



## Report

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**Report to:** Mayor and Council

**Date:** January 27, 2026

**Title:** **Mayor's Proposed 2026 Tax Levy Supported Budget - Variance Analysis**

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### **Recommendation(s)**

1. THAT Council **RECEIVE** report CS-2026-03 (Finance), Mayor's Proposed Tax Levy Supported Budget - Variance Analysis for information.
2. THAT Council **APPROVE** the 2025 budget reclassifications identified in Attachment 8.

### **Executive Summary**

This report provides a summary of the key changes in the 2026 budget in comparison to the 2025 budget. The purpose of this report is to provide readers with an easy reference to material changes in the budget for each department as well as provide the Mayor and Council with more fulsome information to inform their final budget decisions, including staffs' best advice for financial sustainability. An additional report is on the agenda entitled the Mayors Proposed 2026 Tax Levy Supported Budget that contains more of the overarching budget discussion.

Staff presented the Mayor with a draft 2026 Tax Levy Supported Budget recommending a 4.48% increase to the operating levy and a 3.00% increase to the capital levy. The 3% capital levy was recommended to better meet the approved asset management plan of the City. The Mayor has reduced the budget to an operating levy increase of 2.93% and a capital levy increase of 2.00% dedicated to Operation Smooth Roads. The Mayor believes this budget balances taxpayer affordability with required services and long-term maintenance of critical infrastructure.

Attachment 1 shows the overall revenue and expense summary for the City. For the City to achieve all its goals as outlined in the proposed 2026 budget, with a sustainable funding source, the operating tax levy increase would be \$2,839,343 or 2.93% increase to the levy and the capital levy increase would be \$1,937,618 or 2.0% increase to the levy.

### **Background**

With all Councillors in attendance this year, staff was given the following guidance on July 29, 2025 via report CS-2025-41 (Finance), 2026 Preliminary Budget Projection, that was carried with Councillor Lococo opposed:

THAT Council **DIRECT** staff to prepare budget options ranging from a 0% to 3.5% operating levy increase during the 2026 budget process;

AND THAT Council **DIRECT** staff to prepare budget options ranging from a 0% to a 4.5% capital levy increase, which staff recommend to be dedicated to the City's roads program during the 2026 budget process.

### **Analysis**

The following numbered list is the culmination of all the major financial changes to all City service areas with a brief explanation of the change. Attached to this report are summaries for each general service area. Within attachments 2-7, if there is a note number notation to the right of the variance column, there is a corresponding explanation to that note number located in the analysis section of this report. Please refer to this report in conjunction with the attachments.

### **ATTACHMENT 2 - MAYOR AND COUNCIL, COMMITTEES, BOARDS AND GRANTS SUMMARIES**

#### **Mayor and Councillors**

1. **Labour and Benefits** has increased by \$42,536 or 5.0% from \$858,435 to \$900,971 mainly due to a higher than normal increase in benefits due to the age of Council with all Councillors being eligible for CPP and EI deductions.

#### **Boards**

2. **From Reserve Funds** revenue has decreased by \$92,938 or 34.3% from \$271,011 to \$178,073. The Airport provides the City with their annual funding request broken down as an operating portion and a capital portion. Historically the City has funded the capital portion with OLG reserve funding while the operating portion has been levy funded. For 2026 the total airport contribution requested has remained the same at \$478,664 however the capital contribution has decreased by \$93,000 while the operating contribution increased by \$93,000. This results in a \$93,000 increase to the levy.
3. **Fees for Service** expenses has increased by \$177,133 or 2.8% from \$6,388,251 to \$6,565,384 mainly due to the library which includes an increase of \$175,878 or 3.0% from \$5,862,586 to \$6,038,464.

#### **Grants**

4. **From Reserve Funds** revenue has increased by \$695,000 from \$2,895,000 to \$3,590,000 due to an increase of \$720,000 for Casino Policing estimate and a decrease of \$25,000 New Years Eve contribution as highlighted below.

**Materials** has decreased by \$25,000 from \$25,000 to 0 as the New Years Eve contribution budget of \$25,000 was reallocated to the Business Development Department cost centre along with the associated \$25,000 **From Reserve Fund** transfer. There is no impact to the levy from this change.

**Contracted Services** has increased by \$720,000 from \$2,520,000 to \$3,240,000 as a result of staff proposing to increase the casino revenue estimate from \$14,000,000 to \$18,000,000. Policing is budgeted as 18% of estimated Casino revenues with an offsetting funding from the OLG reserve fund. There is no impact to the levy from this change.

5. **From Special Purpose Reserves** revenue has increased by \$100,000 from \$200,000 to \$300,000.

**External Transfers** has increased by \$100,684 from \$823,899 to \$924,583 mainly due to a \$100,000 increase to Doctor Recruitment from \$400,000 to \$500,000 allowing the City enough budget to recruit up to 5 doctors in 2026. This increase is funded by **Special Purpose Reserves** as noted above resulting in no impact to the tax levy.

#### **ATTACHMENT 3 - CAO (Chief Administrative Officer) DIVISION SUMMARIES**

##### **Chief Administrative Office Department**

6. **From Special Purpose Reserves** has decreased by \$315,103 or 47.8% from \$659,112 to \$344,009. This decrease includes a \$250,000 decrease related to **Contracted Services** described below as well as a decrease of \$65,103 in funding related to the Level Up Pilot Program which has decreased from 2 employees to 1 employee. There is no impact to the levy regarding the decrease in budgeted Level Up expenses.

**Labour and Benefits** has increased by \$14,103 or 2.3% from \$621,481 to \$635,584. As mentioned above, in addition to expected cost of living increases, this includes a decrease of \$65,103 reducing the Level Up program from 2 employees to 1 employee as well as an increase related to a new Junior Assistant position being proposed that's adding \$63,000 in labour costs plus associated benefits. This new position is being put forward due to increased workload being experienced by the department.

**Contracted Services** has decreased by \$238,000 or 42.7% from \$558,000 to \$320,000. This is largely due to a \$250,000 reduction in Niagara Strategy Initiatives. This budget line was fully funded by reserves and did not impact the levy thus there has been a corresponding \$250,000 decrease in funding **From Special Purpose Reserves** as noted above. There is no levy impact related to this change.

## **Communications Department**

7. **Labour and Benefits** has decreased by \$79,851 or 11.2% from \$713,130 to \$633,279. This decrease is mainly attributed to the elimination of the Director of Communications position, resulting in **Labour and Benefit** savings of approximately \$186,000. This decrease is partially offset by a \$56,000 increase (reallocated) to **Labour and Benefits** from **Contracted Services** related to an internal contract employee as noted in #8 below.
8. **Contracted Services** has decreased by \$70,000 or 67.3% from \$104,000 to \$34,000 mainly due to a reallocation of \$56,000 budget from **Contracted Services** to **Labour and Benefits** as this budget line is for a City of Niagara Falls contract employee and thus the budget should be reflected in **Labour and Benefits** and not **Contracted Services**.

## **Fire Department**

9. **User Fees** has increased by \$91,000 or 52.3% from \$174,000 to \$265,000 mainly due to a budgeted increase to preventable false alarm user fees based on actuals from 2025. Fire service is anticipating the increase in 2025 actuals to remain consistent through 2026.
10. **Labour and Benefits** has increased by \$394,161 or 1.6% from \$25,141,403 to \$25,535,564 due to the following factors:

\$55,000 - approximate increase in budgeted recognition pay. This is a pay construct also known as 3%, 6%, 9% that only Fire Fighters receive at the City. Fire Fighters receive additional pay increases for remaining employed for 8 years (3%), 17 years (6%) or 23 years (9%). The amount shown does not include the corresponding costs in associated benefits which is noted below.

\$128,000 - increase in labour due to an increase in pay from the relative proportion of unionized staff at higher paygrade class (i.e. moving up from 3rd Class Fire Fighter to 2nd Class Fire Fighter or 2nd Class to 1st Class, etc.)

\$59,000 - increase in benefits related to the recognition pay and promotion increases, and

\$133,000 - increase in benefits related to a slightly higher benefit burden being estimated in 2026 based on 2025 actuals.

Note these increases do not reflect an increase in Fire Fighter wages as their collective agreement has been expired since December 31, 2023 with no settlement to date on a new contract. An estimated wage increase for Fire Union

staff has been budgeted in the HR Departments budget as a placeholder until the arbitrator rules on the new collective agreement.

11. **Insurance Premiums** have decreased by \$41,778 or 35.3% due to a reallocation of fire fleet benefits from Fire to the Fleet cost centre for more accurate fleet overhead allocation.
12. **Internal Rent** has increased by \$387,152 or 15.6% from \$2,479,261 to \$2,866,413. This is related to the fleet internal rent calculation changes in 2026. Vehicle replacement values were updated to reflect current market values resulting in an increase in amortization. In addition, there was also a change in overhead calculation to better reflect the allocation across all fleet vehicles proportionally rather than based on vehicle class which has resulted in fluctuations across all cost centres.

#### **Human Resource Department**

13. **From Special Purpose Reserves** has increased by \$54,340 or 24.2% from \$225,000 to \$279,340. Funding of \$54,340 has been budgeted from SPR 173 HR Stabilization to offset the budget for temporary part time assistance.
14. **Labour and Benefits** has increased by \$714,797 or 15.9% from \$4,430,012 to \$5,134,809 mainly due to the following factors, in addition to expected cost of living increases:

\$450,000 relates to an additional year of increases in compensation for Fire unionized staff as mentioned in #10 above.

\$150,000 related to salary grid adjustments, as determined by a third party review. The third party review maintains Niagara Falls at the 50th percentile for compensation.

\$54,340 related to temporary part time assistance which is offset by reserve funding as noted in #13 above.

15. **Contracted Services** has increased by \$60,000 or 19.7% from \$305,000 to \$365,000 due to additional legal services being budgeted related to the Fire Arbitration.

#### **ATTACHMENT 4 - CORPORATE SERVICES DIVISION SUMMARIES**

#### **Clerks Department**

16. **From Special Purpose Reserves** revenue has increased by \$374,906 or 941.2% from \$39,834 to \$414,740.

**To Special Purpose Reserve** expense has decreased by \$85,000 from \$85,000 to \$0.

These changes are as a result of 2026 being an election year. The City allocates \$85,000 a year for 3 years to the election SPR so that every 4th year when we are required to add a budget related to election expenses that these expenses can be funded from reserves. This helps smooth out the election related costs over 4 years rather than having an approximate \$400,000 one time increase every 4 years.

17. **Labour and Benefits** has increased by \$97,727 or 11.9% from \$822,425 to \$920,152.

**Materials** has increased by \$132,500 or 774.9% from \$17,100 to \$149,600.

**Contracted Services** has increased by \$156,250 or 608.0% from \$25,700 to \$181,950.

All of these increases are primarily driven by election related expenses being budgeted for 2026 which includes:

Full year contract for Election Coordinator (previously budgeted for 4 months in 2025).

\$122,000 stipends for volunteers

\$8,000 in election related supplies

\$90,500 for elections technology

\$50,000 for voter information database, and

\$25,000 for voter card setup and production.

### **Customer Service Department**

18. **Labour and Benefits** has increased by \$495,378 or 43.8% from \$1,132,254 to \$1,627,632.

A new budget is proposed to add 4 Part Time Service Advisors budgeted at 16 hours per week which is increasing the budget by \$138,000. This will provide for the enhanced service hours for residents and provide adequate coverage without incurring high overtime costs.

The remaining budget increase of \$357,000 is due to expected cost of living increases and the following changes:

Final phase in of levy funding of non-union positions, Manager of Customer Service and two (2) Supervisors of Customer Service which were funded 25% by capital in 2025. This is adding approximately \$96,000 to the levy.

Final phase in of 10.6 Service Advisors that were budgeted at 9 months in 2025 with Customer Service starting mid year. These positions are now budgeted for the full year adding \$225,000 to the levy.

Although labour and benefits have increased specifically in the Customer Service cost centre, it has decreased in various other cost centres with the discontinuation of 12 positions. These 12 positions were budgeted at only 6 months in 2025 due to the mid year transition to Customer Service. The remaining 50% budget totaling \$353,000 has been removed for the 2026 budget.

### **Information Services Department**

19. **From Special Purpose Reserves** revenue has decreased by \$146,575 or 44.9% from \$326,336 to \$179,761. This decrease is from removing \$150,000 in funding that was offsetting a one time \$150,000 cost in software. Both budget lines have been removed resulting in no impact to the levy.
20. **From City Operating (Indirect Costs)** revenue is a new budget line totaling \$247,090 which relates to a transfer from the water/wastewater budgets in relation to an allocation of costs from various software programs budgeted in Information systems that benefit water and wastewater staff.
21. **Labour and Benefits** has increased by \$198,335 or 8.1% from \$2,452,941 to \$2,651,276. In addition to typical cost of living increases a new position IT Cyber Security Analyst has been budgeted adding \$112,000 in costs.
22. **Software Costs** has increased by \$863,541 or 21.0% from \$4,103,250 to \$4,966,791. The largest increases include:

\$250,000 increase in Microsoft Licencing costs

\$158,000 increase in Workday costs

\$140,000 increase in backup solution costs

New \$80,000 cost for fire software. There is also a corresponding \$37,000 reduction related to the old fire software cost being removed.

### **Systems Support and Continuity**

23. **Labour and Benefits** has increased by \$286,937 or 90.5% from \$317,230 to \$604,167. Three (3) new Systems Continuity Support Analysts were budgeted in 2025 funded 50% by the levy and 50% by capital resulting in \$150,000 in levy funding and \$150,000 capital funding. In 2026 these three (3) positions have been brought fully into the levy resulting in \$150,000 increase. In addition there is a \$97,000 increase due to the three analyst positions being posted one grade higher than estimated in the 2025 budget. The increase in grade was a result of analysis of the market and competitive pressures.

24. Total **Materials** has a new budget of \$28,300 due to professional development, conferences and materials being added to support the new staff.

### **Legal Services Department**

25. **Labour and Benefits** has increased by \$64,776 or 9.2% from \$701,866 to \$766,642. In addition to typical cost of living increases there's an additional \$30,000 budgeted for an increase in part time staff hours of an existing part time contract.

### **Finance Department**

26. **Taxation City General/Urban Services** and **Taxation Capital Levy** increased by \$1,365,005 or 1.4% from \$95,515,910 to \$96,880,915 due to the growth recognized during 2025.

**To Capital SPR** has increased by \$2,022,033 from \$5,968,736 to \$7,990,769. Staff had recommended a 3.0% increase to the capital levy which would have resulted in an increase of \$2,906,428 however the Mayor has reduced this to a 2.0% increase resulting in an increase of \$1,937,618 to the Capital Levy.

27. **Casino** revenues was increased by \$4,000,000 from \$14,000,000 to \$18,000,00.

**To Reserve Funds** expense has increased by \$4,000,000 from \$9,650,000 to \$13,650,000.

The estimated casino budget is based on the 3 year average of casino funding received since the pandemic and as always will be earmarked in the reserve fund for future capital investment. These two increases offset each other resulting in no impact to the levy.

28. **Investments** was increased by \$500,000 or 13.5% from \$3,700,000 to \$4,200,000 to better reflect anticipated investment income.

29. **Other Revenue** has increased by \$1,215,000 or 13.3% from \$9,166,150 to \$10,381,150.

**External Transfers** has increased by \$1,145,000 or 16.4% from \$6,975,000 to \$8,120,000.

Both of these changes are primarily due to an increased estimate of revenue from the Municipal Accommodation Tax due to the percentage per room increasing. The City is anticipating increased revenues which will result in increased external transfers as roughly 80% of the funding will be transferred to a newly selected Eligible Tourism Entity.

