



PORT COLBORNE

Subject: 2023 Levy Budget

To: Committee of the Whole - Budget

From: Corporate Services Department

Report Number: 2022-245

Meeting Date: December 7, 2022

Recommendation:

That the Committee of the Whole recommend to Council:

That the Corporate Services Department, Financial Services Division, Report No. 2022-245 Subject 2023 Levy Budget **BE RECEIVED**; and

That the sustainability and working capital reserve funds be funded, up to the Reserve Fund policy target, as outlined in Report No. 2022-245; and

That \$2,000,000 resulting from contractual settlement related to a previous sale of land, as outlined in Report 2022-245 be transferred to the infrastructure reserve; and

That the 2023 Levy Budget as outlined in Report No. 2022-245, **BE APPROVED**.

Purpose:

The purpose of this report is to present the proposed 2023 Levy Budget to the Budget Committee of the Whole.

Background:

The 2023 Levy Budget is presented in a similar fashion as the prior year Levy Budget.

Financial Services would like to thank City staff from all departments for their leadership and support in developing this 2023 Levy Budget.

Should the 2023 Levy Budget be approved by the Budget Committee of the Whole on December 7, 2022, it will move forward to be ratified at the December 13, 2022, Council meeting.

Similar to the 2023 Capital and Related Project budget, the 2023 Levy Budget was developed through a process that requested Council and staff input. Staff have based their recommendations after considering:

- The City's established Vision/Mission/Values
- The Strategic Pillars identified in the City's Strategic Plan
- The following themes/focuses
 - Supporting economic prosperity initiatives
 - Supporting environmental sustainability initiatives
 - Supporting a welcoming and livable community
 - Supporting increased and enhanced housing options
- Tactically considering where the budget can support and drive competitive advantages:
 - People
 - Processes – getting to simple (moving towards)
 - Community – Connection
 - Location
- Service levels
- Growth – achieving economics of scale
- Impact of leading a reduction in the Infrastructure Deficit

The budget document should be read in conjunction with:

- The 2023 Capital and Related Project Budget (Report 2022-248) presented to the Budget Committee of the Whole on December 7, 2022.
- The 2023 Proposed User Fees and Charges (Report 2022-244) presented to the Budget Committee of the Whole on December 7, 2022.

Discussion:

Financial Services highlights the budget is a plan to allocate resources in advance for the maximum benefit of City residents and stakeholders. It is a method to authorize revenue and expense authority. In preparing the 2023 Levy Budget, certain assumptions and estimates are necessary. They are based on information available to staff at the time of preparing the budget. Actual results will vary although as regulated through the *Municipal Act*, a balanced budget is required.

Property Tax Impact

If the proposed 2023 Levy Budget is approved as presented the blended tax increase to the average residential property valued at \$212,035 would be 2.94% or \$114.

The rate change is 51% related to the 2023 Capital and related Project Budget and 49% related to the Operating Budget.

The estimated impact provides for assessment growth of approximately 0.5%. This estimate has been based on the Municipal Property Assessment Corporation (MPAC) database. Should growth end the year higher or currently reported growth be adjusted lower the estimated impact to the same residential property noted above would increase or decrease.

Budget Summary

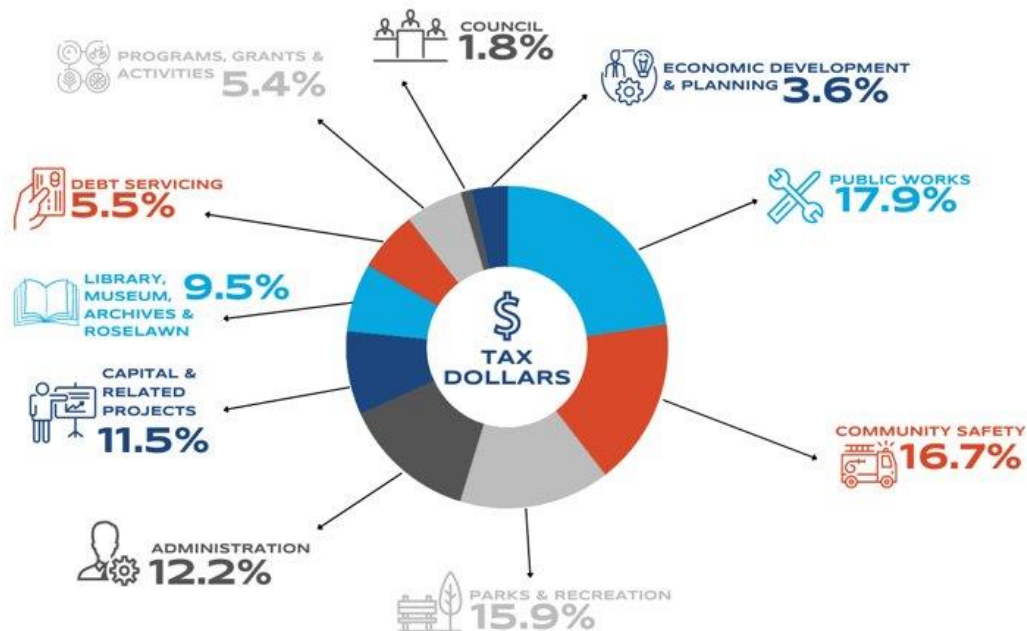
This budget was developed to maintain current service levels, increase capacity to fully re-activate Roselawn and continue to strengthen the City through a variety of initiatives, including those highlighted below.

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

This year, each department had an opportunity to present their operations to Council through departmental updates. These started in April and continued through September. In addition to those presentations, staff from each department remain available and will be available at the upcoming budget meeting to respond to service level and related budget questions, if required. Staff encourage Council to reach out to department heads with any questions in advance, if possible.

The 2023 Levy Budget as outlined in Appendix A – 2023 Levy Budget Presentation and Appendix B – Levy Budget Appendices totals \$34,072,299.

In percentage terms, tax dollars support the following (as allocated in Appendix G):



Some highlights of the 2023 Levy Budget include:

- Supports on-going operational improvements within departments (see departmental presentations).
- People investment to support the continued re-activating of Roselawn (\$216,800 representing 6,587 additional hours).
- Enhanced Community Improvement Funding (CIP) from \$115,000 to \$172,500 to encourage redevelopment and support growth.
 - CIP review and update to be presented for approval in the first trimester of 2023.
- Support for electric vehicle charging, \$20,000.
- Community grants budget increased by 20% to \$43,200.
- Community events budget increased to 1/3 of 1% (0.0033%) of the Levy.
 - Look to expand past civic holidays by partnering with the Business Improvement Areas (BIAs) and community organizations.
- Note that the YMCA is offering expanded hours starting January 2, 2023 - Saturday until 9pm and opening Sunday 7am to 9pm (this will be a trial basis until April 30, 2023).
- 51% of the tax impact supports the Capital and Related Project Budget.
- No new debt is proposed. Levy debt will be paid down by \$744,000 to \$14.8 million.

Some significant budget pressures included in the 2023 Levy budget are:

- Inflation has been a significant headwind. An example exists with auto fuel that is budgeted up \$97,630 year over year and 70% over the past two years.
- Employee benefits, including the Fire department, increased \$308,399. The increase relates to OMERS (expanded to include part-time), CPP (changes), EI, employer health tax, and Health and Dental.
- Insurance cost pressures have been experienced at the City like other municipalities. The impact on the budget is \$142,309. A public procurement process for the City's insurance program will start in Trimester 1 of 2023. The current contract ends December 31, 2023. Staff identify the insurance market continues to be defined as difficult/"hard".

- Computer software costs have increased as a result of data and security compliance requirements. Staff, as previously communicated to Council, has implemented a Cloud first approach using leading software providers. Staff are in discussions with other municipalities as potential partners to implement a system for the City to maintain digital human resource records and improve financial accounting/reporting capabilities as the City's current provider has indicated the City's current system will not be supported by the current vendor and Staff can identify support to date has been underwhelming.

Other salient changes include:

- Some savings to offset the cost pressures experienced in the 2023 Levy Budget include hydro at the VHWC, a reduction in rental expenses as a result of purchasing Public Works equipment, a reduction in City staff levels following a restructuring of Public Works, offset by new people investments in the Museum and Roselawn. Headcount and FTE accounts are included in the presentation in Appendix A.
- As of January 1, 2023 the Niagara Region will complete the full amalgamation of transit across the Niagara Region. The cost of the City's transit service currently contracted to Niagara Region Transit will no longer appear in the budget of the City. This represents a reduction of \$165,400 or 0.75% to the City's budget. Without this reduction, the blended tax increase to the average house would be approximately 0.4% higher.
- The cost allocation project within Financial Services continues its implementation. This budget reflects fleet and facilities as fully being allocated to departments. The final areas to finalize are global operations, project management and stores. These areas will be reviewed in conjunction with the Financial Information Return (FIR) methodology in 2023.
- There is no separate budget for COVID-19 related costs. Additional costs or lost revenue, if any, will be noted throughout the year.
- As highlighted in the 2023 Capital and Related Project budget, the 2022 Budgets require no external borrowing. The 2023 Levy Budget identifies outstanding borrowing related to levy operations is projected to decline by approximately \$744,000 to \$14,842,000 in 2023.

2022 Forecast

The City is forecasting a year end surplus of \$374,415. This surplus is identified in Appendix A on page 20 and in the various appendices attached to this report. In preparing this forecast, as with this budget, certain assumptions and estimates are

necessary. This forecast is based on information available to Staff at the time. Actual results will vary.

This surplus is net of the recommended reserve transfers recommended in this report:

- That the sustainability and working capital reserve funds be funded, up to the Reserve Fund policy target which is 10% of the Levy. This represents a total reserve fund transfer estimated at \$262,502.
- That \$2,000,000 resulting from contractual settlement related to a previous sale of land, as outlined in Report 2022-245 be transferred to the infrastructure reserve.

At the time of writing this report Staff anticipate recommending any remaining surplus at year-end also be transferred to the infrastructure reserve in recognition of the infrastructure deficit and projects requiring Council consideration in 2023 as outlined in the 2023 Capital and Related Project Budget.

