

**CITY OF PORT COLBORNE**  
**General Government**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
Property Tax	27,708,783.80	27,455,500.00	253,283.80	0.92%
User Charges	2,721.58	0.00	2,721.58	0.00%
Government Transfer	10,951,768.88	4,589,369.00	6,362,399.88	138.63%
Investment Income	1,255,359.61	1,074,448.00	180,911.61	16.84%
Other Revenue	1,824,063.85	555,500.00	1,268,563.85	228.36%
<b>Total Revenue</b>	<b>41,742,697.72</b>	<b>33,674,817.00</b>	<b>8,067,880.72</b>	<b>23.96%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	136,764.88	-203,542.40	-340,307.28	167.19%
Benefits	-246,164.59	-661,060.00	-414,895.41	62.76%
<b>Subtotal Personnel Expense</b>	<b>-109,399.71</b>	<b>-864,602.40</b>	<b>-755,202.69</b>	<b>87.35%</b>
<b>Non-Personnel Expense</b>				
Materials	4,103,373.06	4,040,600.00	-62,773.06	-1.55%
Contract Services	1,404,509.57	1,325,400.00	-79,109.57	-5.97%
Interest on Long Term Debt	792,294.15	1,566,500.00	774,205.85	49.42%
Principal on Long Term Debt	1,190,994.86	1,427,000.00	236,005.14	16.54%
Rents and Financial Expenses	269,572.53	512,600.00	243,027.47	47.41%
External Transfer to Others	148,613.04	222,000.00	73,386.96	33.06%
Gains/Losses	17,387.39	0.00	-17,387.39	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>7,926,744.60</b>	<b>9,094,100.00</b>	<b>1,167,355.40</b>	<b>12.84%</b>
<b>Total Expenses</b>	<b>7,817,344.89</b>	<b>8,229,497.60</b>	<b>412,152.71</b>	<b>5.01%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>33,925,352.83</b>	<b>25,445,319.40</b>	<b>8,480,033.43</b>	<b>33.33%</b>
<b>Allocation</b>				
Allocated Out	-4,820,225.60	-3,239,681.00	1,580,544.60	-48.79%
Allocated In	-475,870.00	0.00	475,870.00	0.00%
<b>Total Allocated</b>	<b>-5,296,095.60</b>	<b>-3,239,681.00</b>	<b>2,056,414.60</b>	<b>-63.48%</b>

Report 2026-49 Appendix C – 2025 Year End Department and Division Summaries

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Surplus (Deficit) After Allocation</b>	<b>39,221,448.43</b>	<b>28,685,000.40</b>	<b>10,536,448.03</b>	<b>36.73%</b>
<b>Transfer</b>				
Transfer Between Companies	-188,642.81	-155,289.00	33,353.81	-21.48%
Transfer to/from Reserve	-477,104.47	1,215,000.00	1,692,104.47	139.27%
Transfer Between Funds	14,000,894.58	3,884,182.00	-10,116,712.58	-260.46%
<b>Total Transfer</b>	<b>13,335,147.30</b>	<b>4,943,893.00</b>	<b>-8,391,254.30</b>	<b>-169.73%</b>
<b>Surplus/(Deficit)</b>	<b>25,886,301.13</b>	<b>23,741,107.40</b>	<b>2,145,193.73</b>	<b>9.04%</b>

**CITY OF PORT COLBORNE**  
**Global Revenue**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
Property Tax	27,708,783.80	27,455,500.00	253,283.80	0.92%
User Charges	0.00	0.00	0.00	0.00%
Government Transfer	2,719,373.31	2,591,700.00	127,673.31	4.93%
Investment Income	1,030,112.24	1,074,448.00	-44,335.76	-4.13%
Other Revenue	1,057,920.70	555,500.00	502,420.70	90.44%
<b>Total Revenue</b>	<b>32,516,190.05</b>	<b>31,677,148.00</b>	<b>839,042.05</b>	<b>2.65%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	136,764.88	-203,542.40	-340,307.28	167.19%
Benefits	-246,164.59	-661,060.00	-414,895.41	62.76%
<b>Subtotal Personnel Expense</b>	<b>-109,399.71</b>	<b>-864,602.40</b>	<b>-755,202.69</b>	<b>87.35%</b>
<b>Non-Personnel Expense</b>				
Rents and Financial Expenses	55,556.51	288,600.00	233,043.49	80.75%
External Transfer to Others	148,613.04	222,000.00	73,386.96	33.06%
Gains/Losses	2,224.80	0.00	-2,224.80	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>206,394.35</b>	<b>510,600.00</b>	<b>304,205.65</b>	<b>59.58%</b>
<b>Total Expenses</b>	<b>96,994.64</b>	<b>-354,002.40</b>	<b>-450,997.04</b>	<b>127.40%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>32,419,195.41</b>	<b>32,031,150.40</b>	<b>388,045.01</b>	<b>1.21%</b>
<b>Allocation</b>				
Allocated Out	0.00	-116,700.00	-116,700.00	100.00%
Allocated In	-435,870.00	0.00	435,870.00	0.00%
<b>Total Allocated</b>	<b>-435,870.00</b>	<b>-116,700.00</b>	<b>319,170.00</b>	<b>-273.50%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>32,855,065.41</b>	<b>32,147,850.40</b>	<b>707,215.01</b>	<b>2.20%</b>

Report 2026-49 Appendix C – 2025 Year End Department and Division Summaries

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Transfer</b>				
Transfer to/from Reserve	1,812,747.07	1,130,000.00	-682,747.07	-60.42%
Transfer Between Funds	-276,082.00	0.00	276,082.00	0.00%
<b>Total Transfer</b>	<b>1,536,665.07</b>	<b>1,130,000.00</b>	<b>-406,665.07</b>	<b>-35.99%</b>
<b>Surplus/(Deficit)</b>	<b>31,318,400.34</b>	<b>31,017,850.40</b>	<b>300,549.94</b>	<b>0.97%</b>

**CITY OF PORT COLBORNE**  
**Capital Non-Debt Funding**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
Government Transfer	8,232,395.57	1,997,669.00	6,234,726.57	312.10%
Investment Income	189,276.57	0.00	189,276.57	0.00%
Other Revenue	733,551.44	0.00	733,551.44	0.00%
<b>Total Revenue</b>	<b>9,155,223.58</b>	<b>1,997,669.00</b>	<b>7,157,554.58</b>	<b>358.30%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>9,155,223.58</b>	<b>1,997,669.00</b>	<b>7,157,554.58</b>	<b>358.30%</b>
<b>Allocation</b>				
Allocated Out	435,870.00	0.00	-435,870.00	0.00%
Allocated In	-40,000.00	0.00	40,000.00	0.00%
<b>Total Allocated</b>	<b>395,870.00</b>	<b>0.00</b>	<b>-395,870.00</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>8,759,353.58</b>	<b>1,997,669.00</b>	<b>6,761,684.58</b>	<b>338.48%</b>
<b>Transfer</b>				
Transfer to/from Reserve	-2,385,000.00	85,000.00	2,470,000.00	2905.88%
Transfer Between Funds	15,525,084.58	6,293,400.00	-9,231,684.58	-146.69%
<b>Total Transfer</b>	<b>13,140,084.58</b>	<b>6,378,400.00</b>	<b>-6,761,684.58</b>	<b>-106.01%</b>
<b>Surplus/(Deficit)</b>	<b>-4,380,731.00</b>	<b>-4,380,731.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Capital – Borrowing Costs**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
Investment Income	35,970.80	0.00	35,970.80	0.00%
<b>Total Revenue</b>	<b>35,970.80</b>	<b>0.00</b>	<b>35,970.80</b>	<b>0.00%</b>
<b>Expense</b>				
Personnel Expense	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Interest on Long Term Debt	792,294.15	1,566,500.00	774,205.85	49.42%
Principal on Long Term Debt	1,190,994.86	1,427,000.00	236,005.14	16.54%
<b>Subtotal Non-Personnel Expense</b>	<b>1,983,289.01</b>	<b>2,993,500.00</b>	<b>1,010,210.99</b>	<b>33.75%</b>
<b>Total Expenses</b>	<b>1,983,289.01</b>	<b>2,993,500.00</b>	<b>1,010,210.99</b>	<b>33.75%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,947,318.21</b>	<b>-2,993,500.00</b>	<b>1,046,181.79</b>	<b>-34.95%</b>
Allocation	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-1,947,318.21</b>	<b>-2,993,500.00</b>	<b>1,046,181.79</b>	<b>-34.95%</b>
<b>Transfer</b>				
Transfer Between Funds	-895,950.00	-1,893,900.00	-997,950.00	52.69%
<b>Surplus/(Deficit)</b>	<b>-1,051,368.21</b>	<b>-1,099,600.00</b>	<b>48,231.79</b>	<b>-4.39%</b>

**CITY OF PORT COLBORNE**  
**Global Facilities**  
**For the 12 Months Ending December 31, 2025**

	Actual	Budget	Variance (\$)	Variance (%)
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel</b>				
Materials	1,586,755.16	1,691,700.00	104,944.84	6.20%
Contract Services	784,260.92	573,000.00	-211,260.92	-36.87%
Rents and Financial Expenses	56,087.30	59,000.00	2,912.70	4.94%
<b>Subtotal Non-Personnel Expense</b>	<b>2,427,103.38</b>	<b>2,323,700.00</b>	<b>-103,403.38</b>	<b>-4.45%</b>
<b>Total Expenses</b>	<b>2,427,103.38</b>	<b>2,323,700.00</b>	<b>-103,403.38</b>	<b>-4.45%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-2,427,103.38</b>	<b>-2,323,700.00</b>	<b>-103,403.38</b>	<b>4.45%</b>
Allocation				
Allocated Out	-2,243,359.39	-2,146,448.00	96,911.39	-4.51%
<b>Total Allocated</b>	<b>-2,243,359.39</b>	<b>-2,146,448.00</b>	<b>96,911.39</b>	<b>-4.51%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-183,743.99</b>	<b>-177,252.00</b>	<b>-6,491.99</b>	<b>3.66%</b>
<b>Transfer</b>				
Transfer Between Companies	-82,529.99	-79,609.00	2,920.99	-3.67%
Transfer Between Funds	-101,214.00	-97,643.00	3,571.00	-3.66%
<b>Total Transfer</b>	<b>-183,743.99</b>	<b>-177,252.00</b>	<b>6,491.99</b>	<b>-3.66%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Global Fleet**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
Other Revenue	12,921.00	0.00	12,921.00	0.00%
<b>Total Revenue</b>	<b>12,921.00</b>	<b>0.00</b>	<b>12,921.00</b>	<b>0.00%</b>
<b>Expense</b>				
Personnel Expense	0.00	0.00	0.00	
<b>Non-Personnel Expense</b>				
Materials	331,694.64	258,700.00	-72,994.64	-28.22%
Contract Services	201,620.57	342,400.00	140,779.43	41.12%
Rents and Financial Expenses	6.12	15,000.00	14,993.88	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>533,321.33</b>	<b>616,100.00</b>	<b>82,778.67</b>	<b>13.44%</b>
<b>Total Expenses</b>	<b>533,321.33</b>	<b>616,100.00</b>	<b>82,778.67</b>	<b>13.44%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-520,400.33</b>	<b>-616,100.00</b>	<b>95,699.67</b>	<b>-15.53%</b>
<b>Allocation</b>				
Allocated Out	-581,288.79	-576,425.00	4,863.79	-0.84%
<b>Surplus (Deficit) After Allocation</b>	<b>60,888.46</b>	<b>-39,675.00</b>	<b>100,563.46</b>	<b>-253.47%</b>
<b>Transfer</b>				
Transfer to/from Reserve	95,148.46	0.00	-95,148.46	0.00%
Transfer Between Funds	-34,260.00	-39,675.00	-5,415.00	13.65%
<b>Total Transfer</b>	<b>60,888.46</b>	<b>-39,675.00</b>	<b>-100,563.46</b>	<b>253.47%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Global Operations**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
User Charges	2,721.58	0.00	2,721.58	0.00%
Investment Income	0.00	0.00	0.00	0.00%
Other Revenue	19,670.71	0.00	19,670.71	0.00%
<b>Total Revenue</b>	<b>22,392.29</b>	<b>0.00</b>	<b>22,392.29</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	2,184,923.26	2,090,200.00	-94,723.26	-4.53%
Contract Services	418,628.08	410,000.00	-8,628.08	-2.10%
Rents and Financial Expenses	157,922.60	150,000.00	-7,922.60	-5.28%
External Transfer to Others	0.00	0.00	0.00	0.00%
Gains/Losses	15,162.59	0.00	-15,162.59	0.00%
Unreconciled Expense	0.00	0.00	0.00	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>2,776,636.53</b>	<b>2,650,200.00</b>	<b>-126,436.53</b>	<b>-4.77%</b>
<b>Total Expenses</b>	<b>2,776,636.53</b>	<b>2,650,200.00</b>	<b>-126,436.53</b>	<b>-4.77%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-2,754,244.24</b>	<b>-2,650,200.00</b>	<b>-104,044.24</b>	<b>3.93%</b>
<b>Allocation</b>				
Allocated Out	-2,431,447.42	-400,108.00	2,031,339.42	-507.70%
<b>Surplus (Deficit) After Allocation</b>	<b>-322,796.82</b>	<b>-2,250,092.00</b>	<b>1,927,295.18</b>	<b>-85.65%</b>
<b>Transfer</b>				
Transfer Between Companies	-106,112.82	-75,680.00	30,432.82	-40.21%
Transfer Between Funds	-216,684.00	-378,000.00	-161,316.00	42.68%
<b>Total Transfer</b>	<b>-322,796.82</b>	<b>-453,680.00</b>	<b>-130,883.18</b>	<b>28.85%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-1,796,412.00</b>	<b>1,796,412.00</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**  
**Programs, Grants and Activities**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	450,183.09	404,000.00	46,183.09	11.43%
Government Transfer	137,000.00	108,000.00	29,000.00	26.85%
Other Revenue	698,591.57	409,000.00	289,591.57	70.80%
<b>Total Revenue</b>	<b>1,285,774.66</b>	<b>921,000.00</b>	<b>364,774.66</b>	<b>39.61%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	108,177.10	0.00	-108,177.10	0.00%
Benefits	22,047.31	0.00	-22,047.31	0.00%
<b>Subtotal Personnel Expense</b>	<b>130,224.41</b>	<b>0.00</b>	<b>-130,224.41</b>	<b>0.00%</b>
<b>Non-Personnel Expense</b>				
Materials	700,019.47	512,600.00	-187,419.47	-36.56%
Contract Services	1,186,499.46	814,000.00	-372,499.46	-45.76%
Rents and Financial Expenses	53,168.47	75,900.00	22,731.53	29.95%
External Transfer to Others	286,340.45	502,200.00	215,859.55	42.98%
<b>Subtotal Non-Personnel Expense</b>	<b>2,226,027.85</b>	<b>1,904,700.00</b>	<b>-321,327.85</b>	<b>-16.87%</b>
<b>Total Expenses</b>	<b>2,356,252.26</b>	<b>1,904,700.00</b>	<b>-451,552.26</b>	<b>-23.71%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,070,477.60</b>	<b>-983,700.00</b>	<b>-86,777.60</b>	<b>8.82%</b>
<b>Allocation</b>				
Allocated Out	40,000.00	0.00	-40,000.00	0.00%
Allocated In	667,547.23	333,992.00	-333,555.23	-99.87%
<b>Total Allocated</b>	<b>707,547.23</b>	<b>333,992.00</b>	<b>-373,555.23</b>	<b>-111.85%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-1,778,024.83</b>	<b>-1,317,692.00</b>	<b>-460,332.83</b>	<b>34.93%</b>
<b>Transfer</b>				
Transfer to/from Reserve	181,034.18	50,000.00	-131,034.18	-262.07%