30. **Penalties and Interest** has increased by \$390,000 or 13.8% from \$2,820,000 to \$3,210,00 to better reflect estimated penalty revenue.

31. **Rents and Financial Expenses** has decreased by \$85,000 or 84.7% from \$100,400 to \$15,400 as this reflects the removal of the Senior Rebate and ODSB rebate program which is replaced with the new Seniors/ODSP deferral program (approved by Council March 18, 2025).

#### **ATTACHMENT 5 - MUNICIPAL WORKS DIVISION SUMMARIES**

##### **Roadway Services**

32. **From Development Charges** revenues has increased by \$206,714 from \$0 to \$206,714.

**Debt Charges** has increased by \$206,640 or 122.1% from \$169,290 to \$375,930.

Both of these changes are as a result of the debenture for Montrose/Biggar/Reixinger Road reconstruction that was issued in 2025. This debenture is 100% recoverable by DCs. There is no tax levy impact as a result of these two changes.

33. **Materials** has increased by \$193,500 or 35.2% from \$550,200 to \$743,700 primarily due to the following:

\$10,000 increase in Hard Top Restoration from \$90,000 to \$100,000

\$55,000 increase in Sidewalk/Curb Repairs from \$95,000 to \$150,000

\$60,000 increase in Vegetation Control from \$20,000 to \$80,000

\$70,000 increase in Clothing/Boot Allowance from \$45,000 to \$115,000

34. **Contracted Services** has increased by \$451,230 or 24.5% from \$1,839,270 to \$2,290,500 primarily due to the following:

\$165,000 increase in Sidewalk Repair Contract from \$160,000 to \$325,000

\$50,000 new budget for Sidewalk Repair Contract - Pavers

\$35,000 increase in Phragmites Control from \$25,000 to \$60,000

\$40,000 increase in Bridges and Culverts Inspection from \$35,000 to \$75,000

\$80,000 increase in Service Centre maintenance and minor routine capital such as expanded storage and wash bay improvements.

35. **Rents and Financial Expenses** has increased by \$200,000 or 800% from \$25,000 to \$225,000 due to an increase in rental vehicles budgeted.

36. **Internal Rent** has decreased by \$273,881 or 11.5% from \$2,389,252 to \$2,115,371. This is related to fleet internal rent calculation changes in 2026. Vehicle replacement values were updated to reflect current market values resulting in an increase in amortization. In addition, there was also a change in overheard calculation to better reflect the allocation across all fleet vehicles proportionally rather than based on vehicle class which has resulted in fluctuations across all cost centres.

### Winter Control Services

37. **Contracted Services** has increased by \$59,000 or 29.4% from \$201,000 to \$260,000 due to the following new programs:

New \$30,000 - Sidewalk Clearing Assistance Program

New \$30,000 - Windrow Clearing Pilot Program

38. **Rents and Financial Expenses** has decreased by \$97,815 or 38.2% from \$255,975 to \$158,160 due to the removal of \$100,000 budget line for rental of two (2) sweepers. This rental is no longer needed as the City has sufficient resources for 2026 within its own fleet.

39. **Internal Rent** has increased by \$272,085 or 15.3% from \$1,782,358 to \$2,054,443. This is related to fleet internal rent calculation changes in 2026. Vehicle replacement values were updated to reflect current market values resulting in an increase in amortization. In addition, there was also a change in overheard calculation to better reflect the allocation across all fleet vehicles proportionally rather than based on vehicle class which has resulted in fluctuations across all cost centres.

40. **To Capital Special Purpose Reserves (Debt Placeholder)** has decreased by \$243,761 or 60.5% from \$403,070 to \$159,309. In 2025 the City budgeted a debt

placeholder of \$245,964 for the Salt Storage Barn as that was the approved funding source at the time of the 2025 budget preparation. Subsequent to budget approval, at a future Council meeting the debt funding was swapped for reserve funding thus this debt placeholder can be removed for 2026.

### **Engineering Department**

41. **Labour and Benefits** has decreased by \$120,212 or 5.0% from \$2,381,067 to \$2,260,855. The decrease is primarily driven by the conclusion of the Bell Fibre to the Home project that contained a budget of \$204,436 in Labour and Benefits in 2025 for two temporary positions. This budget has been removed for 2026 as well as the associated Other revenue of \$204,436. There is no levy impact as a result of the removal of Bell Fibre to the Home project. The \$204,436 decrease is partially offset by cost of living increases.

42. **Contracted Services** has increased by \$85,000 or 30.9% from \$275,000 to \$360,000 primarily due to the following changes:

\$35,000 decrease to drainage services

New \$65,000 budget for Roadway Pavement Condition Assessments

\$60,000 increase to Third Party System Modelling (offset by user fees)

43. **From City Operating (Internal Rent)** has increased by \$503,145 or 5.4% from \$9,377,783 to \$9,880,928 representing the increase in internal rent charges budgeted in various departments.

44. **Insurance Premiums** has increased by \$143,598 or 69.6% from \$206,218 to \$349,816 as result of various fleet related insurance costs being moved from other cost centres to fleet services cost centre to provide more accurate fleet overhead.

45. **Surplus/(Deficit)** from 2025 showed a surplus of \$1,006,346 as Council choose not to realized the full 2024 and 2025 fleet replacement reserve increase, instead kicking \$1,006,346 (1.0% levy increase) to a future budget. This deferral consists of 95% of the 2024 fleet replacement increase (\$651,728) and 100% of the 2025 fleet increase (\$354,618). The Mayor has chosen to continue deferring the increase in capital funding for fleets as well as an additional \$138,883 representing the 2026 internal rent charges increase less increases in various fleet related expense accounts. As a result the **To Capital Special Purpose Reserves** account remained the same as 2025 budgeted at \$3,511,511. The Mayor will also be requesting a fulsome review of the fleet replacement strategy.

### **Storm Sewer Maintenance Services**

46. **From Development Charges** has increased by \$56,580 from \$1,663 to \$58,243.

**Debt Charges** has increased by \$56,580 from \$0 to \$56,580.

Both of these changes are as a result of the debenture for Montrose/Biggar/Reixinger Road reconstruction that was issued in 2025. This debenture is 100% recoverable by DCs. There is no tax levy impact as a result of these two changes.

47. **Contracted Services** has increased by \$275,968 or 61.4% from \$449,350 to \$725,318. This is primarily due to the following changes:

\$120,000 increase to Catch Basin Cleaning from \$30,000 to \$150,000

\$50,000 decrease to Phragmites from \$75,000 to \$25,000

\$60,000 new budget line for contaminated spoil pile

\$100,000 new budget line for Flushing and CCTV Inspection

\$25,000 new budget line for Report and Audit Services

### **Transportation Department**

48. **Labour and Benefits** has increased by \$125,149 or 7.5% from \$1,658,116 to \$1,783,265. In addition to cost of living increases, new budget lines were added totaling \$49,000 to cover crossing guard vacation pay entitlement and stat holiday hours.

49. **Contracted Services** has increased by \$62,720 or 9.1% from \$687,700 to \$750,420 primarily due to the following changes:

\$50,000 increase in Annual Pavement Marking Program

\$13,000 increase in Railway Maintenance

50. **To Capital Special Purpose Reserves (Debt Placeholder)** has decreased by \$62,494 from \$62,494 to \$0. In 2025 the City budgeted a debt placeholder for the Bridge Street Multi-Modal Hub project. This funding source was swapped for reserve during 2025 and as a result this budget line is no longer needed.

### **Parks and Athletic Fields**

51. **User Fees** have increased by \$41,500 or 61% from \$68,000 to \$109,500 to reflect estimated user fees for 2026 in line with proposed fee increases. This was a previous budget initiative.

52. **Contracted Services** has increased by \$85,500 or 17.6% from \$484,930 to \$570,430. This is primarily due to the following changes:

\$52,500 increase in City Wide Beautification from \$225,000 to \$277,500

\$12,000 new budget for rubber track repairs at Oakes Park

\$15,000 new budget for graffiti utility box wraps

## **ATTACHMENT 6 - PLANNING, BUILDING AND DEVELOPMENT SUMMARIES**

### **Planning Department**

53. **From Special Purpose Reserves** has increased by \$313,000 or 284.5% from \$110,000 to \$423,000.

**Rents and Financial Expenses** has increased by \$272,400 or 123.5% from \$220,600 to \$493,000.

The increase in **Rents and Financial Expenses** is attributed a \$343,000 increase in the budget for DC Exemptions which is estimated based on the new CIP program data and relates to priority area #3 employment generator, initiative 3.3 industrial DC Exemption. Staff have added \$343,000 in funding **From Special Purpose Reserves** to offset this increase resulting in only \$150,000 of the total \$493,000 DC exemptions budget being funded from the levy. There was also a decrease of \$70,600 in the Council approved Building Permit Waivers budget resulting in the net change of \$272,400 to **Rents and Financial Expenses**.

### **Building Department**

54. **Labour and Benefits** has increased by \$246,661 or 7.2% from \$3,419,981 to \$3,666,642. In addition to expected cost of living increases this increase is primarily due to:

\$105,000 increase related to a market adjustment of CUPE Grade 10, increasing Grade 10 wages by 7.2%

\$30,000 increase for a new student

\$15,000 increase to repurposing a Grade 4 CUPE position to a Grade 7 position

55. **Contracted Services** has decreased by \$100,000 or 28.8% from \$347,256 to \$247,256. This is primarily due to the following changes:

\$150,000 decrease in consulting services expenses (2025 budget was initiation of the hospital project/sub-contracting)

\$50,000 increase in peer review services related to hotel development expected to start in 2026.

### **Municipal Enforcement Department**

56. **Fines** has increased by \$187,729 or 149.6% from \$125,500 to \$313,229 due to the anticipated increase in AMPS revenue estimated for 2026 after the launch of AMPS during 2025.
57. **External Transfers** has increased by \$40,000 or 200.0% from \$20,000 to \$60,000 due to a new Pilot Graffiti Removal Grant Program budgeted for \$40,000.

### **Community Improvement Plans**

58. **From Special Purpose Reserves** and **External Transfers** have both increased by \$128,000 or 47.1% from \$272,000 to \$400,000. These increases are driven by the new CIP program, specifically increasing the existing budget for brownfield studies by \$100,000 and an increase to the existing streetscape CIP/Grants of \$28,000. There is no levy impact as a result of these two changes.

## **ATTACHMENT 7 - RECREATION, CULTURE AND FACILITIES DIVISION SUMMARIES**

### **Cemetery Department**

59. **Materials** has decreased by \$13,366 or 5.1% from \$259,884 to \$246,518.

**Contracted Services** has decreased by \$50,389 or 19.1% from \$264,056 to \$213,667

**To Capital Special Purpose Reserves** has increased by \$67,500 from \$0 to \$67,500.

These changes are the result of:

The annual fence maintenance program was reduced by \$30,000 from \$40,000 to \$10,000 and instead allocated to Capital SPR to be spent on fence replacement.

The annual road maintenance program was reduced by \$38,200 from \$41,200 to \$3,000 and instead \$37,500 was allocated to Capital SPR to be spent on road replacement that's capital in nature.

## **Recreation Programs**

60. **User Fees** has increased by \$307,607 or 29.7% from \$1,036,038 to \$1,343,645 primarily driven by an increase in swimming lessons and public swim revenue. In addition there are increased revenues and corresponding increase in labour related to programming, such as Adult Fitness, Birthday Parties, drop-in programs and Child/Youth programs.

61. **Labour and Benefits** has increased by \$234,188 or 11.0% from \$2,120,520 to \$2,354,708 with the primary factors being:

\$112,000 increase in labour related to pool programming, offset by the increase in user fees.

\$108,000 increase in labour related to MacBain instructor hours, offset by the increase in user fees.

## **Civic Facilities**

62. **Rents** has decreased by \$75,493 or 92.6% from \$81,565 to \$6,072 due to the removal of the budget line for \$75,600 in rent from NRBN at the Wayne Thomson Building. NRBN has moved out and City staff now occupy the second floor of this building.

63. **Internal Rent** has increased by \$66,669 or 108.7% from \$61,314 to \$127,983 as there were 5 new vehicles added to the facilities department.

## **Recreation Facilities**

64. **User Fees** has increased by \$127,500 or 6.9% from \$1,850,000 to \$1,977,500 to reflect anticipated ice revenue at the Gale Centre and Chippawa arena.

## **Museum and Culture Services**

65. **Sales** has increased by \$75,000 or 192.3% from \$39,000 to \$114,000. This is a reflection of an increased emphasis on revenue producing activities.

**Goods for Resale** has increased by \$55,000 or 229.2% from \$24,000 to \$79,000.

These changes are due to an increased estimate in alcohol sales and purchases for events.

66. **User Fees** has increased by \$89,200 or 87.1% from \$102,400 to \$191,600 as a result of estimated event revenues from the Niagara Falls Exchange.

67. **Labour and Benefits** has increased by \$184,521 or 12.8% from \$1,438,818 to \$1,623,339. In addition to cost of living increases, this includes a budget of \$75,000 for a new temporary curatorial position, which is funded by reserves to accommodate the closure of the Willoughby Museum as well as an increase of \$17,000 related to woodworking technician service hours.

68. **Materials** has increased by \$81,625 or 27.1% from \$300,875 to \$382,500 primarily due to increased materials for Niagara Falls Exchange events which is offset by the increase in **User Fees**.

#### **Attachment 8 - 2025 Budget Reclassifications**

Certain comparative figures from 2025 have been reclassified to conform with the budget presentation adopted for the 2026 budget and are outlined in attachment 8.

#### **Attachment 9 - 2026 New Position Requests**

Attachment 9 contains the 2026 new position requests from staff.

There was a total of 14 new positions requested and 1 position removed which if approved would have resulted in an increase to labour and benefits of \$822,267, offset by reduction in contracted services or reserve funding of \$281,480 for a net impact of \$540,787 or 0.6% increase to the levy.

The Corporate Leadership Team sat down and reviewed the position justification forms over a few meetings in late fall 2026 and have recommended 8 positions (four of which are part-time positions for efficient coverage in customer service to reduce overtime costs) for Council approval. This reduced the impact down to \$126,089 or 0.13%.

This report lists the position titles recommended for approval below, however please view attachment 9 for more fulsome position descriptions and a complete listing of all positions requested.

#### **New Permanent Positions Requested (6 total)**

1. Junior Assistant
2. IT Cyber Security Analyst
3. 4 x Part Time Service Advisor - 16 hours/week

#### **Permanent Position Removed**

1. Director of Communications

#### **New Temporary Positions Requested (2 total)**

1. Part time HR Contract Support 4-6 months (funded by reserves)
2. Curatorial Assistant - 2 year contract (funded by reserves)

The impact of the new positions included in this budget is:

**Labour and Benefits** - increase of \$257,229

**From Special Purpose Reserves** - \$131,140 (HR Stabilization SPR)

The net effect of the new positions is an increase of \$126,089 to the deficit which equates to a 0.13% increase.

### **Financial Implications/Budget Impact**

Attachment 1 shows the overall revenue and expense summary for the City. For the City to achieve all its goals as outlined in the proposed 2026 budget, with a sustainable funding source, the operating tax levy increase would be \$2,839,343 or 2.93% increase to the levy and the capital levy increase would be \$1,937,618 or 2.0% increase to the levy.

As a reminder more than 63% of the City's residential households are assessed at \$280,000 and less, with only 5% of residential homes assessed at \$500,000 or greater. The City's average household is a \$280,000 assessed value and will be used for financial implications.

A 2.9% operating increase results in an annual increase in City taxes of \$51.44 (\$4.29 per month) for the \$280,000 (average) assessed home.