Risks to the Levy Budget

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

- Changes to legislation, including rules and regulation
 - i.e. Bill 39, Better Municipal Governance Act, 2022 was introduced subsequent to the development of this budget and is still being reviewed at the time of printing this presentation
- Decisions of other levels of government
 - i.e. Ministry of the Environment, Conservation and Parks
 - i.e. the Bereavement Authority of Ontario
- Economic weakness or other unforeseen factors impacting changes in past patterns of facility and service usage and/or goods purchased by users and customers
- Inflation advancing more than anticipated – note inflation was budgeted differently for different expenses ranging from 0% to the 35% range (fuel costs increased 70% over 2 years)
- Poor weather impacting attendance at Nickel Beach or events such as Canal Days
- Higher precipitation and lake levels compared to 2022 increasing inflow and infiltration or changing water usage
- Unexpected changes or usage in infrastructure

- Unbudgeted and/or unexpected changes in needs or wants of residents resulting in Council approved changes in service levels or goods and service offerings
- A resurgence in COVID-19 or other epidemics, pandemics or other public health crisis event

Looking Forward

As identified on many occasions, “everyday is budget day” in a municipality. Corporate Services continues to identify continuous improvement is a process. Looking forward to 2023, staff identify the following activities that will help determine the financial outcomes of the City going into the 2024 budget process:

- Updated actuarial review on post-retirement benefits
- Tendering insurance for the January 1, 2024 year (noting the market continues to be difficult / “hard”)
- Reviewing the application of the Municipal Accommodation Tax (MAT)
- Perform service level reviews (Transportation, Parks, and Arena)
- Complete a fee framework (already completed review of main fees: Cemetery, Marina, Beach, Arena, Building, and Planning)
- Complete the final phase of the cost allocation project that is consistent with the Provincial Financial Information Return (FIR) guidelines to approximate full cost accounting for programs
- Continue the review of drainage, ditching and storm sewer financial planning. Specifically reviewing their impact on the levy
- Continue to work on Key Performance Indicators (KPIs) and related benchmarks, where applicable
- Complete the Infrastructure Needs Assessment to support future capital and related project budgets.
- Update the development charges by-law so growth pays for growth

Internal Consultations:

As stated, Financial Services would like to thank City staff from all departments for their leadership and support in developing this 2023 Levy Budget.

Financial Implications:

Financial Services identifies the proposed 2023 Levy Budget is a staff recommendation that Council can adjust, if required.

Public Engagement:

The 2023 Levy Budget was published on the City's website on November 28, 2022. The 2023 Levy Budget will be considered by the Budget Committee of the Whole on December 7, 2022 and, if approved by the Budget Committee of the Whole, Council on December 13, 2022.

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

Strategic Plan Alignment:

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

- Service and Simplicity - Quality and Innovative Delivery of Customer Services
 - Attracting Business Investment and Tourists to Port Colborne
 - City-Wide Investments in Infrastructure and Recreational/Cultural Spaces
 - Value: Financial Management to Achieve Financial Sustainability
 - People: Supporting and Investing in Human Capital
 - Governance: Communications, Engagement, and Decision-Making
-

Conclusion:

Staff recommend Council approve the 2023 Levy Budget as outlined in this report and the various appendices.

Appendices:

- a. Appendix A – 2023 Levy Budget Presentation
- b. Appendix B to G – Levy Budget Appendices

Respectfully submitted,

Bryan Boles, CPA, CA, MBA
Director of Corporate Services/Treasurer
(905) 835-2900 Ext. 105
Bryan.Boles@portcolborne.ca

Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.

2023 Levy Budget

December 7, 2022



Agenda

- Recommendation
- Tax and Capital Impacts
- Highlights
- Risks
- Inflation and City Growth
- Process
- Comparisons
- Borrowing Outlook
- Levy Summary
- Department Summaries
- Risks
- Looking Forward
- Thank You
- Recommendation



In preparing the 2023 Levy Budget, certain assumptions and estimates are necessary. They are based on information available to staff at the time. Actual results will vary although, as regulated through the Municipal Act, a balanced budget is required.

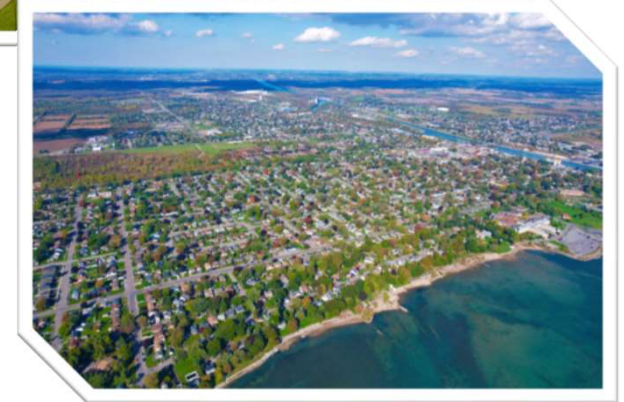
Recommendation

That the Corporate Service Department, Financial Services Division, Report No. 2022-245 Subject: 2023 Levy Budget, **BE RECEIVED**; and

That the sustainability and working capital reserve funds be funded, up to the Reserve Fund policy target, as outlined in Report No. 2022-245; and

That \$2,000,000 resulting from contractual settlement related to a previous sale of land, as outlined in Report 2022-245 be transferred to the infrastructure reserve.

That the 2023 Levy Budget as outlined in Report No. 2022-245, **BE APPROVED**.



Tax and Capital Impacts



Levy

2.94% (51% related to the Capital and related Project Budget and 49% related to the Operating Budget) on the blended tax rate or **\$114** increase to the average residential property valued at **\$212,035**.

Note: The Levy figure forecasts 0.5% assessment growth that at the time of presenting this budget has been achieved per MPAC's database.

Highlights

- Supports on-going operational improvements within departments (see departmental presentations)
- People investment to support the continued re-activating of Roselawn (\$216,800 representing 6,587 additional hours)
- Enhanced Community Improvement Funding (CIP) from \$115,000 to \$172,500 to encourage redevelopment and support growth
 - CIP review and update to be presented for approval in the first trimester of 2023
- Support for electric vehicle charging, \$20,000
- Community grants budget increased by 20% to \$43,200
- Community events budget increased to 1/3 of 1% (0.0033%) of the Levy
 - Look to expand past civic holidays by partnering with the Business Improvement Areas (BIAs) and community organizations
- We thank the YMCA for their expanded hours starting January 2, 2023 - Saturday until 9pm and opening Sunday 7am to 9pm (this will be a trial basis until April 30, 2023)
- 51% of the tax impact supports the Capital and Related Project Budget
- No new debt is proposed...Levy debt will be paid down by \$744,000 to \$14.8 million





Risks to the Budget

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

- Changes to legislation, including rules and regulation
 - i.e. Bill 39, Better Municipal Governance Act, 2022 was introduced subsequent to the development of this budget and is still being reviewed at the time of printing this presentation
- Decisions of other levels of government
 - i.e. Ministry of the Environment, Conservation and Parks
 - i.e. the Bereavement Authority of Ontario
- Economic weakness or other unforeseen factors impacting changes in past patterns of facility and service usage and/or goods purchased by users and customers
- Inflation advancing more than anticipated – note inflation was budgeted differently for different expenses ranging from 0% to the 35% range (fuel costs increased 70% over 2 years)
- Interest rates declining which impact investment income
- Poor weather impacting attendance at Nickel Beach or events such as Canal Days
- Higher precipitation and lake levels compared to 2022 increasing inflow and infiltration or changing water usage
- Unexpected changes or usage in infrastructure
- Unbudgeted and/or unexpected changes in needs or wants of residents resulting in Council approved changes in service levels or goods and service offerings
- A resurgence in COVID-19 or other epidemics, pandemics or other public health crisis event