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	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
Transfer Between Funds	8,000.00	0.00	-8,000.00	0.00%
<b>Total Transfer</b>	<b>189,034.18</b>	<b>50,000.00</b>	<b>-139,034.18</b>	<b>-278.07%</b>
<b>Surplus/(Deficit)</b>	<b>-1,967,059.01</b>	<b>-1,367,692.00</b>	<b>-599,367.01</b>	<b>43.82%</b>

**CITY OF PORT COLBORNE**  
**Airport**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Contract Services	0.00	35,200.00	35,200.00	100.00%
External Transfer to Others	39,724.00	0.00	-39,724.00	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>39,724.00</b>	<b>35,200.00</b>	<b>-4,524.00</b>	<b>-12.85%</b>
<b>Total Expenses</b>	<b>39,724.00</b>	<b>35,200.00</b>	<b>-4,524.00</b>	<b>-12.85%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-39,724.00</b>	<b>-35,200.00</b>	<b>-4,524.00</b>	<b>12.85%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-39,724.00</b>	<b>-35,200.00</b>	<b>-4,524.00</b>	<b>12.85%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-39,724.00</b>	<b>-35,200.00</b>	<b>-4,524.00</b>	<b>12.85%</b>

**CITY OF PORT COLBORNE**  
**Animal Control**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	
<b>Non-Personnel Expense</b>				
Contract Services	192,105.00	195,400.00	3,295.00	1.69%
<b>Total Expenses</b>	<b>192,105.00</b>	<b>195,400.00</b>	<b>3,295.00</b>	<b>1.69%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-192,105.00</b>	<b>-195,400.00</b>	<b>3,295.00</b>	<b>-1.69%</b>
<b>Allocation</b>				
Allocated In	0.00	3,735.00	3,735.00	100.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-192,105.00</b>	<b>-199,135.00</b>	<b>7,030.00</b>	<b>-3.53%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00
<b>Surplus/(Deficit)</b>	<b>-192,105.00</b>	<b>-199,135.00</b>	<b>7,030.00</b>	<b>-3.53%</b>

**CITY OF PORT COLBORNE**  
**Canal Days**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	410,457.46	390,000.00	20,457.46	5.25%
Government Transfer	125,000.00	100,000.00	25,000.00	25.00%
Other Revenue	414,294.25	352,000.00	62,294.25	17.70%
<b>Total Revenue</b>	<b>949,751.71</b>	<b>842,000.00</b>	<b>107,751.71</b>	<b>12.80%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	584,284.43	426,100.00	-158,184.43	-37.12%
Contract Services	515,438.37	440,000.00	-75,438.37	-17.15%
Rents and Financial Expenses	49,449.67	75,900.00	26,450.33	34.85%
<b>Subtotal Non-Personnel Expense</b>	<b>1,149,172.47</b>	<b>942,000.00</b>	<b>-207,172.47</b>	<b>-21.99%</b>
<b>Total Expenses</b>	<b>1,149,172.47</b>	<b>942,000.00</b>	<b>-207,172.47</b>	<b>-21.99%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-199,420.76</b>	<b>-100,000.00</b>	<b>-99,420.76</b>	<b>99.42%</b>
<b>Allocation</b>				
Allocated Out	0.00	0.00	0.00	0.00%
Allocated In	532,188.24	219,660.00	-312,528.24	-142.28%
<b>Total Allocated</b>	<b>532,188.24</b>	<b>219,660.00</b>	<b>-312,528.24</b>	<b>-142.28%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-731,609.00</b>	<b>-319,660.00</b>	<b>-411,949.00</b>	<b>128.87%</b>
<b>Transfer</b>				
Transfer Between Funds	8,000.00	0.00	-8,000.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-739,609.00</b>	<b>-319,660.00</b>	<b>-419,949.00</b>	<b>131.37%</b>

**CITY OF PORT COLBORNE**  
**CIP Investments**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
External Transfer to Others	119,718.83	268,600.00	148,881.17	55.43%
<b>Total Expenses</b>	<b>119,718.83</b>	<b>268,600.00</b>	<b>148,881.17</b>	<b>55.43%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-119,718.83</b>	<b>-268,600.00</b>	<b>148,881.17</b>	<b>-55.43%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-119,718.83</b>	<b>-268,600.00</b>	<b>148,881.17</b>	<b>-55.43%</b>
<b>Transfer</b>				
Transfer to/from Reserve	148,881.17	0.00	-148,881.17	0.00%
<b>Surplus/(Deficit)</b>	<b>-268,600.00</b>	<b>-268,600.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Community Events**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
Revenue	32,000.00	58,000.00	-26,000.00	-44.83%
Government Transfer	12,000.00	8,000.00	4,000.00	50.00%
Other Revenue	20,000.00	50,000.00	-30,000.00	-60.00%
<b>Total Revenue</b>	<b>32,000.00</b>	<b>58,000.00</b>	<b>-26,000.00</b>	<b>-44.83%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	65,479.91	48,000.00	-17,479.91	-36.42%
Contract Services	111,502.39	99,400.00	-12,102.39	-12.18%
Rents and Financial Expenses	3,688.80	0.00	-3,688.80	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>180,671.10</b>	<b>147,400.00</b>	<b>-33,271.10</b>	<b>-22.57%</b>
<b>Total Expenses</b>	<b>180,671.10</b>	<b>147,400.00</b>	<b>-33,271.10</b>	<b>-22.57%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-148,671.10</b>	<b>-89,400.00</b>	<b>-59,271.10</b>	<b>66.30%</b>
<b>Allocation</b>				
Allocated In	135,358.99	82,600.00	-52,758.99	-63.87%
<b>Surplus (Deficit) After Allocation</b>	<b>-284,030.09</b>	<b>-172,000.00</b>	<b>-112,030.09</b>	<b>65.13%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-284,030.09</b>	<b>-172,000.00</b>	<b>-112,030.09</b>	<b>65.13%</b>

**CITY OF PORT COLBORNE**  
**Community Grants**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
External Transfer to Others	116,854.35	119,600.00	2,745.65	2.30%
<b>Total Expenses</b>	<b>116,854.35</b>	<b>119,600.00</b>	<b>2,745.65</b>	<b>2.30%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-116,854.35</b>	<b>-119,600.00</b>	<b>2,745.65</b>	<b>-2.30%</b>
<b>Allocation</b>				
Allocated In	0.00	21,997.00	21,997.00	100.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-116,854.35</b>	<b>-141,597.00</b>	<b>24,742.65</b>	<b>-17.47%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-116,854.35</b>	<b>-141,597.00</b>	<b>24,742.65</b>	<b>-17.47%</b>

**CITY OF PORT COLBORNE**  
**Residential Rebate**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
External Transfer to Others	9,168.27	10,000.00	831.73	8.32%
<b>Total Expenses</b>	<b>9,168.27</b>	<b>10,000.00</b>	<b>831.73</b>	<b>8.32%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-9,168.27</b>	<b>-10,000.00</b>	<b>831.73</b>	<b>-8.32%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-9,168.27</b>	<b>-10,000.00</b>	<b>831.73</b>	<b>-8.32%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-9,168.27</b>	<b>-10,000.00</b>	<b>831.73</b>	<b>-8.32%</b>

**CITY OF PORT COLBORNE**  
**Outdoor Vendors**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
Other Revenue	4,000.00	6,000.00	-2,000.00	-33.33%
<b>Total Revenue</b>	<b>4,000.00</b>	<b>6,000.00</b>	<b>-2,000.00</b>	<b>-33.33%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	0.00	2,000.00	2,000.00	100.00%
<b>Total Expenses</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>100.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Goderich Elevator**  
**For the 12 Months Ending December 31, 2025**

	Actual	Budget	Variance (\$)	Variance (%)
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	17,428.66	0.00	-17,428.66	0.00%
Benefits	890.35	0.00	-890.35	0.00%
<b>Subtotal Personnel Expense</b>	<b>18,319.01</b>	<b>0.00</b>	<b>-18,319.01</b>	<b>0.00%</b>
<b>Non-Personnel Expense</b>				
Materials	666.35	0.00	-666.35	0.00%
Contract Services	24,030.41	0.00	-24,030.41	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>24,696.76</b>	<b>0.00</b>	<b>-24,696.76</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>43,015.77</b>	<b>0.00</b>	<b>-43,015.77</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-43,015.77</b>	<b>0.00</b>	<b>-43,015.77</b>	<b>0.00%</b>
<b>Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-43,015.77</b>	<b>0.00</b>	<b>-43,015.77</b>	<b>0.00%</b>
<b>Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>-43,015.77</b>	<b>0.00</b>	<b>-43,015.77</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Municipal Election**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	2,447.33	0.00	-2,447.33	0.00%
<b>Total Expenses</b>	<b>2,447.33</b>	<b>0.00</b>	<b>-2,447.33</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-2,447.33</b>	<b>0.00</b>	<b>-2,447.33</b>	<b>0.00%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-2,447.33</b>	<b>0.00</b>	<b>-2,447.33</b>	<b>0.00%</b>
<b>Transfer</b>				
Transfer to/from Reserve	47,552.67	50,000.00	2,447.33	4.89%
<b>Surplus/(Deficit)</b>	<b>-50,000.00</b>	<b>-50,000.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Physician Recruitment**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	0.00	2,000.00	2,000.00	100.00%
Contract Services	0.00	4,000.00	4,000.00	100.00%
External Transfer to Others	875.00	104,000.00	103,125.00	99.16%
<b>Subtotal Non-Personnel Expense</b>	<b>875.00</b>	<b>110,000.00</b>	<b>109,125.00</b>	<b>99.20%</b>
<b>Total Expenses</b>	<b>875.00</b>	<b>110,000.00</b>	<b>109,125.00</b>	<b>99.20%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-875.00</b>	<b>-110,000.00</b>	<b>109,125.00</b>	<b>-99.20%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-875.00</b>	<b>-110,000.00</b>	<b>109,125.00</b>	<b>-99.20%</b>
<b>Transfer</b>				
Transfer to/from Reserve	109,125.00	0.00	-109,125.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-110,000.00</b>	<b>-110,000.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Lighthouse (Show Boat)**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	25,440.00	25,500.00	60.00	0.24%
<b>Total Expenses</b>	<b>25,440.00</b>	<b>25,500.00</b>	<b>60.00</b>	<b>0.24%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-25,440.00</b>	<b>-25,500.00</b>	<b>60.00</b>	<b>-0.24%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-25,440.00</b>	<b>-25,500.00</b>	<b>60.00</b>	<b>-0.24%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-25,440.00</b>	<b>-25,500.00</b>	<b>60.00</b>	<b>-0.24%</b>

