users – investigate further (limitation software)
  - Continue with water, wastewater and storm projects identified
  - Complete wastewater and storm sewer 10-year master plans
  - Re-introduce a multi-year capital budget
  - Continue to work towards Key Performance Indicators (KPIs) and related benchmarks, where applicable
  - Continue enhancing geographic information systems (GIS) to visualize the asset management program
- 

### **Internal Consultations:**

As stated, the Mayor and Financial Services would like to thank Public Works for their leadership and support in developing this 2026 Rates Budget.

---

### **Financial Implications:**

The 2026 Rates Budget is as presented.

---

### **Public Engagement:**

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

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

---

## Strategic Plan Alignment:

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

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

## Conclusion:

Staff present, for information purposes, the Mayor's 2026 Rates Budget and the various appendices.

---

## Appendices:

- a. Appendix A – Divisional Summary & Detail
- b. Appendix B – Divisional Multi-Year Budgets
- c. Appendix C – Divisional Usage & Billing Metrics
- d. Appendix D – 2026 Rate Budget Presentation

Respectfully submitted,

Adam Pigeau, CPA, CA  
Chief Financial Officer/Treasurer  
(905) 228-8019  
[Adam.Pigeau@portcolborne.ca](mailto:Adam.Pigeau@portcolborne.ca)

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

Appendix A – Divisional Summary and Detail  
Rates (Water, Wastewater, Storm Sewer) Divisional Summary

**CITY OF PORT COLBORNE**  
**2026 Budget – Rates Divisional Summary**

	<b>Rates Total</b>	<b>Water</b>	<b>Wastewater</b>	<b>Storm Sewer</b>
<b>Revenue</b>				
User Charges	20,624,400	7,570,500	10,065,900	2,988,000
Other Revenue	57,200	22,800	34,400	-
<b>Total Revenue</b>	<b>20,681,600</b>	<b>7,593,300</b>	<b>10,100,300</b>	<b>2,988,000</b>
<b>Expense</b>				
Personnel Expense				
Salaries and Wages	1,177,300	1,177,300	-	-
Benefits	398,100	398,100	-	-
<b>Subtotal Personnel Expense</b>	<b>1,575,400</b>	<b>1,575,400</b>	-	-
Non-Personnel Expense				
Materials	393,214	245,400	125,914	21,900
Contract Services	858,653	308,929	414,724	135,000
Rents and Financial Expenses	2,100	-	-	2,100
External Transfer to Others	196,000	58,600	137,400	-
Other Agency Payout	9,368,300	3,169,900	6,198,400	-
<b>Subtotal Non-Personnel Expense</b>	<b>10,818,267</b>	<b>3,782,829</b>	<b>6,876,438</b>	<b>159,000</b>
<b>Total Expense</b>	<b>12,393,667</b>	<b>5,358,229</b>	<b>6,876,438</b>	<b>159,000</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>8,287,933</b>	<b>2,235,071</b>	<b>3,223,862</b>	<b>2,829,000</b>
Allocation	-	-	-	-
<b>Total Allocated</b>	-	-	-	-
<b>Surplus/(Deficit) After Allocation</b>	<b>8,287,933</b>	<b>2,235,071</b>	<b>3,223,862</b>	<b>2,829,000</b>
Transfer to/from Reserve	1,108,554	738,500	32,163	337,891
Transfer Between Funds	7,179,379	1,496,571	3,191,699	2,491,109
<b>Total Transfer</b>	<b>8,287,933</b>	<b>2,235,071</b>	<b>3,223,862</b>	<b>2,829,000</b>
<b>Surplus/(Deficit)</b>	-	-	-	-

**City of Port Colborne**  
**2026 Operating Budget**  
**Water/Wastewater/Storm Sewer**

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Revenue</b>					
User Charges	18,906,400	18,969,400	20,624,400	1,718,000	9.09%
Other Revenue	61,100	61,100	57,200	(3,900)	(6.38%)
<b>Total Revenue</b>	<b>18,967,500</b>	<b>19,030,500</b>	<b>20,681,600</b>	<b>1,714,100</b>	<b>9.04%</b>
<b>Expense</b>					
Personnel Expense					
Salaries and Wages	997,500	997,500	1,177,300	179,800	18.03%
Benefits	345,800	345,800	398,100	52,300	15.12%
<b>Subtotal Personnel Expense</b>	<b>1,343,300</b>	<b>1,343,300</b>	<b>1,575,400</b>	<b>232,100</b>	<b>17.28%</b>
Non-Personnel Expense					
Materials	511,400	511,400	393,214	(118,186)	(23.11%)
Contract Services	796,500	796,500	858,653	62,153	7.80%
Rents and Financial Expenses	2,100	2,100	2,100	-	0.00%
External Transfer to Others	48,200	48,200	196,000	147,800	306.64%
Other Agency Payout	9,016,560	8,716,560	9,368,300	351,740	3.90%
<b>Subtotal Non-Personnel Expense</b>	<b>10,374,760</b>	<b>10,074,760</b>	<b>10,818,267</b>	<b>443,507</b>	<b>4.27%</b>
<b>Total Expenses</b>	<b>11,718,060</b>	<b>11,418,060</b>	<b>12,393,667</b>	<b>675,607</b>	<b>5.77%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>7,249,440</b>	<b>7,612,440</b>	<b>8,287,933</b>	<b>(1,038,493)</b>	<b>14.33%</b>
Allocated Out	(805,980)	(805,980)	-	805,980	(100.00%)
Allocated In	805,980	805,980	-	(805,980)	(100.00%)

Appendix A – Divisional Summary and Detail

	2025 Budget	2025 Forecast	2026 Budget (Proposed)	2025 v 2026 Budget Variance (\$)	2025 v 2026 Budget Variance (%)
<b>Total Allocated</b>	-	-	-	-	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>7,249,440</b>	<b>7,612,440</b>	<b>8,287,933</b>	<b>(1,038,493)</b>	<b>14.33%</b>
Transfer to/from Reserve	(355,428)	134,917	1,108,554	1,463,982	(411.89%)
Transfer Between Funds	7,604,868	7,477,523	7,179,379	(425,489)	(5.60%)
<b>Total Transfer</b>	<b>7,249,440</b>	<b>7,612,440</b>	<b>8,287,933</b>	<b>1,038,493</b>	<b>14.33%</b>
<b>Surplus/(Deficit)</b>	-	-	-	-	<b>0.00%</b>

Appendix A – Divisional Summary and Detail  
Rates (Water, Wastewater, Storm Sewer) Divisional Detail

**City of Port Colborne**  
**2026 Operating Budget**  
**Water**

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Revenue</b>					
User Charges	6,757,000	6,757,000	7,570,500	813,500	12.04%
Other Revenue	26,700	26,700	22,800	(3,900)	(14.61%)
<b>Total Revenue</b>	<b>6,783,700</b>	<b>6,783,700</b>	<b>7,593,300</b>	<b>809,600</b>	<b>11.93%</b>
<b>Expense</b>					
Personnel Expense					
Salaries and Wages	997,500	997,500	1,177,300	179,800	18.03%
Benefits	345,800	345,800	398,100	52,300	15.12%
<b>Subtotal Personnel Expense</b>	<b>1,343,300</b>	<b>1,343,300</b>	<b>1,575,400</b>	<b>232,100</b>	<b>17.28%</b>
Non-Personnel Expense					
Materials	286,600	286,600	245,400	(41,200)	(14.38%)
Contract Services	272,400	272,400	308,929	36,529	13.41%
External Transfer to Others	4,100	4,100	58,600	54,500	1,329.27%
Other Agency Payout	2,881,660	3,081,660	3,169,900	288,240	10.00%
<b>Subtotal Non- Personnel Expense</b>	<b>3,444,760</b>	<b>3,644,760</b>	<b>3,782,829</b>	<b>338,069</b>	<b>9.81%</b>
<b>Total Expenses</b>	<b>4,788,060</b>	<b>4,988,060</b>	<b>5,358,229</b>	<b>570,169</b>	<b>11.91%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>1,995,640</b>	<b>1,795,640</b>	<b>2,235,071</b>	<b>(239,431)</b>	<b>12.00%</b>
Allocated Out	(805,980)	(805,980)	-	805,980	(100.00%)
<b>Total Allocated</b>	<b>(805,980)</b>	<b>(805,980)</b>	<b>-</b>	<b>805,980</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>2,801,620</b>	<b>2,601,620</b>	<b>2,235,071</b>	<b>566,549</b>	<b>(20.22%)</b>

Appendix A – Divisional Summary and Detail

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
Transfer to/from Reserve	(25,956)	(303,877)	738,500	764,456	(2,945.20%)
Transfer Between Funds	2,827,576	2,905,497	1,496,571	(1,331,005)	(47.07%)
<b>Total Transfer</b>	<b>2,801,620</b>	<b>2,601,620</b>	<b>2,235,071</b>	<b>(566,549)</b>	<b>(20.22%)</b>
<b>Surplus/(Deficit)</b>	-	-	-	-	<b>0.00%</b>

**City of Port Colborne**  
**2026 Operating Budget**  
**Wastewater**

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Revenue</b>					
User Charges	9,408,100	9,496,100	10,065,900	657,800	6.99%
Other Revenue	34,400	34,400	34,400	-	0.00%
<b>Total Revenue</b>	<b>9,442,500</b>	<b>9,530,500</b>	<b>10,100,300</b>	<b>657,800</b>	<b>6.97%</b>
<b>Expense</b>					
Personnel Expense					
<b>Subtotal Personnel Expense</b>	-	-	-	-	<b>0.00%</b>
Non-Personnel Expense					
Materials	202,900	202,900	125,914	(76,986)	(37.94%)
Contract Services	391,700	391,700	414,724	23,024	5.88%
External Transfer to Others	44,100	44,100	137,400	93,300	211.56%
Other Agency Payout	6,134,900	5,634,900	6,198,400	63,500	1.04%
<b>Subtotal Non-Personnel Expense</b>	<b>6,773,600</b>	<b>6,273,600</b>	<b>6,876,438</b>	<b>102,838</b>	<b>1.52%</b>
<b>Total Expenses</b>	<b>6,773,600</b>	<b>6,273,600</b>	<b>6,876,438</b>	<b>102,838</b>	<b>1.52%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>2,668,900</b>	<b>3,256,900</b>	<b>3,223,862</b>	<b>(554,962)</b>	<b>20.79%</b>
Allocated In	537,320	537,320	-	(537,320)	(100.00%)
<b>Total Allocated</b>	<b>537,320</b>	<b>537,320</b>	<b>-</b>	<b>(537,320)</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>2,131,580</b>	<b>2,719,580</b>	<b>3,223,862</b>	<b>(1,092,282)</b>	<b>51.24%</b>

Appendix A – Divisional Summary and Detail

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
Transfer to/from Reserve	(139,174)	592,476	32,163	171,337	(123.11%)
Transfer Between Funds	2,270,754	2,127,104	3,191,699	920,945	40.56%
<b>Total Transfer</b>	<b>2,131,580</b>	<b>2,719,580</b>	<b>3,223,862</b>	<b>1,092,282</b>	<b>51.24%</b>
<b>Surplus/(Deficit)</b>	-	-	-	-	<b>0.00%</b>

**City of Port Colborne**  
**2026 Operating Budget**  
**Storm Sewer**

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Revenue</b>					
User Charges	2,741,300	2,716,300	2,988,000	246,700	9.00%
<b>Total Revenue</b>	<b>2,741,300</b>	<b>2,716,300</b>	<b>2,988,000</b>	<b>246,700</b>	<b>9.00%</b>
<b>Expense</b>					
Personnel Expense					
<b>Subtotal Personnel Expense</b>	-	-	-	-	<b>0.00%</b>
Non-Personnel Expense					
Materials	21,900	21,900	21,900	-	0.00%
Contract Services	132,400	132,400	135,000	2,600	1.96%
Rents and Financial Expenses	2,100	2,100	2,100	-	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>156,400</b>	<b>156,400</b>	<b>159,000</b>	<b>2,600</b>	<b>1.66%</b>
<b>Total Expenses</b>	<b>156,400</b>	<b>156,400</b>	<b>159,000</b>	<b>2,600</b>	<b>1.66%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>2,584,900</b>	<b>2,559,900</b>	<b>2,829,000</b>	<b>(244,100)</b>	<b>9.44%</b>
Allocated In	268,660	268,660	-	(268,660)	(100.00%)
<b>Total Allocated</b>	<b>268,660</b>	<b>268,660</b>	<b>-</b>	<b>(268,660)</b>	<b>(100.00%)</b>
<b>Surplus (Deficit) After Allocation</b>	<b>2,316,240</b>	<b>2,291,240</b>	<b>2,829,000</b>	<b>(512,760)</b>	<b>22.14%</b>
Transfer to/from Reserve	(190,298)	(153,683)	337,891	528,189	(277.56%)
Transfer Between Funds	2,506,538	2,444,923	2,491,109	(15,429)	(0.62%)

Appendix A – Divisional Summary and Detail

	<b>2025 Budget</b>	<b>2025 Forecast</b>	<b>2026 Budget (Proposed)</b>	<b>2025 v 2026 Budget Variance (\$)</b>	<b>2025 v 2026 Budget Variance (%)</b>
<b>Total Transfer</b>	<b>2,316,240</b>	<b>2,291,240</b>	<b>2,829,000</b>	<b>512,760</b>	<b>22.14%</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

## Appendix B - Divisional Multi-Year Budgets

**Appendix B - Summary - Five Year Combined Rates**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	153,816	111,000	192,791	94,200	148,307	60,100	69,400	69,400	68,900	(500)	(0.7%)
Variable	2,774,850	2,743,067	2,722,662	3,016,000	3,171,357	3,303,393	3,522,400	3,567,400	3,908,900	341,500	9.6%
Fixed	10,199,398	10,247,000	10,729,296	10,550,900	13,225,783	13,196,120	15,438,700	15,330,700	16,703,800	1,373,100	9.0%
<b>Total Revenue</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>16,545,447</b>	<b>16,559,613</b>	<b>19,030,500</b>	<b>18,967,500</b>	<b>20,681,600</b>	<b>1,714,100</b>	<b>9.04%</b>
<b>Fixed vs. Variable</b>	<b>79%</b>	<b>79%</b>	<b>80%</b>	<b>78%</b>	<b>81%</b>	<b>80%</b>	<b>81%</b>	<b>81%</b>	<b>81%</b>		
Niagara Region	6,381,607	6,961,745	7,257,787	7,319,079	7,497,041	8,370,179	8,716,560	9,016,560	9,368,300	351,740	3.9%
Personnel costs	1,082,704	1,248,700	1,025,813	1,190,900	943,223	983,800	1,343,300	1,343,300	1,575,400	232,100	17.3%
Operations	1,612,962	2,088,910	2,066,787	2,423,929	2,808,238	2,801,634	3,731,845	3,166,468	3,974,909	808,441	25.5%
Capital	1,602,373	701,597	2,596,700	2,311,700	5,436,700	896,700	3,941,578	3,902,700	2,255,837	(1,646,863)	(42.2%)
Borrowing costs	895,785	895,785	895,481	895,481	969,077	1,546,000	1,162,300	1,893,900	2,398,600	504,700	26.6%
Reserve transfers	1,552,633	1,204,330	(197,819)	(479,989)	(1,108,832)	1,961,300	134,917	(355,428)	1,108,554	1,463,982	(411.9%)
<b>Total Expenses</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>16,545,447</b>	<b>16,559,613</b>	<b>19,030,500</b>	<b>18,967,500</b>	<b>20,681,600</b>	<b>1,714,100</b>	<b>9.04%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	26,998		(16,351)		(14,166)		63,000				
Niagara Region	48.6%	53.1%	53.2%	53.6%	45.3%	50.5%	45.8%	47.5%	45.3%		
Capital & Reserves	24.0%	14.5%	17.6%	13.4%	26.2%	17.3%	21.4%	18.7%	16.3%		
<b>% of Total Revenue</b>	<b>72.6%</b>	<b>67.7%</b>	<b>70.8%</b>	<b>67.0%</b>	<b>71.5%</b>	<b>67.8%</b>	<b>67.2%</b>	<b>66.2%</b>	<b>61.6%</b>		