A 2.0% capital increase results in an annual increase in City taxes of \$34.73 (\$2.89 per month) for the \$280,000 (average) assessed home.

Combined (operating + capital levy) this would result in an annual increase of \$86.17 (\$7.18 per month) for the \$280,000 (average) assessed home.

For Council's interest, a 1% reduction saves the average taxpayer \$16.81 annually or \$1.40 per month.

### **Strategic/Departmental Alignment**

This report is consistent with the financial sustainability pillar of the Strategic Plan.

### **Strategic Plan Pillars**

Sustainability - Financial

Effectively managing the City's financial resources to meet our current and future obligations without relying on external funding sources or sacrificing our ability to deliver essential services to our residents .

**Contributor(s)**

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**List of Attachments**

[CS-2026-03 Attachment 1 - Summary of Overall Revenues and Expenses](#)

[CS-2026-03 Attachment 2 - Mayor and Council, Committees, Boards and Grants](#)

[CS-2026-03 Attachment 3 - CAO \(Chief Administrative Officer\) Division](#)

[CS-2026-03 Attachment 4 - Corporate Services Division](#)

[CS-2026-03 Attachment 5 - Municipal Works Division](#)

[CS-2026-03 Attachment 6 - Planning, Building and Development Division](#)

[CS-2026-03 Attachment 7 - Recreation, Culture and Facilities Division](#)

[CS-2026-03 Attachment 8 - 2025 Budget Reclassifications](#)

[CS-2026-03 Attachment 9 - 2026 Tax Levy New Positions Requested](#)

**Written by:**

Tiffany Clark, Director of Finance

**Submitted by:**

Tiffany Clark, Director of Finance

**Status:**

Approved

- 07 Jan

2026

Shelley Darlington, General Manager of Corporate Services

Approved

- 08 Jan

2026

Jason Burgess, CAO

Approved

- 08 Jan

2026

# TAX SUPPORTED OPERATING FUND

## 2026 Budget to 2025 Budget Comparison



	Budget	Budget	Increase/ (Decrease)	
	2026	2025	\$	%
<b>REVENUES</b>				
Taxation City General/Urban	94,572,764	93,240,269	1,332,495	1.4%
Taxation Capital Levy	2,308,151	2,275,641	32,510	1.4%
Taxation Write Offs	(1,555,000)	(1,555,000)	0	0.0%
Taxation Other Charges	13,875	10,850	3,025	27.9%
Payment in Lieu of Taxation	7,935,526	7,914,646	20,880	0.3%
<b>Taxation</b>	<b>103,275,316</b>	<b>101,886,406</b>	<b>1,388,910</b>	<b>1.4%</b>
Federal Grants	20,000	20,000	0	0.0%
Provincial Grants	517,706	562,006	(44,300)	(7.9%)
Grants	60,000	60,000	0	0.0%
Other Municipalities	50,000	50,000	0	0.0%
<b>Grants</b>	<b>647,706</b>	<b>692,006</b>	<b>(44,300)</b>	<b>(6.4%)</b>
Casino	18,000,000	14,000,000	4,000,000	28.6%
Donations	37,325	37,325	0	0.0%
Fines	313,229	125,500	187,729	149.6%
Investments	4,200,000	3,700,000	500,000	13.5%
Licences	442,156	421,156	21,000	5.0%
Other Revenue	11,490,402	10,279,505	1,210,897	11.8%
Penalties and Interest	3,210,000	2,820,000	390,000	13.8%
Permits	15,000	15,000	0	0.0%
Provincial Offences Act	184,651	185,298	(647)	(0.3%)
Rents	350,021	429,997	(79,976)	(18.6%)
Sales	529,700	456,700	73,000	16.0%
Service Charges	20,000	15,000	5,000	33.3%
User Fees	6,336,945	5,582,438	754,507	13.5%
<b>Miscellaneous Revenue</b>	<b>45,129,429</b>	<b>38,067,919</b>	<b>7,061,510</b>	<b>18.5%</b>
From Special Purpose Reserves	3,765,831	3,186,992	578,839	18.2%
From Reserve Funds	9,295,384	8,516,635	778,749	9.1%
From Development Charges	1,735,710	1,473,678	262,032	17.8%
From Operating (Indirect Costs)	1,235,854	947,506	288,348	30.4%
From Operating (Internal Rent)	9,880,928	9,377,783	503,145	5.4%
<b>Internal Transfers</b>	<b>25,913,707</b>	<b>23,502,594</b>	<b>2,411,113</b>	<b>10.3%</b>
<b>TOTAL REVENUE</b>	<b>174,966,158</b>	<b>164,148,925</b>	<b>10,817,233</b>	<b>6.6%</b>

# TAX SUPPORTED OPERATING FUND

## 2026 Budget to 2025 Budget Comparison



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	62,007,373	59,022,557	2,984,816	5.1%
Employee Benefits Allocation	17,551,392	16,689,771	861,621	5.2%
Overtime	1,793,798	1,747,435	46,363	2.7%
<b>Labour and Benefits</b>	<b>81,352,563</b>	<b>77,459,763</b>	<b>3,892,800</b>	<b>5.0%</b>
Advertising	369,340	334,654	34,686	10.4%
Materials	7,280,253	6,692,258	587,995	8.8%
Goods for Resale	125,306	70,706	54,600	77.2%
Software Costs	5,072,839	4,265,225	807,614	18.9%
Professional Development	455,915	423,070	32,845	7.8%
Conferences/Conventions	415,990	358,120	57,870	16.2%
Membership/Subscriptions	305,869	290,985	14,884	5.1%
Office Supplies	144,800	144,050	750	0.5%
Insurance Premiums	2,082,712	2,025,731	56,981	2.8%
WSIB	1,582,000	1,608,000	(26,000)	(1.6%)
<b>Materials</b>	<b>17,835,024</b>	<b>16,212,799</b>	<b>1,622,225</b>	<b>10.0%</b>
Electricity	2,558,900	2,501,100	57,800	2.3%
Water	696,200	598,200	98,000	16.4%
Natural Gas	547,100	590,300	(43,200)	(7.3%)
<b>Utilities</b>	<b>3,802,200</b>	<b>3,689,600</b>	<b>112,600</b>	<b>3.1%</b>
Contracted Services	14,144,487	12,603,177	1,541,310	12.2%
Snow Plowing	202,600	197,850	4,750	2.4%
Fees for Service	8,158,905	7,840,648	318,257	4.1%
<b>Contracted Services</b>	<b>22,505,992</b>	<b>20,641,675</b>	<b>1,864,317</b>	<b>9.0%</b>
<b>Rents and Financial Expenses</b>	<b>1,889,188</b>	<b>1,466,967</b>	<b>422,221</b>	<b>28.8%</b>
<b>External Transfers</b>	<b>9,614,083</b>	<b>8,200,399</b>	<b>1,413,684</b>	<b>17.2%</b>
Long Term Interest	2,046,613	2,072,290	(25,677)	(1.2%)
Long Term Debt Principal	4,442,673	4,277,367	165,306	3.9%
<b>Debt Charges</b>	<b>6,489,286</b>	<b>6,349,657</b>	<b>139,629</b>	<b>2.2%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**


	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES - continued</b>				
Internal Rent	8,888,751	8,547,557	341,194	4.0%
Indirect Costs	550,000	550,000	0	0.0%
Interdepartmental Transfers	(1,290)	(1,361)	71	(5.2%)
To Capital/Capital SPR	11,589,780	9,500,247	2,089,533	22.0%
To CSPR (Debt Placeholder)	451,077	739,364	(288,287)	(39.0%)
To Reserve Funds	13,660,917	9,660,917	4,000,000	41.4%
To Special Purpose Reserves	1,115,548	1,131,341	(15,793)	(1.4%)
<b>Internal Transfers</b>	<b>36,254,783</b>	<b>30,128,065</b>	<b>6,126,718</b>	<b>20.3%</b>
<b>TOTAL EXPENSES</b>	<b>179,743,119</b>	<b>164,148,925</b>	<b>15,594,194</b>	<b>9.5%</b>
<b>Surplus/(Deficit)</b>	<b>(4,776,961)</b>	<b>0</b>	<b>4,776,961</b>	

## MAYOR AND COUNCIL, COMMITTEES, BOARDS AND GRANTS

### Summaries

Mayor and Councillors

Committees

Boards

Grants

The following responsibility centres are included in the above noted summaries:

### Mayor and Councillors

111000 - Mayor and Councillors

112000 - Office of the Mayor and Council Support

### Committees

113005 - Recreation Committee

113010 - Culture Committee

113015 - Committee of Adjustment

113030 - Park in the City

113035 - Mayor's Accessibility Advisory Committee

113050 - Mayor's Youth Advisory Committee

113060 - Senior Advisory Committee

113065 - Diversity & Inclusion Committee

113070 - Anti-Racism Committee

813000 - Municipal Heritage Committee

### Boards

361000 - Niagara District Airport Services

740000 - Library Services

821006 - Niagara Falls Illumination Board

### Grants

129200 - Doctor Recruitment

220000 - Casino Policing

521000 - St. John's Ambulance Niagara - Water Patrol

610000 - Social Service Grants

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Mayor and Councillors Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
User Fees	2,000	2,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENSES</b>				
Labour	685,769	665,154	20,615	3.1%
Employee Benefits Allocation	214,202	192,281	21,921	11.4%
Overtime	1,000	1,000	0	0.0%
<b>Labour and Benefits</b>	<b>900,971</b>	<b>858,435</b>	<b>42,536</b>	<b>5.0% [1]</b>
Materials	64,110	64,110	0	0.0%
Professional Development	5,000	5,000	0	0.0%
ADVERTISING	17,500	15,000	2,500	16.7%
Insurance Premiums	1,212	940	272	28.9%
Conferences/Conventions	25,500	20,500	5,000	24.4%
Membership/Subscriptions	24,500	24,500	0	0.0%
Office Supplies	14,000	12,500	1,500	12.0%
<b>Materials</b>	<b>151,822</b>	<b>142,550</b>	<b>9,272</b>	<b>6.5%</b>
<b>Contracted Services</b>	<b>51,000</b>	<b>51,000</b>	<b>0</b>	<b>0.0%</b>
<b>External Transfers</b>	<b>10,500</b>	<b>10,500</b>	<b>0</b>	<b>0.0%</b>
Interdepartmental Transfers	51,000	51,000	0	0.0%
<b>Internal Transfers</b>	<b>51,000</b>	<b>51,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>	<b>1,165,293</b>	<b>1,113,485</b>	<b>51,808</b>	<b>4.7%</b>
<b>Surplus/(Deficit)</b>	<b>(1,163,293)</b>	<b>(1,111,485)</b>	<b>51,808</b>	<b>4.7%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Committees Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
User Fees	183,000	183,000	0	0.0%
Donations	3,200	3,200	0	0.0%
Other Revenue	16,500	16,500	0	0.0%
<b>Miscellaneous Revenue</b>	<b>202,700</b>	<b>202,700</b>	<b>0</b>	<b>0.0%</b>
From Special Purpose Reserves	25,000	35,000	(10,000)	(28.6)%
<b>Internal Transfers</b>	<b>25,000</b>	<b>35,000</b>	<b>(10,000)</b>	<b>(28.6)%</b>
<b>TOTAL REVENUE</b>	<b>227,700</b>	<b>237,700</b>	<b>(10,000)</b>	<b>(4.2)%</b>
<b>EXPENSES</b>				
Labour	77,336	75,698	1,638	2.2%
Employee Benefits Allocation	25,485	24,151	1,334	5.5%
Overtime	500	500	0	0.0%
<b>Labour and Benefits</b>	<b>103,321</b>	<b>100,349</b>	<b>2,972</b>	<b>3.0%</b>
Materials	84,850	80,350	4,500	5.6%
Professional Development	250	250	0	0.0%
Advertising	1,750	1,750	0	0.0%
Conferences/Conventions	9,200	9,200	0	0.0%
Membership/Subscriptions	650	950	(300)	(31.6)%
<b>Materials</b>	<b>96,700</b>	<b>92,500</b>	<b>4,200</b>	<b>4.5%</b>
<b>Contracted Services</b>	<b>25,000</b>	<b>35,000</b>	<b>(10,000)</b>	<b>(28.6)%</b>
<b>Rents and Financial Expenses</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>	<b>0.0%</b>
<b>External Transfers</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
To Special Purpose Reserves	1,000	1,000	0	0.0%
<b>Internal Transfers</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>	<b>306,021</b>	<b>308,849</b>	<b>(2,828)</b>	<b>(0.9)%</b>
<b>Surplus/(Deficit)</b>	<b>(78,321)</b>	<b>(71,149)</b>	<b>7,172</b>	<b>10.1%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Boards Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
From Reserve Funds	178,073	271,011	(92,938)	(34.3)% [2]
<b>Internal Transfers</b>	<b>178,073</b>	<b>271,011</b>	<b>(92,938)</b>	<b>(34.3)%</b>
<b>TOTAL REVENUE</b>	<b>178,073</b>	<b>271,011</b>	<b>(92,938)</b>	<b>(34.3)%</b>
<b>EXPENSES</b>				
<b>Fees for Service</b>	<b>6,565,384</b>	<b>6,388,251</b>	<b>177,133</b>	<b>2.8% [3]</b>
<b>TOTAL EXPENSES</b>	<b>6,565,384</b>	<b>6,388,251</b>	<b>177,133</b>	<b>2.8%</b>
<b>Surplus/(Deficit)</b>	<b>(6,387,311)</b>	<b>(6,117,240)</b>	<b>(270,071)</b>	<b>(4.4)%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Grants Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
From Reserve Funds	3,590,000	2,895,000	695,000	24.0% [4]
From Special Purpose Reserves	300,000	200,000	100,000	50.0% [5]
<b>Internal Transfers</b>	<b>3,890,000</b>	<b>3,095,000</b>	<b>795,000</b>	<b>25.7%</b>
<b>TOTAL REVENUE</b>	<b>3,890,000</b>	<b>3,095,000</b>	<b>795,000</b>	<b>25.7%</b>
<b>EXPENSES</b>				
Materials	0	25,000	(25,000)	(100.0)% [4]
<b>Materials</b>	<b>0</b>	<b>25,000</b>	<b>(25,000)</b>	<b>(100.0)%</b>
<b>Contracted Services</b>	<b>3,240,000</b>	<b>2,520,000</b>	<b>720,000</b>	<b>28.6% [4]</b>
<b>External Transfers</b>	<b>924,583</b>	<b>823,899</b>	<b>100,684</b>	<b>12.2% [5]</b>
To Reserve Funds	10,917	10,917	0	0.0%
<b>Internal Transfers</b>	<b>10,917</b>	<b>10,917</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>	<b>4,175,500</b>	<b>3,379,816</b>	<b>795,684</b>	<b>23.5%</b>
<b>Surplus/(Deficit)</b>	<b>(285,500)</b>	<b>(284,816)</b>	<b>684</b>	<b>0.2%</b>

## CAO (Chief Administrative Officer) DIVISION

### CAO Division contains the following Summary Sheets:

Business Development Department  
Chief Administrator's Office Department  
Clerks Department  
Fire Department  
Human Resource Department  
Transit Services

The following responsibility centres are included in the above noted summaries:

#### **Business Development Department**

821000 - Business Development Services  
821010 - Niagara Falls Innovation Hub  
823010 - Small Business Enterprise Centre

#### **Chief Administrator's Office**

120000 - CAO and Support

#### **Communications Department**

134000 - Communications Services

#### **Fire Department**

211000 - Fire Suppression Services  
212000 - Fire Training Services  
213000 - Fire Prevention Services  
213001 - Fire - Public Education  
214000 - Fire Communication Services  
215000 - Fire Facilities Minor Maintenance  
215001 - Fire Facilities  
219000 - Fire Other Services  
230000 - Emergency Measures