**CITY OF PORT COLBORNE**  
**Sportsfest**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	12,389.38	14,000.00	-1,610.62	-11.50%
Other Revenue	0.00	1,000.00	-1,000.00	-100.00%
<b>Total Revenue</b>	<b>12,389.38</b>	<b>15,000.00</b>	<b>-2,610.62</b>	<b>-17.40%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	731.56	9,000.00	8,268.44	91.87%
Contract Services	3,468.00	0.00	-3,468.00	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>4,199.56</b>	<b>9,000.00</b>	<b>4,800.44</b>	<b>53.34%</b>
<b>Total Expenses</b>	<b>4,199.56</b>	<b>9,000.00</b>	<b>4,800.44</b>	<b>53.34%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>8,189.82</b>	<b>6,000.00</b>	<b>2,189.82</b>	<b>36.50%</b>
<b>Allocation</b>				
Allocated In	0.00	6,000.00	6,000.00	100.00%
<b>Surplus (Deficit) After Allocation</b>	<b>8,189.82</b>	<b>0.00</b>	<b>8,189.82</b>	<b>0.00%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>8,189.82</b>	<b>0.00</b>	<b>8,189.82</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Land Sales**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
Other Revenue	260,297.32	0.00	260,297.32	0.00%
<b>Total Revenue</b>	<b>260,297.32</b>	<b>0.00</b>	<b>260,297.32</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	1,065.35	0.00	-1,065.35	0.00%
Contract Services	263,507.67	0.00	-263,507.67	0.00%
Rents and Financial Expenses	30.00	0.00	-30.00	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>264,603.02</b>	<b>0.00</b>	<b>-264,603.02</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>264,603.02</b>	<b>0.00</b>	<b>-264,603.02</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-4,305.70</b>	<b>0.00</b>	<b>-4,305.70</b>	<b>0.00%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-4,305.70</b>	<b>0.00</b>	<b>-4,305.70</b>	<b>0.00%</b>
<b>Transfer</b>				
Transfer to/from Reserve	-4,305.70	0.00	4,305.70	0.00%
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**PC Merchandise**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	1,046.98	0.00	1,046.98	0.00%
<b>Total Revenue</b>	<b>1,046.98</b>	<b>0.00</b>	<b>1,046.98</b>	<b>0.00%</b>
<b>Expense</b>				
Personnel Expense	0.00	0.00	0.00	0.00%
Non-Personnel Expense	0.00	0.00	0.00	0.00%
<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>1,046.98</b>	<b>0.00</b>	<b>1,046.98</b>	<b>0.00%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>1,046.98</b>	<b>0.00</b>	<b>1,046.98</b>	<b>0.00%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>1,046.98</b>	<b>0.00</b>	<b>1,046.98</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Comm EV Charging Station**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Contract Services	0.00	40,000.00	40,000.00	100.00%
<b>Total Expenses</b>	<b>0.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>100.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>0.00</b>	<b>-40,000.00</b>	<b>40,000.00</b>	<b>-100.00%</b>
<b>Allocation</b>				
Allocated Out	40,000.00	0.00	-40,000.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-40,000.00</b>	<b>-40,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-40,000.00</b>	<b>-40,000.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Cruise Tours**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	26,289.27	0.00	26,289.27	0.00%
<b>Total Revenue</b>	<b>26,289.27</b>	<b>0.00</b>	<b>26,289.27</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	1,547.17	0.00	-1,547.17	0.00%
Contract Services	19,961.06	0.00	-19,961.06	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>21,508.23</b>	<b>0.00</b>	<b>-21,508.23</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>21,508.23</b>	<b>0.00</b>	<b>-21,508.23</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>4,781.04</b>	<b>0.00</b>	<b>4,781.04</b>	<b>0.00%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>4,781.04</b>	<b>0.00</b>	<b>4,781.04</b>	<b>0.00%</b>
<b>Transfer</b>				
Transfer to/from Reserve	4,781.04	0.00	-4,781.04	0.00%
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Healthcare**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	90,748.44	0.00	-90,748.44	0.00%
Benefits	21,156.96	0.00	-21,156.96	0.00%
<b>Subtotal Personnel Expense</b>	<b>111,905.40</b>	<b>0.00</b>	<b>-111,905.40</b>	<b>0.00%</b>
<b>Non-Personnel Expense</b>				
Materials	18,357.37	0.00	-18,357.37	0.00%
Contract Services	56,486.56	0.00	-56,486.56	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>74,843.93</b>	<b>0.00</b>	<b>-74,843.93</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>186,749.33</b>	<b>0.00</b>	<b>-186,749.33</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-186,749.33</b>	<b>0.00</b>	<b>-186,749.33</b>	<b>0.00%</b>
<b>Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-186,749.33</b>	<b>0.00</b>	<b>-186,749.33</b>	<b>0.00%</b>
<b>Transfer</b>				
Transfer to/from Reserve	-125,000.00	0.00	125,000.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-61,749.33</b>	<b>0.00</b>	<b>-61,749.33</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Boards and Committees**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
User Charges	88,305.53	184,300.00	-95,994.47	-52.09%
Government Transfer	119,217.39	34,900.00	84,317.39	241.60%
Investment Income	0.00	0.00	0.00	0.00%
Other Revenue	75,499.49	71,900.00	3,599.49	5.01%
<b>Total Revenue</b>	<b>283,022.41</b>	<b>291,100.00</b>	<b>-8,077.59</b>	<b>-2.77%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	804,424.67	689,000.00	-115,424.67	-16.75%
Benefits	223,861.51	222,300.00	-1,561.51	-0.70%
<b>Subtotal Personnel Expense</b>	<b>1,028,286.18</b>	<b>911,300.00</b>	<b>-116,986.18</b>	<b>-12.84%</b>
<b>Non-Personnel</b>				
Materials	108,403.91	196,530.00	88,126.09	44.84%
Contract Services	42,340.49	27,200.00	-15,140.49	-55.66%
Rents and Financial Expenses	880.19	0.00	-880.19	0.00%
	<b>151,624.59</b>	<b>223,730.00</b>	<b>72,105.41</b>	<b>32.23%</b>
<b>Total Expenses</b>	<b>1,179,910.77</b>	<b>1,135,030.00</b>	<b>-44,880.77</b>	<b>-3.95%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-896,888.36</b>	<b>-843,930.00</b>	<b>-52,958.36</b>	<b>6.28%</b>
<b>Allocation</b>				
Allocated Out	0.00	0.00	0.00	0.00%
Allocated In	713,090.67	312,795.00	-400,295.67	-127.97%
<b>Total Allocated</b>	<b>713,090.67</b>	<b>312,795.00</b>	<b>-400,295.67</b>	<b>-127.97%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-1,609,979.03</b>	<b>-1,156,725.00</b>	<b>-453,254.03</b>	<b>39.18%</b>
<b>Transfer</b>				
Transfer Between Companies	1,288,032.46	1,270,706.00	-17,326.46	-1.36%

Report 2026-49 Appendix C – 2025 Year End Department and Division Summaries

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
Transfer to/from Reserve	1,215.00	0.00	-1,215.00	0.00%
<b>Total Transfer</b>	<b>1,289,247.46</b>	<b>1,270,706.00</b>	<b>-18,541.46</b>	<b>-1.46%</b>
<b>Surplus/(Deficit)</b>	<b>-2,899,226.49</b>	<b>-2,427,431.00</b>	<b>-471,795.49</b>	<b>19.44%</b>

**CITY OF PORT COLBORNE**  
**Library (Levy)**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
Personnel Expense	0.00	0.00	0.00	0.00%
Non-Personnel Expense	0.00	0.00	0.00	0.00%
<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Transfer</b>				
Transfer Between Companies	1,206,251.08	1,100,706.00	-105,545.08	-9.59%
<b>Surplus/(Deficit)</b>	<b>-1,206,251.08</b>	<b>-1,100,706.00</b>	<b>-105,545.08</b>	<b>9.59%</b>

**CITY OF PORT COLBORNE**  
**Museum and Culture**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
User Charges	13,722.92	14,300.00	-577.08	-4.04%
Government Transfer	119,217.39	34,900.00	84,317.39	241.60%
Investment Income	0.00	0.00	0.00	0.00%
Other Revenue	75,499.49	71,900.00	3,599.49	5.01%
<b>Total Revenue</b>	<b>208,439.80</b>	<b>121,100.00</b>	<b>87,339.80</b>	<b>72.12%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	804,424.67	689,000.00	-115,424.67	-16.75%
Benefits	223,861.51	222,300.00	-1,561.51	-0.70%
<b>Subtotal Personnel Expense</b>	<b>1,028,286.18</b>	<b>911,300.00</b>	<b>-116,986.18</b>	<b>-12.84%</b>
<b>Non-Personnel Expense</b>				
Materials	107,122.10	191,530.00	84,407.90	44.07%
Contract Services	32,340.49	17,200.00	-15,140.49	-88.03%
Rents and Financial Expenses	880.19	0.00	-880.19	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>140,342.78</b>	<b>208,730.00</b>	<b>68,387.22</b>	<b>32.76%</b>
<b>Total Expenses</b>	<b>1,168,628.96</b>	<b>1,120,030.00</b>	<b>-48,598.96</b>	<b>-4.34%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-960,189.16</b>	<b>-998,930.00</b>	<b>38,740.84</b>	<b>-3.88%</b>
<b>Allocation</b>				
Allocated In	713,090.67	312,795.00	-400,295.67	-127.97%
<b>Surplus (Deficit) After Allocation</b>	<b>-1,673,279.83</b>	<b>-1,311,725.00</b>	<b>-361,554.83</b>	<b>27.56%</b>
<b>Transfer</b>				
Transfer to/from Reserve	1,215.00	0.00	-1,215.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-1,674,494.83</b>	<b>-1,311,725.00</b>	<b>-362,769.83</b>	<b>27.66%</b>

**CITY OF PORT COLBORNE**  
**NSCTA (Levy)**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
User Charges	74,582.61	170,000.00	-95,417.39	-56.13%
<b>Total Revenue</b>	<b>74,582.61</b>	<b>170,000.00</b>	<b>-95,417.39</b>	<b>-56.13%</b>
<b>Expense</b>				
Personnel Expense	0.00	0.00	0.00	0.00%
Non-Personnel Expense	0.00	0.00	0.00	0.00%
<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>74,582.61</b>	<b>170,000.00</b>	<b>-95,417.39</b>	<b>-56.13%</b>
<b>Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>74,582.61</b>	<b>170,000.00</b>	<b>-95,417.39</b>	<b>-56.13%</b>
<b>Transfer</b>				
Transfer Between Companies	81,781.38	170,000.00	88,218.62	51.89%
<b>Surplus/(Deficit)</b>	<b>-7,198.77</b>	<b>0.00</b>	<b>-7,198.77</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Committees**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00
<b>Non-Personnel Expense</b>				
Materials	1,281.81	5,000.00	3,718.19	74.36%
Contract Services	10,000.00	10,000.00	0.00	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>11,281.81</b>	<b>15,000.00</b>	<b>3,718.19</b>	<b>24.79%</b>
<b>Total Expenses</b>	<b>11,281.81</b>	<b>15,000.00</b>	<b>3,718.19</b>	<b>24.79%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-11,281.81</b>	<b>-15,000.00</b>	<b>3,718.19</b>	<b>-24.79%</b>
<b>Allocation</b>	0.00	0.00	0.00	0.00%
<b>Surplus (Deficit) After Allocation</b>	<b>-11,281.81</b>	<b>-15,000.00</b>	<b>3,718.19</b>	<b>-24.79%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-11,281.81</b>	<b>-15,000.00</b>	<b>3,718.19</b>	<b>-24.79%</b>