**Appendix B - Summary - Five Year Water Budgets**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	71,587	97,000	101,315	63,100	115,262	28,700	33,300	33,300	32,800	(500)	(1.5%)
Variable	2,142,479	2,120,000	2,253,659	2,376,000	2,609,797	2,604,993	2,917,200	2,917,200	3,267,300	350,100	12.0%
Fixed	2,547,531	2,540,000	2,776,318	2,743,200	3,420,313	3,305,420	3,833,200	3,833,200	4,293,200	460,000	12.0%
<b>Total Revenue</b>	<b>4,761,596</b>	<b>4,757,000</b>	<b>5,131,292</b>	<b>5,182,300</b>	<b>6,145,371</b>	<b>5,939,113</b>	<b>6,783,700</b>	<b>6,783,700</b>	<b>7,593,300</b>	<b>809,600</b>	<b>11.93%</b>
<b>Fixed vs. Variable</b>	<b>54%</b>	<b>55%</b>	<b>55%</b>	<b>54%</b>	<b>57%</b>	<b>56%</b>	<b>57%</b>	<b>57%</b>	<b>57%</b>		
Niagara Region	2,172,540	2,040,866	2,417,834	2,398,200	2,658,172	2,572,900	3,081,660	2,881,660	3,169,900	288,240	10.0%
Personnel costs	649,478	749,300	615,488	714,540	549,323	589,900	537,320	537,320	630,148	92,828	17.3%
Operations	845,712	935,310	1,085,475	1,003,970	1,276,526	1,149,513	1,587,083	1,294,876	1,644,052	349,176	27.0%
Capital	266,700	266,700	706,700	621,700	1,808,700	568,700	1,462,814	1,445,500	325,900	(1,119,600)	(77.5%)
Borrowing costs	364,629	364,629	364,326	364,326	364,800	364,800	418,700	650,300	1,084,800	434,500	66.8%
Reserve transfers	462,537	400,195	(58,531)	79,564	(512,149)	693,300	(303,877)	(25,956)	738,500	764,456	(2945.2%)
<b>Total Expenses</b>	<b>4,761,596</b>	<b>4,757,000</b>	<b>5,131,292</b>	<b>5,182,300</b>	<b>6,145,371</b>	<b>5,939,113</b>	<b>6,783,700</b>	<b>6,783,700</b>	<b>7,593,300</b>	<b>809,600</b>	<b>11.93%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	4,596		(51,008)		206,258		-				
Niagara Region	45.6%	42.9%	47.1%	46.3%	43.3%	43.3%	45.4%	42.5%	41.7%		
Capital & Reserves	15.3%	14.0%	12.6%	13.5%	21.1%	21.2%	17.1%	20.9%	14.0%		
<b>% of Total Revenue</b>	<b>60.9%</b>	<b>56.9%</b>	<b>59.8%</b>	<b>59.8%</b>	<b>64.4%</b>	<b>64.6%</b>	<b>62.5%</b>	<b>63.4%</b>	<b>55.8%</b>		

**Appendix B - Summary - Five Year Wastewater Budgets**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	82,109	14,000	90,586	31,100	31,548	31,400	36,100	36,100	36,100	-	0.0%
Variable	632,371	623,067	469,003	640,000	561,560	698,400	605,200	650,200	641,600	(8,600)	(1.3%)
Fixed	6,345,888	6,300,000	6,574,340	6,370,000	7,895,354	7,955,900	8,889,200	8,756,200	9,422,600	666,400	7.6%
<b>Total Revenue</b>	<b>7,060,368</b>	<b>6,937,067</b>	<b>7,133,929</b>	<b>7,041,100</b>	<b>8,488,462</b>	<b>8,685,700</b>	<b>9,530,500</b>	<b>9,442,500</b>	<b>10,100,300</b>	<b>657,800</b>	<b>6.97%</b>
<b>Fixed vs. Variable</b>	<b>91%</b>	<b>91%</b>	<b>93%</b>	<b>91%</b>	<b>93%</b>	<b>92%</b>	<b>94%</b>	<b>93%</b>	<b>94%</b>		
Niagara Region	4,209,067	4,920,879	4,839,953	4,920,879	4,838,869	5,797,279	5,634,900	6,134,900	6,198,400	63,500	1.0%
Personnel costs	324,739	374,600	307,744	357,270	356,025	356,025	537,320	537,320	630,168	92,848	17.3%
Operations	638,672	903,500	787,912	1,067,997	1,101,303	1,196,396	1,699,386	1,360,354	1,846,732	486,378	35.8%
Capital	1,124,797	324,897	840,000	840,000	2,852,000	302,000	854,018	836,700	610,337	(226,363)	(27.1%)
Borrowing costs	-	-	-	-	73,077	650,000	212,400	712,400	782,500	70,100	9.8%
Reserve transfers	763,093	413,191	358,320	(145,046)	(732,813)	384,000	592,476	(139,174)	32,163	171,337	(123.1%)
<b>Total Expenses</b>	<b>7,060,368</b>	<b>6,937,067</b>	<b>7,133,929</b>	<b>7,041,100</b>	<b>8,488,462</b>	<b>8,685,700</b>	<b>9,530,500</b>	<b>9,442,500</b>	<b>10,100,300</b>	<b>657,800</b>	<b>6.97%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	123,301		92,829		(197,238)		88,000				
Niagara Region	59.6%	70.9%	67.8%	69.9%	57.0%	66.7%	59.1%	65.0%	61.4%		
Capital & Reserves	26.7%	10.6%	16.8%	9.9%	25.0%	7.9%	15.2%	7.4%	6.4%		
<b>% of Total Revenue</b>	<b>86.4%</b>	<b>81.6%</b>	<b>84.6%</b>	<b>79.8%</b>	<b>82.0%</b>	<b>74.6%</b>	<b>74.3%</b>	<b>72.4%</b>	<b>67.7%</b>		

**Appendix B - Summary - Five Year Storm Sewer Budgets**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Installation service fee	120	-	890	-	1,498					-	
Rate fees	1,305,980	1,407,000	1,378,638	1,437,700	1,910,116	1,934,800	2,716,300	2,741,300	2,988,000	246,700	9.00%
<b>Total Revenue</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,911,614</b>	<b>1,934,800</b>	<b>2,716,300</b>	<b>2,741,300</b>	<b>2,988,000</b>	<b>246,700</b>	<b>9.00%</b>
Personnel costs	108,487	124,800	102,581	119,090	37,875	37,875	268,660	268,660	315,084	46,424	17.28%
Operations	128,578	250,100	193,400	351,962	430,409	455,725	445,377	511,238	484,125	(27,113)	(5.30%)
Capital	210,876	110,000	1,050,000	850,000	776,000	26,000	1,624,746	1,620,500	1,319,600	(300,900)	(18.57%)
Borrowing costs	531,156	531,156	531,155	531,155	531,200	531,200	531,200	531,200	531,300	100	0.0%
Reserve transfers	327,003	390,944	(497,608)	(414,507)	136,130	884,000	(153,683)	(190,298)	337,891	528,189	(277.56%)
<b>Total Expenses</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,911,614</b>	<b>1,934,800</b>	<b>2,716,300</b>	<b>2,741,300</b>	<b>2,988,000</b>	<b>246,700</b>	<b>9.00%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	(100,900)		(58,172)		(23,186)		(25,000)				

**Appendix D - Water and Wastewater Usage and Billing Metrics**

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	YTD
<b>Water (M<sup>3</sup>)</b>					
Water purchase from Region (Actual)	2,335,980	2,537,830	2,763,052	2,925,112	2,256,460
Water of Region Total	54,119,757	56,510,456	56,474,455	58,458,771	42,047,685
Port Colborne %	4.32%	4.49%	4.89%	5.00%	5.37%
<b>Wastewater (M<sup>3</sup>)</b>					
Wastewater to Region (Actual)	3,697,951	3,701,614	4,130,394	3,467,961	2,233,674
Niagara Region Total	67,109,853	73,320,193	76,721,561	71,248,100	46,945,580
Port Colborne %	5.51%	5.05%	5.38%	4.87%	4.76%
<b>Billing (M<sup>3</sup>)</b>					
Water bill	1,609,570	1,625,245	1,704,627	1,665,317	1,229,715
Water billed vs. Water Purchased (Goal 85%)	68.90%	64.04%	61.69%	56.93%	54.50%
<b>Additional Data</b>					
Lake Level (Avg. cm above datum)	117.0	98.0	96.6	93.0	79.9 (to August)
Precipitation (MM)	939.0	839.0	992.3	868.0	419.5 (to August)

# 2026 Rate Budget

---

Council Meeting: November 4, 2025



# Strong Mayor Powers

In 2025 the Mayor received Strong Mayor Powers.

The legislation outlines:

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



# The Budget Process

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



# Presenting the Budget

---

## Legislation

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

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

## In Practice

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

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

# Amending the Budget

---

## **Amendment Period**

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

## **Budget Amendments**

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

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

## **Special Council (Budget/Amendment) Meeting**

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

Each proposed amendment will be considered individually.

## **Budget Adoption**

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

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

# Veto Period

## Veto Period

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

## Communicating a Veto

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

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

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

## Budget Adoption

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



# Overriding a Veto

---

## **Override Period**

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

## **Council Overrides**

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

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

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

## **Budget Adoption**

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

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

# Timeline Overview

---

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

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

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

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

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

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

**Reminders for Amendments:**

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

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

# 2026 Rate Budget

In preparing the **2026 Rate Budget**, certain assumptions and estimates are necessary.

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

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



# Agenda

---

- 1 2026 Budget Summary
- 2 City Fundamentals
- 3 Budget Details
- 4 Looking Forward
- 5 Thank You

# Agenda

---

1 2026 Budget Summary

2 City Fundamentals

3 Budget Details

4 Looking Forward

5 Thank You

- Vision, Mission & Corporate Values
- Alignment with the Strategic Plan
- Sustainable & Resilient Infrastructure
- Process
- Budget Drivers
- Budget Highlights
- Rate impacts
- Tax and rate comparisons
- Risks to the budget

# Vision, Mission & Corporate Values

## Vision Statement:

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

## Mission Statement:

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

## Corporate Values

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



# Alignment with the Strategic Plan



**Environment  
& Climate  
Change**



**Welcoming,  
Livable &  
Healthy  
Community**



**Economic  
Prosperity**



**Increased  
Housing  
Options**



**Sustainable  
& Resilient  
Infrastructure**

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

# Sustainable & Resilient Infrastructure



# 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 88% (2023 – 91%)
- All wastewater assets to have a remaining asset life of 20% or greater by 2030. Currently 96% (77.6%)
- All water assets to have a remaining asset life of 20% or greater by 2040. Currently 65% (2023 – 62%)

	Very good, good, fair	Poor	Very poor and unknown	Total
Rate Funded				
Stormwater	316,179,042	72,833,152	51,850,707	440,862,900
Wastewater	277,129,514	55,395,079	14,139,689	346,664,282
Water	257,433,533	8,386,053	154,155,692	419,975,278
<b>Total Rate Funded</b>	<b>850,742,087</b>	<b>136,614,284</b>	<b>246,146,088</b>	<b>1,207,502,459</b>

## Investment required in the current system:

Proposed 2026 base funding = \$3.4 million + \$2.4 million in debt payments

In 2026, 1 km of linear infrastructure is estimated to cost \$2.94 million

Required 2026 average annual investment = \$19.64 million = 1.6% of replacement cost

## Plus:

- Approx 65% - 70% of all wastewater treated is resulting from inflow and infiltration (I&I) and only 1/3 of the urban area has a designed storm sewer system
- Designed storm systems will prevent I&I from being treated

# Sustainable & Resilient Infrastructure

## Goal:

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

## Measures:

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



## Approach:

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



# Process

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

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

# Budget Drivers

---

## Niagara Region

The cost of the Niagara Region to treat the water and wastewater

- 9.05% increase (Niagara Region Budget Committee Presentation August 14, 2025)
- The Niagara Region allocates their variable and fixed costs based on volumes.
- Water and Wastewater Rate Methodology Review (Niagara Region Report CSD 59-2024) identifies the Niagara Region's 2025 Rate budget included funding to review the current rate methodology. This project will begin shortly.
- Mayor and Regional Councillor have requested inspections of all Niagara Region lines

## Infrastructure

- The cost to repair, replace and in the case of storm sewers, building infrastructure
- Directing operational resources on rate activities

# Budget Highlights

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



**\$1.95M**



**\$1M**



**Storm Sewer**

Environmental Assessment & Engineering  
 Design for Clarke Area and Repair



**\$500K**



**Water**

Engineering Design for Lockview Area



**Water**  
 Watermain Lining Program  
 (three-year project)



**\$6M**



\* Ontario Structure Inspection Manual

# Rate Impacts



## Rate Impacts

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

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

**Mayor Direction**

- Reduce water loss
- Reduce inflow and infiltration

**Drivers of change:**

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

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

# Comparison: 2025 Property Taxes

Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)

	2016 Assessed Value	Niagara Region	City	Education	Total	
<b>Average</b>						
City of Port Colborne (Single Detached)	\$203,084	\$1,768	\$2,318	\$311	\$4,397	+ Storm \$273.92
Average Local Area Municipality (LAMs)	\$335,827	\$2,809	\$2,085	\$514	\$5,408	
<b>Median</b>						
City of Port Colborne (Single Detached)	\$181,000	\$1,576	\$2,066	\$277	\$3,919	+ Storm \$273.92
Average Local Area Municipality (LAMs)	\$310,433	\$2,596	\$1,928	\$475	\$4,998	

Driven by assessment

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

# Comparison: 2025 Water and Wastewater Rates

Change from 188 m3 comparator in prior years

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

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

} \$283 (bracketed between City of Port Colborne and Next Closest LAMs)  
} \$586 (bracketed between City of Port Colborne and Median LAM)

Wastewater differential is driven by inflow and infiltration

# Comparison: 2025 Total Cost

Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)

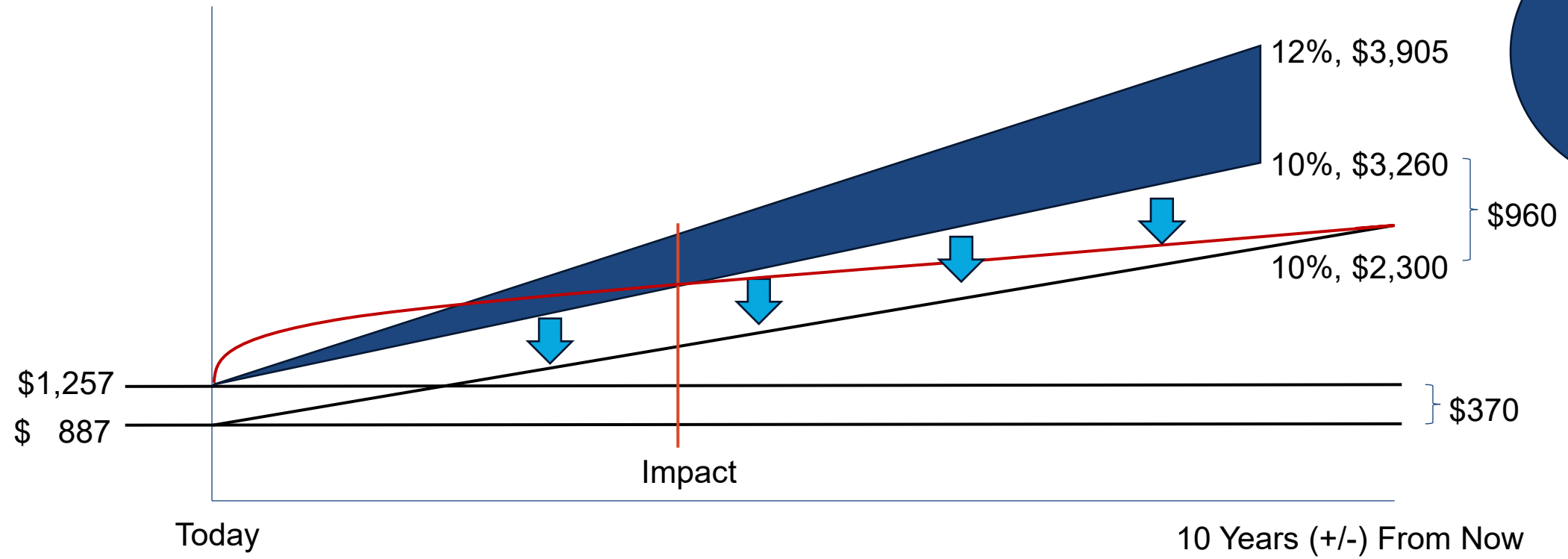
CVA	Port Colborne	Local Area Municipalities	Difference
Property Tax	\$ 4,397	\$ 5,408	\$ (1,011)
Storm Sewer	274	Included in above	274
	\$ 4,671	\$ 5,408	\$ (737)
Water and Wastewater	2,023	1,437	586
<b>Total</b>	<b>\$ 6,694</b>	<b>\$ 6,845</b>	<b>\$ (151)</b>