Inflation Environment



Industrial Product Price Index

9.0%

Annualized September 2022*

Consumer Price Index

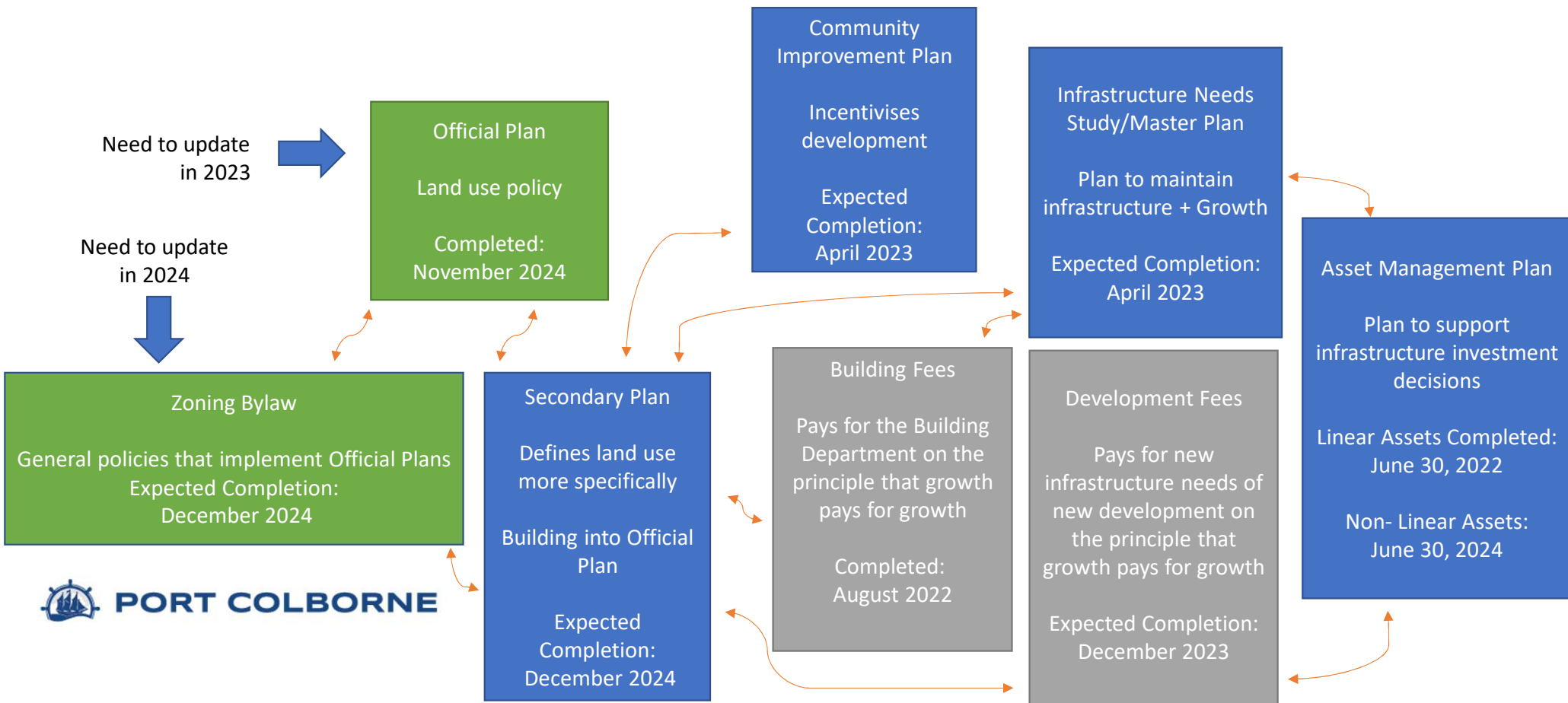
6.9%

Annualized September 2022*





Preparing for Growth





Process

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

	Capital	Levy	Rate
Final to Financial Services	September 1st	October 6th	October 6th
Final Senior Leadership Review	September 15th	November 15th	November 15th
Budget Committee Package	November 23rd	November 23rd	November 23rd
Committee of the Whole Budget Meeting	December 7th	December 7th	December 7th
Council Approval	December 13th	December 13th	December 13th

Process



Department Updates to Council annually

CAO (2022-77), April 26, 2022

Public Works (2022-93), May 10, 2022

Museum (2022-114), May 24, 2022

Community Safety & Enforcement (2022-75), June 14, 2022

Corporate Services & Recreation (2022-142), July 12, 2022

Legislative Services (2022-197), August 23, 2022

Library (2022-201), September 13, 2022



Vision/Mission/Values



Vision Statement:

A vision statement expresses an organization's desires for the future. This is our vision statement:

A vibrant waterfront community embracing growth for future generations

Mission Statement:

A mission statement expresses the immediate goals of an organization, clearly and concisely. This is our mission statement:

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

Corporate Values:

Corporate Values are guiding principles and beliefs supported by everyone in an organization so that they can work toward common goals in a cohesive and positive way. These are our corporate values:

Integrity – we interact with others ethically and honourably **Respect** – we treat each other with empathy and understanding **Inclusion** – we welcome everyone

Responsibility – we make tomorrow better **Collaboration** – we are better together

Strategic Pillars

Revisiting Trimester 1



Community Pillars

These pillars are areas that directly benefit our residents, businesses, and visitors.

- 1. Service and Simplicity - Quality and Innovative Delivery of Customer Services**
- 2. Attracting Business Investment and Tourists to Port Colborne**
- 3. City-Wide Investment in Infrastructure and Recreational/Cultural Spaces**

Corporate Pillars

These pillars are the day-to-day practices, processes, and governance that Council and staff are focused on to ensure maximum value and benefit for our residents.

- 1. Value: Financial Management to Achieve Financial Sustainability**
- 2. People: Supporting and Investing in Human Capital**
- 3. Governance: Communications, Engagement, and Decision-Making**



Themes - Focus

Economic Prosperity

Environmental Sustainability

Welcoming and livable community

Increase and enhance housing options

- Service Levels
- Growth – Achieve Economies of Scale
- Impact of leading a reduction in the Infrastructure Deficit

Competitive Advantage

- People
- Processes – getting to simple (moving towards)
- Community – Connecting
- Location



Comparison: Property Taxes

	CVA	Niagara Region	City	Education	Total	
City of Port Colborne (ALL)	\$212,031	\$1,483	\$2,079	\$324	\$3,886	+ \$127 Storm
City of Port Colborne (Standard)	198,886	1,391	1,950	304	3,645	+ \$127 Storm
Average Local Area Municipality (LAMs) (Standard)	296,089	1,962	1,745	453	4,161	

Weighted average using Niagara Region tax policy report CSD 8-2022 and online property tax calculator



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



Comparison: Property Taxes

	Residential	Commercial	Industrial	Farmland	Pipeline
Port Colborne	78.0%	11.0%	9.5%	0.7%	0.8%
LAMs	80.3%	14.0%	4.1%	0.9%	0.7%

Used local municipalities' most recently available FIRs

Comparison: Revenue / Expenses



Revenue	Property Taxes	Grants	User Fees/Rate	Other
Port Colborne	49.7%	12.1%	33.4%	4.8%
LAMs	45.0%	11.0%	27.3%	16.7%

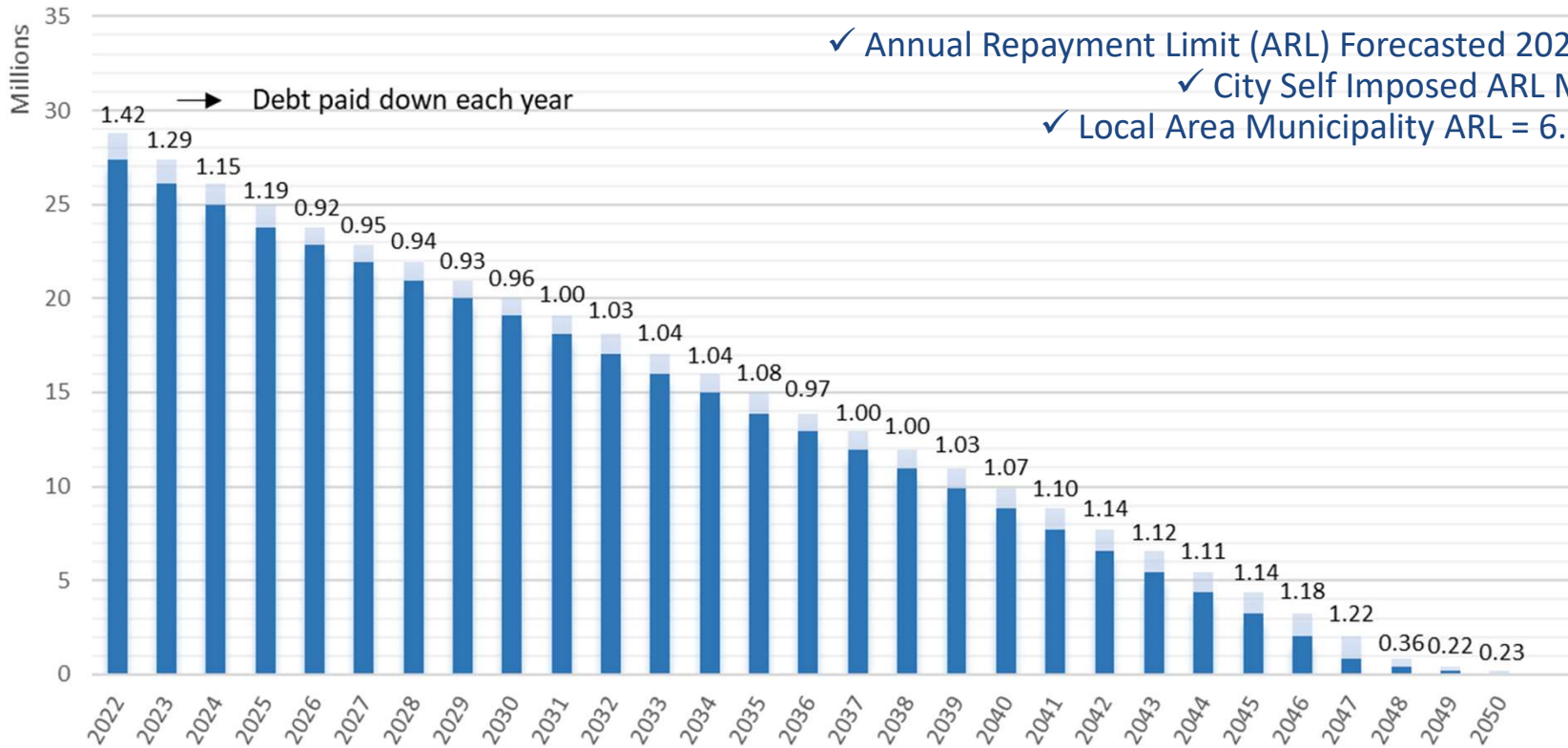
Due to wastewater & Self-sustaining entities