#### **Human Resource Department**

142005 - Labour and Employee Relations  
142010 - Staffing and Compensation Services  
142015 - Health, Safety and Wellness Services  
142020 - Training and Development

#### **Transit Services**

335000 - Transit Facilities  
339000 - Transit Administration

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Business Development Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Provincial Grants	228,844	228,844	0	0.0%
<b>Grants</b>	<b>228,844</b>	<b>228,844</b>	<b>0</b>	<b>0.0%</b>
User Fees	2,000	2,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
From Reserve Funds	725,000	700,000	25,000	3.6% [4]
From Special Purpose Reserves	50,000	50,000	0	0.0%
<b>Internal Transfers</b>	<b>775,000</b>	<b>750,000</b>	<b>25,000</b>	<b>3.3%</b>
<b>TOTAL REVENUE</b>	<b>1,005,844</b>	<b>980,844</b>	<b>25,000</b>	<b>2.5%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Business Development Department Summary - continued**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	779,068	747,074	31,994	4.3%
Employee Benefits Allocation	222,565	191,610	30,955	16.2%
<b>Labour and Benefits</b>	<b>1,001,633</b>	<b>938,684</b>	<b>62,949</b>	<b>6.7%</b>
Materials	94,250	72,750	21,500	29.6% <b>[4]</b>
Professional Development	5,800	5,800	0	0.0%
Advertising	45,750	45,750	0	0.0%
Insurance Premiums	1,106	0	1,106	N/A
Conferences/Conventions	9,600	7,600	2,000	26.3%
Membership/Subscriptions	5,000	4,000	1,000	25.0%
Office Supplies	3,500	4,000	(500)	(12.5)%
<b>Materials</b>	<b>165,006</b>	<b>139,900</b>	<b>25,106</b>	<b>17.9%</b>
Contracted Services	137,500	137,500	0	0.0%
Fees for Service	700,000	700,000	0	0.0%
<b>Contracted Services</b>	<b>837,500</b>	<b>837,500</b>	<b>0</b>	<b>0.0%</b>
<b>External Transfers</b>	<b>89,000</b>	<b>89,000</b>	<b>0</b>	<b>0.0%</b>
Internal Rent	16,894	18,923	(2,029)	(10.7)%
<b>Internal Transfers</b>	<b>16,894</b>	<b>18,923</b>	<b>(2,029)</b>	<b>(10.7)%</b>
<b>TOTAL EXPENSES</b>	<b>2,110,033</b>	<b>2,024,007</b>	<b>86,026</b>	<b>4.3%</b>
<b>Surplus/(Deficit)</b>	<b>(1,104,189)</b>	<b>(1,043,163)</b>	<b>61,026</b>	<b>5.9%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Chief Administrative Office Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Sales	20,000	20,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.0%</b>
From Special Purpose Reserves	344,009	659,112	(315,103)	(47.8%) [5]
<b>Internal Transfers</b>	<b>344,009</b>	<b>659,112</b>	<b>(315,103)</b>	<b>(47.8%)</b>
<b>TOTAL REVENUE</b>	<b>364,009</b>	<b>679,112</b>	<b>(315,103)</b>	<b>(46.4%)</b>
<b>EXPENSES</b>				
Labour	505,348	492,577	12,771	2.6%
Employee Benefits Allocation	130,236	128,904	1,332	1.0%
<b>Labour and Benefits</b>	<b>635,584</b>	<b>621,481</b>	<b>14,103</b>	<b>2.3% [6]</b>
Materials	60,500	58,000	2,500	4.3%
Conferences/Conventions	7,500	7,500	0	0.0%
Membership/Subscriptions	3,640	3,640	0	0.0%
Office Supplies	0	1,500	(1,500)	(100.0%)
<b>Materials</b>	<b>71,640</b>	<b>70,640</b>	<b>1,000</b>	<b>1.4%</b>
<b>Contracted Services</b>	<b>320,000</b>	<b>558,000</b>	<b>(238,000)</b>	<b>(42.7%) [6]</b>
<b>Rents and Financial Expenses</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>0.0%</b>
To Capital SPR	20,000	20,000	0	0.0%
<b>Internal Transfers</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>1,048,024</b>	<b>1,270,921</b>	<b>(222,897)</b>	<b>(17.5%)</b>
<b>Surplus/(Deficit)</b>	<b>(684,015)</b>	<b>(591,809)</b>	<b>92,206</b>	<b>15.6%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Communications Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease) \$	Increase/ (Decrease) %
<b>REVENUES</b>				
<b>From Reserve Funds</b>	<b>4,000</b>	<b>2,000</b>	<b>2,000</b>	<b>100.0%</b>
<b>TOTAL REVENUE</b>	<b>4,000</b>	<b>2,000</b>	<b>2,000</b>	<b>100.0%</b>
<b>EXPENSES</b>				
Labour	481,654	549,871	(68,217)	(12.4%)
Employee Benefits Allocation	151,625	163,259	(11,634)	(7.1%)
<b>Labour and Benefits</b>	<b>633,279</b>	<b>713,130</b>	<b>(79,851)</b>	<b>(11.2%)</b> [7]
Materials	19,000	20,500	(1,500)	(7.3%)
Advertising	300,340	263,154	37,186	14.1%
Conferences/Conventions	6,000	10,000	(4,000)	(40.0%)
Membership/Subscriptions	13,000	7,000	6,000	85.7%
Office Supplies	6,000	3,500	2,500	71.4%
<b>Materials</b>	<b>344,340</b>	<b>304,154</b>	<b>40,186</b>	<b>13.2%</b>
<b>Contracted Services</b>	<b>34,000</b>	<b>104,000</b>	<b>(70,000)</b>	<b>(67.3%)</b> [8]
<b>Total Expenses</b>	<b>1,011,619</b>	<b>1,121,284</b>	<b>(109,665)</b>	<b>(9.8%)</b>
<b>Surplus/(Deficit)</b>	<b>(1,007,619)</b>	<b>(1,119,284)</b>	<b>(111,665)</b>	<b>(10.0%)</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Fire Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Sales	10,000	10,000	0	0.0%
Other Revenue	2,500	2,000	500	25.0%
User Fees	265,000	174,000	91,000	52.3% [9]
<b>Miscellaneous Revenue</b>	<b>277,500</b>	<b>186,000</b>	<b>91,500</b>	<b>49.2%</b>
From Development Charges	485,768	485,773	(5)	(0.0)%
<b>Internal Transfers</b>	<b>485,768</b>	<b>485,773</b>	<b>(5)</b>	<b>(0.0)%</b>
<b>TOTAL REVENUE</b>	<b>763,268</b>	<b>671,773</b>	<b>91,495</b>	<b>13.6%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Fire Department Summary - continued**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	19,308,825	19,106,430	202,395	1.1%
Employee Benefits Allocation	4,971,239	4,779,473	191,766	4.0%
Overtime	1,255,500	1,255,500	0	0.0%
<b>Labour and Benefits</b>	<b>25,535,564</b>	<b>25,141,403</b>	<b>394,161</b>	<b>1.6% [10]</b>
Materials	535,375	508,275	27,100	5.3%
Goods for Resale	10,000	10,000	0	0.0%
Insurance Premiums	76,698	118,476	(41,778)	(35.3%) [11]
WSIB	1,400,000	1,400,000	0	0.0%
Professional Development	71,580	71,150	430	0.6%
Conferences/Conventions	54,240	48,300	5,940	12.3%
Membership/Subscriptions	16,248	15,268	980	6.4%
Office Supplies	10,750	12,500	(1,750)	(14.0)%
<b>Materials</b>	<b>2,174,891</b>	<b>2,183,969</b>	<b>(9,078)</b>	<b>(0.4)%</b>
Electricity	105,600	105,000	600	0.6%
Water	31,800	26,200	5,600	21.4%
Natural Gas	57,500	60,000	(2,500)	(4.2)%
<b>Utilities</b>	<b>194,900</b>	<b>191,200</b>	<b>3,700</b>	<b>1.9%</b>
Contracted Services	210,925	216,325	(5,400)	(2.5)%
Snow Plowing	19,000	34,450	(15,450)	(44.8)%
<b>Contracted Services</b>	<b>229,925</b>	<b>250,775</b>	<b>(20,850)</b>	<b>(8.3)%</b>
<b>Rents and Financial Expenses</b>	<b>170,115</b>	<b>173,026</b>	<b>(2,911)</b>	<b>(1.7)%</b>
Long Term Interest	270,319	281,156	(10,837)	(3.9)%
Long Term Debt Principal	342,418	331,642	10,776	3.2%
<b>Debt Charges</b>	<b>612,737</b>	<b>612,798</b>	<b>(61)</b>	<b>(0.0)%</b>
To CSPR (Debt Placeholder)	291,768	273,800	17,968	6.6%
Internal Rent	2,866,413	2,479,261	387,152	15.6% [12]
<b>Internal Transfers</b>	<b>3,158,181</b>	<b>2,753,061</b>	<b>405,120</b>	<b>14.7%</b>
<b>TOTAL EXPENSES</b>	<b>32,076,313</b>	<b>31,306,232</b>	<b>770,081</b>	<b>2.5%</b>
<b>Surplus/(Deficit)</b>	<b>(31,313,045)</b>	<b>(30,634,459)</b>	<b>678,586</b>	<b>2.2%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Human Resource Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
<b>From Special Purpose Reserves</b>	<b>279,340</b>	<b>225,000</b>	<b>54,340</b>	<b>24.2% [13]</b>
<b>TOTAL REVENUE</b>	<b>279,340</b>	<b>225,000</b>	<b>54,340</b>	<b>(24.2)%</b>
<b>EXPENSES</b>				
Labour	3,779,505	3,096,566	682,939	22.1%
Employee Benefits Allocation	1,353,804	1,331,946	21,858	1.6%
Overtime	1,500	1,500	0	0.0%
<b>Labour and Benefits</b>	<b>5,134,809</b>	<b>4,430,012</b>	<b>704,797</b>	<b>15.9% [14]</b>
Materials	107,500	117,500	(10,000)	(8.5%)
Professional Development	62,500	55,500	7,000	12.6%
Advertising	0	5,000	(5,000)	(100.0%)
Conferences/Conventions	5,000	5,000	0	0.0%
Membership/Subscriptions	39,500	33,500	6,000	17.9%
Office Supplies	7,000	5,500	1,500	27.3%
<b>Materials</b>	<b>221,500</b>	<b>222,000</b>	<b>(500)</b>	<b>(0.2%)</b>
Contracted Services	365,000	305,000	60,000	19.7% [15]
H&S Compliance	45,500	35,500	10,000	28.2%
<b>Contracted Services</b>	<b>410,500</b>	<b>340,500</b>	<b>70,000</b>	<b>20.6%</b>
<b>Total Expenses</b>	<b>5,766,809</b>	<b>4,992,512</b>	<b>774,297</b>	<b>15.5%</b>
<b>Surplus/(Deficit)</b>	<b>(5,487,469)</b>	<b>(4,767,512)</b>	<b>719,957</b>	<b>15.1%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Transit Services Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Rents	63,000	63,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>63,000</b>	<b>63,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>63,000</b>	<b>63,000</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENSES</b>				
Materials	5,000	5,000	0	0.0%
WSIB	30,000	25,000	5,000	20.0%
Insurance Premiums	1,618	1,293	325	25.1%
<b>Materials</b>	<b>36,618</b>	<b>31,293</b>	<b>5,325</b>	<b>17.0%</b>
Electricity	9,000	8,500	500	5.9%
Water	5,000	4,200	800	19.0%
Natural Gas	2,800	2,900	(100)	(3.4%)
<b>Utilities</b>	<b>16,800</b>	<b>15,600</b>	<b>1,200</b>	<b>7.7%</b>
Contracted Services	31,800	31,800	0	0.0%
<b>Contracted Services</b>	<b>31,800</b>	<b>31,800</b>	<b>0</b>	<b>0.0%</b>
<b>Rents and Financial Expenses</b>	<b>36,500</b>	<b>36,500</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>	<b>121,718</b>	<b>115,193</b>	<b>6,525</b>	<b>5.7%</b>
<b>Surplus/(Deficit)</b>	<b>(58,718)</b>	<b>(52,193)</b>	<b>6,525</b>	<b>12.5%</b>

## CORPORATE SERVICES DIVISION

### Summaries

Corporate Services Administration  
Clerks Department  
Customer Service Department  
Procurement Department  
Information Services Department  
Systems Support and Continuity  
Legal Services Department  
Risk Management Services  
Finance Department

The following responsibility centres are included in the above noted summaries:

#### **Corporate Services Administration**

133016 - Stores Services  
133017 - Courier Services  
135000 - Corporate Services  
138000 - Realty Services

#### **Clerks Department**

115000 - Election Services  
131010 - Clerks Services

#### **Customer Service Department**

136000 - Customer Service

#### **Procurement Department**

133015 - Procurement Services

#### **Information Services Department**

143010 - Information Software Services  
143020 - Information Hardware Services  
143030 - GIS Services

#### **Systems Support and Continuity**

137000 - Systems Continuity

#### **Legal Services Department**

124000 - Corporate Legal Services

#### **Risk Management Services**

122015 - Risk Management Services

## CORPORATE SERVICES DIVISION - Continued

### Finance Department

123005 - Debt and Investment Services  
123010 - Auditing Services  
125005 - Taxation  
125020 - Taxation Waste Management  
125025 - Taxation Other Levy Charges  
125030 - Taxation Payments in Lieu  
125035 - Taxation Services for Fees  
125050 - Taxation Capital Levy  
129000 - Other Corporate Mgmt and Support  
129004 - Municipal Accommodation Tax  
133005 - Revenues and Receivables  
133010 - Accounting and Reporting