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



# Impact of Doing Nothing

Illustration - Annual Wastewater Payment per Average Residential Property

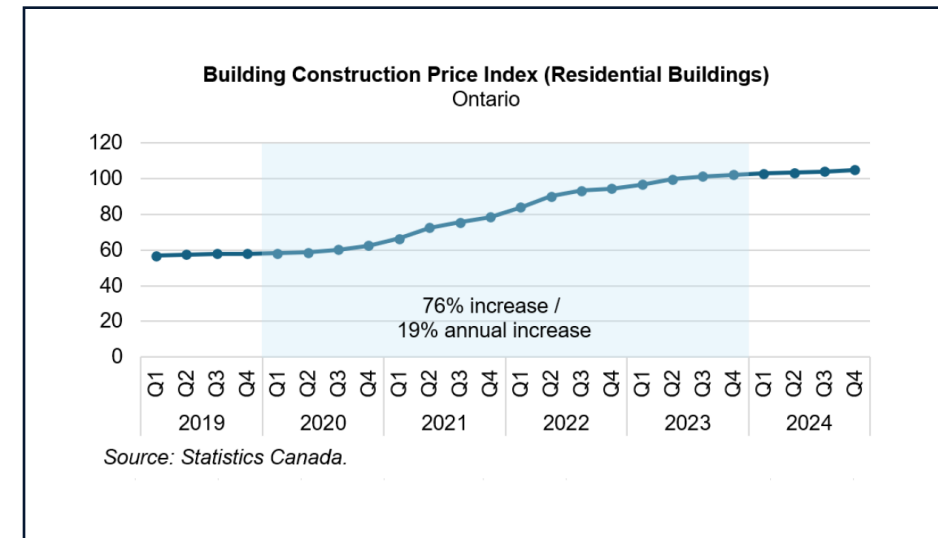
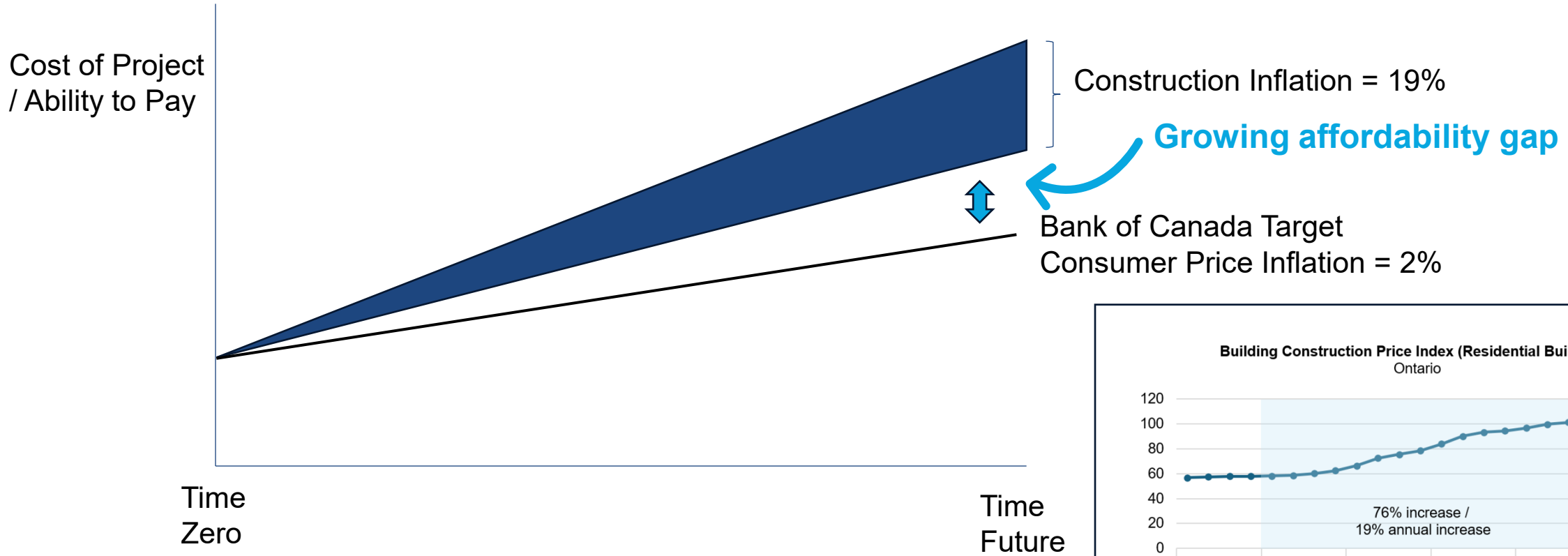


≈ 66% of bill is Niagara Region

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

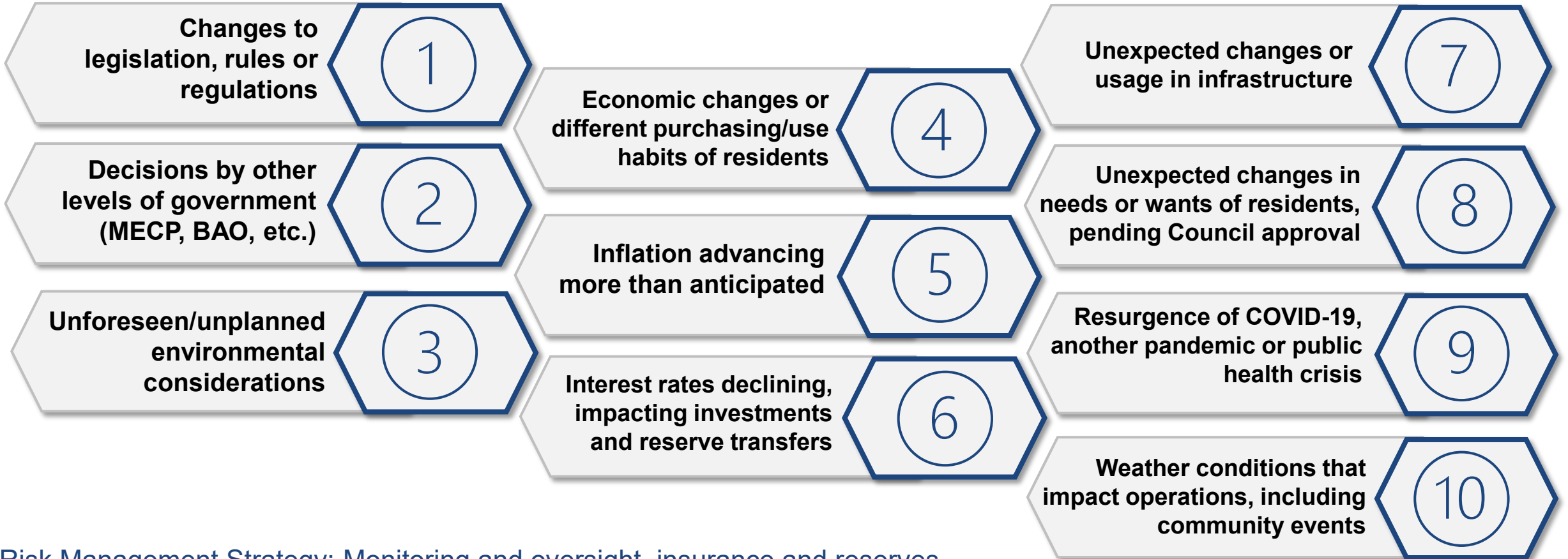
# Impact of Doing Nothing

## Illustration – Timing of Construction Projections



# Risks to the Budget

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



Risk Management Strategy: Monitoring and oversight, insurance and reserves

# Agenda

---

1 2026 Budget Summary

2 City Fundamentals

3 Budget Details

4 Looking Forward

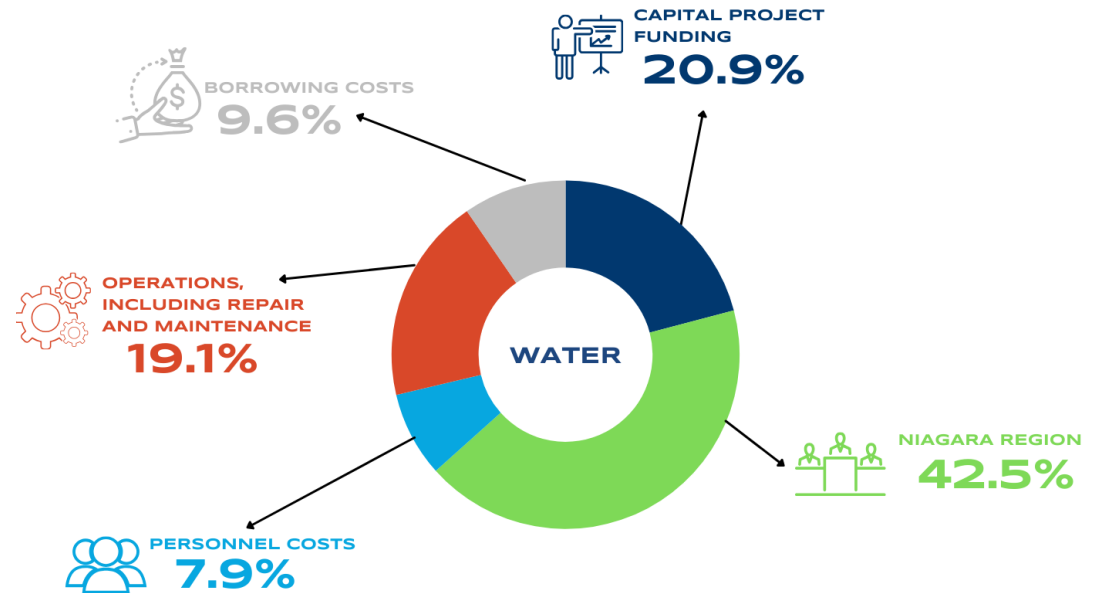
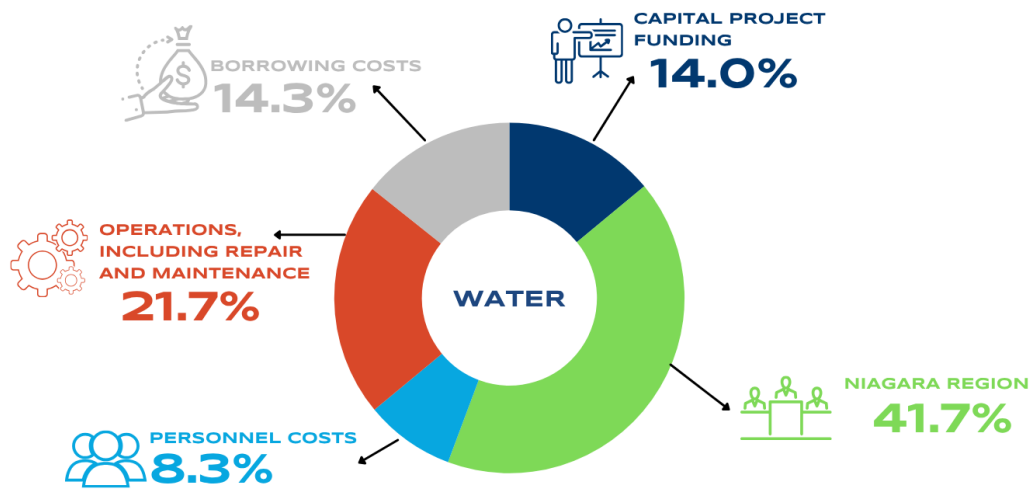
5 Thank You

- What rate dollars support ...
- 2026 Budget and 2025 Forecast
- Debt Position and Outlook
- Reserves
- Water and wastewater volumes
- Completed projects

# What water dollars support ...

## 2026

## 2025

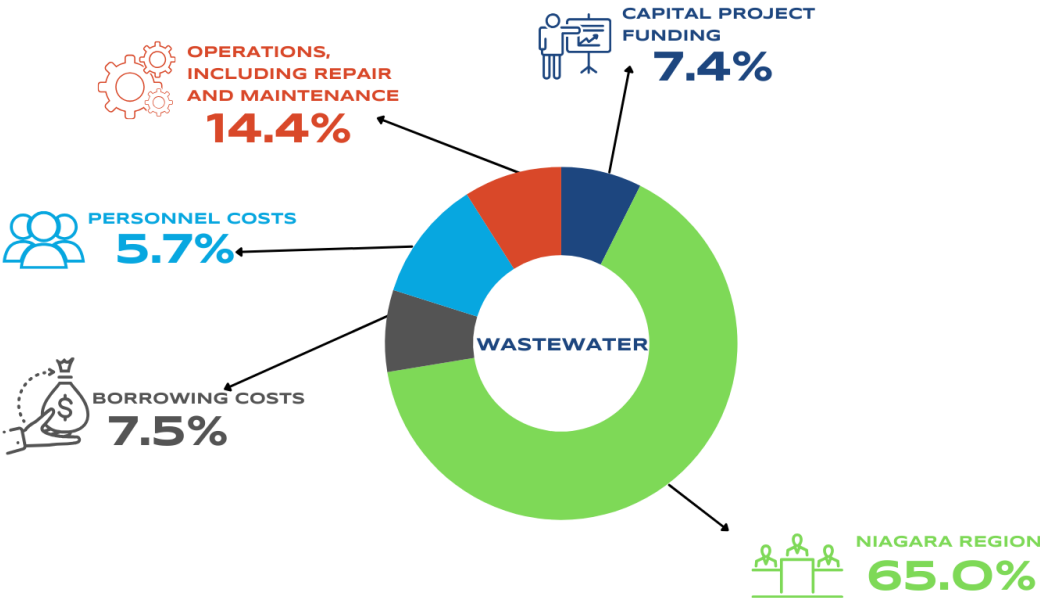
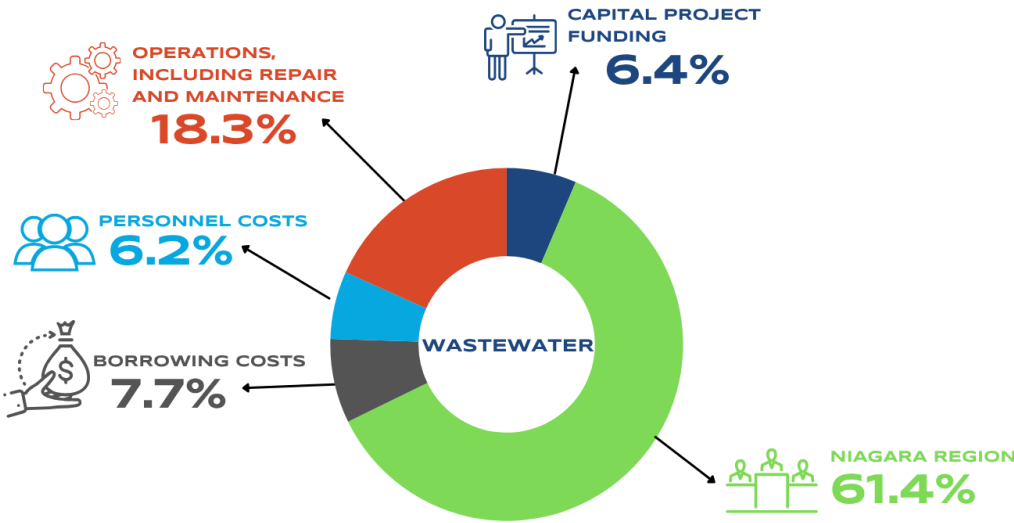