Other entities

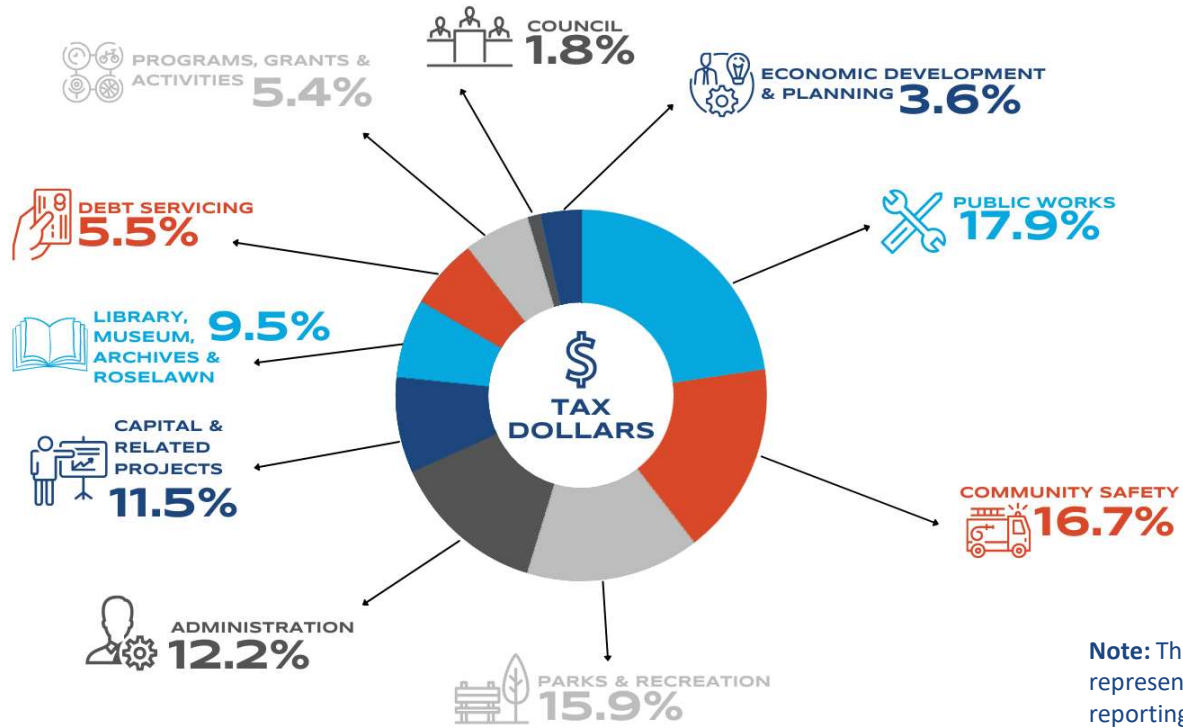
Expenses	Salary	Interest Expense	Environmental Operations	Operations
Port Colborne	46.8%	2.8%	24.3%	26.1%
LAMs	50.3%	1.8%	22.4%	25.5%

Used local municipalities' most recently available FIRs

Debt Outlook



What tax dollars support ...



Note: The groups above were developed to better represent activities/functions of the City rather than reporting hierarchy within budgetary departments. Allocations in 2023 were further refined to better represent costs of each activity/function.



Levy Summary ...

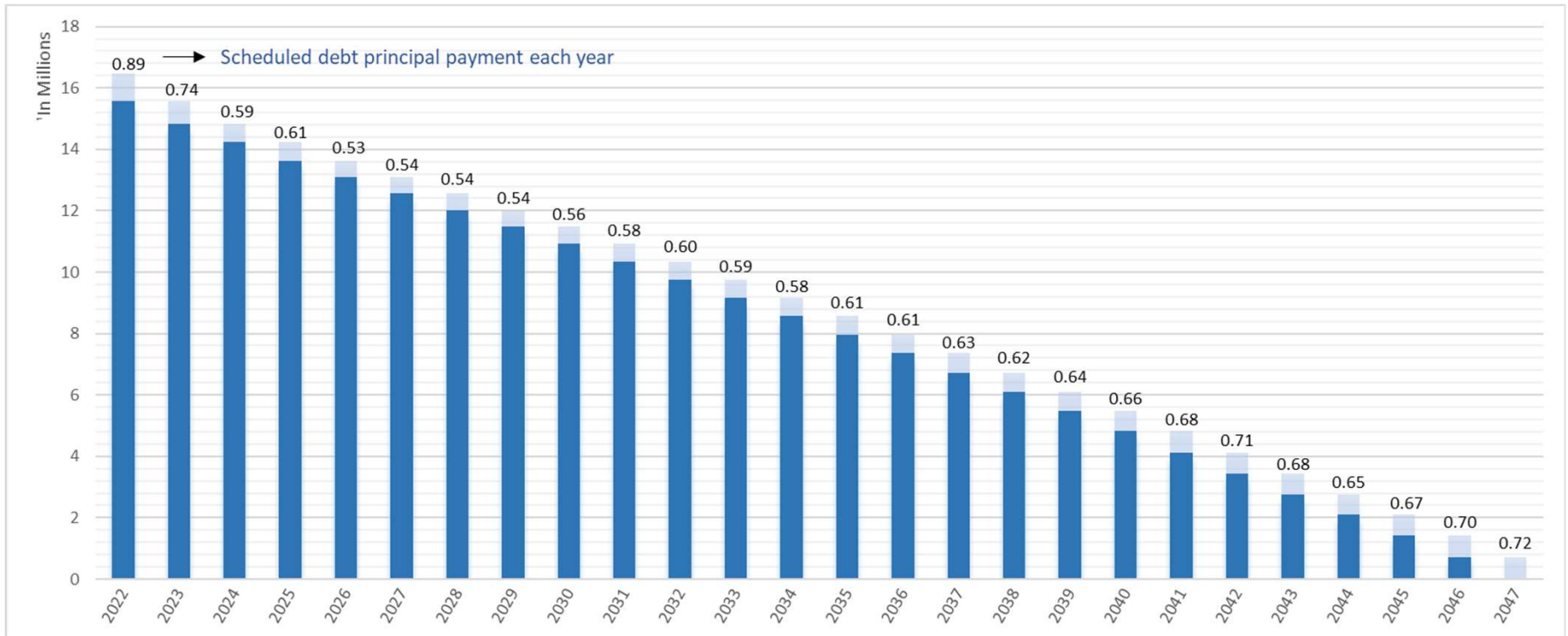
Statement of Operations

	Budget		Forecast 2022	Change from Budget		Change from Forecast	
	2023	2022		\$	%	\$	%
Revenue	34,072,299	31,056,129	35,643,379	3,016,170	9.7%	(1,571,080)	(4.4%)
Personnel Expenses	16,146,800	15,504,750	15,380,330	642,050	4.1%	766,470	5.0%
Operating Expenses	13,677,871	13,443,468	14,084,842	234,403	1.7%	(406,972)	(2.9%)
Total Expenses	29,824,671	28,948,218	29,465,172	876,453	3.0%	359,498	1.2%
Surplus/(Deficit) Before Allocations	4,247,628	2,107,911	6,178,207	2,139,717	101.5%	(1,930,579)	(31.2%)
Allocations (To)/From Departments	-	-	-	-	-	-	-
Surplus/(Deficit) After Allocations	4,247,628	2,107,911	6,178,207	2,139,717	101.5%	(1,930,579)	(31.2%)
Transfer To/(From) Capital	7,054,300	3,932,143	5,647,245	3,122,157	79.4%	1,407,055	24.9%
Transfer To/(From) Reserve	890,578	(450)	2,668,943	891,028		(1,778,365)	(66.6%)
Transfer To/(From) Rate	(3,697,250)	(1,823,782)	(2,512,396)	(1,873,468)	102.7%	(1,184,854)	47.2%
Surplus/(Deficit)	(0)	-	374,415	-	0%	(374,415)	(100.0%)

IF realized ... potential to fund Infrastructure Reserve



Debt Outlook - Levy



Revenue

Some Salient Changes from Prior Year Budget



Item	Change	Comments
	\$	
Drainage Revenue	98,700	Primary driver, Excavator charge - funds transferred to reserve
Grants - Other	237,415	Primary driver, TPN (\$100,000 capital project; almost \$100,000 Canal Days) - capital is transferred to capital budget
Grants - Provincial	524,557	Ontario Municipal Partnership Fund (\$42,500); Ontario Community Infrastructure Fund (OCIF) [\$482,057] - OCIF transferred to capital budget
Investment Income	655,000	Bank of Canada increased from 0.25% to 3.75%, approximately 40% budgeted as transfer to reserve and reserve funds as it relates to reserves and reserve funds
Sales	117,700	Primarily Canal Days and changes to recommended user fee changes in the Cemetery Division
MAT Tax	90,000	Supports tourism initiatives, NSCTA, Canal Days, Fishing Tournaments
Payment-in-lieu	(72,400)	Adjust budget to forecast
Penalty and Interest	(50,500)	Improved collections
Property taxes	1,312,511	Blended tax rate is estimated at 2.94% after accounting for assessment growth
	2,912,983	



* Revenue highlighted represent those impacting the levy, self sustaining entities (SSE) are not highlighted.



Personnel

Levy	Budget 2023				Budget 2022*			
	FTE	Headcount	Headcount students x-	Regular Schedule Hours	FTE	Headcount	Headcount students x-	Regular Schedule Hours
CAO	2.00	2	2	3,640	2.00	2	2	3,640
Strategic Planning & Economic Development	3.69	5	3	6,720	4.65	6	4	8,470
Marketing & Communications	2.69	4	2	4,900	2.60	4	2	4,830
Corporate Services	23.38	26	22	42,560	22.75	27	21	41,402
Recreation	23.71	40	14	43,790	22.88	45	14	43,595
Council	9.00	9	9	∞	9.00	9	9	∞
Crossing Guards	9.34	19	19	16,990	9.34	19	19	16,990
Community Safety	20.79	22	22	42,562	21.59	25	22	44,032
Library	8.71	13	13	15,860	8.71	13	13	15,860
Museum, Archives, Roselawn	8.93	12	10	16,250	6.09	11	9	9,663
Legislative Services	12.35	13	12	22,470	12.65	14	12	23,030
Public Works	52.87	69	53	106,930	57.10	69	55	112,400
Total	177.46	234	181	322,672	179.36	244.00	182	323,912
Budget 2022	179.36	244.00	182	323,912				
Year over Year Change	(1.90)	(10)	(1)	(1,240)				

* Adjusted from the 2022 budget document to breakout Recreation and adjust Library headcount to actual (no change in budget year over year, error in prior calculation – whereas part-time people were treated as 0.5 instead of 1)



Personnel

Some Salient Changes from Prior Year Budget

- Salary & Wages - \$733,651 or 6.4%
 - Negotiated and approved wages, contracts, and changes in positions
- Benefits – (\$91,601) or 2.3%
 - Excluding change in accounting/budget practice to reflect previously budgeted reserve transfer for future employee liabilities the increase was \$308,399 or 7.8%
 - Increase reflects Canada pension plan, employment insurance, employer health tax, health and dental, Ontario Municipal Employees Retirement System (OMERS), expanded OMERS benefits to part-time employees, Workplace Safety & Insurance Board (WSIB)

