

Appendix E - Divisional Summary & Detail

General Government Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - General Government Divisional Summary

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

General Government Divisional Detail

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

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

Appendix E - Divisional Summary and Detail

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

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

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

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

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

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

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

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

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Summary

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Detail

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

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

Appendix E - Divisional Summary and Detail

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

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

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

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

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

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

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

Appendix E - Divisional Summary and Detail

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix E - Divisional Summary & Detail

Boards and Committees Divisional Summary

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

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

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Boards and Committees Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Museum

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

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

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

City of Port Colborne
2025 5-year Operating Budget
Roselawn

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

Appendix E - Divisional Summary and Detail

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

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

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

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

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

Appendix E - Divisional Summary & Detail

Council Divisional Detail

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

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

Appendix E - Divisional Summary & Detail

Chief Administrative Officer Divisional Summary

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

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

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Chief Administrative Officer Divisional Detail

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

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

City of Port Colborne
2025 5-year Operating Budget
Clerks

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Corporate Services Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Corporate Services Divisional Summary

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Corporate Services Divisional Detail

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

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

Appendix E - Divisional Summary and Detail

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

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

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

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

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary & Detail

Recreation Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Recreation Divisional Summary

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Recreation Divisional Detail

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

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

Appendix E - Divisional Summary and Detail

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

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

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Development and Government Relations Divisional Summary

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

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

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

City of Port Colborne
2025 5-year Operating Budget
Development

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Development and Government Relations Divisional Detail

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

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Community Safety Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Community Safety Divisional Summary

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

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Community Safety Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Bylaws

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

Appendix E - Divisional Summary and Detail

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

City of Port Colborne
2025 5-year Operating Budget
Fire

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Public Works Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Public Works Divisional Summary

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Divisional Summary & Detail

Public Works Divisional Detail

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

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

Appendix E - Divisional Summary and Detail

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

City of Port Colborne
2025 5-year Operating Budget
Parks

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

City of Port Colborne
2025 5-year Operating Budget
Drainage

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

Appendix E - Divisional Summary and Detail

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

City of Port Colborne
2025 5-year Operating Budget
Enviromental

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

City of Port Colborne
2025 5-year Operating Budget
Facilities

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

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

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Self Sustaining Entities (SSE) Divisional Summary

CITY OF PORT COLBORNE
2025 Budget - Self Sustaining Entities

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

Appendix E - Self Sustaining Entities (SSE) Divisional Detail

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

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

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

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

Appendix E - Divisional Summary and Detail

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

City of Port Colborne
2025 5-year Operating Budget
Cemetery

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

Appendix E - Divisional Summary & Detail

Niagara South Coast Tourism Association (NSCTA) Divisional Detail

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

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

Appendix E - Divisional Summary & Detail

Library Divisional Detail

City of Port Colborne
2025 5-year Operating Budget
Library

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

Appendix E - Divisional Summary and Detail

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