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Corporate Services Administration Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	980,547	944,547	36,000	3.8%
Employee Benefits Allocation	291,333	279,218	12,115	4.3%
Overtime	8,500	9,250	(750)	(8.1%)
<b>Labour and Benefits</b>	<b>1,280,380</b>	<b>1,233,015</b>	<b>47,365</b>	<b>3.8%</b>
Materials	195,400	175,900	19,500	11.1%
Professional Development	4,800	3,300	1,500	45.5%
Conferences/Conventions	11,900	11,400	500	4.4%
Membership/Subscriptions	4,456	4,256	200	4.7%
Office Supplies	6,000	1,500	4,500	300.0%
<b>Materials</b>	<b>222,556</b>	<b>196,356</b>	<b>26,200</b>	<b>13.3%</b>
Contracted Services	1,000	0	1,000	N/A
<b>Contracted Services</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>N/A</b>
<b>Rents and Financial Expenses</b>	<b>5,900</b>	<b>5,900</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>1,509,836</b>	<b>1,435,271</b>	<b>74,565</b>	<b>5.2%</b>
<b>Surplus/(Deficit)</b>	<b>(1,509,836)</b>	<b>(1,435,271)</b>	<b>74,565</b>	<b>5.2%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Clerks Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Licences	360,000	350,000	10,000	2.9%
Other Revenue	2,500	2,500	0	0.0%
User Fees	130,000	130,000	0	0.0%
<b>Micellaneous Revenue</b>	<b>492,500</b>	<b>482,500</b>	<b>10,000</b>	<b>2.1%</b>
<b>From Special Purpose Reserves</b>	<b>414,740</b>	<b>39,834</b>	<b>374,906</b>	<b>941.2% [16]</b>
<b>TOTAL REVENUE</b>	<b>907,240</b>	<b>522,334</b>	<b>384,906</b>	<b>73.7%</b>
<b>EXPENSES</b>				
Labour	685,426	626,953	58,473	9.3%
Employee Benefits Allocation	224,726	190,472	34,254	18.0%
Overtime	10,000	5,000	5,000	100.0%
<b>Labour and Benefits</b>	<b>920,152</b>	<b>822,425</b>	<b>97,727</b>	<b>11.9% [17]</b>
Materials	149,600	17,100	132,500	774.9% [17]
Professional Development	4,000	3,500	500	14.3%
Conferences/Conventions	5,000	5,870	(870)	(14.8%)
Membership/Subscriptions	2,700	2,700	0	0.0%
Office Supplies	5,000	5,000	0	0.0%
<b>Materials</b>	<b>166,300</b>	<b>34,170</b>	<b>132,130</b>	<b>386.7%</b>
<b>Contracted Services</b>	<b>181,950</b>	<b>25,700</b>	<b>156,250</b>	<b>608.0% [17]</b>
To Special Purpose Reserves	0	85,000	(85,000)	(100.0%) [16]
Interdepartmental Transfers	(1,000)	(600)	(400)	66.7%
<b>Internal Transfers</b>	<b>(1,000)</b>	<b>84,400</b>	<b>(85,400)</b>	<b>(101.2%)</b>
<b>Total Expenses</b>	<b>1,267,402</b>	<b>966,695</b>	<b>300,707</b>	<b>31.1%</b>
<b>Surplus/(Deficit)</b>	<b>(360,162)</b>	<b>(444,361)</b>	<b>(84,199)</b>	<b>(18.9%)</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Customer Service Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	1,246,755	853,041	393,714	46.2%
Employee Benefits Allocation	380,877	279,213	101,664	36.4%
<b>Labour and Benefits</b>	<b>1,627,632</b>	<b>1,132,254</b>	<b>495,378</b>	<b>43.8% [18]</b>
Materials	20,000	3,000	17,000	566.7%
Professional Development	4,800	2,900	1,900	65.5%
Advertising	1,000	1,000	0	0.0%
Conferences/Conventions	9,000	4,500	4,500	100.0%
Membership/Subscriptions	1,075	700	375	53.6%
Office Supplies	12,000	3,000	9,000	300.0%
<b>Materials</b>	<b>47,875</b>	<b>15,100</b>	<b>32,775</b>	<b>217.1%</b>
<b>Contracted Services</b>	<b>13,500</b>	<b>12,500</b>	<b>1,000</b>	<b>8.0%</b>
<b>Total Expenses</b>	<b>1,689,007</b>	<b>1,159,854</b>	<b>529,153</b>	<b>45.6%</b>
<b>Surplus/(Deficit)</b>	<b>(1,689,007)</b>	<b>(1,159,854)</b>	<b>529,153</b>	<b>45.6%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Procurement Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	386,440	383,683	2,757	0.7%
Employee Benefits Allocation	118,124	122,551	(4,427)	(3.6%)
<b>Labour and Benefits</b>	<b>504,564</b>	<b>506,234</b>	<b>(1,670)</b>	<b>(0.3%)</b>
Materials	10,707	10,625	82	0.8%
Professional Development	2,000	2,000	0	0.0%
Conferences/Conventions	18,200	12,500	5,700	45.6%
Membership/Subscriptions	3,900	3,550	350	9.9%
Office Supplies	0	1,000	(1,000)	(100.0%)
<b>Materials</b>	<b>34,807</b>	<b>29,675</b>	<b>5,132</b>	<b>17.3%</b>
<b>Contracted Services</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
<b>Internal Rent</b>	<b>12,375</b>	<b>14,968</b>	<b>(2,593)</b>	<b>(17.3%)</b>
<b>Total Expenses</b>	<b>561,746</b>	<b>560,877</b>	<b>869</b>	<b>0.2%</b>
<b>Surplus/(Deficit)</b>	<b>(561,746)</b>	<b>(560,877)</b>	<b>869</b>	<b>0.2%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Information Services Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Other Revenue	15,000	15,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0.0%</b>
From Special Purpose Reserves	179,761	326,336	(146,575)	(44.9%) [19]
From City Operating (Indirect Costs)	247,090	0	247,090	N/A [20]
<b>Internal Transfers</b>	<b>426,851</b>	<b>326,336</b>	<b>100,515</b>	<b>30.8%</b>
<b>TOTAL REVENUE</b>	<b>441,851</b>	<b>341,336</b>	<b>100,515</b>	<b>29.4%</b>
<b>EXPENSES</b>				
Labour	2,068,015	1,917,513	150,502	7.8%
Employee Benefits Allocation	583,261	535,428	47,833	8.9%
<b>Labour and Benefits</b>	<b>2,651,276</b>	<b>2,452,941</b>	<b>198,335</b>	<b>8.1% [21]</b>
Materials	50,000	49,500	500	1.0%
Software Costs	4,966,791	4,103,250	863,541	21.0% [22]
Professional Development	56,500	81,000	(24,500)	(30.2%)
Conferences/Conventions	67,000	48,200	18,800	39.0%
Membership/Subscriptions	2,200	2,000	200	10.0%
Office Supplies	0	2,000	(2,000)	(100.0%)
<b>Materials</b>	<b>5,142,491</b>	<b>4,285,950</b>	<b>856,541</b>	<b>20.0%</b>
<b>Rents and Financial Expenses</b>	<b>61,000</b>	<b>56,620</b>	<b>4,380</b>	<b>7.7%</b>
<b>Total Expenses</b>	<b>7,854,767</b>	<b>6,795,511</b>	<b>1,059,256</b>	<b>15.6%</b>
<b>Surplus/(Deficit)</b>	<b>(7,412,916)</b>	<b>(6,454,175)</b>	<b>958,741</b>	<b>14.9%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Systems Support and Continuity Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
<b>Other Municipalities</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENSES</b>				
Labour	468,828	247,836	220,992	89.2%
Employee Benefits Allocation	135,339	69,394	65,945	95.0%
<b>Labour and Benefits</b>	<b>604,167</b>	<b>317,230</b>	<b>286,937</b>	<b>90.5% [23]</b>
Materials	4,000	0	4,000	N/A
Professional Development	12,500	0	12,500	N/A
Conferences/Conventions	11,800	0	11,800	N/A
<b>Materials</b>	<b>28,300</b>	<b>0</b>	<b>28,300</b>	<b>N/A [24]</b>
<b>Total Expenses</b>	<b>632,467</b>	<b>317,230</b>	<b>315,237</b>	<b>99.4%</b>
<b>Surplus/(Deficit)</b>	<b>(582,467)</b>	<b>(267,230)</b>	<b>(315,237)</b>	<b>(118.0%)</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Legal Services Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
User Fees	82,000	82,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>82,000</b>	<b>82,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>82,000</b>	<b>82,000</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENSES</b>				
Labour	610,809	558,293	52,516	9.4%
Employee Benefits Allocation	151,833	139,573	12,260	8.8%
Overtime	4,000	4,000	0	0.0%
<b>Labour and Benefits</b>	<b>766,642</b>	<b>701,866</b>	<b>64,776</b>	<b>9.2% [25]</b>
Materials	39,500	39,500	0	0.0%
Professional Development	5,500	5,500	0	0.0%
Conferences/Conventions	11,500	11,500	0	0.0%
Membership/Subscriptions	55,000	55,000	0	0.0%
Office Supplies	5,000	5,000	0	0.0%
<b>Materials</b>	<b>116,500</b>	<b>116,500</b>	<b>0</b>	<b>0.0%</b>
<b>Contracted Services</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>1,333,142</b>	<b>1,268,366</b>	<b>64,776</b>	<b>5.1%</b>
<b>Surplus/(Deficit)</b>	<b>(1,251,142)</b>	<b>(1,186,366)</b>	<b>64,776</b>	<b>5.5%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Risk Management Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	197,798	189,490	8,308	4.4%
Employee Benefits Allocation	59,948	57,253	2,695	4.7%
<b>Labour and Benefits</b>	<b>257,746</b>	<b>246,743</b>	<b>11,003</b>	<b>4.5%</b>
Materials	500,200	500,000	200	0.0%
Professional Development	180	180	0	0.0%
Insurance Premiums	351,835	379,800	(27,965)	(7.4%)
Conferences/Conventions	7,750	6,850	900	13.1%
Membership/Subscriptions	925	825	100	12.1%
<b>Materials</b>	<b>860,890</b>	<b>887,655</b>	<b>(26,765)</b>	<b>(3.0%)</b>
<b>Contracted Services</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>1,208,636</b>	<b>1,224,398</b>	<b>(15,762)</b>	<b>(1.3%)</b>
<b>Surplus/(Deficit)</b>	<b>(1,208,636)</b>	<b>(1,224,398)</b>	<b>(15,762)</b>	<b>(1.3%)</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Finance Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Taxation City General/Urban Service	94,572,764	93,240,269	1,332,495	1.4% [26]
Taxation Capital Levy	2,308,151	2,275,641	32,510	1.4% [26]
Taxation Write Offs	(1,555,000)	(1,555,000)	0	0.0%
Taxation Other Charges	13,875	10,850	3,025	27.9%
Payment in Lieu of Taxation	7,935,526	7,914,646	20,880	0.3%
<b>Taxation</b>	<b>103,275,316</b>	<b>101,886,406</b>	<b>1,388,910</b>	<b>1.4%</b>
Provincial Grants	197,200	246,500	(49,300)	(20.0%)
<b>Grants</b>	<b>197,200</b>	<b>246,500</b>	<b>(49,300)</b>	<b>(20.0%)</b>
Casino	18,000,000	14,000,000	4,000,000	28.6% [27]
Investments	4,200,000	3,700,000	500,000	13.5% [28]
Licences	61,156	61,156	0	0.0%
Other Revenue	10,381,150	9,166,150	1,215,000	13.3% [29]
Penalties and Interest	3,210,000	2,820,000	390,000	13.8% [30]
Provincial Offences Act	184,651	185,298	(647)	(0.3%)
User Fees	295,000	285,000	10,000	3.5%
<b>Miscellaneous Revenue</b>	<b>36,331,957</b>	<b>30,217,604</b>	<b>6,114,353</b>	<b>20.2%</b>
From Special Purpose Reserves	266,000	266,000	0	0.0%
From City Operating (Indirect Costs)	988,764	947,506	41,258	4.4%
<b>Internal Transfers</b>	<b>1,254,764</b>	<b>1,213,506</b>	<b>41,258</b>	<b>3.4%</b>
<b>TOTAL REVENUE</b>	<b>141,059,237</b>	<b>133,564,016</b>	<b>7,495,221</b>	<b>5.6%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Finance Department Summary - continued**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	1,865,154	1,885,656	(20,502)	(1.1%)
Employee Benefits Allocation	533,530	560,779	(27,249)	(4.9%)
Overtime	250	750	(500)	(66.7%)
<b>Labour and Benefits</b>	<b>2,398,934</b>	<b>2,447,185</b>	<b>(48,251)</b>	<b>(2.0%)</b>
Materials	49,598	38,519	11,079	28.8%
Professional Development	3,000	2,750	250	9.1%
Conferences/Conventions	18,850	19,950	(1,100)	(5.5%)
Membership/Subscriptions	12,725	12,225	500	4.1%
Office Supplies	9,800	19,800	(10,000)	(50.5%)
<b>Materials</b>	<b>93,973</b>	<b>93,244</b>	<b>729</b>	<b>0.8%</b>
Water	2,200	0	2,200	N/A
<b>Utilities</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>	<b>N/A</b>
<b>Contracted Services</b>	<b>162,575</b>	<b>184,100</b>	<b>(21,525)</b>	<b>(11.7%)</b>
<b>Rents and Financial Expenses</b>	<b>15,400</b>	<b>100,400</b>	<b>(85,000)</b>	<b>(84.7%)</b> [31]
<b>External Transfers</b>	<b>8,120,000</b>	<b>6,975,000</b>	<b>1,145,000</b>	<b>16.4% [29]</b>
To Capital/To Capital SPR	7,990,769	5,968,736	2,022,033	33.9% [26]
To Reserve Funds	13,650,000	9,650,000	4,000,000	41.5% [27]
To Special Purpose Reserves	1,060,848	991,641	69,207	7.0%
<b>Internal Transfers</b>	<b>22,701,617</b>	<b>16,610,377</b>	<b>6,091,240</b>	<b>36.7%</b>
<b>Total Expenses</b>	<b>33,494,699</b>	<b>26,410,306</b>	<b>7,084,393</b>	<b>26.8%</b>
<b>Surplus/(Deficit)</b>	<b>107,564,538</b>	<b>107,153,710</b>	<b>(410,828)</b>	<b>(0.4%)</b>

## MUNICIPAL WORKS DIVISION

### Summaries

Roadway Services  
Winter Control Services  
Street Lighting Services  
Engineering Department  
Fleet Services  
Storm Sewer Services  
Transportation Department  
Parks and Athletic Fields

The following responsibility centres are included in the above noted summaries:

#### Roadway Services

311000 - Paved Surface Maint Roadway  
312000 - Unpaved Surface Maint Roadway  
313000 - Sidewalk Maint Roadway  
314000 - Rural Storm Sewer Maintenance  
315000 - Roadside Maintenance  
316000 - Forestry  
317000 - Bridges and Culverts  
319000 - Other Roadway Services  
325000 - MW Operations Administration

#### Winter Control Services

321000 - Paved Surface Maint Winter Control  
323000 - Sidewalk Maint Winter Control

#### Streetlighting Services

351000 - Street Lighting Maint Services

#### Engineering Department

371010 - Engineering Administration Services  
371040 - Infrastructure Services  
372000 - Development Services  
373000 - Engineering, Project and Construction Services  
373001 - Bell Canada Fiber to the Home Project

#### Fleet Services

374000 - Fleet Services

#### Storm Sewer Maintenance Services

421000 - Storm Sewer System Maintenance Services

## MUNICIPAL WORKS DIVISION - Continued

### Transportation Department

342010 - Traffic Control Services  
342011 - School Crossing Guards  
342015 - Traffic Signs  
342020 - Traffic Signals  
342025 - Railway Maintenance

### Parks and Fields

711000 - Parks Grounds Maintenance Services  
713000 - Athletic Fields Maintenance Services  
713001 - Athletic Fields Facilities  
763000 - Landscape Design Services