2026 Combined borrowing and capital projects = 28.3% (30.5% - 2025)

# What wastewater dollars support ...

2026

2025

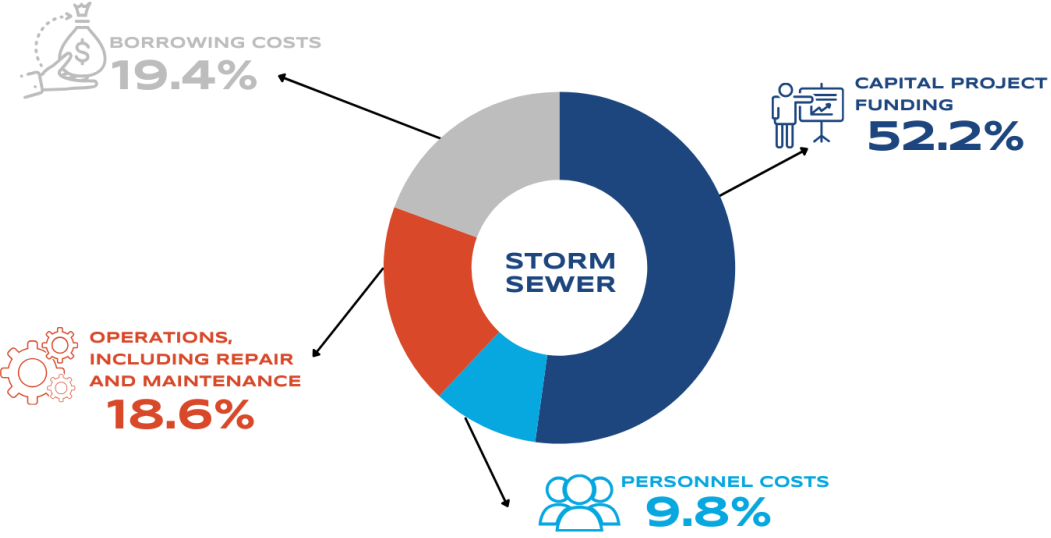
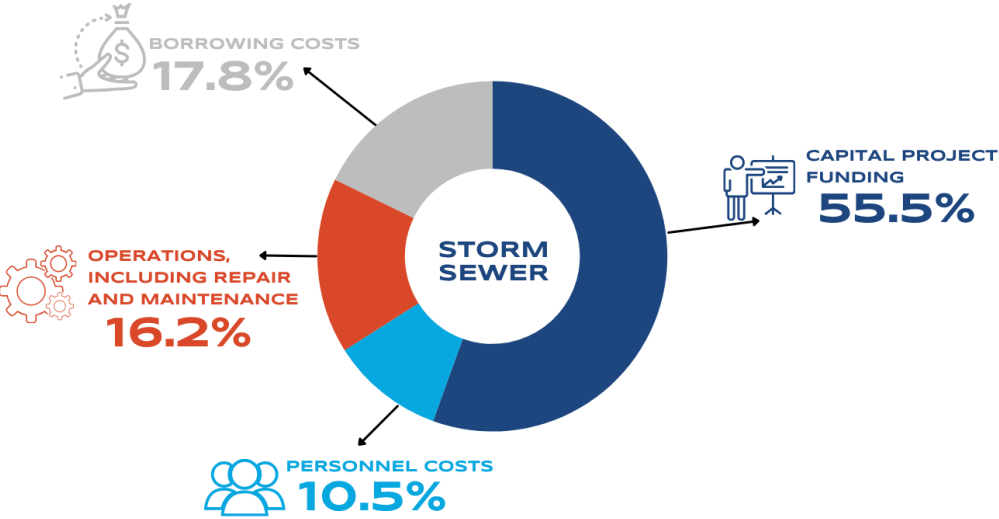


2026 Combined borrowing and capital projects = 14.1% (14.9% - 2025)

# What storm water dollars support ...

## 2026

## 2025



2026 Combined borrowing and capital projects = 73.3% (71.6% - 2025)

# 2026 Budget and 2025 Forecast

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	153,816	111,000	192,791	94,200	148,307	60,100	69,400	69,400	68,900	(500)	(0.7%)
Variable	2,774,850	2,743,067	2,722,662	3,016,000	3,171,357	3,303,393	3,522,400	3,567,400	3,908,900	341,500	9.6%
Fixed	10,199,398	10,247,000	10,729,296	10,550,900	13,225,783	13,196,120	15,438,700	15,330,700	16,703,800	1,373,100	9.0%
<b>Total Revenue</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>16,545,447</b>	<b>16,559,613</b>	<b>19,030,500</b>	<b>18,967,500</b>	<b>20,681,600</b>	<b>1,714,100</b>	<b>9.04%</b>

A

Fixed vs. Variable	79%	79%	80%	78%	81%	80%		81%			
Niagara Region	6,381,607	6,961,745	7,257,787	7,319,079	7,497,041	8,370,179	8,716,560	9,016,560	9,368,300	351,740	3.9%
Personnel costs	1,082,704	1,248,700	1,025,813	1,190,900	943,223	983,800	1,343,300	1,343,300	1,575,400	232,100	17.3%
Operations	1,612,962	2,088,910	2,066,787	2,423,929	2,808,238	2,801,634	3,731,845	3,166,468	3,974,909	808,441	25.5%
Capital	1,602,373	701,597	2,596,700	2,311,700	5,436,700	896,700	3,941,578	3,902,700	2,255,837	(1,646,863)	(42.2%)
Borrowing costs	895,785	895,785	895,481	895,481	969,077	1,546,000	1,162,300	1,893,900	2,398,600	504,700	26.6%
Reserve transfers	1,552,633	1,204,330	(197,819)	(479,989)	(1,108,832)	1,961,300	134,917	(355,428)	1,108,554	1,463,982	(411.9%)
<b>Total Expenses</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>16,545,447</b>	<b>16,559,613</b>	<b>19,030,500</b>	<b>18,967,500</b>	<b>20,681,600</b>	<b>1,714,100</b>	<b>9.04%</b>

B

C

D

E

F

<b>Surplus / (Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-
----------------------------	---	---	---	---	---	---	---	---	---	---	---

Aggregate increase to core capital infrastructure funding = \$321,819

# 2026 Budget and 2025 Forecast

---

**A** – 2026 revenue change a function of proposed rate increases.

**B** – Niagara Region purchases a direct reflection of consumption to date and Niagara Region published budget change. Water purchases are increasing while wastewater purchases have been decreasing.

**C** – 2026 personal change is a result of the addition of a new project manager and contracted wages.

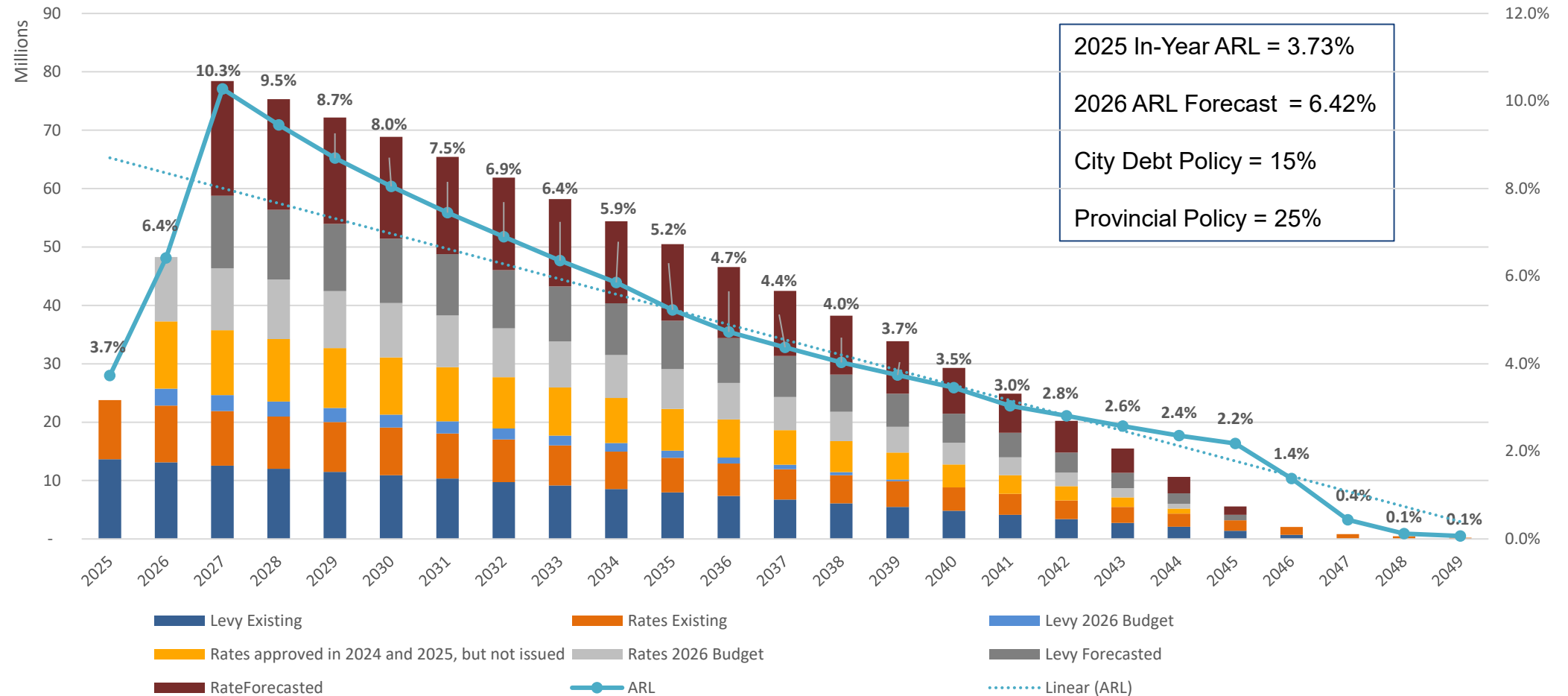
**D** – 2026 allocation changes a direct result of final step to fully allocating shared service costs within the levy plus focus on rate activities has shifted resources from levy to rate. Allocations including everything from insurance to fleet and facilities to administration.

**E** – 2026 borrowing costs align with the 2026 Capital and Related Project Budgets. The 2025 forecasted borrowing cost is less than budget as a result of the timing of borrowing.

**F** – Reserves: See next slide.

# Debt Position and Outlook

Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)



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

Forecast treats debt through planned future Municipal Service Corporation as unconsolidated.

# Reserves

Reserve	2024 YE Balance	2025 Budget	2025 Actual	2025 Forecasted	2025 YE Forecast	2026 Proposed Budget	2026 Forecasted Balance
Storm Sewer Reserve	213,702	(190,298)		36,615	60,019	337,891	397,910
Wastewater Reserve	2,800,595	(973,237)		668,650	2,496,008	32,163	2,528,171
Water Reserve	746,529	(397,056)		(277,921)	71,552	738,500	810,052
<b>Total Capital Reserve</b>	<b>3,760,826</b>	<b>(1,560,591)</b>		<b>427,345</b>	<b>2,627,579</b>	<b>1,108,554</b>	<b>3,736,133</b>

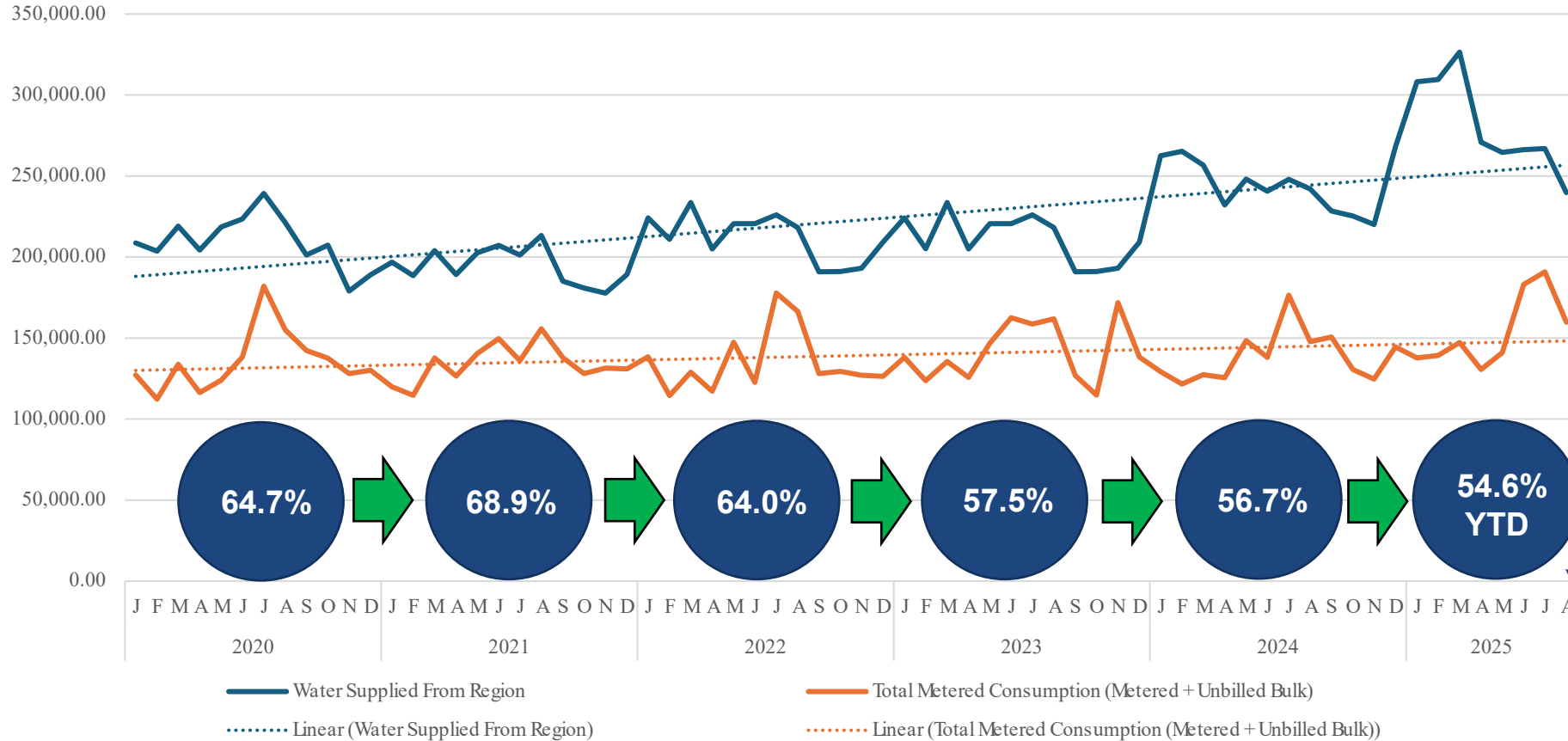
## Target Funding Levels \*

Storm target reserve funding level = \$3,238,000 = 12.3%  
 Wastewater target reserve funding level = \$3,950,000 = 64.0%  
 Water target reserve funding level = \$3,699,300 = 21.9%