Action: HR continues to work with Council on employee liabilities

Operating Expenses

Some Salient Changes from Prior Year Budget

Item	Change	Comments
	\$	
Auto - Fuel	97,630	The 2 year budget increase ≈ 70% ≈ 2 year gas price increase
Allowance reassessment	45,026	Increases allowance to 1% Levy
Canal Days	223,800	Reflects actual costs. While costs increasing the Levy budget impact is budgeted \$25,000 lower
Community Events	33,900	1/3 of 1% of the Levy
Community Improvement Program (CIP)	57,500	Increase to support new CIP coming 2023
Computer Software	101,000	Data and security, HR system
Contracts - Fleet Maintenance	98,500	Primary driver, Fire Department fleet
Contracts - Transportation	92,400	Brush/Tree Trimming 23,800; Grass Mowing/Spray 18,800; Pavement Marketing 18,000; Ditching 17,000; Traffic Signals 15,000; Snow Ploughing 12,800; Sanding/Salting 10,900; Offset reduction of sidewalk maintenance by 23,900 due to 100% increase in sidewalk capital budget
Equipment - Rentals	(200,000)	Purchased Front Loader and Grader
Insurance	142,309	New insurance contract
Subject Matter Experts - Consulting	37,000	Economic Development, Information Technology
Subject Matter Experts - Legal	50,000	Support risk management
Training, development, and travel	44,880	Review together ≈ 3 percent salary and benefits
Transit Upload	(323,000)	Funded 157,600 from reserves
Utility - Hydro	(231,165)	Savings from VHWC adjustments
	269,780	

Action: Financial Services to end of Trimester 1, Current contract ends December 31, 2023



* Operating expenses highlighted represent those impacting the levy, self-sustaining entities (SSE) and those funded by reserve are not highlighted.



Transfer to Capital and Related Projects

Capital	\$
Grants	1,731,649
Levy*	2,676,451
Museum & Roselawn (86,000 from Levy*)	127,000
Library (160,000 from Levy*)	199,500
Rates	2,311,700
Reserves (40,000 from Canal Days; 32,000 to Cemetery from Levy*)	8,000
	7,054,300

* Levy funds \$2,922,451 in Capital and Related Projects



Transfer to/(from) Reserves

Reserve	\$
Canal Days (Capital project)	(40,000)
Beach (Operations due to SME)	(18,957)
Building inspection (fund operations)	(90,195)
Cemetery (future Capital)	32,000
Drainage (future work)	85,000
Encumbrances (Physician recruitment)	(37,500)
Future Liabilities	400,000
Investments on Reserve and Reserve Funds	320,600
Municipal Election (2026)	40,000
Repayment of Excavator Internal Loan	99,630
Repayment of Marina Internal Loan	100,000
	890,578



Transfer to/from Rate and Related Entities

Capital	\$	
Transfer from Rates for borrowing costs	895,481	} Rate \$4,490,910
Transfer from Rates for capital	2,311,700	
Transfer from Rates for certain administrative support, facility, fleet, and insurance	1,283,729	
Transfer to Niagara South Coast Tourism Corporation (NSCTA) (55,000 Levy; 45,000 MAT)	-100,000	} NSCTA \$55,000
Transfer from NSCTA for personnel time	55,000	
Transfer to Library (Levy funded)	-1,075,860	} Library \$748,660
Transfer from Library for capital (160,000 of this is funded through the Levy transfer)	199,500	
Transfer from Library for facilities and insurance	127,700	
	3,697,250	

Some Salient Changes from Prior Year Budget

- Rate capital funding now flows through Levy to Capital and Related Project Budget.
- Rate administrative support charged back includes marketing and communication, corporate services, and public works.
- Seeing NSCTA and the library this way is new. As they are separate entities they have been separated from the Levy.



Levy Summary ...

Departmental Net Budgets

	Budget		Forecast 2022	Change from Budget	
	2023	2022		\$	%
Global	21,395,623	20,720,310	20,119,869	675,313	3.3%
Programs, Grants and Activities (PGA)	(1,416,063)	(1,432,354)	(1,399,685)	16,291	(1.1%)
Boards and Commissions	(2,200,477)	(1,633,219)	(1,652,368)	(567,258)	34.7%
Council	(464,888)	(362,997)	(334,659)	(101,891)	28.1%
CAO	(1,201,853)	(1,159,962)	(1,229,222)	(41,891)	3.6%
Corporate Services	(2,130,221)	(1,703,813)	(1,752,314)	(426,408)	25.0%
Recreation	(2,013,482)	(2,102,619)	(1,882,799)	89,138	(4.2%)
Legislative Services	(785,247)	(796,928)	(796,500)	11,681	(1.5%)
Community Safety	(4,364,958)	(4,229,895)	(3,989,938)	(135,062)	3.2%
Public Works	(6,818,435)	(7,298,522)	(6,707,970)	480,086	(6.6%)
Surplus/(Deficit)	-	-	374,415	(0)	

Department Net Increase: **\$124,347**



Programs, Grants, and Activities (PGA)

Some Salient Changes from Prior Year Budget

- Community EV Charging \$20,000 ↑
 - New program – Public Private Partnership
- Community Improvement Program (CIP) \$57,500 ↑
 - Total available is \$172,500 for CIP
- Grant commitments \$10,600 ↑
 - Recreational Committee - Bethel - \$ 8,300
 - Recreational Committee - Sherkston - \$ 8,300
 - French Golden Age Centre - \$10,000
 - Port Colborne Social & Recreation Center - \$10,000
 - Other Groups - \$2,000 (up \$400)
 - Memory Clinic - \$3,000 (moved from Physician Recruitment)
 - Grant Committee - \$43,200 (up \$7,200 or 20%)
 - Hospice Niagara- \$30,000 (2021, 2022, 2023)
 - Pathstone - \$20,000
- Community Events – Program Supplies \$33,900 ↑
 - Expand community past “Civic celebrations”
- Transit \$165,700 ↓
 - Moved to Niagara Region transit system

Total PGA Budget

\$1,416,063

- | | |
|---------------------------|-----------------------|
| Airport | Outdoor Vendors |
| Animal Control | Physician Recruitment |
| Canal Days | Residential Rebates |
| Community EV Charging | Lighthouse |
| CIP Incentives | SportsFest |
| Civic Celebrations | Transit |
| Community Grants | |
| COVID-19 | |
| Crossing Guards | |
| Fishing Tournament Grants | |
| Goderich Elevator | |
| Municipal Election | |



PORT COLBORNE



Boards and Committees

Some Salient Changes from Prior Year Budget

- Archives, Museum, Roselawn – People, Capital, Facilities 428,496 ↑
 - People investment of \$216,800
 - Capital budget contribution from \$0 to \$86,000
 - New facility allocation model reflects facility costs of \$182,860, increasing from \$93,100
- Library – Capital \$115,000 ↑
 - Elevator capital budget. This increases the capital budget contribution from \$45,000 to \$160,000.

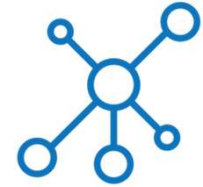
Action: Review and Re-establish multi-year capital plans with Boards

Total Boards and Committees

\$2,200,477

Library
Archives
Museum
Roselawn
Niagara South Coast
Committees

Note: The budget consolidates all capital funding except for Boards given the multi-layer approval process



Departments

Some Salient Changes from Prior Year Budget

- Net Departmental budget increases are \$124,347 on the levy
- This was made possible as a result of organizational changes that were done in consultation with Council.
- The movement of staff between divisions to streamline responsibilities and improve service levels makes comparing year over year by division complicated.
- Recommended changes to cemetery user fees are reflected here. Effective January 1, 2023
 - Impact is maintenance reimbursement increases from 27,400 to 69,400 for a change of 42,700. Full reimbursement would be approximately \$100,000. Additional discussion under Cemetery slides to follow.
- Recommended changes to arena fees effective for May 1, 2023.
 - See next slide.

Total Boards and Committees

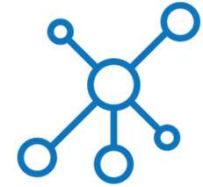
\$17,779,084

Council
CAO
Corporate Services
Recreation
Legislative Services
Community Safety
Public Works

Note: The budget consolidates all capital funding except for Boards given the multi-layer approval process



PORT COLBORNE



Departments

	Youth Rates		Adult Rates	
	Prime	Non-Prime	Prime	Non-Prime
Port Colborne (2022)	\$131.85	\$80.55	\$197.35	\$141.59
LAM Average (2022)	\$144.26	\$87.11	\$198.73	\$118.25
	(\$12.41)	(\$6.56)	(\$1.39)	\$23.35
LAM High (2022)	\$187.65	\$103.65	\$223.36	\$136.28
Port Colborne (Recommended for 2023)	\$146.90	\$88.50	\$223.36	\$136.28
	11.4%	9.9%	13.2%	-3.9%

Some Salient Considerations

Note: HST is charged on the above fees

- Recommended changes to arena fees effective for May 1, 2023.
- Since September 2018 the fees have only increased 2.5%. Historically the City has done a larger increase every three years
- The new fees will not increase the revenue line in the budget. Through historical review it was noted the former Parks and Recreation department increased the budget a couple years ago without increasing the rink rate at that time.
- Budgeted fees at the recommended rates are \$505,000 which compares to direct personnel costs for arena and cleaning attendants of \$560,000.