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Roadway Services Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
<b>Grants</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>0.0%</b>
Other Revenue	152,480	110,000	42,480	38.6%
User Fees	20,000	20,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>172,480</b>	<b>130,000</b>	<b>42,480</b>	<b>32.7%</b>
From Special Purpose Reserves	632,181	628,710	3,471	0.6%
From Development Charges	206,714	0	206,714	N/A [32]
<b>Internal Transfers</b>	<b>838,895</b>	<b>628,710</b>	<b>210,185</b>	<b>33.4%</b>
<b>TOTAL REVENUE</b>	<b>1,071,375</b>	<b>818,710</b>	<b>252,665</b>	<b>30.9%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Roadway Services Summary - continued**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	6,345,512	6,158,445	187,067	3.0%
Employee Benefits Allocation	1,854,290	1,809,921	44,369	2.5%
Overtime	135,700	110,700	25,000	22.6%
<b>Labour and Benefits</b>	<b>8,335,502</b>	<b>8,079,066</b>	<b>256,436</b>	<b>3.2%</b>
Materials	743,700	550,200	193,500	35.2% [33]
Professional Development	33,995	34,495	(500)	(1.4)%
Insurance Premiums	778,730	776,776	1,954	0.3%
Conferences/Conventions	13,200	10,600	2,600	24.5%
Membership/Subscriptions	5,050	3,705	1,345	36.3%
Office Supplies	6,000	6,000	0	0.0%
Water	6,500	4,700	1,800	38.3%
<b>Materials</b>	<b>1,587,175</b>	<b>1,386,476</b>	<b>200,699</b>	<b>14.5%</b>
<b>Contracted Services</b>	<b>2,290,500</b>	<b>1,839,270</b>	<b>451,230</b>	<b>24.5% [34]</b>
<b>Rents and Financial Expenses</b>	<b>225,000</b>	<b>25,000</b>	<b>200,000</b>	<b>800.0% [35]</b>
Long Term Interest	171,447	71,331	100,116	140.4%
Long Term Debt Principal	204,483	97,959	106,524	108.7%
<b>Debt Charges</b>	<b>375,930</b>	<b>169,290</b>	<b>206,640</b>	<b>122.1% [32]</b>
Internal Rent	2,115,371	2,389,252	(273,881)	(11.5)% [36]
<b>Internal Transfers</b>	<b>2,115,371</b>	<b>2,389,252</b>	<b>(273,881)</b>	<b>(11.5)%</b>
<b>TOTAL EXPENSES</b>	<b>14,929,478</b>	<b>13,888,354</b>	<b>1,041,124</b>	<b>7.5%</b>
<b>Surplus/(Deficit)</b>	<b>(13,858,103)</b>	<b>(13,069,644)</b>	<b>788,459</b>	<b>6.0%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Winter Control Services Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
<b>Other Revenue</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENSES</b>				
Labour	1,310,613	1,267,253	43,360	3.4%
Employee Benefits Allocation	370,969	358,292	12,677	3.5%
Overtime	80,000	80,000	0	0.0%
<b>Labour and Benefits</b>	<b>1,761,582</b>	<b>1,705,545</b>	<b>56,037</b>	<b>3.3%</b>
Materials	751,590	745,590	6,000	0.8%
Professional Development	23,000	23,000	0	0.0%
<b>Materials</b>	<b>774,590</b>	<b>768,590</b>	<b>6,000</b>	<b>0.8%</b>
<b>Contracted Services</b>	<b>260,000</b>	<b>201,000</b>	<b>59,000</b>	<b>29.4% [37]</b>
<b>Rents and Financial Expenses</b>	<b>158,160</b>	<b>255,975</b>	<b>(97,815)</b>	<b>(38.2%) [38]</b>
Long Term Interest	58,001	63,840	(5,839)	(9.1)%
Long Term Debt Principal	139,000	132,000	7,000	5.3%
<b>Debt Charges</b>	<b>197,001</b>	<b>195,840</b>	<b>1,161</b>	<b>0.6%</b>
Internal Rent	2,054,443	1,782,358	272,085	15.3% [39]
To CSPR (Debt Placeholder)	159,309	403,070	(243,761)	(60.5%) [40]
<b>Internal Transfers</b>	<b>2,213,752</b>	<b>2,185,428</b>	<b>28,324</b>	<b>1.3%</b>
<b>TOTAL EXPENSES</b>	<b>5,365,085</b>	<b>5,312,378</b>	<b>52,707</b>	<b>1.0%</b>
<b>Surplus/(Deficit)</b>	<b>(5,340,085)</b>	<b>(5,287,378)</b>	<b>52,707</b>	<b>1.0%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Streetlighting Services Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Other Revenue	35,000	35,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENSES</b>				
Electricity	721,100	716,400	4,700	0.7%
<b>Utilities</b>	<b>721,100</b>	<b>716,400</b>	<b>4,700</b>	<b>0.7%</b>
<b>Contracted Services</b>	<b>585,000</b>	<b>575,000</b>	<b>10,000</b>	<b>1.7%</b>
Long Term Interest	1,978	5,683	(3,705)	(65.2)%
Long Term Debt Principal	159,604	156,019	3,585	2.3%
<b>Debt Charges</b>	<b>161,582</b>	<b>161,702</b>	<b>(120)</b>	<b>(0.1)%</b>
To Special Purpose Reserves	53,700	53,700	0	0.0%
<b>Internal Transfers</b>	<b>53,700</b>	<b>53,700</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>	<b>1,521,382</b>	<b>1,506,802</b>	<b>14,580</b>	<b>1.0%</b>
<b>Surplus/(Deficit)</b>	<b>(1,486,382)</b>	<b>(1,471,802)</b>	<b>14,580</b>	<b>1.0%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Engineering Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Other Revenue	739,172	781,455	(42,283)	(5.4)%
Permits	13,000	13,000	0	0.0%
User Fees	92,200	31,500	60,700	192.7%
<b>Miscellaneous Revenue</b>	<b>844,372</b>	<b>825,955</b>	<b>18,417</b>	<b>2.2%</b>
<b>TOTAL REVENUE</b>	<b>844,372</b>	<b>825,955</b>	<b>18,417</b>	<b>2.2%</b>
<b>EXPENSES</b>				
Labour	1,718,076	1,817,168	(99,092)	(5.5)%
Employee Benefits Allocation	527,079	549,099	(22,020)	(4.0)%
Overtime	15,700	14,800	900	6.1%
<b>Labour and Benefits</b>	<b>2,260,855</b>	<b>2,381,067</b>	<b>(120,212)</b>	<b>(5.0)% [41]</b>
Materials	44,730	46,980	(2,250)	(4.8)%
Professional Development	37,050	32,600	4,450	13.7%
Conferences/Conventions	33,900	28,200	5,700	20.2%
Membership/Subscriptions	22,065	22,465	(400)	(1.8)%
Office Supplies	10,000	10,000	0	0.0%
<b>Materials</b>	<b>147,745</b>	<b>140,245</b>	<b>7,500</b>	<b>5.3%</b>
<b>Contracted Services</b>	<b>360,000</b>	<b>275,000</b>	<b>85,000</b>	<b>30.9% [42]</b>
Internal Rent	183,760	215,295	(31,535)	(14.6)%
<b>Internal Transfers</b>	<b>183,760</b>	<b>215,295</b>	<b>(31,535)</b>	<b>(14.6)%</b>
<b>TOTAL EXPENSES</b>	<b>2,952,360</b>	<b>3,011,607</b>	<b>(59,247)</b>	<b>(2.0)%</b>
<b>Surplus/(Deficit)</b>	<b>(2,107,988)</b>	<b>(2,185,652)</b>	<b>(77,664)</b>	<b>(3.6)%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Fleet Services Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Sales	8,000	8,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0.0%</b>
<b>From City Operating (Internal Rent)</b>	<b>9,880,928</b>	<b>9,377,783</b>	<b>503,145</b>	<b>5.4% [43]</b>
<b>TOTAL REVENUE</b>	<b>9,888,928</b>	<b>9,385,783</b>	<b>503,145</b>	<b>5.4%</b>
<b>EXPENSES</b>				
Labour	1,379,475	1,348,831	30,644	2.3%
Employee Benefits Allocation	453,129	415,266	37,863	9.1%
Overtime	25,000	20,000	5,000	25.0%
<b>Labour and Benefits</b>	<b>1,857,604</b>	<b>1,784,097</b>	<b>73,507</b>	<b>4.1%</b>
Materials	2,053,100	2,006,100	47,000	2.3%
Professional Development	10,000	8,000	2,000	25.0%
Insurance Premiums	349,816	206,218	143,598	69.6% [44]
Conferences/Conventions	7,000	7,000	0	0.0%
Membership/Subscriptions	2,900	3,210	(310)	(9.7)%
Office Supplies	300	300	0	0.0%
<b>Materials</b>	<b>2,423,116</b>	<b>2,230,828</b>	<b>192,288</b>	<b>8.6%</b>
<b>Contracted Services</b>	<b>303,500</b>	<b>299,500</b>	<b>4,000</b>	<b>1.3%</b>
<b>Rents and Financial Expenses</b>	<b>400,067</b>	<b>292,800</b>	<b>107,267</b>	<b>36.6%</b>
Internal Rent	247,901	260,701	(12,800)	(4.9)%
To Capital SPR	3,511,511	3,511,511	0	0.0%
<b>Internal Transfers</b>	<b>3,759,412</b>	<b>3,772,212</b>	<b>(12,800)</b>	<b>(0.3)%</b>
<b>TOTAL EXPENSES</b>	<b>8,743,699</b>	<b>8,379,437</b>	<b>364,262</b>	<b>4.3%</b>
<b>Surplus/(Deficit)</b>	<b>1,145,229</b>	<b>1,006,346</b>	<b>(138,883)</b>	<b>(13.8)% [45]</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Storm Sewer Maintenance Services Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
From Development Charges	58,243	1,663	56,580	3402.3% [46]
<b>Internal Transfers</b>	<b>58,243</b>	<b>1,663</b>	<b>56,580</b>	<b>3402.3%</b>
<b>TOTAL REVENUE</b>	<b>58,243</b>	<b>1,663</b>	<b>56,580</b>	<b>3402.3%</b>
<b>EXPENSES</b>				
Labour	282,378	273,555	8,823	3.2%
Employee Benefits Allocation	87,155	83,171	3,984	4.8%
<b>Labour and Benefits</b>	<b>369,533</b>	<b>356,726</b>	<b>12,807</b>	<b>3.6%</b>
<b>Materials</b>	<b>52,000</b>	<b>52,000</b>	<b>0</b>	<b>0.0%</b>
<b>Contracted Services</b>	<b>725,318</b>	<b>449,350</b>	<b>275,968</b>	<b>61.4% [47]</b>
<b>Rents and Financial Expenses</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0.0%</b>
Long Term Interest	37,973	0	37,973	N/A
Long Term Debt Principal	18,607	0	18,607	N/A
<b>Debt Charges</b>	<b>56,580</b>	<b>0</b>	<b>56,580</b>	<b>N/A [46]</b>
Internal Rent	90,769	66,254	24,515	37.0%
<b>Internal Transfers</b>	<b>90,769</b>	<b>66,254</b>	<b>24,515</b>	<b>37.0%</b>
<b>TOTAL EXPENSES</b>	<b>1,297,700</b>	<b>927,830</b>	<b>369,870</b>	<b>39.9%</b>
<b>Surplus/(Deficit)</b>	<b>(1,239,457)</b>	<b>(926,167)</b>	<b>313,290</b>	<b>33.8%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Transportation Department Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Other Revenue	18,280	18,280	0	0.0%
Permits	2,000	2,000	0	0.0%
User Fees	7,000	7,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>27,280</b>	<b>27,280</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>27,280</b>	<b>27,280</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENSES</b>				
Labour	1,469,143	1,363,298	105,845	7.8%
Employee Benefits Allocation	298,622	281,618	17,004	6.0%
Overtime	15,500	13,200	2,300	17.4%
<b>Labour and Benefits</b>	<b>1,783,265</b>	<b>1,658,116</b>	<b>125,149</b>	<b>7.5% [48]</b>
Materials	151,850	160,140	(8,290)	(5.2)%
Professional Development	2,500	3,500	(1,000)	(28.6)%
Conferences/Conventions	8,400	8,400	0	0.0%
Membership/Subscriptions	3,700	3,875	(175)	(4.5)%
<b>Materials</b>	<b>166,450</b>	<b>175,915</b>	<b>(9,465)</b>	<b>(5.4)%</b>
Electricity	64,800	60,000	4,800	8.0%
<b>Utilities</b>	<b>64,800</b>	<b>60,000</b>	<b>4,800</b>	<b>8.0%</b>
<b>Contracted Services</b>	<b>750,420</b>	<b>687,700</b>	<b>62,720</b>	<b>9.1% [49]</b>
Internal Rent	101,632	99,564	2,068	2.1%
Interdepartmental Transfers	(13,000)	(9,300)	(3,700)	39.8%
To CSPR (Debt Placeholder)	0	62,494	(62,494)	(100.0)% [50]
<b>Internal Transfers</b>	<b>88,632</b>	<b>152,758</b>	<b>(64,126)</b>	<b>(42.0)%</b>
<b>TOTAL EXPENSES</b>	<b>2,853,567</b>	<b>2,734,489</b>	<b>119,078</b>	<b>4.4%</b>
<b>Surplus/(Deficit)</b>	<b>(2,826,287)</b>	<b>(2,707,209)</b>	<b>119,078</b>	<b>4.4%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Parks and Athletic Fields Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Licences	11,000	0	11,000	N/A
Other Revenue	28,000	28,000	0	0.0%
User Fees	109,500	68,000	41,500	61.0% <b>[51]</b>
<b>Miscellaneous Revenue</b>	<b>148,500</b>	<b>96,000</b>	<b>52,500</b>	<b>54.7%</b>
<b>TOTAL REVENUE</b>	<b>148,500</b>	<b>96,000</b>	<b>52,500</b>	<b>54.7%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Parks and Athletic Fields Summary - continued**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	1,558,557	1,499,801	58,756	3.9%
Employee Benefits Allocation	504,806	449,802	55,004	12.2%
Overtime	25,000	25,000	0	0.0%
<b>Labour and Benefits</b>	<b>2,088,363</b>	<b>1,974,603</b>	<b>113,760</b>	<b>5.8%</b>
Materials	358,618	323,188	35,430	11.0%
Professional Development	6,300	6,000	300	5.0%
Insurance Premiums	99,288	89,418	9,870	11.0%
Membership/Subscriptions	10,780	11,370	(590)	(5.2)%
<b>Materials</b>	<b>474,986</b>	<b>429,976</b>	<b>45,010</b>	<b>10.5%</b>
Electricity	105,000	99,200	5,800	5.8%
Water	247,800	219,000	28,800	13.2%
Natural Gas	4,600	6,800	(2,200)	(32.4)%
<b>Utilities</b>	<b>357,400</b>	<b>325,000</b>	<b>32,400</b>	<b>10.0%</b>
Contracted Services	570,430	484,930	85,500	17.6% <b>[52]</b>
H&S Compliance	7,000	7,000	0	0.0%
Fees for Service	35,750	34,800	950	2.7%
<b>Contracted Services</b>	<b>613,180</b>	<b>526,730</b>	<b>86,450</b>	<b>16.4%</b>
<b>Rents and Financial Expenses</b>	<b>17,646</b>	<b>12,646</b>	<b>5,000</b>	<b>39.5%</b>
Long Term Interest	121,595	126,391	(4,796)	(3.8)%
Long Term Debt Principal	110,863	106,152	4,711	4.4%
<b>Debt Charges</b>	<b>232,458</b>	<b>232,543</b>	<b>(85)</b>	<b>(0.0)%</b>
Internal Rent	328,669	379,392	(50,723)	(13.4)%
Interdepartmental Transfers	(3,000)	0	(3,000)	N/A
<b>Internal Transfers</b>	<b>325,669</b>	<b>379,392</b>	<b>(53,723)</b>	<b>(14.2)%</b>
<b>TOTAL EXPENSES</b>	<b>4,109,702</b>	<b>3,880,890</b>	<b>228,812</b>	<b>5.9%</b>
<b>Surplus/(Deficit)</b>	<b>(3,961,202)</b>	<b>(3,784,890)</b>	<b>176,312</b>	<b>4.7%</b>

## PLANNING, BUILDING AND DEVELOPMENT DIVISION

### **Summaries**

Planning Department

Building Department

Municipal Enforcement Department

Community Improvement Plans

The following responsibility centres are included in the above noted summaries:

### **Planning Department**

810000 - Planning and Building Administration

811000 - Planning Services

### **Building Department**

221000 - Building Inspection Services

### **Municipal Enforcement Department**

224000 - Municipal Enforcement Services

229000 - Animal Control Services

229005 - Pest Control Services

### **Community Improvement Plans**

823003 - All Community Improvement Plan Incentive

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Planning Department Summary**