\* Estimated cost of 1 KM of linear asset (\$2,940,000 in 2025) plus 10% of budget

# Water Billed vs. Water Purchased

Water Purchased vs. Water Metered (including Unbilled Bulk Water)



## Actions

- Reviewing meter account activity
- AI installed on fire hydrants to detect leaks
- Working with industrial, commercial and large multi-residential to test meters
- Property previously identified with bypass resolved in September
- Construction water usage continues to be reviewed

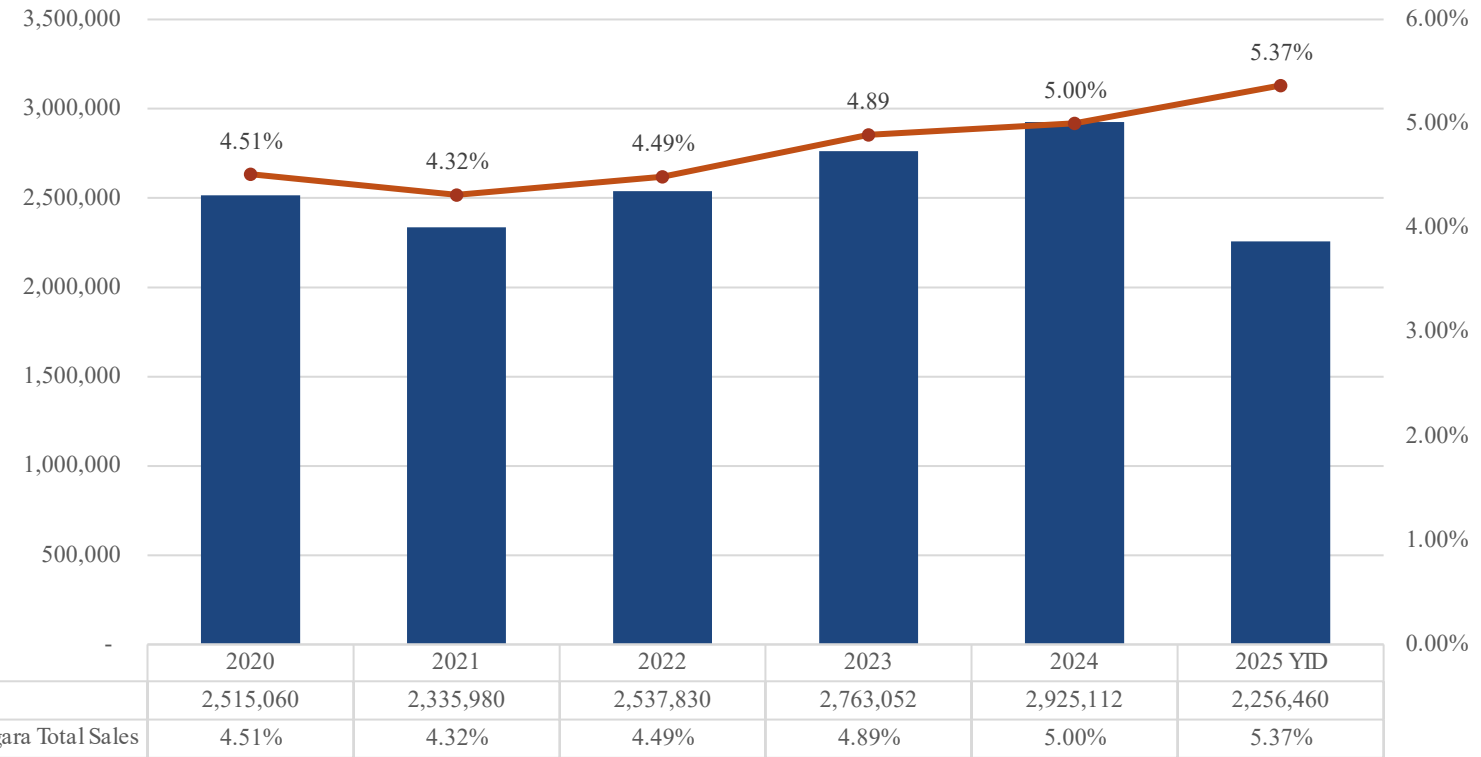
Positive infrastructure improvements offset by 95% increase in watermain breaks (39 vs. 20 PY)

**%** = Water billed vs. water purchased as a percentage

# Water Volumes (m<sup>3</sup>)

**Port Colborne is 4.1% of the Niagara Region Population (2021 Census)**

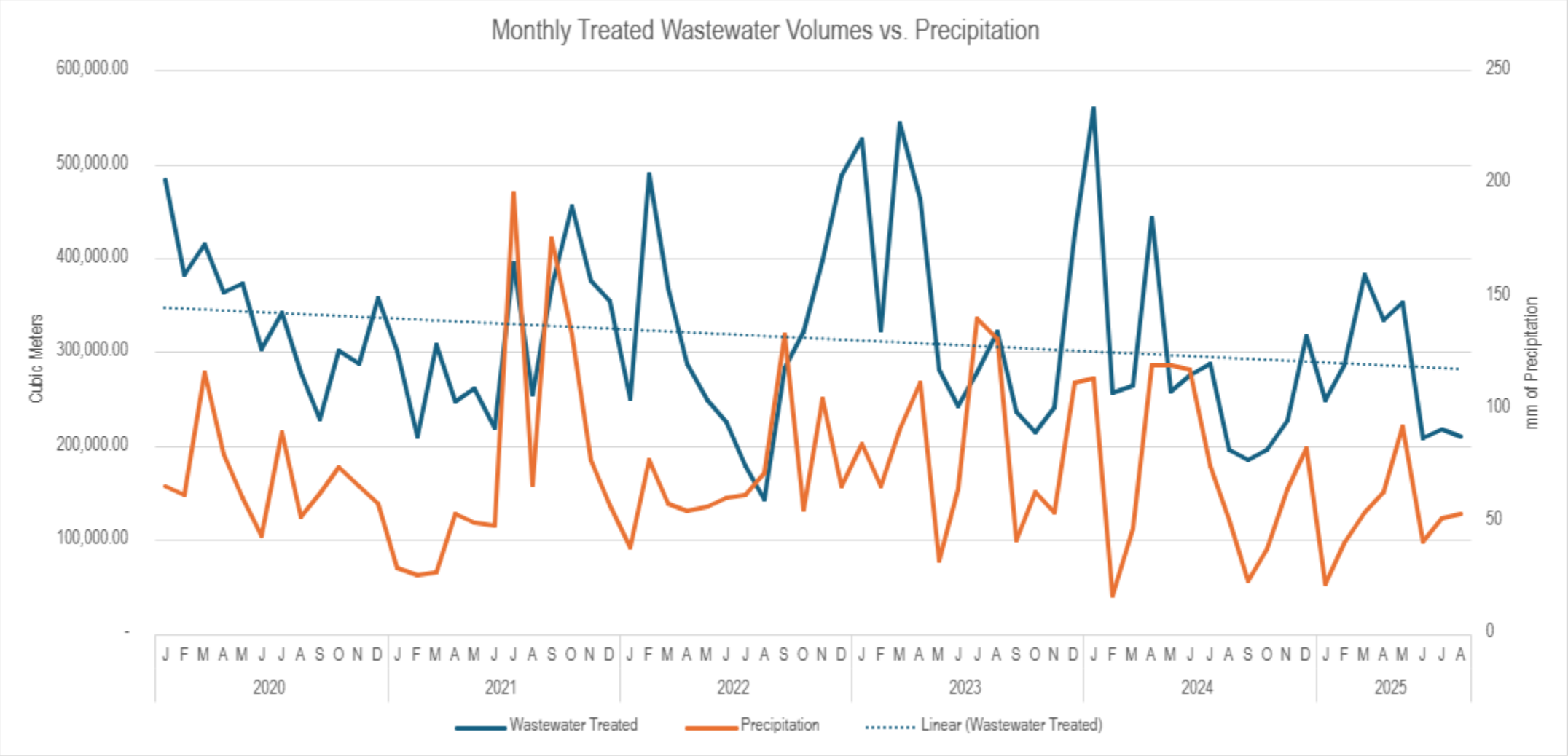
Annual Total Water Volumes Purchased from Niagara Region



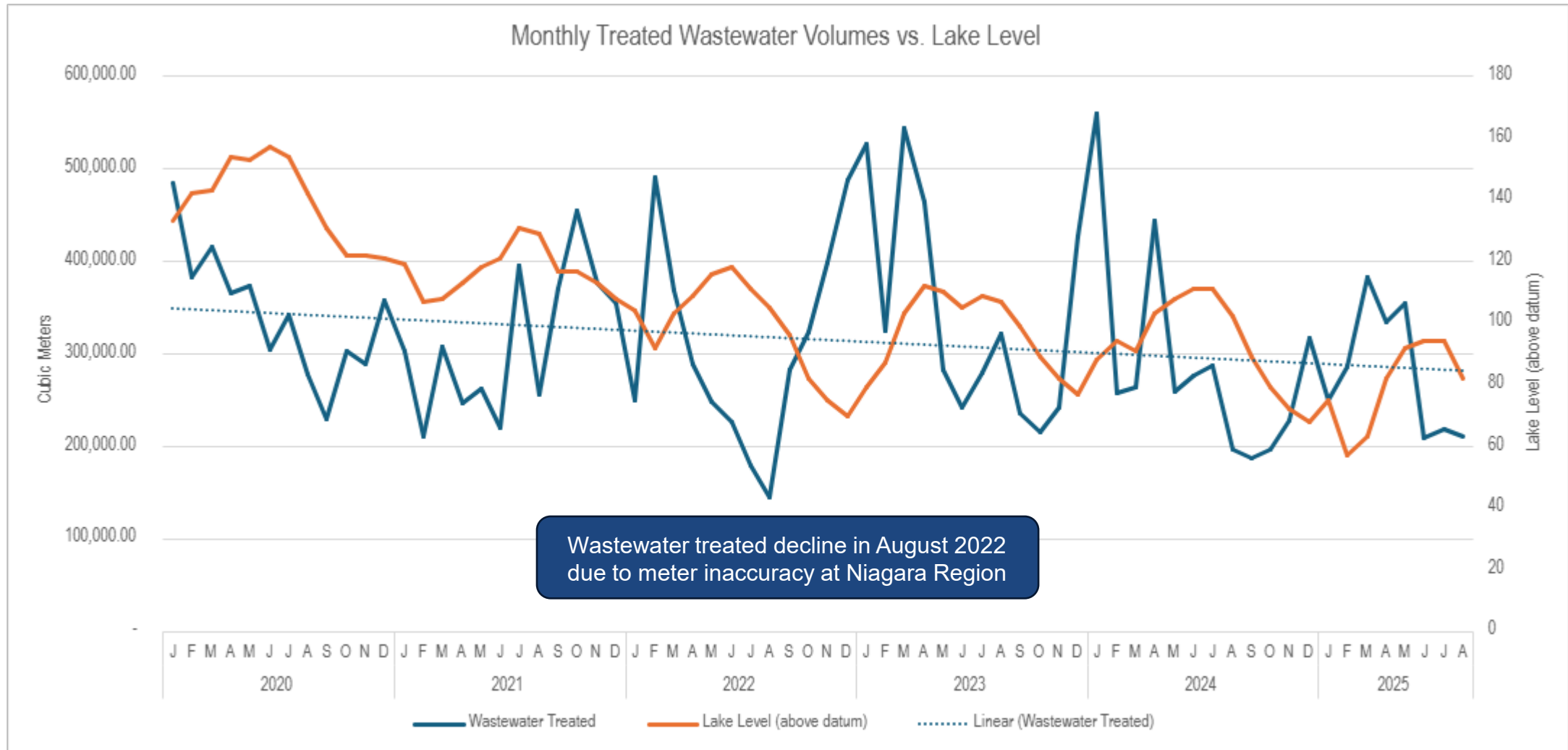
■ Total Purchased from Niagara Region    ● Port Colborne Purchases as % of Niagara Total Sales

\*Updated volume metric methodology

# Wastewater Treated Volumes vs. Precipitation



# Wastewater Treated Volumes vs. Lake Level

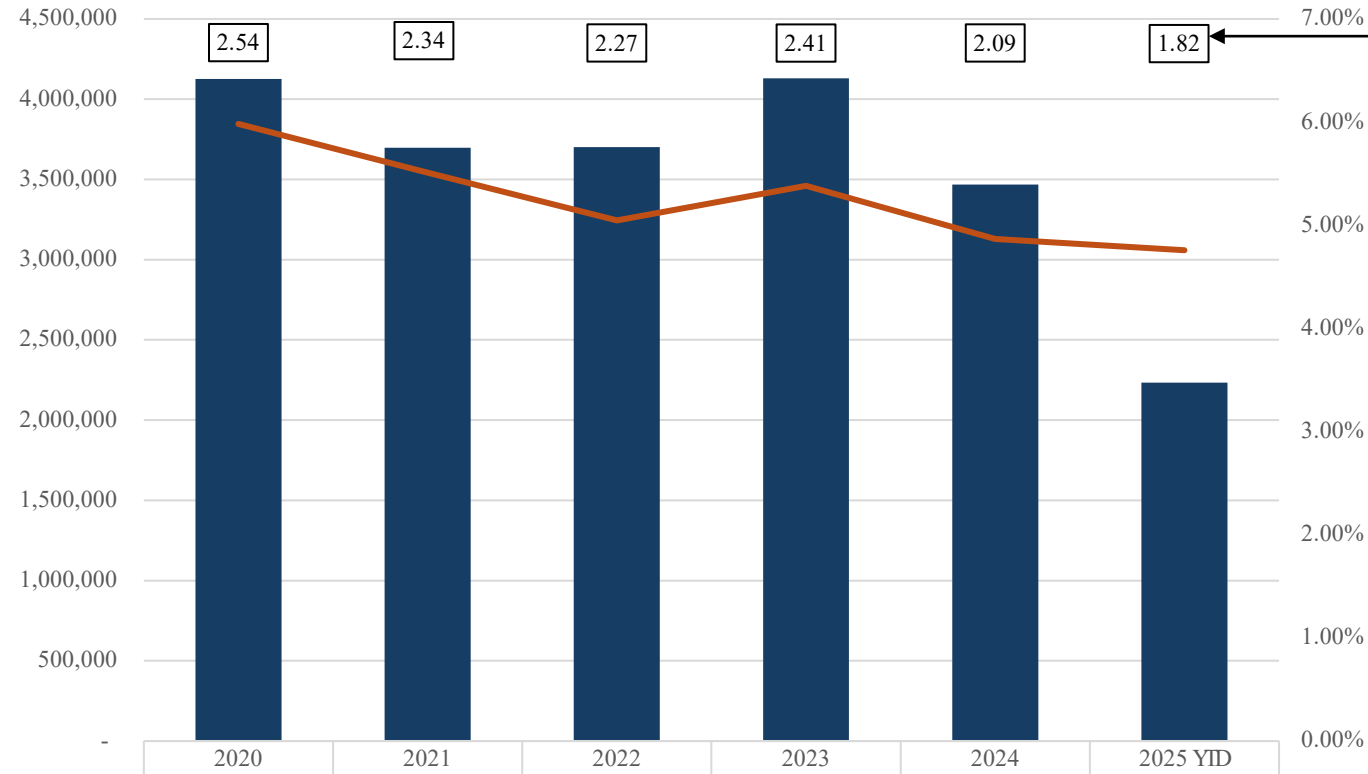


# Wastewater Volumes (m<sup>3</sup>)

In 2025 YTD  
1 litre of water metered = 1.82  
litres sent to the Niagara  
Region wastewater plant

Port Colborne  
is 4.1% of the  
Niagara  
Region  
Population  
(2021 Census)