**CITY OF PORT COLBORNE**

**Council**

**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	266,986.54	253,500.00	-13,486.54	-5.32%
Benefits	98,724.33	116,200.00	17,475.67	15.04%
<b>Subtotal Personnel Expense</b>	<b>365,710.87</b>	<b>369,700.00</b>	<b>3,989.13</b>	<b>1.08%</b>
<b>Non-Personnel Expense</b>				
Materials	64,025.14	46,800.00	-17,225.14	-36.81%
Contract Services	18,387.72	48,600.00	30,212.28	62.17%
<b>Subtotal Non-Personnel Expense</b>	<b>82,412.86</b>	<b>95,400.00</b>	<b>12,987.14</b>	<b>13.61%</b>
<b>Total Expenses</b>	<b>448,123.73</b>	<b>465,100.00</b>	<b>16,976.27</b>	<b>3.65%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-448,123.73</b>	<b>-465,100.00</b>	<b>16,976.27</b>	<b>-3.65%</b>
<b>Allocation</b>				
Allocated Out	-418,252.74	-18,500.00	399,752.74	-2160.83%
Allocated In	101,260.01	66,392.00	-34,868.01	-52.52%
<b>Total Allocated</b>	<b>-316,992.73</b>	<b>47,892.00</b>	<b>364,884.73</b>	<b>761.89%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-131,131.00</b>	<b>-512,992.00</b>	<b>381,861.00</b>	<b>-74.44%</b>
<b>Transfer</b>				
Transfer Between Funds	-131,131.00	-74,000.00	57,131.00	-77.20%
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-438,992.00</b>	<b>438,992.00</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**  
**Chief Administrator’s Office**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	39,159.57	44,000.00	-4,840.43	-11.00%
<b>Total Revenue</b>	<b>39,159.57</b>	<b>44,000.00</b>	<b>-4,840.43</b>	<b>-11.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	1,633,253.15	1,470,846.40	-162,406.75	-11.04%
Benefits	472,367.12	474,500.00	2,132.88	0.45%
<b>Subtotal Personnel Expense</b>	<b>2,105,620.27</b>	<b>1,945,346.40</b>	<b>-160,273.87</b>	<b>-8.24%</b>
<b>Non-Personnel Expense</b>				
Materials	168,971.79	112,000.00	-56,971.79	-50.87%
Contract Services	55,166.35	0.00	-55,166.35	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>224,138.14</b>	<b>112,000.00</b>	<b>-112,138.14</b>	<b>-100.12%</b>
<b>Total Expenses</b>	<b>2,329,758.41</b>	<b>2,057,346.40</b>	<b>-272,412.01</b>	<b>-13.24%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-2,290,598.84</b>	<b>-2,013,346.40</b>	<b>-277,252.44</b>	<b>13.77%</b>
<b>Allocation</b>				
Allocated Out	-2,037,560.63	-424,400.00	1,613,160.63	-380.10%
Allocated In	144,060.78	71,607.00	-72,453.78	-101.18%
<b>Total Allocated</b>	<b>-1,893,499.85</b>	<b>-352,793.00</b>	<b>1,540,706.85</b>	<b>-436.72%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-397,098.99</b>	<b>-1,660,553.40</b>	<b>1,263,454.41</b>	<b>-76.09%</b>
<b>Transfer</b>				
Transfer Between Companies	-87,376.00	-31,100.00	56,276.00	-180.95%
Transfer Between Funds	-309,722.99	-314,400.00	-4,677.01	1.49%
<b>Total Transfer</b>	<b>-397,098.99</b>	<b>-22,308.00</b>	<b>26,033.43</b>	<b>-116.70%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-1,315,053.40</b>	<b>1,315,053.40</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**  
**CAO**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	397,956.15	313,800.00	-84,156.15	-26.82%
Benefits	112,189.23	88,300.00	-23,889.23	-27.05%
<b>Subtotal Personnel Expense</b>	<b>510,145.38</b>	<b>402,100.00</b>	<b>-108,045.38</b>	<b>-26.87%</b>
<b>Non-Personnel Expense</b>				
Materials	28,478.46	15,000.00	-13,478.46	-89.86%
Contract Services	2,040.00	0.00	-2,040.00	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>30,518.46</b>	<b>15,000.00</b>	<b>-15,518.46</b>	<b>-103.46%</b>
<b>Total Expenses</b>	<b>540,663.84</b>	<b>417,100.00</b>	<b>-123,563.84</b>	<b>-29.62%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-540,663.84</b>	<b>-417,100.00</b>	<b>-123,563.84</b>	<b>29.62%</b>
<b>Allocation</b>				
Allocated Out	-434,555.83	-336,700.00	97,855.83	-29.06%
Allocated In	30,133.99	0.00	-30,133.99	0.00%
<b>Total Allocated</b>	<b>-404,421.84</b>	<b>-336,700.00</b>	<b>67,721.84</b>	<b>-20.11%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-136,242.00</b>	<b>-80,400.00</b>	<b>-55,842.00</b>	<b>69.46%</b>
<b>Transfer</b>				
Transfer Between Funds	-136,242.00	-80,400.00	55,842.00	-69.46%
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Marketing and Communication**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	348,556.78	326,500.00	-22,056.78	-6.76%
Benefits	100,788.83	108,900.00	8,111.17	7.45%
<b>Subtotal Personnel Expense</b>	<b>449,345.61</b>	<b>435,400.00</b>	<b>-13,945.61</b>	<b>-3.20%</b>
<b>Non-Personnel Expense</b>				
Materials	85,121.77	64,900.00	-20,221.77	-31.16%
Contract Services	50,794.46	0.00	-50,794.46	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>135,916.23</b>	<b>64,900.00</b>	<b>-71,016.23</b>	<b>-109.42%</b>
<b>Total Expenses</b>	<b>585,261.84</b>	<b>500,300.00</b>	<b>-84,961.84</b>	<b>-16.98%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-585,261.84</b>	<b>-500,300.00</b>	<b>-84,961.84</b>	<b>16.98%</b>
<b>Allocation</b>				
Allocated Out	-557,350.84	-87,700.00	469,650.84	-535.52%
Allocated In	31,163.99	8,345.00	-22,818.99	-273.45%
<b>Total Allocated</b>	<b>-526,186.85</b>	<b>-79,355.00</b>	<b>446,831.85</b>	<b>-563.08%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-59,074.99</b>	<b>-420,945.00</b>	<b>361,870.01</b>	<b>-85.97%</b>
<b>Transfer</b>				
Transfer Between Companies	-15,946.00	0.00	15,946.00	0.00%
Transfer Between Funds	-43,128.99	-87,700.00	-44,571.01	50.82%
<b>Total Transfer</b>	<b>-59,074.99</b>	<b>-87,700.00</b>	<b>-28,625.01</b>	<b>32.64%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-333,245.00</b>	<b>333,245.00</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**  
**Human Resources**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	536,049.58	460,000.00	-76,049.58	-16.53%
Benefits	154,159.81	146,000.00	-8,159.81	-5.59%
<b>Subtotal Personnel Expense</b>	<b>690,209.39</b>	<b>606,000.00</b>	<b>-84,209.39</b>	<b>-13.90%</b>
<b>Non-Personnel Expense</b>				
Materials	35,359.59	17,100.00	-18,259.59	-106.78%
Contract Services	2,205.65	0.00	-2,205.65	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>37,565.24</b>	<b>17,100.00</b>	<b>-20,465.24</b>	<b>-119.68%</b>
<b>Total Expenses</b>	<b>727,774.63</b>	<b>623,100.00</b>	<b>-104,674.63</b>	<b>-16.80%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-727,774.63</b>	<b>-623,100.00</b>	<b>-104,674.63</b>	<b>16.80%</b>
<b>Allocation</b>				
Allocated Out	-628,621.62	0.00	628,621.62	0.00%
Allocated In	44,176.99	32,517.00	-11,659.99	-35.86%
<b>Total Allocated</b>	<b>-584,444.63</b>	<b>32,517.00</b>	<b>616,961.63</b>	<b>1897.35%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-143,330.00</b>	<b>-655,617.00</b>	<b>512,287.00</b>	
<b>Transfer</b>				
Transfer Between Companies	-71,430.00	-31,100.00	40,330.00	-129.68%
Transfer Between Funds	-71,900.00	-124,500.00	-52,600.00	42.25%
<b>Total Transfer</b>	<b>-143,330.00</b>	<b>-155,600.00</b>	<b>-12,270.00</b>	<b>7.89%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-500,017.00</b>	<b>500,017.00</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**

**Clerks**

**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
User Charges	39,159.57	44,000.00	-4,840.43	-11.00%
<b>Total Revenue</b>	<b>39,159.57</b>	<b>44,000.00</b>	<b>-4,840.43</b>	<b>-11.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	350,690.64	370,546.40	19,855.76	5.36%
Benefits	105,229.25	131,300.00	26,070.75	19.86%
<b>Subtotal Personnel Expense</b>	<b>455,919.89</b>	<b>501,846.40</b>	<b>45,926.51</b>	<b>9.15%</b>
<b>Non-Personnel Expense</b>				
Materials	20,011.97	15,000.00	-5,011.97	-33.41%
Contract Services	126.24	0.00	-126.24	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>20,138.21</b>	<b>15,000.00</b>	<b>-5,138.21</b>	<b>-34.25%</b>
<b>Total Expenses</b>	<b>476,058.10</b>	<b>516,846.40</b>	<b>40,788.30</b>	<b>7.89%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-436,898.53</b>	<b>-472,846.40</b>	<b>35,947.87</b>	<b>-7.60%</b>
<b>Allocation</b>				
Allocated Out	-417,032.34	0.00	417,032.34	0.00%
Allocated In	38,585.81	30,745.00	-7,840.81	-25.50%
<b>Total Allocated</b>	<b>-378,446.53</b>	<b>30,745.00</b>	<b>409,191.53</b>	<b>1330.92%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-58,452.00</b>	<b>-503,591.40</b>	<b>445,139.40</b>	<b>-88.39%</b>
<b>Transfer</b>				
Transfer Between Funds	-58,452.00	-21,800.00	36,652.00	-168.13%
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-481,791.40</b>	<b>481,791.40</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**  
**Corporate Services**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	130,925.74	110,000.00	20,925.74	19.02%
<b>Total Revenue</b>	<b>130,925.74</b>	<b>110,000.00</b>	<b>20,925.74</b>	<b>19.02%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	1,580,385.00	1,632,500.00	52,115.00	3.19%
Benefits	483,974.35	532,000.00	48,025.65	9.03%
<b>Subtotal Personnel Expense</b>	<b>2,064,359.35</b>	<b>2,164,500.00</b>	<b>100,140.65</b>	<b>4.63%</b>
<b>Non-Personnel Expense</b>				
Materials	128,687.14	122,500.00	-6,187.14	-5.05%
Contract Services	218,998.07	280,000.00	61,001.93	21.79%
Rents and Financial Expenses	483.42	0.00	-483.42	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>348,168.63</b>	<b>402,500.00</b>	<b>54,331.37</b>	<b>13.50%</b>
<b>Total Expenses</b>	<b>2,412,527.98</b>	<b>2,567,000.00</b>	<b>154,472.02</b>	<b>6.02%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-2,281,602.24</b>	<b>-2,457,000.00</b>	<b>175,397.76</b>	<b>-7.14%</b>
<b>Allocation</b>				
Allocated Out	-1,840,680.31	-544,324.00	1,296,356.31	-238.16%
Allocated In	128,547.97	320,638.00	192,090.03	59.91%
<b>Total Allocated</b>	<b>-1,712,132.34</b>	<b>-223,686.00</b>	<b>1,488,446.34</b>	<b>-665.42%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-569,469.90</b>	<b>-2,233,314.00</b>	<b>1,663,844.10</b>	<b>-74.50%</b>
<b>Transfer</b>				
Transfer Between Companies	-82,251.71	-79,540.00	2,711.71	-3.41%
Transfer Between Funds	-487,218.19	-535,800.00	-48,581.81	9.07%
<b>Total Transfer</b>	<b>-569,469.90</b>	<b>-615,340.00</b>	<b>-45,870.10</b>	<b>7.45%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-1,617,974.00</b>	<b>1,617,974.00</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**  
**Corporate Services Global**  
**For the 12 Months Ending December 31, 2025**