	Budget	Budget	Increase/ (Decrease)	
	2026	2025	\$	%
<b>REVENUES</b>				
Licences	10,000	10,000	0	0.0%
User Fees	780,500	780,500	0	0.0%
<b>Miscellaneous Revenue</b>	<b>790,500</b>	<b>790,500</b>	<b>0</b>	<b>0.0%</b>
From Special Purpose Reserves	423,000	110,000	313,000	284.5% [53]
<b>Internal Transfers</b>	<b>423,000</b>	<b>110,000</b>	<b>313,000</b>	<b>284.5%</b>
<b>TOTAL REVENUE</b>	<b>1,213,500</b>	<b>900,500</b>	<b>313,000</b>	<b>34.8%</b>
<b>EXPENSES</b>				
Labour	2,077,753	1,974,727	103,026	5.2%
Employee Benefits Allocation	565,551	542,255	23,296	4.3%
Overtime	6,475	6,475	0	0.0%
<b>Labour and Benefits</b>	<b>2,649,779</b>	<b>2,523,457</b>	<b>126,322</b>	<b>5.0%</b>
Materials	9,450	38,950	(29,500)	(75.7%)
Professional Development	16,200	9,635	6,565	68.1%
Conferences/Conventions	24,000	31,000	(7,000)	(22.6%)
Membership/Subscriptions	18,050	18,950	(900)	(4.7%)
Office Supplies	8,000	8,000	0	0.0%
<b>Materials</b>	<b>75,700</b>	<b>106,535</b>	<b>(30,835)</b>	<b>(28.9%)</b>
<b>Contracted Services</b>	<b>215,000</b>	<b>225,000</b>	<b>(10,000)</b>	<b>(4.4%)</b>
<b>Rents and Financial Expenses</b>	<b>493,000</b>	<b>220,600</b>	<b>272,400</b>	<b>123.5% [53]</b>
Internal Rent	11,118	0	11,118	N/A
Indepartmental Transfers	(1,290)	(1,361)	71	(5.2%)
<b>Internal Transfers</b>	<b>9,828</b>	<b>(1,361)</b>	<b>11,189</b>	<b>(822.1%)</b>
<b>TOTAL EXPENSES</b>	<b>3,443,307</b>	<b>3,074,231</b>	<b>369,076</b>	<b>12.0%</b>
<b>Surplus/(Deficit)</b>	<b>(2,229,807)</b>	<b>(2,173,731)</b>	<b>56,076</b>	<b>2.6%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Building Department Summary**



	Budget	Budget	Increase/ (Decrease)	
	2026	2025	\$	%
<b>REVENUES</b>				
User Fees	5,000	5,000	0	0.0%
<b>Miscellaneous Revenue</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>
From Reserve Funds	4,798,311	4,648,624	149,687	3.2%
<b>Internal Transfers</b>	<b>4,798,311</b>	<b>4,648,624</b>	<b>149,687</b>	<b>3.2%</b>
<b>TOTAL REVENUE</b>	<b>4,803,311</b>	<b>4,653,624</b>	<b>149,687</b>	<b>3.2%</b>
<b>EXPENSES</b>				
Labour	2,786,175	2,597,599	188,576	7.3%
Employee Benefits Allocation	850,092	792,007	58,085	7.3%
Overtime	30,375	30,375	0	0.0%
<b>Labour and Benefits</b>	<b>3,666,642</b>	<b>3,419,981</b>	<b>246,661</b>	<b>7.2% [54]</b>
Materials	100,491	99,800	691	0.7%
Professional Development	44,240	32,730	11,510	35.2%
Insurance Premiums	46,799	67,674	(20,875)	(30.8%)
Conferences/Conventions	17,500	14,000	3,500	25.0%
Goods for Resale	500	500	0	0.0%
Membership/Subscriptions	22,353	20,966	1,387	6.6%
Office Supplies	6,000	6,000	0	0.0%
<b>Materials</b>	<b>237,883</b>	<b>241,670</b>	<b>(3,787)</b>	<b>(1.6%)</b>
<b>Contracted Services</b>	<b>247,256</b>	<b>347,256</b>	<b>(100,000)</b>	<b>(28.8%) [55]</b>
<b>Rents and Financial Expenses</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.0%</b>
Internal Rent	100,530	93,717	6,813	7.3%
Indirect Costs	550,000	550,000	0	0.0%
<b>Internal Transfers</b>	<b>650,530</b>	<b>643,717</b>	<b>6,813</b>	<b>1.1%</b>
<b>TOTAL EXPENSES</b>	<b>4,803,311</b>	<b>4,653,624</b>	<b>149,687</b>	<b>3.2%</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Municipal Enforcement Department Summary**



	Budget	Budget	Increase/ (Decrease)	
	2026	2025	\$	%
<b>REVENUES</b>				
Fines	313,229	125,500	187,729	149.6% <b>[56]</b>
User Fees	304,000	279,000	25,000	9.0%
<b>Miscellaneous Revenue</b>	<b>617,229</b>	<b>404,500</b>	<b>212,729</b>	<b>52.6%</b>
From Special Purpose Reserves	80,000	80,000	0	0.0%
<b>Internal Transfers</b>	<b>80,000</b>	<b>80,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>697,229</b>	<b>484,500</b>	<b>212,729</b>	<b>43.9%</b>
<b>EXPENSES</b>				
Labour	1,009,611	954,586	55,025	5.8%
Employee Benefits Allocation	322,070	296,635	25,435	8.6%
Overtime	8,150	8,150	0	0.0%
<b>Labour and Benefits</b>	<b>1,339,831</b>	<b>1,259,371</b>	<b>80,460</b>	<b>6.4%</b>
Materials	14,550	47,650	(33,100)	(69.5%)
Professional Development	15,400	9,000	6,400	71.1%
Conferences/Conventions	3,800	2,000	1,800	90.0%
Membership/Subscriptions	18,147	18,217	(70)	(0.4%)
Office Supplies	3,000	3,000	0	0.0%
<b>Materials</b>	<b>54,897</b>	<b>79,867</b>	<b>(24,970)</b>	<b>(31.3%)</b>
Contracted Services	233,100	205,500	27,600	13.4%
Fees for Service	609,022	591,284	17,738	3.0%
<b>Contracted Services</b>	<b>842,122</b>	<b>796,784</b>	<b>45,338</b>	<b>5.7%</b>
<b>External Transfers</b>	<b>60,000</b>	<b>20,000</b>	<b>40,000</b>	<b>200.0% [57]</b>
Internal Rent	117,476	94,479	22,997	24.3%
<b>Internal Transfers</b>	<b>117,476</b>	<b>94,479</b>	<b>22,997</b>	<b>24.3%</b>
<b>TOTAL EXPENSES</b>	<b>2,414,326</b>	<b>2,250,501</b>	<b>163,825</b>	<b>7.3%</b>
<b>Surplus/(Deficit)</b>	<b>(1,717,097)</b>	<b>(1,766,001)</b>	<b>(48,904)</b>	<b>(2.8%)</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Community Improvement Plans Summary**



	Budget	Budget	Increase/ (Decrease)	
	2026	2025	\$	%
<b>REVENUES</b>				
From Special Purpose Reserves	400,000	272,000	128,000	47.1% [58]
<b>Internal Transfers</b>	<b>400,000</b>	<b>272,000</b>	<b>128,000</b>	<b>47.1%</b>
<b>TOTAL REVENUE</b>	<b>400,000</b>	<b>272,000</b>	<b>128,000</b>	<b>47.1%</b>
<b>EXPENSES</b>				
<b>External Transfers</b>	<b>400,000</b>	<b>272,000</b>	<b>128,000</b>	<b>47.1% [58]</b>
<b>TOTAL EXPENSES</b>	<b>400,000</b>	<b>272,000</b>	<b>128,000</b>	<b>47.1%</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

## RECREATION, CULTURE AND FACILITIES DIVISION

### Summaries

Cemeteries Department  
Recreation Programs  
Civic Facilities  
Recreation Facilities  
Museum and Culture Services

The following responsibility centres are included in the above noted summaries:

#### Cemeteries Department

541000 - Cemeteries Grounds Maint Services  
543000 - Cemetery Facilities  
544000 - Cemeteries Burial Services  
545000 - Cemetery Development  
549000 - Cemetery Administration

#### Recreation Programs

723000 - Pools Programs Outdoor  
723100 - Pools Programs MacBain  
724001 - Older Adult (60+) Programs  
724002 - MacBain Community Centre Programming  
729000 - Other Recreation Programs  
729006 - Sports Wall of Fame  
729011 - Farmers Market  
729013 - Special Events  
729014 - Camp Programming  
761000 - Recreation and Culture Services

#### Civic Facilities Services

375000 - Facilities Services Admin  
375002 - City Hall Facility  
375003 - Service Centre Facility  
375004 - Wayne Thomson Building  
375005 - Wayne Thomson Building EV Stations

## RECREATION, CULTURE AND FACILITIES DIVISION - Continued

### Recreation Facilities

732003 - Chippawa Arena  
732004 - Gale Centre  
732013 - Chippawa Arena Maintenance  
732014 - Gale Centre Maintenance  
733000 - Pools Maintenance Services Outdoor  
733001 - Pools Maintenance Facilities  
734002 - MacBain Community Centre Maint Services  
739000 - Other Recreation Facilities Services

### Museum and Culture Services

724004 - Niagara Falls Exchange Programming  
734003 - Niagara Falls Exchange Maint Services  
734004 - Niagara Falls Exchange EV Stations  
752000 - Museums Facility Maintenance  
752001 - Museum Services Programming  
752002 - Niagara Falls Armoury  
752003 - Willoughby Museum

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Cemeteries Department Summary**



	Budget	Budget	Increase/ (Decrease)	
	2026	2025	\$	%
<b>REVENUES</b>				
Donations	25,000	25,000	0	0.0%
Service Charges	20,000	15,000	5,000	33.3%
Sales	375,000	375,000	0	0.0%
Other Revenue	1,500	1,500	0	0.0%
User Fees	547,000	545,000	2,000	0.4%
<b>Miscellaneous Revenue</b>	<b>968,500</b>	<b>961,500</b>	<b>7,000</b>	<b>0.7%</b>
<b>TOTAL REVENUE</b>	<b>968,500</b>	<b>961,500</b>	<b>7,000</b>	<b>0.7%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Cemeteries Services Summary - continued**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	1,173,179	1,145,780	27,399	2.4%
Employee Benefits Allocation	372,843	353,013	19,830	5.6%
Overtime	32,148	29,735	2,413	8.1%
<b>Labour and Benefits</b>	<b>1,578,170</b>	<b>1,528,528</b>	<b>49,642</b>	<b>3.2%</b>
Materials	246,518	259,884	(13,366)	(5.1%) [59]
Professional Development	5,500	5,500	0	0.0%
Insurance Premiums	15,827	27,318	(11,491)	(42.1)%
Conferences/Conventions	7,500	7,500	0	0.0%
Goods for Resale	35,806	36,206	(400)	(1.1)%
Membership/Subscriptions	1,450	1,450	0	0.0%
Office Supplies	2,000	3,500	(1,500)	(42.9)%
<b>Materials</b>	<b>314,601</b>	<b>341,358</b>	<b>(26,757)</b>	<b>(7.8)%</b>
Electricity	17,500	17,500	0	0.0%
Water	13,200	9,700	3,500	36.1%
Natural Gas	15,200	16,300	(1,100)	(6.7)%
<b>Utilities</b>	<b>45,900</b>	<b>43,500</b>	<b>2,400</b>	<b>5.5%</b>
Contracted Services	213,667	264,056	(50,389)	(19.1%) [59]
H & S Compliance	3,500	3,500	0	0.0%
<b>Contracted Services</b>	<b>217,167</b>	<b>267,556</b>	<b>(50,389)</b>	<b>(18.8)%</b>
<b>Rents and Financial Expenses</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.0%</b>
Internal Rent	279,853	342,712	(62,859)	(18.3)%
To Capital SPR	67,500	0	67,500	N/A [59]
<b>Internal Transfers</b>	<b>347,353</b>	<b>342,712</b>	<b>4,641</b>	<b>1.4%</b>
<b>TOTAL EXPENSES</b>	<b>2,528,191</b>	<b>2,548,654</b>	<b>(20,463)</b>	<b>(0.8)%</b>
<b>Surplus/(Deficit)</b>	<b>(1,559,691)</b>	<b>(1,587,154)</b>	<b>(27,463)</b>	<b>(1.7)%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Recreation Programs Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Federal Grants	20,000	20,000	0	0.0%
Provincial Grants	55,000	50,000	5,000	10.0%
<b>Grants</b>	<b>75,000</b>	<b>70,000</b>	<b>5,000</b>	<b>7.1%</b>
Donations	8,125	8,125	0	0.0%
Other Revenue	7,000	4,500	2,500	55.6%
Rents	122,000	134,000	(12,000)	(9.0%)
Sales	2,700	4,700	(2,000)	(42.6%)
User Fees	1,343,645	1,036,038	307,607	29.7% [60]
<b>Miscellaneous Revenue</b>	<b>1,483,470</b>	<b>1,187,363</b>	<b>296,107</b>	<b>24.9%</b>
From Special Purpose Reserves	295,000	295,000	0	0.0%
<b>Internal Transfers</b>	<b>295,000</b>	<b>295,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>1,853,470</b>	<b>1,552,363</b>	<b>301,107</b>	<b>19.4%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Recreation Programs Summary - continued**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	2,000,516	1,764,691	235,825	13.4%
Employee Benefits Allocation	331,192	331,329	(137)	(0.0%)
Overtime	23,000	24,500	(1,500)	(6.1%)
<b>Labour and Benefits</b>	<b>2,354,708</b>	<b>2,120,520</b>	<b>234,188</b>	<b>11.0% [61]</b>
Materials	254,324	259,550	(5,226)	(2.0%)
Professional Development	6,470	4,380	2,090	47.7%
Insurance Premiums	1,500	2,363	(863)	(36.5%)
Conferences/Conventions	15,500	14,400	1,100	7.6%
Membership/Subscriptions	3,550	3,500	50	1.4%
Office Supplies	16,000	16,000	0	0.0%
<b>Materials</b>	<b>297,344</b>	<b>300,193</b>	<b>(2,849)</b>	<b>(0.9%)</b>
Contracted Services	328,800	328,800	0	0.0%
Fees for Service	219,749	219,749	0	0.0%
<b>Contracted Services</b>	<b>548,549</b>	<b>548,549</b>	<b>0</b>	<b>0.0%</b>
<b>Rents and Financial Expenses</b>	<b>176,800</b>	<b>164,100</b>	<b>12,700</b>	<b>7.7%</b>
Interdepartmental Transfers	(13,500)	(13,850)	350	(2.5%)
<b>Internal Transfers</b>	<b>(13,500)</b>	<b>(13,850)</b>	<b>350</b>	<b>(2.5%)</b>
<b>TOTAL EXPENSES</b>	<b>3,363,901</b>	<b>3,119,512</b>	<b>244,389</b>	<b>7.8%</b>
<b>Surplus/(Deficit)</b>	<b>(1,510,431)</b>	<b>(1,567,149)</b>	<b>(56,718)</b>	<b>(3.6%)</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Civic Facilities Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Other Revenue	1,400	4,800	(3,400)	(70.8%)
Rents	6,072	81,565	(75,493)	(92.6%) [62]
<b>Miscellaneous Revenue</b>	<b>7,472</b>	<b>86,365</b>	<b>(78,893)</b>	<b>(91.3%)</b>
<b>TOTAL REVENUE</b>	<b>7,472</b>	<b>86,365</b>	<b>(78,893)</b>	<b>(91.3%)</b>