SSE: Sugarloaf Marina

Year in Review

- ✓ Staffing changes brought increased structure to the Marina
- ✓ New summer student training and management program realized more consistent and enhanced upkeep and cleanliness of grounds and facility
- ✓ The Main building entranceway upgrades and clean up was completed
- ✓ We recycled 6 boats, 4 more to recycle, 7-8 we are working on liens with the potential to move to sale.
- ✓ New garbage bins installed as a continued effort to clean-up the Marina
- ✓ A questionnaire is going out to boaters, this will be before the end of season in future years.
- ✓ As travel options opened and as COVID cases reduced, seasonal boaters were down approximately 5%.
- ✓ Marina will break even with a new repayment schedule on outstanding capital loan (future slide)

Initial Planning Thoughts Going Forward

- ✓ **Dredging application** – needs Ministry approval (likely will require a future report to Council)
- ✓ Staffing changes have been made for **significantly enhanced weed trimming** to reduce weeds within the Marina next year.
- ✓ Lighting is being added for safety (3 new poles) and parking lot lights are being changed out to LED
- ✓ Planned cameras and security system update in 2023. Putting on hold boat storage parking on King Street to accommodate funding.
- ✓ Leaking roof in Marina building(s) being investigated. Some funds available from other previously approved projects that will be recommended for close out.
- ✓ Looking at an RFP for a Public Private Partnership (PPP) on usage of the Marina store – core Marina products are being sold in the main building.
- ✓ User fee changes proposed in the 9% to 15% range. The lower fee will require an earlier sign-up and payment.
- ✓ New User fees being proposed, including a workplace passport for those running a business (still no accommodation rentals allowed) and certain fines and penalties.



SSE: Sugarloaf Marina

Some Salient Changes from Prior Year Budget

- Budgeted revenue is basically flat but up from the forecast of \$1,288,200
- The reserve and additional capital budget for 2023 is zero at this point.
- The prior reserve and loan are recommended to be combined for a forecasted year-end loan balance of \$795,125.
 - The 2023 budget forecasts reducing this balance by \$100,000.
 - This balance is anticipated to fluctuate as capital needs arise and surplus/deficits realized.
 - Interest is charged, budgeted, and paid to the levy on this loan balance.
 - A loan/line of credit for a business such as this is common. This loan balance is a function of capital additions to date, not operational impacts.

Total Budgeted Revenue

\$1,408,500

Forecasted reserve transfer of \$NIL

This budget is
not funded by
the levy

Action: Separate Marina and Boat Launch budgets ... will reflect in Year End Reporting

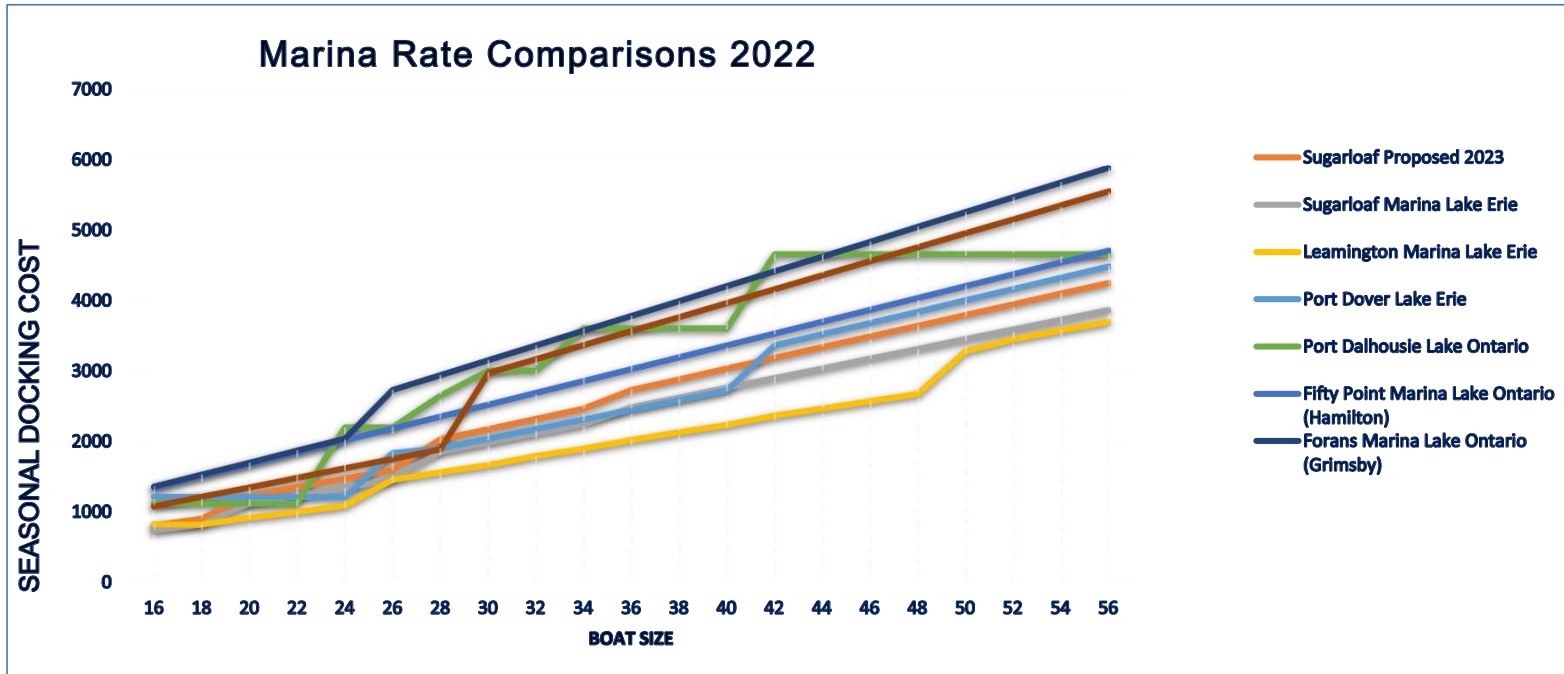


PORT COLBORNE



SSE: Sugarloaf Marina

Fee Comparisons



SSE: Beaches



Year in Review

- ✓ Limited capacity to 200 guests or less that pre-registered from outside Port Colborne.
- ✓ Users like the “pace” of the beach.
- ✓ Splashtown Niagara was well received.
- ✓ PORTicipate Pass continued to work well.
- ✓ Annual weekday/non-holiday pass went well. We sold 125 over the 100 goal.
- ✓ There were more “bad actors” noted on the beach this year related to music specifically.
- ✓ Amenities, specifically bathrooms requested at Nickel Beach. They are ready now – working with the Ministry of Environment for 2023.
- ✓ 2022 Forecasted surplus is \$29,665 vs. a budgeted transfer from reserve of \$750

Initial Planning Thoughts Going Forward

- ✓ Working with the Ministry of the Environment regarding beach usage in 2023.
- ✓ 2023 beach plan and budget remain consistent with prior year at this point.
- ✓ Planning to continue to limit capacity to 200 guests that pre-registered from outside Port Colborne.
- ✓ In 2023 pricing is recommended to remain constant but not be inclusive of HST.
- ✓ Planning to maintain beach policies and procedures, including staffing at Centennial-Cedar Bay.
- ✓ Penalties and fines for certain actions are being proposed in the user fee process. No revenue has been budgeted related to these proposed penalties and fines.
- ✓ Additional full-time staff involvement during peak operating times is planned and budgeted.





SSE: Beaches

Some Salient Changes from Prior Year Budget

- Budgeted revenue is up \$17,000 over prior year budget and approximately \$60,000 from forecast.
- Budgeting more full-time staff involvement at the beach during peak times to support beach coordinator and students.
- Main budgetary change is \$50,000 for subject matter experts related to the Fowler Toad.

Total Budgeted Revenue

\$428,000

Forecasted transfer from reserves of \$18,957

This budget is
not funded by
the levy



SSE: Building

Some Salient Changes from Prior Year Budget

- Forecasting a reserve transfer of approximately \$21,400
- Allocations for certain overhead, facility, vehicle, etc. costs incurred by the levy are increasing by \$59,245 as these can now be calculated in the accounting system. Total allocation is \$140,845.
- New fees were approved by Council in 2022
 - The 2022 budget and forecast already reflected those fee increases.
 - The updated user fee by-law includes the newly approved fees.
- Reserve is forecasted at almost \$190,000 for the year ended December 31, 2022. Approximately \$90,000 is budgeted from the reserve in 2023.

Total Budgeted Revenue

\$450,000

Forecasted transfer from reserves of \$90,195

This budget is
not funded by
the levy



SSE: Cemetery

Some Salient Changes from Prior Year Budget

- Revenue increased \$44,200 over prior year.
- Budget considers the same activity year over year.
- Following substantial internal review of each cemetery process staff identified maintaining the cemeteries costs approximately \$100,000 with an annual capital requirement of approximately \$122,000.
- The user fee by-law proposes a new fee structure with higher fees.
- The fee structure provides for full cost recovery of new entrants.
- The fee structure provides the parks and recreation budget a transfer of \$69,400. This is being transferred there recognizing the approximate \$100,000 in annual maintenance costs plus administrative costs within that department. The current annual capital cost remains unfunded.

Total Budgeted Revenue

\$91,000

Budgeted reserve transfer of \$6,700

Trust ≈ \$380,000

For illustrative purposes the Trust would need to be north of \$5.6 million assuming an annualized 6% return and 2% inflation



SSE: Cemetery

Cemeteries	Term	2022 Fee	2023 Proposed Fee	2022 Comparator Fee Range
Opening and Closing Fees and Charges				
Regular Single Grave: Opening and Closing	Any Day of Week	\$969 - \$1,275	\$1,679	\$680 to \$1,536
Baby/Child Grave Opening and Closing (Resident)	Any Day of Week	\$357 to \$377	No Charge	\$399 to \$1,173
Cremation Openings	Any Day of Week	\$510 to \$680	\$788	\$399 to \$1,173
Columbarium Openings and Closing	Any Day of Week	\$250 to \$400	\$734	\$383 to \$678
Cemetery Services and Interment Rights Prices				
Columbarium, each crypt (includes perpetual care)	Any Row	\$1,377 to \$1,530	\$3,830	\$1,300 to \$2,182
Single Lot or Grave (includes perpetual care)	3.5' x 9.0'	\$1,377	\$3,989	\$1,048 to \$2,810
Single Lot or Grave plus Cornerstones (includes perpetual care)	3.5' x 9.0'	NEW	\$5,787	N/A
Cremation Lot (includes perpetual care)	2' x 2'	\$485	\$1,785	\$276 to \$1,994
Baby Lot (includes perpetual care)	Size determinant	\$357	No Charge	\$393 to \$1,100
Installation of footing foundation for marker or monument	Per cubic foot	\$40	\$50	\$29 to \$50
Perpetual care markers (owner supplied)	Flat stone on grade	\$50	\$100	\$50 to \$100
Perpetual care markers (owner supplied) <48" high	Marker above grade	\$100	\$200	\$100 to \$200
Perpetual care markers (owner supplied) >48" high	Marker above grade	\$200	\$400	\$200 to \$400
Disinter (opening fee plus actual cost to disinter)		\$969	\$1,479	\$1082 to \$2,000
Transfer Fee		\$26	\$117	\$83 to \$125
Columbarium plaque with full day/month/year of birth and passing		n/a	\$922	\$409 to \$1,309
Columbarium side plaque		n/a	\$592	
Prices above do not including cost of headstone and/or cornerstones or related and/or related installation - only on-going maintenance, unless otherwise stated.				