Annual Total Wastewater Treated by Niagara Region



Represents  
Port Colborne  
wastewater  
treated vs.  
metered water  
sales

■ Port Colborne Wastewater Treated by Niagara Region	4,125,276	3,697,951	3,701,614	4,130,394	3,467,961	2,233,674
— Port Colborne Treated vs Total Niagara Region Treated	5.98%	5.51%	5.05%	5.38%	4.87%	4.76%

# Completed Project



Clarence Street  
Water & Storm Replacement

Page 514 of 551



PORT COLBORNE

# Completed Projects

Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)

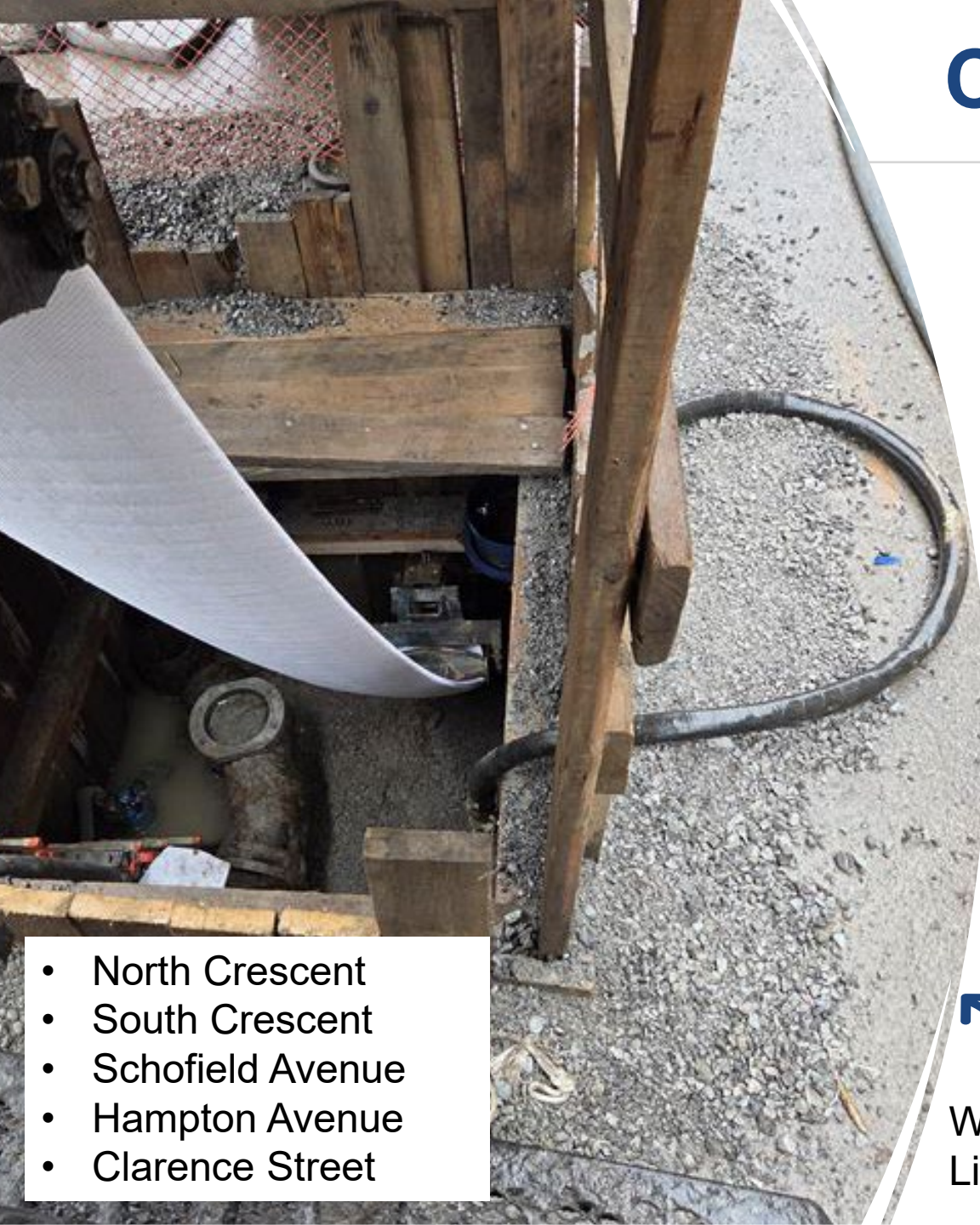
Davis Street  
Watermain  
Replacement



Homewood Avenue  
Watermain Replacement

# Completed Project

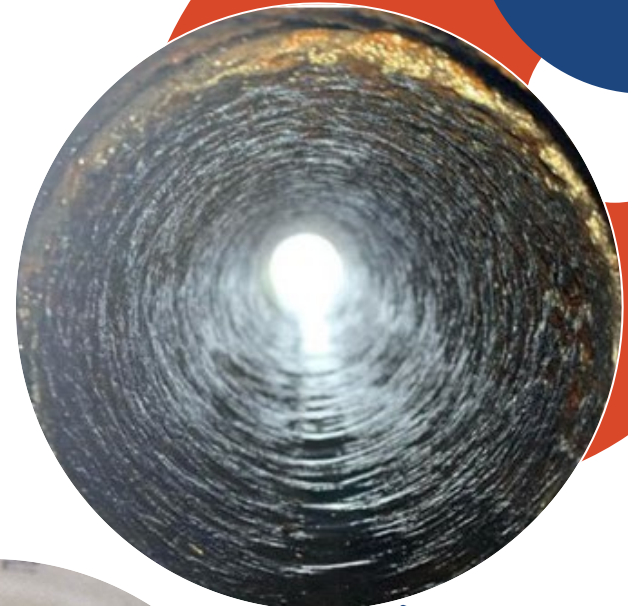
Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)



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



Existing State



After Cleaning



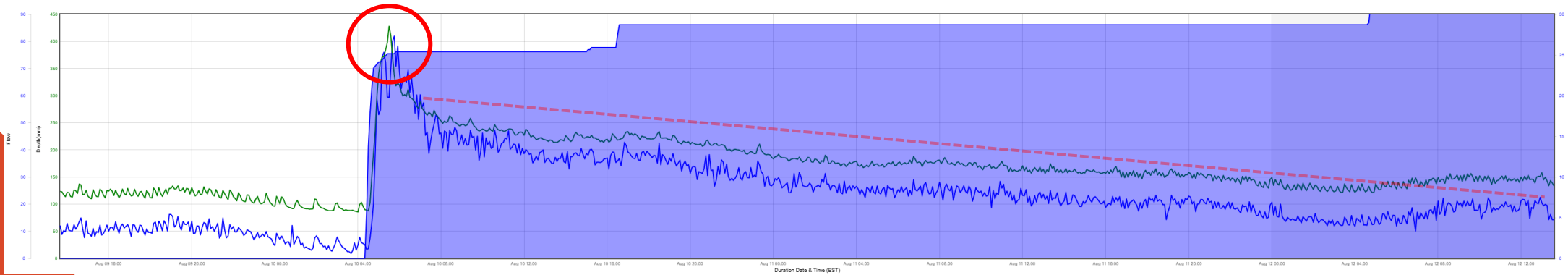
After Lining

Watermain Lining

# Completed Projects

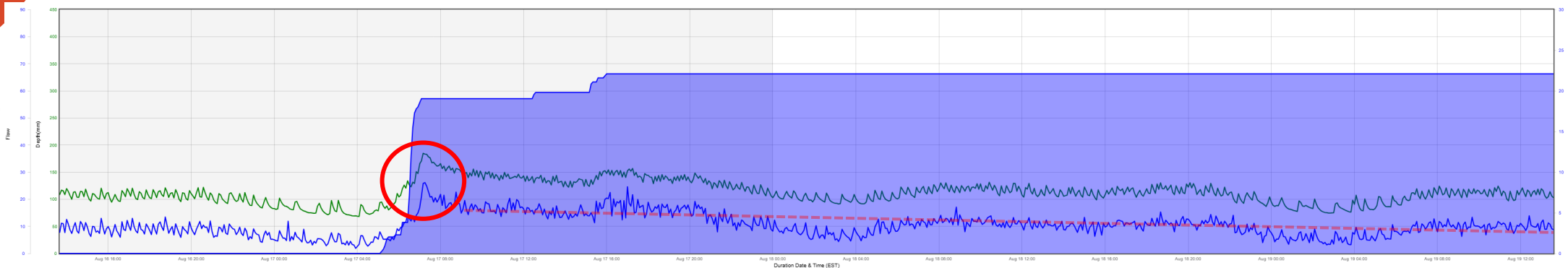
Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)

## Wastewater Mainline Lining



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

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



# Completed Projects

Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)



Olga Drive  
Storm Sewer  
Replacement

# Agenda

---

1 2026 Budget Summary

2 City Fundamentals

3 Budget Details

4 Looking Forward

5 Thank You

- Water
- Wastewater
- Storm Sewer



# Proposed Projects:

## Water

**\$9,905,200**

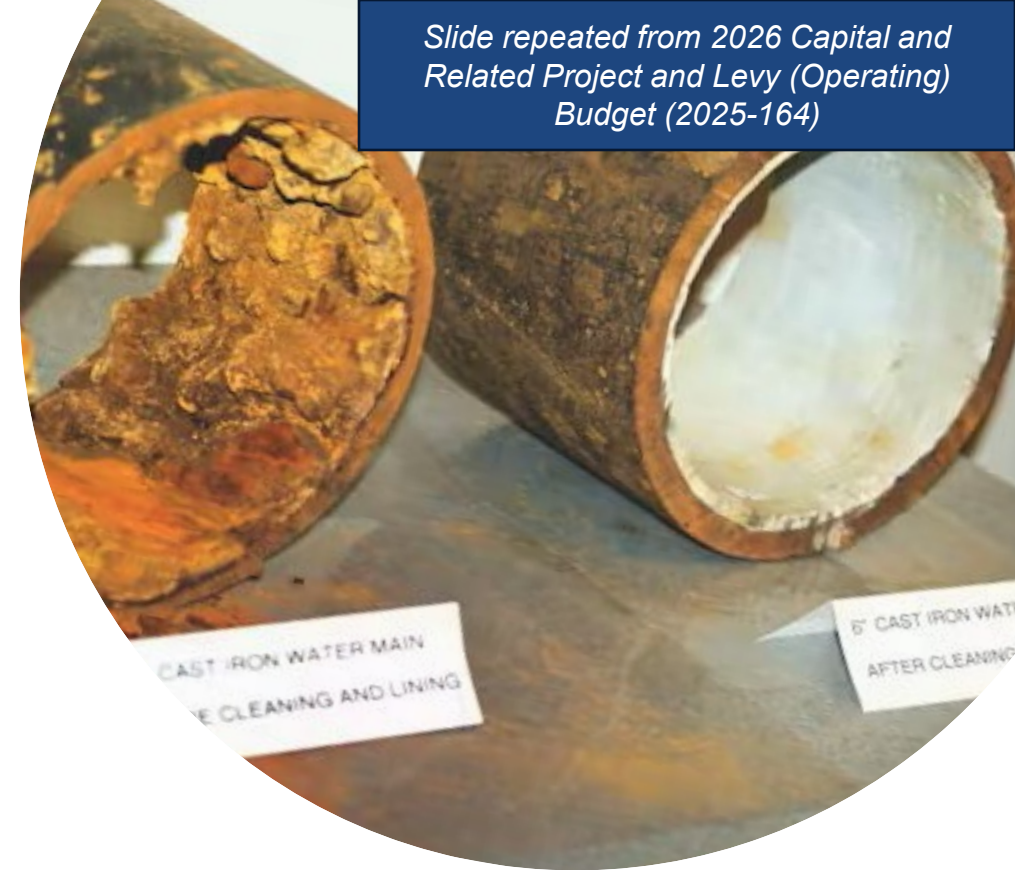
\$7,838,500 excluding  
pre-committed projects

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

### Funding

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

Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)





# Proposed Projects:

## Wastewater

**\$4,853,200**

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

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

### Funding

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

Slide repeated from 2026 Capital and Related Project and Levy (Operating) Budget (2025-164)



**PORT COLBORNE**

# Storm Sewer

	2022	2022	2023	2023	2024	2024	2025	2025	2026	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	

Installation service fee	120	-	890	-	1,498					-	
Rate fees	1,305,980	1,407,000	1,378,638	1,437,700	1,910,116	1,934,800	2,716,300	2,741,300	2,988,000	246,700	9.00%
<b>Total Revenue</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,911,614</b>	<b>1,934,800</b>	<b>2,716,300</b>	<b>2,741,300</b>	<b>2,988,000</b>	<b>246,700</b>	<b>9.00%</b>

Personnel costs	108,487	124,800	102,581	119,090	37,875	37,875	268,660	268,660	315,084	46,424	17.28%
Operations	128,578	250,100	193,400	351,962	430,409	455,725	445,377	511,238	484,125	(27,113)	(5.30%)
Capital	210,876	110,000	1,050,000	850,000	776,000	26,000	1,624,746	1,620,500	1,319,600	(300,900)	(18.57%)
Borrowing costs	531,156	531,156	531,155	531,155	531,200	531,200	531,200	531,200	531,300	100	0.0%
Reserve transfers	327,003	390,944	(497,608)	(414,507)	136,130	884,000	(153,683)	(190,298)	337,891	528,189	(277.56%)
<b>Total Expenses</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,911,614</b>	<b>1,934,800</b>	<b>2,716,300</b>	<b>2,741,300</b>	<b>2,988,000</b>	<b>246,700</b>	<b>9.00%</b>

<b>Surplus / (Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-
----------------------------	---	---	---	---	---	---	---	---	---	---	---

# Proposed Projects: Storm Sewer

**\$1,506,691**

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



### Funding

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

# Agenda

---

- 1 2026 Budget Summary
- 2 City Fundamentals
- 3 Budget Details
- 4 Looking Forward
- 5 Thank You

# Looking Forward

- Public open house identified a desire to introduce a mechanism to have differentiated wastewater fees for low water users – investigate further (limitation software)
- Continue with water, wastewater and storm projects identified
- Complete wastewater and storm sewer 10-year master plans
- Re-introduce multi-year budgets
- Continue to work towards Key Performance Indicators (KPIs) and related benchmarks, where applicable
- Continue enhancing geographic information systems (GIS) to visualize the asset management program



# Agenda

---

- 1 2026 Budget Summary
- 2 City Fundamentals
- 3 Budget Details
- 4 Billing Change
- 5 Thank You



# Thank You



**Subject: 2026 Rates Setting**

**To: Council**

**From: Financial Services Department**

Report Number: 2025-167

Meeting Date: November 4, 2025

---

**Recommendation:**

That Financial Services Department Report 2025-167 **BE RECEIVED**;

That the 2026 Water and Wastewater Rates as outlined in Financial Services Report 2025-167 **BE RECEIVED**;

That the 2026 Storm Sewer Rates as outlined in Financial Services Report 2025-167 **BE RECEIVED**; and

That the draft by-law attached as Appendix A of Financial Services Report 2025-167 **BE BROUGHT FORWARD**, for Council's approval.

---

**Purpose:**

The purpose of this report is to present, for information purposes, the Mayor's 2026 water, wastewater, and storm sewer rates to Council.

A separate report has been prepared for information purposes to Council entitled, 2026 Rates Budget Report 2025-166, to share the Mayor's water, wastewater, and storm sewer budgets.

---

**Background:**

The City of Port Colborne (the "City") water and wastewater system is operated under a two-tier municipal governance model. The Niagara Region is responsible for cleaning and providing drinking water and treating all wastewater. The City is responsible for water distribution and wastewater collection. The City is also responsible for billing, retains all collection risk and, except for some shared volume risk with water, is responsible for the risk associated with volume under or over usage from budget.