**2026 Budget to 2025 Budget Comparison**  
**TAX SUPPORTED OPERATING FUND**  
**Civic Facilities Services Summary - continued**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	1,084,523	1,028,993	55,530	5.4%
Employee Benefits Allocation	334,046	314,736	19,310	6.1%
Overtime	4,000	4,000	0	0.0%
<b>Labour and Benefits</b>	<b>1,422,569</b>	<b>1,347,729</b>	<b>74,840</b>	<b>5.6%</b>
Materials	117,560	117,945	(385)	(0.3%)
Professional Development	8,000	8,000	0	0.0%
Insurance Premiums	9,127	8,631	496	5.7%
Membership/Subscriptions	2,620	2,750	(130)	(4.7%)
<b>Materials</b>	<b>137,307</b>	<b>137,326</b>	<b>(19)</b>	<b>(0.0%)</b>
Electricity	226,200	227,900	(1,700)	(0.7%)
Water	34,900	30,000	4,900	16.3%
Natural Gas	86,200	99,900	(13,700)	(13.7%)
<b>Utilities</b>	<b>347,300</b>	<b>357,800</b>	<b>(10,500)</b>	<b>(2.9%)</b>
Contracted Services	663,600	625,803	37,797	6.0%
H&S Compliance	9,500	9,500	0	0.0%
Snow Plowing	20,000	12,800	7,200	56.3%
<b>Contracted Services</b>	<b>693,100</b>	<b>648,103</b>	<b>44,997</b>	<b>6.9%</b>
Long Term Interest	116,640	138,627	(21,987)	(15.9%)
Long Term Debt Principal	968,443	946,669	21,774	2.3%
<b>Debt Charges</b>	<b>1,085,083</b>	<b>1,085,296</b>	<b>(213)</b>	<b>(0.0%)</b>
Internal Rent	127,983	61,314	66,669	108.7%
<b>Internal Transfers</b>	<b>127,983</b>	<b>61,314</b>	<b>66,669</b>	<b>108.7%</b>
<b>TOTAL EXPENSES</b>	<b>3,813,342</b>	<b>3,637,568</b>	<b>175,774</b>	<b>4.8%</b>
<b>Surplus/(Deficit)</b>	<b>(3,805,870)</b>	<b>(3,551,203)</b>	<b>254,667</b>	<b>7.2%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Recreation Facilities Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Other Revenue	64,020	64,020	0	0.0%
Rents	68,821	67,012	1,809	2.7%
User Fees	1,977,500	1,850,000	127,500	6.9% <b>[64]</b>
<b>Miscellaneous Revenue</b>	<b>2,110,341</b>	<b>1,981,032</b>	<b>129,309</b>	<b>6.5%</b>
From Development Charges	984,985	986,242	(1,257)	(0.1%)
<b>Internal Transfers</b>	<b>984,985</b>	<b>986,242</b>	<b>(1,257)</b>	<b>(0.1%)</b>
<b>TOTAL REVENUE</b>	<b>3,095,326</b>	<b>2,967,274</b>	<b>128,052</b>	<b>4.3%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Recreation Facilities Summary - continued**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	2,424,221	2,376,879	47,342	2.0%
Employee Benefits Allocation	777,246	746,873	30,373	4.1%
Overtime	103,500	95,000	8,500	8.9%
<b>Labour and Benefits</b>	<b>3,304,967</b>	<b>3,218,752</b>	<b>86,215</b>	<b>2.7%</b>
Materials	267,730	242,752	24,978	10.3%
Professional Development	7,000	5,500	1,500	27.3%
Advertising	3,000	3,000	0	0.0%
Insurance Premiums	318,790	322,783	(3,993)	(1.2%)
Office Supplies	2,000	2,000	0	0.0%
<b>Materials</b>	<b>598,520</b>	<b>576,035</b>	<b>22,485</b>	<b>3.9%</b>
Electricity	1,182,400	1,155,600	26,800	2.3%
Water	333,700	283,000	50,700	17.9%
Natural Gas	335,300	348,800	(13,500)	(3.9%)
<b>Utilities</b>	<b>1,851,400</b>	<b>1,787,400</b>	<b>64,000</b>	<b>3.6%</b>
Contracted Services	673,566	678,907	(5,341)	(0.8%)
H&S Compliance	7,500	8,500	(1,000)	(11.8%)
Snow Plowing	136,500	123,500	13,000	10.5%
<b>Contracted Services</b>	<b>817,566</b>	<b>810,907</b>	<b>6,659</b>	<b>0.8%</b>
<b>Rents and Financial Expenses</b>	<b>22,800</b>	<b>18,400</b>	<b>4,400</b>	<b>23.9%</b>
Long Term Interest	1,062,849	1,160,996	(98,147)	(8.5%)
Long Term Debt Principal	1,978,022	1,881,685	96,337	5.1%
<b>Debt Charges</b>	<b>3,040,871</b>	<b>3,042,681</b>	<b>(1,810)</b>	<b>(0.1%)</b>
Internal Rent	233,564	249,367	(15,803)	(6.3%)
Interdepartmental Transfers	(17,500)	(27,250)	9,750	(35.8%)
<b>Internal Transfers</b>	<b>216,064</b>	<b>222,117</b>	<b>(6,053)</b>	<b>(2.7%)</b>
<b>TOTAL EXPENSES</b>	<b>9,852,188</b>	<b>9,676,292</b>	<b>175,896</b>	<b>1.8%</b>
<b>Surplus/(Deficit)</b>	<b>(6,756,862)</b>	<b>(6,709,018)</b>	<b>47,844</b>	<b>0.7%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Museum and Culture Services Summary**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>REVENUES</b>				
Provincial Grants	36,662	36,662	0	0.0%
<b>Grants</b>	<b>36,662</b>	<b>36,662</b>	<b>0</b>	<b>0.0%</b>
Donations	1,000	1,000	0	0.0%
Other Revenue	900	4,800	(3,900)	(81.3%)
Rents	90,128	84,420	5,708	6.8%
Sales	114,000	39,000	75,000	192.3% <b>[65]</b>
User Fees	191,600	102,400	89,200	87.1% <b>[66]</b>
<b>Miscellaneous Revenue</b>	<b>397,628</b>	<b>231,620</b>	<b>166,008</b>	<b>71.7%</b>
From Special Purpose Reserves	76,800	0	76,800	N/A
<b>Internal Transfers</b>	<b>76,800</b>	<b>0</b>	<b>76,800</b>	<b>N/A</b>
<b>TOTAL REVENUE</b>	<b>511,090</b>	<b>268,282</b>	<b>242,808</b>	<b>90.5%</b>

**TAX SUPPORTED OPERATING FUND**  
**2026 Budget to 2025 Budget Comparison**  
**Museum and Culture Services Summary - continued**



	Budget 2026	Budget 2025	Increase/ (Decrease)	
			\$	%
<b>EXPENSES</b>				
Labour	1,260,364	1,110,569	149,795	13.5%
Employee Benefits Allocation	354,175	320,249	33,926	10.6%
Overtime	8,000	8,000	0	0.0%
<b>Labour and Benefits</b>	<b>1,622,539</b>	<b>1,438,818</b>	<b>183,721</b>	<b>12.8% [67]</b>
Materials	382,500	300,875	81,625	27.1% [68]
Professional Development	1,850	1,900	(50)	(2.6%)
Insurance Premiums	30,366	24,041	6,325	26.3%
Conferences/Conventions	7,150	6,150	1,000	16.3%
Goods for Resale	79,000	24,000	55,000	229.2% [65]
Membership/Subscriptions	9,685	10,413	(728)	(7.0%)
Office Supplies	12,450	12,450	0	0.0%
<b>Materials</b>	<b>523,001</b>	<b>379,829</b>	<b>143,172</b>	<b>37.7%</b>
Electricity	127,300	111,000	16,300	14.7%
Water	21,100	21,400	(300)	(1.4%)
Natural Gas	45,500	55,600	(10,100)	(18.2%)
<b>Utilities</b>	<b>193,900</b>	<b>188,000</b>	<b>5,900</b>	<b>3.1%</b>
Contracted Services	314,830	301,930	12,900	4.3%
Fees for Service	29,000	29,000	0	0.0%
H&S Compliance	12,250	19,250	(7,000)	(36.4%)
Snow Plowing	27,100	27,100	0	0.0%
<b>Contracted Services</b>	<b>383,180</b>	<b>377,280</b>	<b>5,900</b>	<b>1.6%</b>
<b>Rents and Financial Expenses</b>	<b>6,500</b>	<b>4,700</b>	<b>1,800</b>	<b>38.3%</b>
Long Term Interest	205,811	217,189	(11,378)	(5.2%)
Long Term Debt Principal	521,233	509,882	11,351	2.2%
<b>Debt Charges</b>	<b>727,044</b>	<b>727,071</b>	<b>(27)</b>	<b>(0.0%)</b>
Interdepartmental Transfers	(3,000)	0	(3,000)	N/A
<b>Internal Transfers</b>	<b>(3,000)</b>	<b>0</b>	<b>(3,000)</b>	<b>N/A</b>
<b>TOTAL EXPENSES</b>	<b>3,453,164</b>	<b>3,115,698</b>	<b>337,466</b>	<b>10.8%</b>
<b>Surplus/(Deficit)</b>	<b>(2,942,074)</b>	<b>(2,847,416)</b>	<b>94,658</b>	<b>3.3%</b>

## 2025 Budget Reclassifications

Certain comparative figures from 2025 have been reclassified to conform with the budget presentation adopted for the 2026 budget as follows:

2025 Original Budget reallocates FROM account:		2025 Revised Budget reallocates TO account:		
Account Number	Department Account Name	Amount	Account Number	Department Account Name
11-3-219000-030000	Fire Admin Services Materials	\$875	11-3-214000-030000	Fire Communication Services Materials
11-3-219000-030000	Fire Admin Services Materials	\$1,400	11-3-213000-030000	Fire Prevention Services Materials
11-3-219000-030000	Fire Admin Services Materials	\$525	11-3-212000-030000	Fire Training Services Materials
11-3-219000-030000	Fire Admin Services Materials	\$23,975	11-3-211000-030000	Fire Suppression Services Materials
11-3-219000-030000	Fire Admin Services Materials	\$12,150	11-3-211000-030000	Fire Suppression Services Materials
11-3-761000-010000	Recreation & Culture Services Labour	\$4,263	11-3-729011-010000	Farmers Market Labour
11-4-724004-710000	Niagara Falls Exchange Programming User Fees	(\$3,000)	11-4-729011-710000	Farmers Market User Fees
11-3-724004-030001	Niagara Falls Exchange Programming Materials	\$2,000	11-3-729011-030001	Farmers Market Materials
11-3-724004-040001	Niagara Falls Exchange Programming Contracted Services	\$1,500	11-3-729011-040001	Farmers Market Contracted Services
11-3-724004-030017	Niagara Falls Exchange Programming Insurance Premiums & Settlements	\$1,400	11-3-729011-030017	Farmers Market Insurance Premiums & Settlements
11-3-761000-010013	Recreation and Culture Services Employee Benefits Allocation	\$426	11-3-729011-010013	Farmers Market Employee Benefits Allocation

## 2025 Budget Reclassifications

Certain comparative figures from 2025 have been reclassified to conform with the budget presentation adopted for the 2026 budget as follows:

2025 Original Budget		2025 Revised Budget		
reallocate FROM account:		reallocate TO account:		
Account Number	Department Account Name	Amount	Account Number	Department Account Name
11-3-315000-040000	<b>Roadside Maintenance</b> Contracted Services	\$13,000	11-3-311000-040000	<b>Paved Services Maintenance</b> <b>Roadways</b> Contracted Services
11-3-211000-030000	<b>Fire Suppression Services</b> Materials	\$250	11-3-214000-030000	<b>Fire Communication Services</b> Materials
11-3-211000-030000	<b>Fire Suppression Services</b> Materials	\$500	11-3-213000-030000	<b>Fire Prevention Services</b> Materials
11-3-211000-030000	<b>Fire Suppression Services</b> Materials	\$150	11-3-212000-030000	<b>Fire Training Services</b> Materials

2026 Property Tax Funded Positions Requested			
	Position	Brief Job Description	Recommended for Budget Approval?
<b>CAO Division</b>			
<b>Mayor and CAO Department</b>			
1	Junior Assistant	This position is to provide clerical support and administrative services to close the gap due to a retirement of an Executive Assistant in Economic Development which was repositioned to an Economic Development Officer in 2025. This position adds \$63,000 to the levy for labour and benefits.	Y
<b>HR Department</b>			
2	HR Contract Support	Temporary part time assistance in HR for 4-6 months to assist with Fire Arbitration and HR reviews. This position is being funded by reserves with no impact on the levy.	Y
<b>Communications Department</b>			
3	Removal of Director of Communications	This position is proposed to be removed from the budget/complement following a retirement. This results in savings of approximately \$186,000 in labour and benefits.	Y
4	Graphic and Digital Designer	The Graphic and Digital Designer is responsible for the provision of high-quality graphic design service across the organization to enhance the professional image and reputation of the City of Niagara Falls and its operations and promote our programs and services.	N

<b>2026 Property Tax Funded Positions Requested</b>			
	<b>Position</b>	<b>Brief Job Description</b>	<b>Recommended for Budget Approval?</b>
<b>Corporate Services Division</b>			
<b>Information Systems Department</b>			
5	IT Cyber Security Analyst	The IT Cyber Security Analyst is required in order to safeguard the City's information systems infrastructure and assets. This position adds \$112,000 to the levy for labour and benefits.	Y
<b>Customer Service Department</b>			
6	4 Part Time Service Advisors (16 hours/week)	The part-time Service Advisors are required to support the City's centralized customer service model by ensuring reliable service coverage across two locations and extended hours, while maintaining continuity during staff absences (vacations/illnesses) and fluctuating service demands. These 4 positions add \$138,000 to the levy.	Y
<b>Planning, Building and Development Division</b>			
<b>Planning Department</b>			
7	Senior Project Manager - Development Expeditor	The Senior Project Manager – Development Expeditor provides expert guidance, professional advice, and project management services through a concierge-style approach for complex, multi-million-dollar development applications. This role demonstrates to investors that Niagara Falls offers a gold standard of development customer service. The position will be vital to support the major projects requiring expedited processing as part of Destination Niagara. Additionally, the role will also focus on enhancing and streamlining the development application processes as well as dealing with any other complex development applications that are important to the strategic initiatives of Council or are important to the growth of the City as needed. This position would add \$170,000 to the levy in labour and benefits.	N

2026 Property Tax Funded Positions Requested			
	Position	Brief Job Description	Recommended for Budget Approval?
<b>Recreation, Culture &amp; Facilities Division</b>			
<b>Recreation and Culture Department</b>			
8	RCF Facility Attendant	Assist with evening duties including heavy cleaning and closing of the facilities. At the present time contract cleaners are hired to complete the heavy cleaning in the changerooms and pool. Staff plan to switch from the contractors to staff. Approximately \$20,000 is spent on contract cleaners for MacBain and would be saved. This position would be \$84,000 to the levy for labour and benefits which would be offset by a \$20,000 reduction in contracted services, resulting in a net increase of \$64,000.	N
9	Curatorial Assistant	This is a temporary contract position anticipated to end December 2027, funded by reserves, required to complete the Council direction received August 26, 2025 to close the Willoughby Museum. There is no impact to the levy as a result of this position.	Y
10	Janitor	Staff are considering a pilot program to bring Janitorial services in house and eliminate the contracted services budget for cleaning. This would add \$204,000 in costs to levy which would be offset by a reduction of \$80,000 on contracted services, resulting in a net increase of \$124,000	N
11	Janitor		
12	Janitor		