	Actual	Budget	Variance (\$)	Variance (%)
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	32,699.94	192,800.00	160,100.06	83.04%
Benefits	9,785.56	50,300.00	40,514.44	80.55%
<b>Subtotal Personnel Expense</b>	<b>42,485.50</b>	<b>243,100.00</b>	<b>200,614.50</b>	<b>82.52%</b>
<b>Non-Personnel Expense</b>				
Materials	10,086.39	37,400.00	27,313.61	73.03%
Contract Services	530.53	50,000.00	49,469.47	98.94%
<b>Subtotal Non-Personnel Expense</b>	<b>10,616.92</b>	<b>87,400.00</b>	<b>76,783.08</b>	<b>87.85%</b>
<b>Total Expenses</b>	<b>53,102.42</b>	<b>330,500.00</b>	<b>277,397.58</b>	<b>83.93%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-53,102.42</b>	<b>-330,500.00</b>	<b>277,397.58</b>	<b>-83.93%</b>
<b>Allocation</b>				
Allocated Out	-39,746.42	-324,604.00	-284,857.58	87.76%
Allocated In	0.00	42,804.00	42,804.00	100.00%
<b>Total Allocated</b>	<b>-7,946.61</b>	<b>-39,308.00</b>	<b>-31,361.39</b>	<b>79.78%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-13,356.00</b>	<b>-48,700.00</b>	<b>35,344.00</b>	<b>-72.57%</b>
<b>Transfer</b>				
Transfer Between Companies	-2,084.00	0.00	2,084.00	0.00%
Transfer Between Funds	-11,272.00	-48,700.00	-37,428.00	76.85%
<b>Total Transfer</b>	<b>-416.66</b>	<b>0.00</b>	<b>416.66</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Customer Service**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	177,216.91	223,100.00	45,883.09	20.57%
Benefits	59,680.14	77,000.00	17,319.86	22.49%
<b>Subtotal Personnel Expense</b>	<b>236,897.05</b>	<b>300,100.00</b>	<b>63,202.95</b>	<b>21.06%</b>
<b>Non-Personnel Expense</b>				
Materials	1,844.96	6,300.00	4,455.04	70.71%
<b>Total Expenses</b>	<b>238,742.01</b>	<b>306,400.00</b>	<b>67,657.99</b>	<b>22.08%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-238,742.01</b>	<b>-306,400.00</b>	<b>67,657.99</b>	<b>-22.08%</b>
<b>Allocation</b>				
Allocated Out	-203,401.00	-67,400.00	136,001.00	-201.78%
Allocated In	33,006.99	112,542.00	79,535.01	70.67%
<b>Total Allocated</b>	<b>-170,394.01</b>	<b>45,142.00</b>	<b>215,536.01</b>	<b>477.46%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-68,348.00</b>	<b>-351,542.00</b>	<b>283,194.00</b>	<b>-80.56%</b>
<b>Transfer</b>				
Transfer Between Companies	-10,664.00	0.00	10,664.00	0.00%
Transfer Between Funds	-57,684.00	-82,300.00	-24,616.00	29.91%
<b>Total Transfer</b>	<b>-68,348.00</b>	<b>-82,300.00</b>	<b>-13,952.00</b>	<b>16.95%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-269,242.00</b>	<b>269,242.00</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**  
**Financial Services**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	130,925.74	110,000.00	20,925.74	19.02%
<b>Total Revenue</b>	<b>130,925.74</b>	<b>110,000.00</b>	<b>20,925.74</b>	<b>19.02%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	862,026.14	774,800.00	-87,226.14	-11.26%
Benefits	261,678.90	260,100.00	-1,578.90	-0.61%
<b>Subtotal Personnel Expense</b>	<b>1,123,705.04</b>	<b>1,034,900.00</b>	<b>-88,805.04</b>	<b>-8.58%</b>
<b>Non-Personnel Expense</b>				
Materials	57,712.02	60,900.00	3,187.98	5.23%
Contract Services	89,967.57	120,000.00	30,032.43	25.03%
Rents and Financial Expenses	483.42	0.00	-483.42	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>148,163.01</b>	<b>180,900.00</b>	<b>32,736.99</b>	<b>18.10%</b>
<b>Total Expenses</b>	<b>1,271,868.05</b>	<b>1,215,800.00</b>	<b>-56,068.05</b>	<b>-4.61%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,140,942.31</b>	<b>-1,105,800.00</b>	<b>-35,142.31</b>	<b>3.18%</b>
<b>Allocation</b>				
Allocated Out	-841,886.40	-71,200.00	770,686.40	-1082.42%
Allocated In	53,376.99	98,370.00	44,993.01	45.74%
<b>Total Allocated</b>	<b>-788,509.41</b>	<b>27,170.00</b>	<b>815,679.41</b>	<b>3002.13%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-352,432.90</b>	<b>-1,132,970.00</b>	<b>780,537.10</b>	<b>-68.89%</b>
<b>Transfer</b>				
Transfer Between Companies	-25,624.70	-57,840.00	-32,215.30	55.70%
Transfer Between Funds	-326,808.20	-254,500.00	72,308.20	-28.41%
<b>Total Transfer</b>	<b>-352,432.90</b>	<b>-312,340.00</b>	<b>40,092.90</b>	<b>-12.84%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-820,630.00</b>	<b>820,630.00</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**  
**Information Technology**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	400,239.19	326,800.00	-73,439.19	-22.47%
Benefits	122,618.12	103,800.00	-18,818.12	-18.13%
<b>Subtotal Personnel Expense</b>	<b>522,857.31</b>	<b>430,600.00</b>	<b>-92,257.31</b>	<b>-21.43%</b>
<b>Non-Personnel Expense</b>				
Materials	57,378.45	10,000.00	-47,378.45	-473.78%
Contract Services	59,421.06	35,000.00	-24,421.06	-69.77%
<b>Subtotal Non-Personnel Expense</b>	<b>116,799.51</b>	<b>45,000.00</b>	<b>-71,799.51</b>	<b>-159.55%</b>
<b>Total Expenses</b>	<b>639,656.82</b>	<b>475,600.00</b>	<b>-164,056.82</b>	<b>-34.49%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-639,656.82</b>	<b>-475,600.00</b>	<b>-164,056.82</b>	<b>34.49%</b>
<b>Allocation</b>				
Allocated Out	-572,199.81	-37,200.00	534,999.81	-1438.17%
Allocated In	42,163.99	51,952.00	9,788.01	18.84%
<b>Total Allocated</b>	<b>-530,035.82</b>	<b>14,752.00</b>	<b>544,787.82</b>	<b>3692.98%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-109,621.00</b>	<b>-490,352.00</b>	<b>380,731.00</b>	<b>-77.64%</b>
<b>Transfer</b>				
Transfer Between Companies	-43,879.01	-21,700.00	22,179.01	-102.21%
Transfer Between Funds	-65,741.99	-86,600.00	-20,858.01	24.09%
<b>Total Transfer</b>	<b>-109,621.00</b>	<b>-108,300.00</b>	<b>1,321.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-382,052.00</b>	<b>382,052.00</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**  
**Asset Management**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	108,202.82	115,000.00	6,797.18	5.91%
Benefits	30,211.63	40,800.00	10,588.37	25.95%
<b>Subtotal Personnel Expense</b>	<b>138,414.45</b>	<b>155,800.00</b>	<b>17,385.55</b>	<b>11.16%</b>
<b>Non-Personnel Expense</b>				
Materials	1,665.32	7,900.00	6,234.68	78.92%
Contract Services	69,078.91	75,000.00	5,921.09	7.89%
<b>Subtotal Non-Personnel Expense</b>	<b>70,744.23</b>	<b>82,900.00</b>	<b>12,155.77</b>	<b>14.66%</b>
<b>Total Expenses</b>	<b>209,158.68</b>	<b>238,700.00</b>	<b>29,541.32</b>	<b>12.38%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-209,158.68</b>	<b>-238,700.00</b>	<b>29,541.32</b>	<b>-12.38%</b>
<b>Allocation</b>				
Allocated Out	-183,446.68	-43,920.00	139,526.68	-317.68%
Allocated In	0.00	14,970.00	14,970.00	100.00%
<b>Total Allocated</b>	<b>-183,446.68</b>	<b>-28,950.00</b>	<b>154,496.68</b>	<b>-533.67%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-25,712.00</b>	<b>-209,750.00</b>	<b>184,038.00</b>	<b>-87.74%</b>
<b>Transfer</b>				
Transfer Between Funds	-25,712.00	-63,700.00	-37,988.00	59.64%
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>-146,050.00</b>	<b>146,050.00</b>	<b>-100.00%</b>

**CITY OF PORT COLBORNE**  
**Recreation Division**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Revenue				
User Charges	36,208.06	25,000.00	11,208.06	44.83%
Other Revenue	652,616.64	596,000.00	56,616.64	9.50%
<b>Total Revenue</b>	<b>688,824.70</b>	<b>621,000.00</b>	<b>67,824.70</b>	<b>10.92%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	1,120,563.05	1,456,050.00	335,486.95	23.04%
Benefits	321,423.23	461,600.00	140,176.77	30.37%
<b>Subtotal Personnel Expense</b>	<b>1,441,986.28</b>	<b>1,917,650.00</b>	<b>475,663.72</b>	<b>24.80%</b>
<b>Non-Personnel</b>				
Materials	82,164.26	79,000.00	-3,164.26	-4.01%
Contract Services	312,956.72	348,000.00	35,043.28	10.07%
Rents and Financial Expenses	1,406.70	0.00	-1,406.70	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>396,527.68</b>	<b>427,000.00</b>	<b>30,472.32</b>	<b>7.14%</b>
<b>Total Expenses</b>	<b>1,838,513.96</b>	<b>2,344,650.00</b>	<b>506,136.04</b>	<b>21.59%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,149,689.26</b>	<b>-1,723,650.00</b>	<b>573,960.74</b>	<b>-33.30%</b>
<b>Allocation</b>				
Allocated Out	-494,600.00	-954,900.00	-460,300.00	48.20%
Allocated In	2,237,330.76	1,653,340.00	-583,990.76	-35.32%
<b>Total Allocated</b>	<b>1,742,730.76</b>	<b>698,440.00</b>	<b>-1,044,290.76</b>	<b>-149.52%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-2,892,420.02</b>	<b>-2,422,090.00</b>	<b>-470,330.02</b>	<b>19.42%</b>
<b>Transfer</b>				
Transfer Between Companies	-59,200.00	-59,200.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-2,833,220.02</b>	<b>-2,362,890.00</b>	<b>-470,330.02</b>	<b>19.90%</b>

**CITY OF PORT COLBORNE**  
**Recreation**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	35,843.06	25,000.00	10,843.06	43.37%
Other Revenue	652,576.64	596,000.00	56,576.64	9.49%
<b>Total Revenue</b>	<b>688,419.70</b>	<b>621,000.00</b>	<b>67,419.70</b>	<b>10.86%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	859,952.58	1,232,750.00	372,797.42	30.24%
Benefits	253,712.51	392,300.00	138,587.49	35.33%
<b>Subtotal Personnel Expense</b>	<b>1,113,665.09</b>	<b>1,625,050.00</b>	<b>511,384.91</b>	<b>31.47%</b>
<b>Non-Personnel Expense</b>				
Materials	67,414.61	74,000.00	6,585.39	8.90%
Contract Services	311,115.10	348,000.00	36,884.90	10.60%
Rents and Financial Expenses	796.14	0.00	-796.14	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>379,325.85</b>	<b>422,000.00</b>	<b>42,674.15</b>	<b>10.11%</b>
<b>Total Expenses</b>	<b>1,492,990.94</b>	<b>2,047,050.00</b>	<b>554,059.06</b>	<b>27.07%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-804,571.24</b>	<b>-1,426,050.00</b>	<b>621,478.76</b>	<b>-43.58%</b>
<b>Allocation</b>				
Allocated Out	-261,200.00	-716,500.00	-455,300.00	63.55%
Allocated In	2,188,539.50	1,653,340.00	-535,199.50	-32.37%
<b>Total Allocated</b>	<b>1,927,339.50</b>	<b>936,840.00</b>	<b>-990,499.50</b>	<b>-105.73%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-2,731,910.74</b>	<b>-2,362,890.00</b>	<b>-369,020.74</b>	<b>15.62%</b>
<b>Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>-2,731,910.74</b>	<b>-2,362,890.00</b>	<b>-369,020.74</b>	<b>15.62%</b>

**CITY OF PORT COLBORNE**  
**Tourism and Events**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Revenue				
User Charges	365.00	0.00	365.00	0.00%
Other Revenue	40.00	0.00	40.00	0.00%
<b>Total Revenue</b>	<b>405.00</b>	<b>0.00</b>	<b>405.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	260,610.47	223,300.00	-37,310.47	-16.71%
Benefits	67,710.72	69,300.00	1,589.28	2.29%
<b>Subtotal Personnel Expense</b>	<b>328,321.19</b>	<b>292,600.00</b>	<b>-35,721.19</b>	<b>-12.21%</b>
<b>Non-Personnel Expense</b>				
Materials	14,749.65	5,000.00	-9,749.65	-194.99%
Contract Services	1,841.62	0.00	-1,841.62	0.00%
Rents and Financial Expenses	610.56	0.00	-610.56	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>14,287.78</b>	<b>0.00</b>	<b>-14,287.78</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>345,523.02</b>	<b>297,600.00</b>	<b>-47,923.02</b>	<b>-16.10%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-345,118.02</b>	<b>-297,600.00</b>	<b>-47,518.02</b>	
<b>Allocation</b>				
Allocated Out	-233,400.00	-238,400.00	-5,000.00	2.10%
Allocated In	48,791.26	0.00	-48,791.26	0.00%
<b>Total Allocated</b>	<b>-184,608.74</b>	<b>-238,400.00</b>	<b>-53,791.26</b>	<b>22.56%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-160,509.28</b>	<b>-59,200.00</b>	<b>-101,309.28</b>	<b>171.13%</b>
<b>Transfer</b>				
Transfer Between Companies	-59,200.00	-59,200.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-101,309.28</b>	<b>0.00</b>	<b>-101,309.28</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Development and Government Relations**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
User Charges	219,457.40	437,000.00	-217,542.60	-49.78%
Government Transfer	7,833.33	0.00	7,833.33	0.00%
<b>Total Revenue</b>	<b>227,290.73</b>	<b>437,000.00</b>	<b>-209,709.27</b>	<b>-47.99%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	815,503.52	877,700.00	62,196.48	7.09%
Benefits	233,445.03	271,600.00	38,154.97	14.05%
<b>Subtotal Personnel Expense</b>	<b>1,048,948.55</b>	<b>1,149,300.00</b>	<b>100,351.45</b>	<b>8.73%</b>
<b>Non-Personnel Expense</b>				
Materials	88,841.08	93,650.00	4,808.92	5.13%
Contract Services	319,765.50	122,000.00	-197,765.50	-162.10%
External Transfer to Others	1,500.00	0.00	-1,500.00	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>385,907.17</b>	<b>178,300.00</b>	<b>-168,722.37</b>	<b>-94.63%</b>
<b>Total Expenses</b>	<b>1,459,055.13</b>	<b>1,364,950.00</b>	<b>-94,105.13</b>	<b>-6.89%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,231,764.40</b>	<b>-927,950.00</b>	<b>-303,814.40</b>	<b>32.74%</b>
<b>Allocation</b>				
Allocated Out	0.00	-125,400.00	-125,400.00	100.00%
Allocated In	564,789.37	312,814.00	-251,975.37	-80.55%
<b>Total Allocated</b>	<b>564,789.37</b>	<b>187,414.00</b>	<b>-377,375.37</b>	<b>-201.36%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-1,796,553.77</b>	<b>-1,115,364.00</b>	<b>-681,189.77</b>	<b>61.07%</b>
<b>Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>-1,796,553.77</b>	<b>-1,115,364.00</b>	<b>-681,189.77</b>	<b>61.07%</b>