The Niagara Region bills the municipality for all water that leaves their water plant and for all wastewater that enters the treatment plant. As noted in the report, 2026 Rate Budgets, Report 2025-166, water billed in 2025 is projected at 54.6% suggesting a 45.4% water loss rate. The City's strategic plan establishes a goal of 15% by 2040. In the same report it can be identified the amount of wastewater that is sent to the Niagara Region treatment plants is approximately 1.83 times the amount of clean drinking water billed (or metered). These figures identify the current linear assets (the pipes) transporting water and wastewater are in need of significant investment. The Niagara Region charge, water loss, and inflow and infiltration (I&I), coupled with the capital investment required, are the most significant drivers of the water and wastewater rates within the City.

The City storm sewers alleviate storm water from entering the wastewater system. An effective storm sewer system can help reduce inflow and infiltration (I&I) in the wastewater system.

---

## Discussion:

The 2026 Rates Budget, Report 2025-166 translates into the following impacts on rates:

### Rate budget Impacts

#### Water and Wastewater

If the proposed 2026 Rates Budget and 2026 Rates Setting reports are adopted as presented, the water and wastewater impact to a single-family property using 142 m3 of water will be:

	Annual \$ Change	Monthly \$ Change	\$ Change
<b>Water</b>	\$91.91	\$7.65	12%
<b>Wastewater</b>	\$88.02	\$7.34	7%
<b>Blended/Combined</b>	\$179.93	\$14.99	8.89%

This increase is required to offset the Niagara Region anticipated water and wastewater increases as presented at the Niagara Region's Budget Review Committee of the Whole – August 14, 2025, and to fund City of Port Colborne capital projects to reduce water loss and inflow and infiltration ("I&I"). Reduced water loss and I&I would result in lower charges from the Niagara Region, all things being equal.

#### Storm Sewer

If the proposed 2026 Rates Budget is adopted as presented, the storm sewer impact to a single-family property is \$27.39 per year or \$2.28 per month, which represents a 10% increase over the prior year.

As identified in the Infrastructure Needs Study (INS) additional storm sewer capital works is required to address the City’s lack of storm sewers in some parts of the City. In addition the funding recommended in this report, the City will continue to apply for grants, to offset the costs of the much-needed infrastructure improvements.

**Water and Wastewater**

As identified during the 2026 Rates Budget, a 12% increase to the 2025 Water Rates was forecasted and has been recommended in this report. The chart below shows the proposed rates for 2026:

Variable			
	Rate per m3		
Water (all meter types)	1.9837		
Wastewater (all non-5/8 to 3/4 residential meter types)	2.6497		
	4.6334		
Fixed			
Meter	Water	Wastewater	Combined
Residential properties with 2 or less units [19 mm (3/4") or smaller]	\$ 576.16	\$ 1,345.41	\$ 1,921.57
Residential properties with 3 or more units	\$ 288.08 per unit	\$ 672.70 per unit	\$ 960.78 per unit
N 5/8 to 3/4 Non-Residential	\$ 576.16	\$ 990.58	\$ 1,566.74
N 1	\$ 806.61	\$ 1,386.83	\$ 2,193.44
N 1 1/2	\$ 1,037.08	\$ 1,783.05	\$ 2,820.13
N 2	\$ 1,670.85	\$ 2,872.70	\$ 4,543.55
N 3	\$ 6,337.68	\$ 10,896.43	\$ 17,234.11
N 4	\$ 8,066.13	\$ 13,868.17	\$ 21,934.30
N 6	\$ 12,099.20	\$ 20,802.28	\$ 32,901.48
N 8	\$ 16,708.42	\$ 28,726.94	\$ 45,435.36
N 10	\$ 23,046.09	\$ 39,623.37	\$ 62,669.46

The rates above will result in the average residential user using 142 cubic meters of water per year paying \$183.60 per month.

While the 2026 rates of other local area municipalities are not available at the time of writing this report, the chart below breaks down the 2025 monthly charge between water and wastewater:

	City of Port Colborne (Proposed 2026)	Local Area Municipality Average (2025)
<b>Water</b>	\$71.49	\$45.87

<b>Wastewater</b>	\$112.11	\$73.95
<b>Blended/Combined</b>	\$183.60	\$119.82

The monthly charge for wastewater in 2026 is approximately 94% (\$112.11/\$119.82) of the combined water and wastewater charge for the average local area municipality.

The primary reason for this is the inflow and infiltration in the wastewater system. The City is built on rock, on a water table and along the lake and canal. While the City is planning improvements and expansions of the storm sewer system, a significant portion of the City does not have a designed storm sewer. Specifically, the City only has designed storm sewers in 1/3 of the urban area. The absence of storm sewers would have made initial construction in the City cheaper; however, the residual is higher wastewater charges to remove the water until storm sewers can be built. This is because when there is a weather event, the wastewater system captures a significant amount of that water and sends it to the Niagara Region wastewater treatment plant to be cleaned. A salient fact is for every 1 litre of clean water individuals and business use in the City, the wastewater system collects and sends back to the Niagara Region 1.83 litres to be treated. The Niagara Region bills local area municipalities for treating that wastewater by taking the Niagara Region's total cost for the whole wastewater system and allocating those costs to each local area municipality based on the amount of wastewater each local area municipality sends to the Niagara Region treatment plants.

In 2025, the City of Port Colborne three-year average wastewater flow to Niagara Region wastewater facilities was 5.22% (up from 4.8% the prior year) of all local area municipality wastewater flows. This is despite the fact the 2021 census shows that the City of Port Colborne has only 4.1% of the Niagara Region population. In making this comparison staff recognize not all individuals within the City and other cities within the Niagara Region are water and wastewater users. This comparison also does not factor in the impacts of different commercial and industrial activities within different cities. The comparison does directionally indicate the City's portion of Niagara Region wastewater charges are high compared to other municipalities. As identified in the 2026 Rates Budget report, the Niagara Region portion of the wastewater bill represents 66% of the total wastewater charge.

In response to the inflow and infiltration experienced in the wastewater system, this budget, as highlighted in the 2026 Rates Budget, includes:

- 2026-2028 Watermain Lining Program (water)
- Lockview Area Servicing (water)
- Sugarloaf Street and Marina Area Engineering (wastewater)
- Highway 140 Engineering Design for Future Development (wastewater)
- Clarke Area Storm Sewer EA and Design (storm sewer)
- Storm Sewer Repair and Rehabilitation
- Centennial Park Wetland (storm sewer)

In addition to upgrading the infrastructure, growth within the City of Port Colborne, whether it be residential, commercial, or industrial, can also be very impactful as it shares the cost of the system over more users.

**Storm Sewer**

As identified during the 2026 Rates Budget and 2026 Capital and Related Project budget process a storm sewer charge increase was proposed. The proposed increase of 10% on a single-family property is \$27.39 per year or \$2.28 per month.

The proposed rates maintain the same multipliers for calculating the storm sewer fee on properties in the storm sewer boundary as the prior year.

Proposed Storm Sewer fees are as follows:

Property Type	Multiplier		Flat Fee Per Year (\$)	
	2025	2026	2025	2026
Residential properties with 2 or less units	1	1	\$ 273.92	\$ 301.31
Residential properties with 3 or more units (including apartments and condominiums)	90% SS01 per unit	90% SS01 per unit	\$ 246.53	\$ 271.18
			per unit	per unit
Churches and Places of Worship	5	5	\$ 1,369.60	\$ 1,506.56
Institutional	20	20	\$ 5,478.40	\$ 6,026.24
Small Commercial	5	5	\$ 1,369.60	\$ 1,506.56
Medium Commercial	10	10	\$ 2,739.20	\$ 3,013.12
Large Commercial	20	20	\$ 5,478.40	\$ 6,026.24
Light Industrial	10	10	\$ 2,739.20	\$ 3,013.12
Heavy Industrial	40	40	\$ 10,956.79	\$ 12,052.47
CNPI Owned	20	20	\$ 5,478.40	\$ 6,026.24
Hydro One Owned	20	20	\$ 5,478.40	\$ 6,026.24
Niagara Region	20	20	\$ 5,478.40	\$ 6,026.24

**Looking Forward**

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

- Review the storm sewer boundary in-light of recent and planned growth within the City.
  - Continue the review of properties with significant and specified water, wastewater, and storm sewer usage and discharge rights and associated fees regarding those rights.
- 

### **Internal Consultations:**

As stated, Financial Services would like to thank Public Works for their leadership and support in setting the 2026 water, wastewater, and storm sewer rates.

---

### **Financial Implications:**

The 2026 Rates are as presented.

---

### **Public Engagement:**

The 2026 Rates Setting report was published on the City's website on October 6, 2025. The 2026 Rates Setting report will be presented to Council during its Special Meeting on November 4, 2025.

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 the draft by-law for the 2026 water, wastewater, and storm sewer rates including Schedule A be brought forward for Council's approval.

The storm sewer rates will be updated by way of the 2026 Property Tax Rates by-law once tax policy decisions are finalized by the Niagara Region in early 2026.

---

**Appendices:**

- a. Appendix A - Draft By-Law: 2026 Water and Wastewater Rates
- b. Appendix B - Schedule A to Draft By-Law: 2026 Water and Wastewater Rates

Respectfully submitted,

Adam Pigeau, CPA, CA  
Chief Financial Officer/Treasurer  
(905) 228-8019  
[Adam.Pigeau@portcolborne.ca](mailto:Adam.Pigeau@portcolborne.ca)

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

**The Corporation of the City of Port Colborne**

**By-law No. \_\_\_\_\_**

**Being a By-law to Amend By-law No. 3151/22/95, as amended, Being a By-law to Regulate the Supply of Water, and to Provide for the Maintenance and Management of Water Works and for the Imposition and Collection of Water Rates and to Amend By-law No. 3424/6/97, as amended, for the Imposition and Collection of Sewage Service Rates and Sewer Rates**

Whereas at its meeting of November 4, 2025, the Council of The Corporation of the City of Port Colborne (Council) approved the recommendations of the Corporate Services Department Report No. 2025-167, Subject: 2026 Rates and Settings; and

Whereas Council resolved the following be effective January 1, 2026:

- Residential properties with 2 or less units [19 mm (3/4") or smaller]
  - Water usage rate be set at \$1.9837 per cubic meter
  - Water fixed service charge be set at \$576.16 per year per year
  - Wastewater fixed service charge be set at \$1,345.41 per year
- Residential properties with 3 or more units
  - Water usage rate be set at \$1.9837 per cubic meter
  - Water fixed service charge be set at \$288.08 per year, per unit
  - Wastewater fixed service charge be set at \$672.70 per year, per unit
- Any users that has or had approval to draw or remove water from the lake or canal.
  - Water usage rate be set at \$1.9837 per cubic meter of water usage
  - Wastewater usage rate be set at \$2.6497 per cubic meter of water usage. If metered wastewater usage is larger than metered water usage for the 12 months ending December 31, the difference, multiplied by 2.6497 per cubic meters will be added to the January water and wastewater bill.
  - Water fixed service charge be set at \$576.16 per year multiplied by meter factor
  - Wastewater fixed service charge be set at \$1,345.41 per year multiplied by meter factor
- All other users
  - Water usage rate be set at \$1.9837 per cubic meter of water usage
  - Wastewater usage rate be set at \$2.6497 per cubic meter of water usage
  - Water fixed service charge be set at \$576.16 per year multiplied by meter factor
  - Wastewater fixed service charge be set at \$990.58 per year multiplied by meter factor

Whereas any rate in this by-law is subject to change through future amendments, including rate changes due to, but not limited to future budget changes; and

Whereas Council is desirous of amending By-Law 3151/22/95, as Amended, Being a By-Law for the Imposition and Collection of Water Rates and By-Law 3424/6/97, as Amended, Being a By-Law for the Imposition and Collection of Sewage Service Rates and Sewer Rates; and

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That Schedule "A" to By-law Nos. 3151/22/95, as amended, and 3424/6/97, as amended, are repealed and replaced with Schedule "A" attached hereto and forming part of this by-law.
2. The usage and fixed rates established by this By-law shall all be effective as of January 1, 2026.
3. That the Clerk is authorized to affect any minor modifications, corrections, or omissions, solely of an administrative, numerical, grammatical, semantical, or descriptive nature to this by-law or its schedules after the passage of this by-law.

Enacted and passed this 4th day of November, 2025.

---

William C. Steele  
Mayor

---

Charlotte Madden  
City Clerk

By-Law No. 3151/22/95, as amended and By-Law No. 3424/6/97, as Amended

**Water and Wastewater Rates**

**1. Metered Consumption Rates**

All users, including Residential, Institutional/ Commercial/ Industrial ("ICI") are subject to a metered consumption rate for water of \$1.9837 per cubic meter of water usage.

All users, with the exception of Residential properties, are subject to a metered consumption rate for wastewater of \$2.6497 per cubic meter of water usage.

If a user has or had the ability to draw or remove water from the lake or canal and metered wastewater usage is larger than metered water usage for the 12 months ending December 31, the difference, multiplied by 2.6497 per cubic meters will be added to the January water and wastewater bill.

There is no minimum charge per billing period.

**2. Bulk Water Sales**

The metered rate for bulk water sales is \$1.9837 per cubic meter.

The service charge is based on a 75mm (3") meter regardless of the actual meter used. The fixed service charge is \$6,337.68 per year.

**3. Fixed Service Charge**

Residential properties are subject to a fixed service charges as follows:

Meter Size	Meter Factor	Water	Wastewater
Residential properties with 2 or less units [19 mm (3/4") or smaller]	NA	\$ 576.16	\$1,345.41
Residential properties with 3 or more units	NA	\$ 288.08 per unit	\$ 672.70 per unit

All other users are subject to a fixed service charge based on user type or meter size:

Meter Size	Meter Factor	Water	Wastewater
19 mm (3/4") or smaller 1 - non-Residential	1	\$ 576.16	\$ 990.58
25 mm (1")	1.4	\$ 806.61	\$ 1,386.83
38 mm (1 1/2")	1.8	\$ 1,037.08	\$ 1,783.05
50 mm (2")	2.9	\$ 1,670.85	\$ 2,872.70
75 mm (3")	11.0	\$ 6,337.68	\$10,896.43
100 mm (4")	14.0	\$ 8,066.13	\$13,868.17
150 mm (6")	21.0	\$ 12,099.20	\$20,802.28
200 mm (8")	29.0	\$ 16,708.42	\$28,726.94
250 mm (10")	40.0	\$ 23,046.09	\$39,623.37

All developable vacant land directly abutting the water distribution and/or wastewater collection system will be charged the fixed service charge for water and wastewater through the property tax billing system unless the property is assessed undevelopable by the City's Planning department.

The fixed service charge applied to developable vacant land will be charged based on property classification as follows:

Property Type	Water	Wastewater
Residential	\$ 576.16	\$1,345.41
Commercial/Institutional/Industrial	\$ 1,670.85	\$ 2,872.70

It is not the intent of this bylaw for a property owner to have paid the developable vacant land fixed service charge on a property for the same time period as the regular fixed service charge for the same period. For any period of duplicate payment, which may occur due to time of billings as a property moves from undeveloped to developed, the City will refund the developable vacant land fixed service charge.

**4. Flat Rate (Residential)**

During any month where an accurate meter reading cannot be recorded, a Residential user account will be charged a monthly flat rate of \$143.00 for water and \$225.00 for wastewater will be charged.

Examples of when a meter reading cannot be recorded are as follows:

- where a service connection has been turned on at the property line but where no meter has been installed (water meter refusal);
- refusing to provide a meter reading and / or providing access to read a water meter or reading device;
- refusing to remove any obstruction to reading a meter or reading device;
- refusing to provide for meter or reading device repairs for accurate meter readings;
- the tampering with or alteration of the water meter or reading device and meter readings cannot be obtained.

**Flat Rate (ICI)**

During a period where an accurate meter reading cannot be recorded, an ICI user account will be charged a monthly flat rate for water and wastewater. The flat rate will be calculated as two (2) times the current fixed service charge per Section 3 (the fixed service charge will be dependent on meter size) above PLUS two (2) times the monthly average of the previous 12 months' available consumption at the metered consumption rates per Section 1 above.