Pricing above are before HST
 Pricing above was establishing using activity based costing and current legislation
 Comparators above include: St Catharines, Niagara Falls, Welland, Wainfleet



Risks to the Budget

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

- Changes to legislation, including rules and regulation
 - i.e. Bill 39, Better Municipal Governance Act, 2022 was introduced subsequent to the development of this budget and is still being reviewed at the time of printing this presentation
- Decisions of other levels of government
 - i.e. i.e. Ministry of the Environment, Conservation and Parks
 - i.e. the Bereavement Authority of Ontario
- Economic weakness or other unforeseen factors impacting changes in past patterns of facility and service usage and/or goods purchased by users and customers
- Inflation advancing more than anticipated – note inflation was budgeted differently for different expenses ranging from 0% to the 35% range (fuel costs increased 70% over 2 years)
- Interest rates declining which impacts investment income
- Poor weather impacting attendance at Nickel Beach or events such as Canal Days
- Higher precipitation and lake levels compared to 2022 increasing inflow and infiltration or changing water usage
- Unexpected changes or usage in infrastructure
- Unbudgeted and/or unexpected changes in needs or wants of residents resulting in Council approved changes in service levels or goods and service offerings
- A resurgence in COVID-19 or other epidemics, pandemics or other public health crisis event





Looking forward

- Updated actuarial review on post-retirement benefits
- Tendering insurance for the January 1, 2024 year (noting the market continues to be difficult / "hard")
- Reviewing the application of the Municipal Accommodation Tax (MAT)
- Perform service level reviews (Transportation, Parks, and Arena)
- Complete a fee framework (already completed review of main fees: Cemetery, Marina, Beach, Arena, Building, and Planning)
- Complete the final phase of the cost allocation project that is consistent with the Provincial Financial Information Return (FIR) guidelines to approximate full cost accounting for programs
- Continue the review of drainage, ditching, and storm sewer financial planning. Specifically reviewing their impact on the levy
- Continue to work on Key Performance Indicators (KPIs) and related benchmarks, where applicable
- Complete the Infrastructure Needs Assessment to support future capital and related project budgets
- Update the development charges by-law so growth pays for growth



Thank You



Recommendation

That the Corporate Service Department, Financial Services Division, Report No. 2022-245 Subject: 2023 Levy Budget, **BE RECEIVED**; and

That the sustainability and working capital reserve funds each be funded up to the Reserve Fund policy target as outlined in Report No. 2022-245; and

That \$2,000,000 resulting from contractual settlement related to a previous sale of land, as outlined in Report 2022-245 be transferred to the infrastructure reserve.

That the 2023 Levy Budget as outlined in Report No. 2022-245, **BE APPROVED**.



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

**CITY OF PORT COLBORNE
2023 Budget - Levy and Self Sustaining Entities (SSE) Summary**

	General Government	PGA	Boards & Committees	Council	CAO	Corporate Services	Legislative Services	Community Safety	Public Works	Total 2023 Levy Budget
Revenue										
Advertising and Sponsorship		\$135,500				\$18,000			\$500	\$154,000
Donations		30,000	22,000					600		52,600
Fines								24,000		24,000
Fundraising			6,250							6,250
Investment Income	800,000									800,000
Lease Income	38,600	165,000				24,000				227,600
Licences and Permits						26,000	32,000	1,500		59,500
Rentals	18,000		27,000			504,000				549,000
Other Revenue	10,000	44,000	16,600		15,000				222,000	307,600
Fees		109,500	2,800			65,000	217,500	20,600		415,400
Provincial Offences Act	20,000									20,000
Grants - Other	250,255	147,200	12,000		5,000					414,455
Grant - Federal	580,577		4,000							584,577
Grant - Provincial	3,512,317		30,000						50,000	3,592,317
Sales		321,600	7,700							329,300
Penalties and Interest	420,000									420,000
Property Taxes	23,186,500									23,186,500
Payment In lieu	311,600									311,600
Supplemental Tax	150,000									150,000
MAT Tax		45,000	45,000							90,000
Total Revenue	29,297,849	997,800	173,350		20,000	637,000	249,500	46,700	272,500	31,694,699
Expense										
Salaries and Wages - Full Time			475,600		758,500	2,557,100	734,300	2,056,300	3,228,900	9,810,700
Salaries and Wages - Part Time		297,800	51,800	231,500		35,900		424,700	109,300	1,151,000
Salaries and Wages - Students			21,000		43,200	107,600	13,800		175,800	361,400
Overtime Pay						34,000	9,300	50,400	105,500	199,200
Honourariums			1,300				6,000	25,000		32,300
Employee Benefits	(400,000)	54,600	160,400	98,000	214,200	868,600	230,100	1,275,000	1,185,200	3,686,100
Association/Membership Fees	12,000		1,100		17,300	12,890	6,450	2,750	14,450	66,940
Auto - Fuel	326,980									326,980
Cleaning Supplies			1,700			12,000		3,000	7,000	23,700
Library Collection			3,000							3,000
Comm and Public Relations		77,000	6,000		73,400	500	3,500	23,300	3,000	186,700
Computer Software	450,000								1,000	451,000
Contract Services	811,900	394,400	20,200	26,000		362,700	7,500	100,900	1,015,500	2,739,100
Cost of Borrowing Ext Interest	878,100									878,100
Cost of Borrowing Ext Principl	1,288,800									1,288,800
Cost of of Goods Sold		158,400	5,000							163,400
Credit Card Fees	140,000									140,000
PAP / Online Incentives	10,000									10,000
Equipment - Purchase			5,000			10,000	150	27,000	103,300	145,450
Equipment - Rental	111,500	49,500							47,100	208,100
Financial Expenses	7,000	5,900								12,900
Land Leases	44,400									44,400
Grants and Sponsorship Expense		484,800	1,000							485,800
Hospitality Expense			1,500	7,300	5,400	3,500	1,400	6,500	6,900	32,500
Insurance - Contract	784,400		6,253							790,653
Insurance Ded and Adm cost	150,000									150,000
Office Supplies		250	8,000	3,600	3,700	27,300	6,500	8,000	15,600	72,950

CITY OF PORT COLBORNE
2023 Budget - Levy and Self Sustaining Entities (SSE) Summary

	General Government	PGA	Boards & Committees	Council	CAO	Corporate Services	Legislative Services	Community Safety	Public Works	Total 2023 Levy Budget
Postage & Courier			2,750	1,000	400	48,700	300	4,200	600	57,950
Program Supplies		489,600	23,400			10,000		40,000	30,000	593,000
Protective & Uniform Clothing	30,000	3,000	800			2,400		40,500	22,700	99,400
R&M Grounds		105,000	1,000			10,000			114,000	230,000
R&M Trails									113,800	113,800
R&M Consumables and Parts	184,650		30,600					100	277,125	492,475
Repairs and Maintenance - Auto	170,000									170,000
R&M Playground									20,000	20,000
Repairs and Maintenance - Tree									21,200	21,200
Staff Training & Development	112,200	7,400	14,100	17,400	18,300	56,000	16,000	50,500	76,000	367,900
SME - Audit and Actuary						85,000				85,000
SME - Consultants					80,000	51,000	20,000		80,000	231,000
Subject Matter Experts - Legal	250,000									250,000
Subscriptions and Publications			1,010		6,000	3,500	1,300	1,550	2,400	15,760
Telephone/Internet	109,800		5,500	2,800	9,000	8,730	2,950	11,500	10,250	160,530
Travel		1,500	3,100	23,200	11,400	41,200	6,900	14,100	26,300	127,700
Utilities - Gas	205,156									205,156
Utilities - Hydro	924,235	22,000								946,235
Utilities - Water	230,275									230,275
Reassessment/Uncollectable	232,000									232,000
Property Taxes - Rebates	30,000									30,000
Tax Incentive Grants	40,000									40,000
Total Expense	7,133,396	2,151,150	851,113	410,800	1,240,800	4,348,620	1,066,450	4,165,300	6,812,925	28,180,554
Surplus/(Deficit) Before Allocation	22,164,454	(1,153,350)	(677,763)	(410,800)	(1,220,800)	(3,711,620)	(816,950)	(4,118,600)	(6,540,425)	3,514,146
Allocation:Between Departments	(2,825,930)	260,213	346,853	54,088	36,053	1,063,660	36,053	246,358	782,653	
Allocation:SSE	(544,493)					(127,332)	(67,756)		(103,054)	(842,635)
Surplus/(Deficit) After Allocations	25,534,877	(1,413,563)	(1,024,616)	(464,888)	(1,256,853)	(4,647,948)	(785,247)	(4,364,958)	(7,220,024)	4,356,780
Transfer to/ (from) Capital	7,054,300									7,054,300
Transfer to/ (from) Reserves	912,230	2,500							85,000	999,730
Transfer Between Funds	(3,827,276)		1,175,860		(55,000)	(504,246)			(486,588)	(3,697,250)
Total Transfers	4,139,254	2,500	1,175,860		(55,000)	(504,246)			(401,588)	4,356,780
Surplus / (Deficit)	21,395,623	(1,416,063)	(2,200,477)	(464,888)	(1,201,853)	(4,143,702)	(785,247)	(4,364,958)	(6,818,435)	