**CITY OF PORT COLBORNE**  
**Development Global**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	179,843.75	0.00	-179,843.75	0.00%
Benefits	48,495.17	0.00	-48,495.17	0.00%
<b>Subtotal Personnel Expense</b>	<b>228,338.92</b>	<b>0.00</b>	<b>-228,338.92</b>	<b>0.00%</b>
<b>Non-Personnel Expense</b>				
Materials	12,460.45	0.00	-12,460.45	0.00%
<b>Total Expenses</b>	<b>240,799.37</b>	<b>0.00</b>	<b>-240,799.37</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-240,799.37</b>	<b>0.00</b>	<b>-240,799.37</b>	<b>0.00%</b>
<b>Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-240,799.37</b>	<b>0.00</b>	<b>-240,799.37</b>	<b>0.00%</b>
<b>Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>-240,799.37</b>	<b>0.00</b>	<b>-240,799.37</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Economic Development**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
Government Transfer	7,833.33	0.00	7,833.33	0.00%
<b>Total Revenue</b>	<b>7,833.33</b>	<b>0.00</b>	<b>7,833.33</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	116,436.57	273,800.00	157,363.43	57.47%
Benefits	31,516.60	81,800.00	50,283.40	61.47%
<b>Subtotal Personnel Expense</b>	<b>147,953.17</b>	<b>355,600.00</b>	<b>207,646.83</b>	<b>58.39%</b>
<b>Non-Personnel Expense</b>				
Materials	60,390.47	66,450.00	6,059.53	9.12%
Contract Services	100,102.78	60,000.00	-40,102.78	-66.84%
External Transfer to Others	1,500.00	0.00	-1,500.00	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>161,993.25</b>	<b>126,450.00</b>	<b>-35,543.25</b>	<b>-28.11%</b>
<b>Total Expenses</b>	<b>309,946.42</b>	<b>482,050.00</b>	<b>172,103.58</b>	<b>35.70%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-302,113.09</b>	<b>-482,050.00</b>	<b>179,936.91</b>	<b>-37.33%</b>
<b>Allocation</b>				
Allocated Out	0.00	-125,400.00	-125,400.00	100.00%
Allocated In	204,966.48	103,065.00	-101,901.48	-98.87%
<b>Total Allocated</b>	<b>204,966.48</b>	<b>-22,335.00</b>	<b>-227,301.48</b>	<b>1017.69%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-507,079.57</b>	<b>-459,715.00</b>	<b>-47,364.57</b>	<b>10.30%</b>
<b>Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>-507,079.57</b>	<b>-459,715.00</b>	<b>-47,364.57</b>	<b>10.30%</b>

**CITY OF PORT COLBORNE**  
**Planning and Development**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
User Charges	134,531.40	368,700.00	-234,168.60	-63.51%
<b>Total Revenue</b>	<b>134,531.40</b>	<b>368,700.00</b>	<b>-234,168.60</b>	<b>-63.51%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	515,948.20	597,900.00	81,951.80	13.71%
Benefits	152,778.58	189,800.00	37,021.42	19.51%
<b>Subtotal Personnel Expense</b>	<b>59,998.13</b>	<b>177,200.00</b>	<b>117,201.87</b>	<b>66.14%</b>
<b>Non-Personnel Expense</b>				
Materials	14,855.17	24,700.00	9,844.83	39.86%
Contract Services	215,694.08	62,000.00	-153,694.08	-247.89%
<b>Subtotal Non-Personnel Expense</b>	<b>230,549.25</b>	<b>86,700.00</b>	<b>-143,849.25</b>	<b>-165.92%</b>
<b>Total Expenses</b>	<b>899,276.03</b>	<b>874,400.00</b>	<b>-24,876.03</b>	<b>-2.84%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-764,744.63</b>	<b>-505,700.00</b>	<b>-259,044.63</b>	<b>51.22%</b>
<b>Allocation</b>				
Allocated Out	0.00	0.00	0.00	0.00%
Allocated In	359,822.89	209,749.00	-150,073.89	-71.55%
<b>Total Allocated</b>	<b>359,822.89</b>	<b>209,749.00</b>	<b>-150,073.89</b>	<b>-71.55%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-1,124,567.52</b>	<b>-715,449.00</b>	<b>-409,118.52</b>	<b>57.18%</b>
<b>Transfer</b>	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-1,124,567.52</b>	<b>-715,449.00</b>	<b>-409,118.52</b>	<b>57.18%</b>

**CITY OF PORT COLBORNE**  
**Committee of Adjustment**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	84,926.00	68,300.00	16,626.00	24.34%
<b>Total Revenue</b>	<b>84,926.00</b>	<b>68,300.00</b>	<b>16,626.00</b>	<b>24.34%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	3,275.00	6,000.00	2,725.00	45.42%
Benefits	654.68	0.00	-654.68	0.00%
<b>Subtotal Personnel Expense</b>	<b>3,929.68</b>	<b>6,000.00</b>	<b>2,070.32</b>	<b>34.51%</b>
<b>Non-Personnel Expense</b>				
Materials	1,134.99	2,500.00	1,365.01	54.60%
Contract Services	3,968.64	0.00	-3,968.64	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>5,103.63</b>	<b>2,500.00</b>	<b>-2,603.63</b>	<b>-104.15%</b>
<b>Total Expenses</b>	<b>9,033.31</b>	<b>8,500.00</b>	<b>-533.31</b>	<b>-6.27%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>75,892.69</b>	<b>59,800.00</b>	<b>16,092.69</b>	<b>26.91%</b>
<b>Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>75,892.69</b>	<b>59,800.00</b>	<b>16,092.69</b>	<b>26.91%</b>
<b>Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>75,892.69</b>	<b>59,800.00</b>	<b>16,092.69</b>	<b>26.91%</b>

**CITY OF PORT COLBORNE**  
**Community Safety**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
User Charges	84,743.72	21,500.00	63,243.72	294.16%
Government Transfer	8,592.18	260,700.00	-252,107.82	-96.70%
Other Revenue	164,295.15	45,000.00	119,295.15	265.10%
<b>Total Revenue</b>	<b>257,631.05</b>	<b>327,200.00</b>	<b>-69,568.95</b>	<b>-21.26%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	3,292,998.93	3,217,300.00	-75,698.93	-2.35%
Benefits	1,243,649.95	1,376,200.00	132,550.05	9.63%
<b>Subtotal Personnel Expense</b>	<b>4,536,648.88</b>	<b>4,593,500.00</b>	<b>56,851.12</b>	<b>1.24%</b>
<b>Non-Personnel Expense</b>				
Materials	389,258.86	302,608.00	-86,650.86	-28.63%
Contract Services	257,315.55	133,300.00	-124,015.55	-93.03%
External Transfer to Others	-1,970.99	0.00	1,970.99	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>644,603.42</b>	<b>435,908.00</b>	<b>-208,695.42</b>	<b>-47.88%</b>
<b>Total Expenses</b>	<b>5,181,252.30</b>	<b>5,029,408.00</b>	<b>-151,844.30</b>	<b>-3.02%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-4,923,621.25</b>	<b>-4,702,208.00</b>	<b>-221,413.25</b>	<b>4.71%</b>
<b>Allocation</b>				
Allocated Out	-29,375.00	0.00	29,375.00	0.00%
Allocated In	1,490,420.09	383,588.00	-1,106,832.09	-288.55%
<b>Total Allocated</b>	<b>1,461,045.09</b>	<b>383,588.00</b>	<b>-1,077,457.09</b>	<b>-280.89%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-6,384,666.34</b>	<b>-5,085,796.00</b>	<b>-1,298,870.34</b>	<b>25.54%</b>
<b>Transfer</b>				
Transfer to/from Reserve	-69,985.00	0.00	69,985.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-6,314,681.34</b>	<b>-5,085,796.00</b>	<b>-1,228,885.34</b>	<b>24.16%</b>

**CITY OF PORT COLBORNE**  
**Bylaws**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	20,486.02	1,500.00	18,986.02	1265.73%
Other Revenue	162,524.97	45,000.00	117,524.97	261.17%
<b>Total Revenue</b>	<b>183,010.99</b>	<b>46,500.00</b>	<b>136,510.99</b>	<b>293.57%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	294,380.37	363,700.00	69,319.63	19.06%
Benefits	87,541.11	119,200.00	31,658.89	26.56%
<b>Subtotal Personnel Expense</b>	<b>381,921.48</b>	<b>482,900.00</b>	<b>100,978.52</b>	<b>20.91%</b>
<b>Non-Personnel Expense</b>				
Materials	16,768.60	22,508.00	5,739.40	25.50%
Contract Services	7,324.80	0.00	-7,324.80	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>24,093.40</b>	<b>22,508.00</b>	<b>-1,585.40</b>	<b>-7.04%</b>
<b>Total Expenses</b>	<b>406,014.88</b>	<b>505,408.00</b>	<b>99,393.12</b>	<b>19.67%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-223,003.89</b>	<b>-458,908.00</b>	<b>235,904.11</b>	<b>-51.41%</b>
<b>Allocation</b>				
Allocated In	237,139.96	12,714.00	-224,425.96	-1765.19%
<b>Total Allocated</b>	<b>237,139.96</b>	<b>12,714.00</b>	<b>-224,425.96</b>	<b>-1765.19%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-460,143.85</b>	<b>-471,622.00</b>	<b>11,478.15</b>	<b>-2.43%</b>
<b>Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>-460,143.85</b>	<b>-471,622.00</b>	<b>11,478.15</b>	<b>-2.43%</b>

**CITY OF PORT COLBORNE**

**Fire**

**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
User Charges	64,257.70	20,000.00	44,257.70	221.29%
Government Transfer	8,592.18	260,700.00	-252,107.82	-96.70%
Other Revenue	1,770.18	0.00	1,770.18	0.00%
<b>Total Revenue</b>	<b>74,620.06</b>	<b>280,700.00</b>	<b>-206,079.94</b>	<b>-73.42%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	2,998,618.56	2,853,600.00	-145,018.56	-5.08%
Benefits	1,156,108.84	1,257,000.00	100,891.16	8.03%
<b>Subtotal Personnel Expense</b>	<b>4,154,727.40</b>	<b>4,110,600.00</b>	<b>-44,127.40</b>	<b>-1.07%</b>
<b>Non-Personnel Expense</b>				
Materials	372,490.26	280,100.00	-92,390.26	-32.98%
Contract Services	249,990.75	133,300.00	-116,690.75	-87.54%
External Transfer to Others	-1,970.99	0.00	1,970.99	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>620,510.02</b>	<b>413,400.00</b>	<b>-207,110.02</b>	<b>-50.10%</b>
<b>Total Expenses</b>	<b>4,775,237.42</b>	<b>4,524,000.00</b>	<b>-251,237.42</b>	<b>-5.55%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-4,700,617.36</b>	<b>-4,243,300.00</b>	<b>-457,317.36</b>	<b>10.78%</b>
<b>Allocation</b>				
Allocated Out	-29,375.00	0.00	29,375.00	0.00%
Allocated In	1,253,280.13	370,874.00	-882,406.13	-237.93%
<b>Total Allocated</b>	<b>1,223,905.13</b>	<b>370,874.00</b>	<b>-853,031.13</b>	<b>-230.01%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-5,924,522.49</b>	<b>-4,614,174.00</b>	<b>-1,310,348.49</b>	<b>28.40%</b>
<b>Transfer</b>				
Transfer to/from Reserve	-69,985.00	0.00	69,985.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-5,854,537.49</b>	<b>-4,614,174.00</b>	<b>-1,240,363.49</b>	<b>26.88%</b>

**CITY OF PORT COLBORNE**  
**Public Works**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
User Charges	37,566.00	0.00	37,566.00	0.00%
Government Transfer	37,157.71	50,000.00	-12,842.29	-25.68%
Investment Income	0.00	0.00	0.00	0.00%
Other Revenue	57,799.77	231,600.00	-173,800.23	-75.04%
<b>Total Revenue</b>	<b>132,523.48</b>	<b>281,600.00</b>	<b>-149,076.52</b>	
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	4,057,031.66	4,307,550.00	250,518.34	5.82%
Benefits	1,154,586.23	1,335,000.00	180,413.77	13.51%
<b>Subtotal Personnel Expense</b>	<b>5,211,617.89</b>	<b>5,642,550.00</b>	<b>430,932.11</b>	<b>7.64%</b>
<b>Non-Personnel Expense</b>				
Materials	977,306.19	911,600.00	-65,706.19	-7.21%
Contract Services	1,464,700.94	1,597,750.00	133,049.06	8.33%
Rents and Financial Expenses	69,967.53	6,500.00	-63,467.53	-976.42%
<b>Subtotal Non-Personnel Expense</b>	<b>2,511,974.66</b>	<b>2,515,850.00</b>	<b>3,875.34</b>	<b>0.15%</b>
<b>Total Expenses</b>	<b>7,723,592.55</b>	<b>8,158,400.00</b>	<b>434,807.45</b>	<b>5.33%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-7,591,069.07</b>	<b>-7,876,800.00</b>	<b>285,730.93</b>	<b>-3.63%</b>
<b>Allocation</b>				
Allocated Out	-1,230,580.52	-1,759,826.00	-529,245.48	30.07%
Allocated In	4,237,579.92	2,023,926.00	-2,213,653.92	-109.37%
<b>Total Allocated</b>	<b>3,006,999.40</b>	<b>264,100.00</b>	<b>-2,742,899.40</b>	<b>-1038.58%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-10,598,068.47</b>	<b>-8,140,900.00</b>	<b>-2,457,168.47</b>	<b>30.18%</b>