Examples of when a meter reading cannot be recorded are the same as those outlined under "Residential" above.

**5. Water for New Construction Rates**

During periods of new construction where there is no water meter the following rates are charged:

- Residential properties are subject to a \$374.50 flat fee.
- ICI properties are subject to a \$749.00 flat fee.

Upon final inspection or once a water meter has been installed and is operational, rates are no longer subject to this section. Rates are to be charged based on Sections 1 to 4 above.

**6. Administration Charges**

- Issuing a water shut off tag shall be charged to the property owner at a fee of \$90.00;
- Water account inquiries will be provided at a fee of \$9.00;
- Reading of analog meters due to refusal to upgrade to RF meters will be provided at a fee of \$115.00 per scheduled reading date.
- Customer request to change out from an RF meter to an analog meter will be at the customer's expense to cover the actual cost of the new analog meter plus removal and installation costs.

**7. User Charges**

There are certain user charges with respect to water and wastewater that are included in the User Fee By-Law. These include such topics as water turn on / off and installation of water services.

User fees may be billed individually, included in a user's water and wastewater bill or charged and collected through a building permit.

**8. Late Payment Fees**

Payment terms to be a minimum of net 21 days.

Interest on water and wastewater accounts to begin accruing at one and one fourth (1 ¼) percent of the amount due and unpaid starting on the first day of default.

At the discretion of the Director, Corporate Services / Treasurer a payment can be backdated to the due date on any accounts receivable balance received within five business days of the due date provided a reasonable explanation for the late payment has been provided by the account holder.

The Director, Corporate Services / Treasurer is approved to move any unpaid water and wastewater balances to the property tax roll of the related property.

**9. Billing Cycle**

Identified and developable vacant land subject to the fixed service charge will be billed semi-annually on the property tax bill or through the supplemental tax billing system on a prorated basis.

The water for new construction charge will be billed and collected at the time of building permit before a building permit is issued.

All water and wastewater meter users will be billed monthly on a water and wastewater bill.

**10. Exemptions from Billing for Wastewater Costs**

Bulk water haulers accessing City bulk water facilities:

- Port Colborne Poultry Limited
- Any property that does not directly abut any part of the wastewater system;
- Any other property that is covered by a separate By-Law enacted by Council.

**11. Exemptions from Billing for Water and Wastewater Charges on Vacant Land**

- Vacant assessed land that abuts another assessed property that is owned by the same registered owner, AND, the use of the vacant assessed land supports a business on the abutting assessed property, except for Industrial use properties.



**PORT COLBORNE**

## Memorandum

**To: City Council**  
**From: Adam Pigeau, Chief Financial Officer/Treasurer**  
**Date: November 4, 2026**  
**Re: 2026 Water and Wastewater Rates By-law Amendment**

---

The Mayor and Staff request that Council amend the accompanying draft by-law to support the implementation of the budget under Strong Mayor powers.

The proposed changes to the Water and Wastewater Rates by-law posted on October 6, 2025, are as follows:

1. Appendix A:

The preambles in the draft by-law were updated to reflect the authority of Strong Mayor Powers with respect to enactment.

2. Appendix B:

**Flat Rate (Residential) updates**

When a residential meter cannot be read, billing for “water and wastewater will be based on the average monthly consumption for the previous 12 months. If a residential account does not have 12 months of previous consumption, then the average consumption will be based on the number of months previously billed.”

Previously, when a residential meter could not be read a monthly flat rate of \$143 was charged for water and a monthly flat rate of \$225 was charged for wastewater.

Also new to this section of Schedule A is that when a meter can't be read that “Appointments should be made to repair meters reading correctly. If an appointment is refused after 3 attempts, the water will be shut off.”

While the City has not shut off water since Covid, staff are recommending a tougher approach to reduce opportunities for water consumption going unbilled. Turning a property's water off would be a last resort in a lengthy process to resolve the issue with the rate payer.

**Water for New Construction Rates updates**

Previously, users were subject to this section until a water meter had been installed, and the meter was operational. The City's experience has been that

when water meters were picked up, significant time can pass before the City is notified that the meters are installed and in use. During this time water consumption can go unbilled. As a procedural change, “following 14 days after the payment and pickup of water meter, rates are no longer subject to this section. Rates are to be charged based on Sections 1 to 4.” This change will help reduce unbilled consumption.

As Council is aware, a scenario has come up where a building has a meter, but all water wasn't metered due to a bypass. Whether that was by accident or intentional, staff are reviewing procedures and seeking legal counsel's advice. Early in the new year, an additional amendment to the by-law will be brought forward to address this type of situation.

Please find attached amended versions of both appendices:

- Report 2025-221 – Appendix A – Draft 2026 Water and Wastewater Rates By-law Amendment – Amended
- Report 2025-221 – Appendix B – Schedule A to Draft 2026 Water and Wastewater Rates By-law Amendment - Amended

**The Corporation of the City of Port Colborne**

**By-law No. \_\_\_\_\_**

**Being a By-law to Amend By-law No. 3151/22/95, as amended,  
Being a By-law to Regulate the Supply of Water, and to Provide  
for the Maintenance and Management of Water Works and for  
the Imposition and Collection of Water Rates and to Amend By-  
law No. 3424/6/97, as amended, for the Imposition and Collection  
of Sewage Service Rates and Sewer Rates**

Whereas Part VI.1 – Special Powers and Duties of the Head of Council of the Municipal Act, 2001, S.O. 2001, c 25 (“the Act”) assigns certain powers and duties of the municipality formerly exercised by Council to the Head of Council (“Strong Mayor Powers”); and

Whereas the Mayor is the Head of Council for the City of Port Colborne; and

Whereas Subsection 284.16 (1) of the Act provides that the powers and duties of a municipality with respect to proposing and adopting a budget are assigned to the Head of Council; and

Whereas Subsections 284 (2) to (7) of the Act and sections 7, 8 and 9 of Ontario Regulation 530.22 – Part VI.1 to the Act set out in detail the processes to be followed by the Mayor and Council in respect of budget proposals and approvals; and

Whereas section 7 of Ontario Regulation 530/22: Part VI.1 of the Act provides, among other things:

- (a) that the Mayor shall propose a budget on or before February 1 of each budget year;
- (b) that Counsel, within 30 days after receiving the budget, may pass a resolution amending the proposed budget;
- (c) that, if Council does not pass a resolution amending the budget within 30 days, the proposed budget is deemed adopted by the municipality; and

Whereas on October 6, 2025 the Mayor proposed a budget for the regulation of the supply of water, and to provide for the maintenance or water works and for the imposition and collection of water rates and for the imposition and collection of sewage service rates and sewer rates in accordance with the recommendations detailed in Financial Services Department Report 2025–167; and

Whereas any rate in this by-law is subject to change through future amendments, including rate changes due to, but not limited to future budget changes; and

Whereas the Mayor acting pursuant to the assigned Strong Mayor Powers is desirous of amending By-Law 3151/22/95, as Amended, Being a By-Law for the Imposition and Collection of Water Rates and By-Law 3424/6/97, as Amended, Being a By-Law for the Imposition and Collection of Sewage Service Rates and Sewer Rates;

Now therefore the Mayor, acting pursuant to the assigned Strong Mayor Powers, enacts as follows:

1. That Schedule “A” to By-law Nos. 3151/22/95, as amended, and 3424/6/97, as amended, are repealed and replaced with Schedule “A” attached hereto and forming part of this by-law.
2. The usage and fixed rates established by this By-law shall all be effective as of January 1, 2026.

3. That the Clerk is authorized to affect any minor modifications, corrections, or omissions, solely of an administrative, numerical, grammatical, semantical, or descriptive nature to this by-law or its schedules after the passage of this by-law.

Enacted and passed this 12th day of November, 2025.

---

William C. Steele  
Mayor

---

Charlotte Madden  
City Clerk

Schedule "A" to By-Law No. \_\_\_\_\_

By-Law No. 3151/22/95, as amended and By-Law No. 3424/6/97, as Amended

**Water and Wastewater Rates**

**1. Metered Consumption Rates**

All users, including Residential, Institutional/ Commercial/ Industrial ("ICI") are subject to a metered consumption rate for water of \$1.9837 per cubic meter of water usage.

All users, with the exception of Residential properties, are subject to a metered consumption rate for wastewater of \$2.6497 per cubic meter of water usage.

If a user has or had the ability to draw or remove water from the lake or canal and metered wastewater usage is larger than metered water usage for the 12 months ending December 31, the difference, multiplied by 2.6497 per cubic meters will be added to the January water and wastewater bill.

There is no minimum charge per billing period.

**2. Bulk Water Sales**

The metered rate for bulk water sales is \$1.9837 per cubic meter.

The service charge is based on a 75mm (3") meter regardless of the actual meter used. The fixed service charge is \$6,337.68 per year.

**3. Fixed Service Charge**

Residential properties are subject to a fixed service charges as follows:

Meter Size	Meter Factor	Water	Wastewater
Residential properties with 2 or less units [19 mm (3/4") or smaller]	NA	\$ 576.16	\$1,345.41
Residential properties with 3 or more units	NA	\$ 288.08 per unit	\$ 672.70 per unit

All other users are subject to a fixed service charge based on user type or meter size:

Meter Size	Meter Factor	Water	Wastewater
19 mm (3/4") or smaller 1 - non-Residential	1	\$ 576.16	\$ 990.58
25 mm (1")	1.4	\$ 806.61	\$ 1,386.83
38 mm (1 1/2")	1.8	\$ 1,037.08	\$ 1,783.05
50 mm (2")	2.9	\$ 1,670.85	\$ 2,872.70
75 mm (3")	11.0	\$ 6,337.68	\$10,896.43
100 mm (4")	14.0	\$ 8,066.13	\$13,868.17
150 mm (6")	21.0	\$ 12,099.20	\$20,802.28
200 mm (8")	29.0	\$ 16,708.42	\$28,726.94
250 mm (10")	40.0	\$ 23,046.09	\$39,623.37

All developable vacant land directly abutting the water distribution and/or wastewater collection system will be charged the fixed service charge for water and wastewater through the property tax billing system unless the property is assessed undevelopable by the City's Planning department.

The fixed service charge applied to developable vacant land will be charged based on property classification as follows:

Property Type	Water	Wastewater
Residential	\$ 576.16	\$1,345.41
Commercial/Institutional/Industrial	\$ 1,670.85	\$ 2,872.70

It is not the intent of this bylaw for a property owner to have paid the developable vacant land fixed service charge on a property for the same time period as the regular fixed service charge for the same period. For any period of duplicate payment, which may occur due to time of billings as a property moves from undeveloped to developed, the City will refund the developable vacant land fixed service charge.

#### 4. **Flat Rate (Residential)**

During any month where an accurate meter reading cannot be recorded, a Residential user account will be charged, for water and wastewater, the average monthly consumption for the previous 12 months. If a residential account does not have 12 months of previous consumption, then the average consumption will be based on the number of months previously billed.

Examples of when a meter reading cannot be recorded are as follows:

- where a service connection has been turned on at the property line but where no meter has been installed (water meter refusal);
- refusing to provide a meter reading and / or providing access to read a water meter or reading device;
- refusing to remove any obstruction to reading a meter or reading device;
- refusing to provide for meter or reading device repairs for accurate meter readings;
- the tampering with or alteration of the water meter or reading device and meter readings cannot be obtained.

Appointments should be made to repair meters reading correctly. If an appointment is refused after 3 attempts, the water will be shut off.

#### **Flat Rate (ICI)**

During a period where an accurate meter reading cannot be recorded, an ICI user account will be charged a monthly flat rate for water and wastewater. The flat rate will be calculated as two (2) times the current fixed service charge per Section 3 (the fixed service charge will be dependent on meter size) above PLUS two (2) times the monthly average of the previous 12 months' available consumption at the metered consumption rates per Section 1 above.

Examples of when a meter reading cannot be recorded are the same as those outlined under "Residential" above.

## 5. Water for New Construction Rates

During periods of new construction where there is no water meter the following rates are charged:

- Residential properties are subject to a \$374.50 flat fee.
- ICI properties are subject to a \$749.00 flat fee.

Following 14 days after the payment and pickup of water meter, rates are no longer subject to this section. Rates are to be charged based on Sections 1 to 4 above.

## 6. Administration Charges

- Issuing a water shut off tag shall be charged to the property owner at a fee of \$90.00;
- Water account inquiries will be provided at a fee of \$9.00;
- Reading of analog meters due to refusal to upgrade to RF meters will be provided at a fee of \$115.00 per scheduled reading date.
- Customer request to change out from an RF meter to an analog meter will be at the customer's expense to cover the actual cost of the new analog meter plus removal and installation costs.

## 7. User Charges

There are certain user charges with respect to water and wastewater that are included in the User Fee By-Law. These include such topics as water turn on / off and installation of water services.

User fees may be billed individually, included in a user's water and wastewater bill or charged and collected through a building permit.

## 8. Late Payment Fees

Payment terms to be a minimum of net 21 days.

Interest on water and wastewater accounts to begin accruing at one and one fourth (1 ¼) percent of the amount due and unpaid starting on the first day of default.

At the discretion of the Director, Corporate Services / Treasurer a payment can be backdated to the due date on any accounts receivable balance received within five business days of the due date provided a reasonable explanation for the late payment has been provided by the account holder.

The Director, Corporate Services / Treasurer is approved to move any unpaid water and wastewater balances to the property tax roll of the related property.

## 9. Billing Cycle

Identified and developable vacant land subject to the fixed service charge will be billed semi-annually on the property tax bill or through the supplemental tax billing system on a prorated basis.

The water for new construction charge will be billed and collected at the time of building permit before a building permit is issued.

All water and wastewater meter users will be billed monthly on a water and wastewater bill.

**10. Exemptions from Billing for Wastewater Costs**

Bulk water haulers accessing City bulk water facilities:

- Port Colborne Poultry Limited
- Any property that does not directly abut any part of the wastewater system;
- Any other property that is covered by a separate By-Law enacted by Council.

**11. Exemptions from Billing for Water and Wastewater Charges on Vacant Land**

- Vacant assessed land that abuts another assessed property that is owned by the same registered owner, AND, the use of the vacant assessed land supports a business on the abutting assessed property, except for Industrial use properties.

**The Corporation of the City of Port Colborne**

**By-law No. \_\_\_\_\_**

**Being a by-law to Adopt, Ratify and Confirm the proceedings of  
the Council of The Corporation of the City of Port Colborne at its Special  
Meeting of November 4, 2025**

Whereas Section 5(1) of the *Municipal Act, 2001*, provides that the powers of a municipality shall be exercised by its council; and

Whereas Section 5(3) of the *Municipal Act, 2001*, provides that a municipal power, including a municipality's capacity rights, powers and privileges under section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise; and

Whereas it is deemed expedient that the proceedings of the Council of The Corporation of the City of Port Colborne be confirmed and adopted by by-law;

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. Every action of the Council of The Corporation of the City of Port Colborne taken at its Special Meeting of November 4, 2025, upon which a vote was taken and passed whether a resolution, recommendations, adoption by reference, or other means, is hereby enacted as a by-law of the City to take effect upon the passing hereof.
2. That where no individual by-law has been or is passed with respect to the taking of any action authorized in or with respect to the exercise of any powers by the Council, then this by-law is deemed for all purposes to be the by-law required for such authorization or exercise of any powers.
3. That the Mayor and Clerk are authorized to execute any documents required on behalf of the City and affix the corporate seal of the City and the Mayor and Clerk, and such other persons as the action directs, are authorized and directed to take the necessary steps to implement the action.
4. That the Clerk is authorized to affect any minor modifications, corrections, or omissions, solely of an administrative, numerical, grammatical, semantical, or descriptive nature to this by-law or its schedules after the passage of this by-law.

Enacted and passed this 4<sup>th</sup> day of November 2025.

\_\_\_\_\_  
William C. Steele  
Mayor

\_\_\_\_\_  
Charlotte Madden  
City Clerk