Report 2026-49 Appendix C – 2025 Year End Department and Division Summaries

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Transfer</b>				
Transfer Between Companies	-19,581.00	-20,752.00	-1,171.00	5.64%
Transfer to/from Reserve	8,478.02	119,373.00	110,894.98	92.90%
Transfer Between Funds	-710,257.24	-368,750.00	341,507.24	-92.61%
<b>Total Transfer</b>	<b>-721,360.22</b>	<b>-270,129.00</b>	<b>451,231.22</b>	<b>-167.04%</b>
<b>Surplus/(Deficit)</b>	<b>-9,876,708.25</b>	<b>-7,870,771.00</b>	<b>-2,005,937.25</b>	<b>25.49%</b>

**CITY OF PORT COLBORNE**  
**Public Works Global**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
Other Revenue	22,216.66	6,000.00	16,216.66	270.28%
<b>Total Revenue</b>	<b>22,216.66</b>	<b>6,000.00</b>	<b>16,216.66</b>	<b>270.28%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	413,105.81	395,300.00	-17,805.81	-4.50%
Benefits	132,539.55	129,400.00	-3,139.55	-2.43%
<b>Subtotal Personnel Expense</b>	<b>545,645.36</b>	<b>524,700.00</b>	<b>-20,945.36</b>	<b>-3.99%</b>
<b>Non-Personnel Expense</b>				
Materials	47,264.83	54,000.00	6,735.17	12.47%
Contract Services	74,378.54	100,000.00	25,621.46	25.62%
Rents and Financial Expenses	25,582.46	0.00	-25,582.46	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>147,225.83</b>	<b>154,000.00</b>	<b>6,774.17</b>	<b>4.40%</b>
<b>Total Expenses</b>	<b>692,871.19</b>	<b>678,700.00</b>	<b>-14,171.19</b>	<b>-2.09%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-670,654.53</b>	<b>-672,700.00</b>	<b>2,045.47</b>	<b>-0.30%</b>
<b>Allocation</b>				
Allocated Out	-324,561.52	-645,667.00	-321,105.48	49.73%
Allocated In	214,907.00	129,767.00	-85,390.38	-65.80%
<b>Total Allocated</b>	<b>-109,654.52</b>	<b>-515,900.00</b>	<b>-406,495.86</b>	<b>78.79%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-561,000.01</b>	<b>-156,800.00</b>	<b>-404,450.39</b>	<b>257.94%</b>
<b>Transfer</b>				
Transfer Between Funds	-561,000.01	-156,800.00	404,200.01	-257.78%
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>-250.38</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Strategic Projects**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	376,607.52	246,900.00	-129,707.52	-52.53%
Benefits	109,426.56	76,100.00	-33,326.56	-43.79%
<b>Subtotal Personnel Expense</b>	<b>486,034.08</b>	<b>323,000.00</b>	<b>-163,034.08</b>	<b>-50.47%</b>
<b>Non-Personnel Expense</b>				
Materials	13,797.82	8,000.00	-5,797.82	-72.47%
Contract Services	0.00	0.00	0.00	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>13,797.82</b>	<b>8,000.00</b>	<b>-5,797.82</b>	<b>-72.47%</b>
<b>Total Expenses</b>	<b>499,831.90</b>	<b>331,000.00</b>	<b>-168,831.90</b>	<b>-51.01%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-499,831.90</b>	<b>-331,000.00</b>	<b>-168,831.90</b>	<b>51.01%</b>
<b>Allocation</b>				
Allocated In	304,901.48	155,408.00	-149,493.48	-96.19%
<b>Surplus (Deficit) After Allocation</b>	<b>-804,733.38</b>	<b>-486,408.00</b>	<b>-318,325.38</b>	<b>65.44%</b>
<b>Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>-804,733.38</b>	<b>-486,408.00</b>	<b>-318,325.38</b>	

**CITY OF PORT COLBORNE**  
**Drainage**  
**For the 12 Months Ending December 31, 2025**

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Revenue</b>				
Government Transfer	37,157.71	50,000.00	-12,842.29	-25.68%
Investment Income	0.00	0.00	0.00	0.00%
Other Revenue	33,988.15	225,600.00	-191,611.85	-84.93%
<b>Total Revenue</b>	<b>71,145.86</b>	<b>275,600.00</b>	<b>-204,454.14</b>	<b>-74.19%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	91,230.05	88,400.00	-2,830.05	-3.20%
Benefits	31,380.49	32,300.00	919.51	2.85%
<b>Subtotal Personnel Expense</b>	<b>122,610.54</b>	<b>120,700.00</b>	<b>-1,910.54</b>	<b>-1.58%</b>
<b>Non-Personnel Expense</b>				
Materials	25,713.12	6,700.00	-19,013.12	-283.78%
Contract Services	774.33	0.00	-774.33	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>26,487.45</b>	<b>6,700.00</b>	<b>-19,787.45</b>	<b>-295.34%</b>
<b>Total Expenses</b>	<b>149,097.99</b>	<b>127,400.00</b>	<b>-21,697.99</b>	<b>-17.03%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-77,952.13</b>	<b>148,200.00</b>	<b>-226,152.13</b>	<b>-152.60%</b>
<b>Allocation</b>				
Allocated In	122,607.43	35,127.00	-87,480.43	-249.04%
<b>Surplus (Deficit) After Allocation</b>	<b>-200,559.56</b>	<b>113,073.00</b>	<b>-313,632.56</b>	<b>-277.37%</b>
<b>Transfer</b>				
Transfer to/from Reserve	8,478.02	119,373.00	110,894.98	92.90%
Transfer Between Funds	-5,349.24	-6,300.00	-950.76	15.09%
<b>Total Transfer</b>	<b>3,128.78</b>	<b>113,073.00</b>	<b>109,944.22</b>	<b>97.23%</b>
<b>Surplus/(Deficit)</b>	<b>-203,688.34</b>	<b>0.00</b>	<b>-203,688.34</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Environmental**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
Other Revenue	1,379.96	0.00	1,379.96	0.00%
<b>Total Revenue</b>	<b>1,379.96</b>	<b>0.00</b>	<b>1,379.96</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	178,823.88	220,200.00	41,376.12	18.79%
Benefits	53,011.62	67,400.00	14,388.38	21.35%
<b>Subtotal Personnel Expense</b>	<b>231,835.50</b>	<b>287,600.00</b>	<b>55,764.50</b>	<b>0.00%</b>
<b>Non-Personnel</b>				
Materials	7,690.56	9,700.00	2,009.44	20.72%
Contract Services	9,632.74	12,500.00	2,867.26	22.94%
<b>Subtotal Non-Personnel Expense</b>	<b>23,962.47</b>	<b>24,800.00</b>	<b>837.53</b>	<b>3.38%</b>
<b>Total Expenses</b>	<b>249,158.80</b>	<b>309,800.00</b>	<b>60,641.20</b>	<b>19.57%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-247,778.84</b>	<b>-309,800.00</b>	<b>62,021.16</b>	<b>-20.02%</b>
<b>Allocation</b>				
Allocated In	62,618.47	28,159.00	-34,459.47	-122.37%
<b>Surplus (Deficit) After Allocation</b>	<b>-310,397.31</b>	<b>-337,959.00</b>	<b>27,561.69</b>	<b>-8.16%</b>
<b>Transfer</b>				
Transfer Between Funds	-102,000.00	-102,000.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-208,397.31</b>	<b>-235,959.00</b>	<b>27,561.69</b>	<b>-11.68%</b>

**CITY OF PORT COLBORNE**  
**Facilities**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	416,663.22	482,900.00	66,236.78	13.72%
Benefits	125,437.43	162,300.00	36,862.57	22.71%
<b>Subtotal Personnel Expense</b>	<b>542,100.65</b>	<b>645,200.00</b>	<b>103,099.35</b>	<b>15.98%</b>
<b>Non-Personnel Expense</b>				
Materials	26,770.51	17,400.00	-9,370.51	-53.85%
Contract Services	6,988.08	0.00	-6,988.08	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>33,758.59</b>	<b>17,400.00</b>	<b>-16,358.59</b>	<b>-94.01%</b>
<b>Total Expenses</b>	<b>575,859.24</b>	<b>662,600.00</b>	<b>86,740.76</b>	<b>13.09%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-575,859.24</b>	<b>-662,600.00</b>	<b>86,740.76</b>	<b>-13.09%</b>
<b>Allocation</b>				
Allocated Out	-532,263.25	-676,624.00	-144,360.75	21.34%
Allocated In	0.00	60,227.00	60,227.00	100.00%
<b>Total Allocated</b>	<b>-532,263.25</b>	<b>-616,397.00</b>	<b>-84,133.75</b>	<b>13.65%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-43,595.99</b>	<b>-46,203.00</b>	<b>2,607.01</b>	<b>-5.64%</b>
<b>Transfer</b>				
Transfer Between Companies	-19,581.00	-20,752.00	-1,171.00	5.64%
Transfer Between Funds	-24,014.99	-25,451.00	-1,436.01	5.64%
<b>Total Transfer</b>	<b>-43,595.99</b>	<b>-46,203.00</b>	<b>-2,607.01</b>	<b>5.64%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Fleet**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	170,385.89	178,200.00	7,814.11	4.39%
Benefits	57,139.88	61,100.00	3,960.12	6.48%
<b>Subtotal Personnel Expense</b>	<b>227,525.77</b>	<b>239,300.00</b>	<b>11,774.23</b>	<b>4.92%</b>
<b>Non-Personnel Expense</b>				
Materials	38,637.59	17,200.00	-21,437.59	-124.64%
<b>Subtotal Non-Personnel Expense</b>	<b>38,637.59</b>	<b>17,200.00</b>	<b>-21,437.59</b>	<b>-124.64%</b>
<b>Total Expenses</b>	<b>266,163.36</b>	<b>256,500.00</b>	<b>-9,663.36</b>	<b>-3.77%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-266,163.36</b>	<b>-256,500.00</b>	<b>-9,663.36</b>	<b>3.77%</b>
<b>Allocation</b>				
Allocated Out	-248,270.36	-302,715.00	-54,444.64	17.99%
Allocated In	0.00	96,414.00	96,414.00	100.00%
<b>Total Allocated</b>	<b>-248,270.36</b>	<b>-206,301.00</b>	<b>41,969.36</b>	<b>-20.34%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-17,893.00</b>	<b>-50,199.00</b>	<b>32,306.00</b>	<b>-64.36%</b>
<b>Transfer</b>				
Transfer Between Funds	-17,893.00	-50,199.00	-32,306.00	64.36%
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Stores**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel</b>				
Salaries and Wages	107.60	66,500.00	66,392.40	99.84%
Benefits	215.32	26,600.00	26,384.68	99.19%
<b>Subtotal Personnel Expense</b>	<b>322.92</b>	<b>93,100.00</b>	<b>92,777.08</b>	<b>99.65%</b>
<b>Non-Personnel Expense</b>				
Materials	34,033.36	5,300.00	-28,733.36	-542.14%
<b>Subtotal Non-Personnel Expense</b>	<b>34,033.36</b>	<b>5,300.00</b>	<b>-28,733.36</b>	<b>-542.14%</b>
<b>Total Expenses</b>	<b>34,356.28</b>	<b>98,400.00</b>	<b>64,043.72</b>	<b>65.09%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-34,356.28</b>	<b>-98,400.00</b>	<b>64,043.72</b>	<b>-65.09%</b>
<b>Allocation</b>				
Allocated In	18,913.87	27,244.00	8,330.13	30.58%
<b>Surplus (Deficit) After Allocation</b>	<b>-53,270.15</b>	<b>-125,644.00</b>	<b>72,373.85</b>	<b>-57.60%</b>
<b>Transfer</b>				
Transfer Between Funds	0.00	-28,000.00	-28,000.00	100.00%
<b>Surplus/(Deficit)</b>	<b>-53,270.15</b>	<b>-97,644.00</b>	<b>44,373.85</b>	<b>-45.44%</b>

**CITY OF PORT COLBORNE**  
**Transportation**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	6,131.50	0.00	6,131.50	0.00%
Other Revenue	215.00	0.00	215.00	0.00%
<b>Total Revenue</b>	<b>6,346.50</b>	<b>0.00</b>	<b>6,346.50</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel</b>				
Salaries and Wages	1,233,409.49	1,314,300.00	80,890.51	6.15%
Benefits	378,244.14	449,000.00	70,755.86	15.76%
<b>Subtotal Personnel Expense</b>	<b>1,670.12</b>	<b>0.00</b>	<b>-1,670.12</b>	<b>0.00%</b>
<b>Non-Personnel Expense</b>				
Materials	543,430.73	455,200.00	-88,230.73	-19.38%
Contract Services	986,039.17	1,253,250.00	267,210.83	21.32%
Rents and Financial Expenses	39,927.97	0.00	-39,927.97	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>1,569,397.87</b>	<b>1,708,450.00</b>	<b>139,052.13</b>	<b>8.14%</b>
<b>Total Expenses</b>	<b>3,181,051.50</b>	<b>3,471,750.00</b>	<b>290,698.50</b>	<b>8.37%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-3,174,705.00</b>	<b>-3,471,750.00</b>	<b>297,045.00</b>	<b>-8.56%</b>
<b>Allocation</b>				
Allocated Out	-23,385.39	0.00	23,385.39	0.00%
Allocated In	2,088,869.61	902,816.00	-1,185,803.23	-131.34%
<b>Total Allocated</b>	<b>2,065,484.22</b>	<b>902,816.00</b>	<b>-1,162,417.84</b>	<b>-128.75%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-5,240,189.22</b>	<b>-4,374,566.00</b>	<b>-865,372.84</b>	<b>19.78%</b>
<b>Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>-5,240,189.22</b>	<b>-4,374,566.00</b>	<b>-865,372.84</b>	<b>19.78%</b>

**CITY OF PORT COLBORNE**  
**Parks and Trails**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	31,434.50	0.00	31,434.50	0.00%
<b>Total Revenue</b>	<b>31,434.50</b>	<b>0.00</b>	<b>31,434.50</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	912,668.94	995,050.00	82,381.06	8.28%
Benefits	235,337.72	284,100.00	48,762.28	17.16%
<b>Subtotal Personnel Expense</b>	<b>1,148,006.66</b>	<b>1,279,150.00</b>	<b>131,143.34</b>	<b>10.25%</b>
<b>Non-Personnel Expense</b>				
Materials	235,993.33	328,400.00	92,406.67	28.14%
Contract Services	386,888.08	232,000.00	-154,888.08	-66.76%
Rents and Financial Expenses	4,457.10	6,500.00	2,042.90	31.43%
<b>Subtotal Non-Personnel Expense</b>	<b>627,338.51</b>	<b>566,900.00</b>	<b>-60,438.51</b>	<b>-10.66%</b>
<b>Total Expenses</b>	<b>1,775,345.17</b>	<b>1,846,050.00</b>	<b>70,704.83</b>	<b>3.83%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,743,910.67</b>	<b>-1,846,050.00</b>	<b>102,139.33</b>	<b>-5.53%</b>
<b>Allocation</b>				
Allocated Out	-102,100.00	-134,820.00	-32,720.00	24.27%
Allocated In	1,205,909.30	588,303.00	-617,606.30	-104.98%
<b>Total Allocated</b>	<b>1,103,809.30</b>	<b>453,483.00</b>	<b>-650,326.30</b>	<b>-143.41%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-2,847,719.97</b>	<b>-2,299,533.00</b>	<b>-548,186.97</b>	<b>23.84%</b>
<b>Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>-2,847,719.97</b>	<b>-2,299,533.00</b>	<b>-548,186.97</b>	<b>23.84%</b>

**CITY OF PORT COLBORNE**  
**Crossing Guards**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	264,029.26	319,800.00	55,770.74	17.44%
Benefits	31,853.52	46,700.00	14,846.48	31.79%
<b>Subtotal Personnel Expense</b>	<b>295,882.78</b>	<b>366,500.00</b>	<b>70,617.22</b>	<b>19.27%</b>
<b>Non-Personnel Expense</b>				
Materials	3,974.34	9,700.00	5,725.66	59.03%
<b>Subtotal Non-Personnel Expense</b>	<b>3,974.34</b>	<b>9,700.00</b>	<b>5,725.66</b>	<b>59.03%</b>
<b>Total Expenses</b>	<b>299,857.12</b>	<b>376,200.00</b>	<b>76,342.88</b>	<b>20.29%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-299,857.12</b>	<b>-376,200.00</b>	<b>76,342.88</b>	<b>-20.29%</b>
<b>Allocation</b>				
Allocated In	218,852.76	461.00	-218,391.76	-47373.48%
<b>Surplus (Deficit) After Allocation</b>	<b>-518,709.88</b>	<b>-376,661.00</b>	<b>-142,048.88</b>	<b>37.71%</b>
Transfer	0.00	0.00	0.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-518,709.88</b>	<b>-376,661.00</b>	<b>-142,048.88</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Self-Sustained Entities**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	2,752,306.50	2,710,072.00	42,234.50	1.56%
Investment Income	0.00	4,000.00	-4,000.00	-100.00%
Other Revenue	38,440.99	43,600.00	-5,159.01	-11.83%
<b>Total Revenue</b>	<b>2,790,747.49</b>	<b>2,757,672.00</b>	<b>33,075.49</b>	<b>1.20%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	649,355.92	476,100.00	-173,255.92	-36.39%
Benefits	158,008.46	133,000.00	-25,008.46	-18.80%
<b>Subtotal Personnel Expense</b>	<b>807,364.38</b>	<b>609,100.00</b>	<b>-198,264.38</b>	<b>-32.55%</b>
<b>Non-Personnel Expense</b>				
Materials	445,004.77	416,377.00	-28,627.77	-6.88%
Contract Services	244,506.87	271,000.00	26,493.13	9.78%
Rents and Financial Expenses	7,415.69	0.00	-7,415.69	0.00%
External Transfer to Others	8,096.80	0.00	-8,096.80	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>705,024.13</b>	<b>687,377.00</b>	<b>-17,647.13</b>	<b>-2.57%</b>
<b>Total Expenses</b>	<b>1,512,388.51</b>	<b>1,296,477.00</b>	<b>-215,911.51</b>	<b>-16.65%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>1,278,358.98</b>	<b>1,461,195.00</b>	<b>-182,836.02</b>	<b>-12.51%</b>
<b>Allocation</b>				
Allocated Out	9,492.62	-11,000.00	-20,492.62	186.30%
Allocated In	1,013,025.38	1,598,939.00	585,913.62	36.64%
<b>Total Allocated</b>	<b>82,092.38</b>	<b>40,286.00</b>	<b>-41,806.38</b>	<b>-103.77%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>255,840.98</b>	<b>-126,744.00</b>	<b>382,584.98</b>	<b>-301.86%</b>

Report 2026-49 Appendix C – 2025 Year End Department and Division Summaries

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Transfer</b>				
Transfer Between Companies	0.00	-5,000.00	-5,000.00	100.00%
Transfer to/from Reserve	454,693.23	17,400.00	-437,293.23	-2513.18%
<b>Total Transfer</b>	<b>454,693.23</b>	<b>12,400.00</b>	<b>-442,293.23</b>	<b>-3566.88%</b>
<b>Surplus/(Deficit)</b>	<b>-198,852.25</b>	<b>-139,144.00</b>	<b>-59,708.25</b>	<b>42.91%</b>

**CITY OF PORT COLBORNE**  
**Sugarloaf Marina**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	1,285,528.63	1,429,100.00	-143,571.37	-10.05%
Other Revenue	37,428.66	37,600.00	-171.34	-0.46%
<b>Total Revenue</b>	<b>1,322,957.29</b>	<b>1,466,700.00</b>	<b>-143,742.71</b>	<b>-9.80%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	244,896.68	0.00	-244,896.68	0.00%
Benefits	59,898.18	0.00	-59,898.18	0.00%
<b>Subtotal Personnel Expense</b>	<b>304,794.86</b>	<b>0.00</b>	<b>-304,794.86</b>	<b>0.00%</b>
<b>Non-Personnel Expense</b>				
Materials	326,629.06	350,257.00	23,627.94	6.75%
Contract Services	160,345.65	140,000.00	-20,345.65	-14.53%
Rents and Financial Expenses	3,699.83	0.00	-3,699.83	0.00%
External Transfer to Others	8,169.89	0.00	-8,169.89	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>498,844.43</b>	<b>490,257.00</b>	<b>-8,587.43</b>	<b>-1.75%</b>
<b>Total Expenses</b>	<b>803,639.29</b>	<b>490,257.00</b>	<b>-313,382.29</b>	<b>-63.92%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>519,318.00</b>	<b>976,443.00</b>	<b>-457,125.00</b>	<b>-46.82%</b>
<b>Allocation</b>				
Allocated Out	0.00	-11,000.00	-11,000.00	100.00%
Allocated In	547,387.45	975,043.00	427,655.55	43.86%
<b>Total Allocated</b>	<b>57,105.63</b>	<b>34,690.00</b>	<b>-22,415.63</b>	<b>-64.62%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>-28,069.45</b>	<b>12,400.00</b>	<b>-40,469.45</b>	<b>-326.37%</b>

Report 2026-49 Appendix C – 2025 Year End Department and Division Summaries

	<b>Actual</b>	<b>Budget</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
<b>Transfer</b>				
Transfer Between Companies	0.00	-5,000.00	-5,000.00	100.00%
Transfer to/from Reserve	-28,069.45	17,400.00	45,469.45	261.32%
<b>Total Transfer</b>	<b>-28,069.45</b>	<b>12,400.00</b>	<b>40,469.45</b>	<b>326.37%</b>
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Nickel Beach**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	233,442.40	285,000.00	-51,557.60	-18.09%
Other Revenue	7,983.43	6,000.00	1,983.43	33.06%
<b>Total Revenue</b>	<b>241,425.83</b>	<b>291,000.00</b>	<b>-49,574.17</b>	<b>-17.04%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	98,076.35	0.00	-98,076.35	0.00%
Benefits	11,215.67	0.00	-11,215.67	0.00%
<b>Subtotal Personnel Expense</b>	<b>109,292.02</b>	<b>0.00</b>	<b>-109,292.02</b>	<b>0.00%</b>
<b>Non-Personnel Expense</b>				
Materials	100,625.88	32,200.00	-68,425.88	-212.50%
Contract Services	43,884.76	70,000.00	26,115.24	37.31%
Rents and Financial Expenses	3,715.86	0.00	-3,715.86	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>148,226.50</b>	<b>102,200.00</b>	<b>-46,026.50</b>	<b>-45.04%</b>
<b>Total Expenses</b>	<b>257,518.52</b>	<b>102,200.00</b>	<b>-155,318.52</b>	<b>-151.98%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-16,092.69</b>	<b>188,800.00</b>	<b>-204,892.69</b>	<b>-108.52%</b>
<b>Allocation</b>				
Allocated In	262,759.56	327,944.00	65,184.44	19.88%
<b>Surplus (Deficit) After Allocation</b>	<b>-278,852.25</b>	<b>-139,144.00</b>	<b>-139,708.25</b>	<b>100.41%</b>
<b>Transfer</b>				
Transfer to/from Reserve	-80,000.00	0.00	80,000.00	0.00%
<b>Surplus/(Deficit)</b>	<b>-198,852.25</b>	<b>-139,144.00</b>	<b>-59,708.25</b>	<b>42.91%</b>

**CITY OF PORT COLBORNE**  
**Cemetery**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Revenue				
User Charges	77,683.95	70,000.00	7,683.95	10.98%
Investment Income	0.00	4,000.00	-4,000.00	-100.00%
Other Revenue	-6,971.10	0.00	-6,971.10	0.00%
<b>Total Revenue</b>	<b>70,712.85</b>	<b>74,000.00</b>	<b>-3,287.15</b>	<b>-4.44%</b>
<b>Expense</b>				
<b>Personnel Expense</b>	0.00	0.00	0.00	0.00%
<b>Non-Personnel Expense</b>				
Materials	7,689.34	4,800.00	-2,889.34	-60.19%
Contract Services	15,854.06	11,000.00	-4,854.06	-44.13%
External Transfer to Others	-73.09	0.00	73.09	0.00%
<b>Subtotal Non-Personnel Expense</b>	<b>23,470.31</b>	<b>15,800.00</b>	<b>-7,670.31</b>	<b>-48.55%</b>
<b>Total Expenses</b>	<b>23,470.31</b>	<b>15,800.00</b>	<b>-7,670.31</b>	<b>-48.55%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>47,242.54</b>	<b>58,200.00</b>	<b>-10,957.46</b>	<b>-18.83%</b>
<b>Allocation</b>				
Allocated Out	32,617.62	0.00	-32,617.62	0.00%
Allocated In	14,624.92	58,200.00	43,575.08	74.87%
<b>Total Allocated</b>	<b>47,242.54</b>	<b>58,200.00</b>	<b>10,957.46</b>	<b>18.83%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Transfer</b>	0.00	0.00	0.00	
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**CITY OF PORT COLBORNE**  
**Building Inspection**  
**For the 12 Months Ending December 31, 2025**

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
<b>Revenue</b>				
User Charges	1,155,651.52	925,972.00	229,679.52	24.80%
<b>Total Revenue</b>	<b>1,155,651.52</b>	<b>925,972.00</b>	<b>229,679.52</b>	<b>24.80%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages	306,382.89	476,100.00	169,717.11	35.65%
Benefits	86,894.61	133,000.00	46,105.39	34.67%
<b>Subtotal Personnel Expense</b>	<b>393,277.50</b>	<b>609,100.00</b>	<b>215,822.50</b>	<b>35.43%</b>
<b>Non-Personnel Expense</b>				
Materials	10,060.49	29,120.00	19,059.51	65.45%
Contract Services	24,422.40	50,000.00	25,577.60	51.16%
<b>Subtotal Non-Personnel Expense</b>	<b>34,482.89</b>	<b>79,120.00</b>	<b>44,637.11</b>	<b>56.42%</b>
<b>Total Expenses</b>	<b>427,760.39</b>	<b>688,220.00</b>	<b>260,459.61</b>	<b>37.85%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>727,891.13</b>	<b>237,752.00</b>	<b>490,139.13</b>	<b>206.16%</b>
<b>Allocation</b>				
Allocated Out	-23,125.00	0.00	23,125.00	0.00%
Allocated In	188,253.45	237,752.00	49,498.55	20.82%
<b>Total Allocated</b>	<b>165,128.45</b>	<b>237,752.00</b>	<b>72,623.55</b>	<b>30.55%</b>
<b>Surplus (Deficit) After Allocation</b>	<b>562,762.68</b>	<b>0.00</b>	<b>562,762.68</b>	<b>0.00%</b>
<b>Transfer</b>				
Transfer to/from Reserve	562,762.68	0.00	-562,762.68	0.00%
<b>Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>