CITY OF PORT COLBORNE
2023 Budget - Levy and Self Sustaining Entities (SSE) Summary

	<u>Sugarloaf Marina</u>	<u>Nickel Beach</u>	<u>Cemetery</u>	<u>Building</u>	<u>Total 2023 SSE Budget</u>	<u>Total 2023 Levy & SSE Budget</u>
Revenue						
Advertising and Sponsorship	\$5,000				\$5,000	\$159,000
Donations						52,600
Fines						24,000
Fundraising						6,250
Investment Income			4,000		4,000	804,000
Lease Income	27,500	6,000			33,500	261,100
Licences and Permits				450,000	450,000	509,500
Rentals						549,000
Other Revenue						307,600
Fees	6,000	422,000			428,000	843,400
Provincial Offences Act						20,000
Grants - Other						414,455
Grant - Federal						584,577
Grant - Provincial						3,592,317
Sales	1,370,000		87,100		1,457,100	1,786,400
Penalties and Interest						420,000
Property Taxes						23,186,500
Payment In lieu						311,600
Supplemental Tax						150,000
MAT Tax						90,000
Total Revenue	1,408,500	428,000	91,100	450,000	2,377,600	34,072,299
Expense						
Salaries and Wages - Full Time	199,000	37,400		262,400	498,800	10,309,500
Salaries and Wages - Part Time		18,100			18,100	1,169,100
Salaries and Wages - Students	71,900	95,800			167,700	529,100
Overtime Pay	20,000			5,300	25,300	224,500
Honourariums						32,300
Employee Benefits	88,100	36,100		72,000	196,200	3,882,300
Association/Membership Fees	2,000		1,200	2,000	5,200	72,140
Auto - Fuel						326,980
Cleaning Supplies	6,000	5,000			11,000	34,700
Library Collection						3,000
Comm and Public Relations	4,500	8,000		1,000	13,500	200,200
Computer Software	5,000				5,000	456,000
Contract Services	100,000	80,000	2,500	32,500	215,000	2,954,100
Cost of Borrowing Ext Interest						878,100
Cost of Borrowing Ext Principl						1,288,800
Cost of of Goods Sold	220,567				220,567	383,967
Credit Card Fees						140,000
PAP / Online Incentives						10,000
Equipment - Purchase	10,000		1,100		11,100	156,550
Equipment - Rental			6,900		6,900	215,000
Financial Expenses						12,900
Land Leases						44,400
Grants and Sponsorship Expense						485,800
Hospitality Expense				500	500	33,000
Insurance - Contract						790,653
Insurance Ded and Adm cost						150,000
Office Supplies	2,500				2,500	75,450

CITY OF PORT COLBORNE
2023 Budget - Levy and Self Sustaining Entities (SSE) Summary

	<u>Sugarloaf Marina</u>	<u>Nickel Beach</u>	<u>Cemetery</u>	<u>Building</u>	<u>Total 2023 SSE Budget</u>	<u>Total 2023 Levy & SSE Budget</u>
Postage & Courier	100			100	200	58,150
Program Supplies	10,000	4,800			14,800	607,800
Protective & Uniform Clothing	3,000	1,300		4,000	8,300	107,700
R&M Grounds	30,000	10,000	10,000		50,000	280,000
R&M Trails						113,800
R&M Consumables and Parts	60,000				60,000	552,475
Repairs and Maintenance - Auto						170,000
R&M Playground						20,000
Repairs and Maintenance - Tree						21,200
Staff Training & Development	5,600	2,700		4,000	12,300	380,200
SME - Audit and Actuary						85,000
SME - Consultants		50,000		10,000	60,000	291,000
Subject Matter Experts - Legal						250,000
Subscriptions and Publications				150	150	15,910
Telephone/Internet	30,000			1,400	31,400	191,930
Travel	5,600			4,000	9,600	137,300
Utilities - Gas						205,156
Utilities - Hydro						946,235
Utilities - Water						230,275
Reassessment/Uncollectable						232,000
Property Taxes - Rebates						30,000
Tax Incentive Grants						40,000
Total Expense	873,867	349,200	21,700	399,350	1,644,117	29,824,671
Surplus/(Deficit) Before Allocation	534,633	78,800	69,400	50,650	733,483	4,247,628
Allocation:Between Departments						
Allocation:SSE	534,633	97,757	69,400	140,845	842,635	
Surplus/(Deficit) After Allocations		(18,957)		(90,195)	(109,152)	4,247,628
Transfer to/ (from) Capital						7,054,300
Transfer to/ (from) Reserves		(18,957)		(90,195)	(109,152)	890,578
Transfer Between Funds						(3,697,250)
Total Transfers		(18,957)		(90,195)	(109,152)	4,247,628
Surplus / (Deficit)						

**City of Port Colborne
Operating Fund
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Cost of Borrowing Ext Principl	1,439,541.99	1,444,000.00	1,444,000.00	1,288,800.00	(155,200.00)
Cost of of Goods Sold	263,212.36	325,160.00	375,600.00	383,967.38	58,807.38
Credit Card Fees	105,788.54	105,000.00	140,000.00	140,000.00	35,000.00
PAP / Online Incentives			6,500.00	10,000.00	10,000.00
Equipment - Purchase	152,691.14	145,100.00	241,695.00	156,550.00	11,450.00
Equipment - Rental	398,198.99	425,400.00	277,982.00	215,000.00	(210,400.00)
Financial Expenses	11,630.33	9,000.00	14,100.00	12,900.00	3,900.00
Land Leases	36,493.94	40,000.00	43,087.00	44,400.00	4,400.00
Grants and Sponsorship Expense	200,422.20	384,700.00	514,641.00	485,800.00	101,100.00
Hospitality Expense	13,023.22	27,950.00	30,350.00	33,000.00	5,050.00
Insurance - Contract	611,515.00	648,344.00	718,253.00	790,653.00	142,309.00
Insurance Ded and Adm cost	70,184.80	150,000.00	150,000.00	150,000.00	
Office Supplies	80,628.04	84,100.00	69,400.00	75,450.00	(8,650.00)
Postage & Courier	46,712.08	56,440.00	57,295.00	58,150.00	1,710.00
Program Supplies	100,519.88	424,140.00	662,220.00	607,800.00	183,660.00
Protective & Uniform Clothing	110,960.60	125,400.00	113,000.00	107,700.00	(17,700.00)
R&M Grounds	295,436.94	255,900.00	265,980.00	280,000.00	24,100.00
R&M Trails	70,831.59	113,800.00	113,800.00	113,800.00	
R&M Consumables and Parts	531,725.06	544,700.00	536,770.00	552,475.00	7,775.00
Repairs and Maintenance - Auto	249,799.85	170,000.00	115,445.00	170,000.00	
R&M Playground	22,297.10	20,000.00	20,000.00	20,000.00	
Repairs and Maintenance - Tree	16,677.44	21,200.00	21,200.00	21,200.00	
Staff Training & Development	160,655.79	414,700.00	316,450.00	380,200.00	(34,500.00)
SME - Audit and Actuary	79,109.35	85,000.00	85,000.00	85,000.00	
SME - Consultants	261,575.16	194,000.00	300,000.00	291,000.00	97,000.00
Subject Matter Experts - Legal	371,950.57	200,000.00	330,000.00	250,000.00	50,000.00
Subscriptions and Publications	10,681.47	27,700.00	12,950.00	15,910.00	(11,790.00)
Telephone/Internet	192,124.62	200,870.00	214,475.00	191,930.00	(8,940.00)
Travel	1,392.13	57,920.00	49,350.00	137,300.00	79,380.00
Utilities - Gas	131,872.72	195,800.00	186,505.00	205,155.50	9,355.50
Utilities - Hydro	728,222.74	1,177,400.00	802,706.71	946,235.00	(231,165.00)
Utilities - Water	148,603.59	214,520.00	183,750.70	230,275.00	15,755.00
City Owned Property Drainage Charges	14,967.34				
Reassessment/Uncollectable	281,235.46	186,974.00	185,474.00	232,000.00	45,026.00
Property Taxes - Rebates	27,765.53	37,000.00	37,000.00	30,000.00	(7,000.00)
Tax Incentive Grants	28,912.24	34,000.00	34,000.00	40,000.00	6,000.00
Clearing Account (P/L)			20,000.00		
Total Expense	26,491,933.25	28,948,218.00	29,465,172.41	29,824,670.88	876,452.88

**City of Port Colborne
Operating Fund
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	Variance <u>(2023 Budget - 2022 Budget)</u>
Surplus/(Deficit) Before Allocation	5,897,225.28	2,107,911.00	6,178,206.72	4,247,628.12	2,139,717.12
Surplus/(Deficit) After Allocations	5,897,225.28	2,107,911.00	6,178,206.72	4,247,628.12	2,139,717.12
Transfer to/ (from) Capital	7,014,090.29	3,932,143.00	5,647,245.00	7,054,300.00	3,122,157.00
Transfer to/ (from) Reserves	(281,469.06)	(450.00)	2,668,942.96	890,577.84	891,027.84
Transfer Between Funds	(1,750,242.75)	(1,823,782.00)	(2,512,395.94)	(3,697,249.72)	(1,873,467.72)
Total Transfers	4,982,378.48	2,107,911.00	5,803,792.02	4,247,628.12	2,139,717.12
Surplus / (Deficit)	914,846.80		374,414.70		

Appendix C - Divisional Summary & Detail

General Government Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - General Government Divisional Summary

	Capital (Non-Debt Funding)	Capital (Borrowing Costs)	Global Facilities	Global Fleet	Global Operations	Global Revenue	Total 2023 General Government Budget
Revenue							
Investment Income						\$800,000	\$800,000
Lease Income						38,600	38,600
Rentals						18,000	18,000
Other Revenue					10,000		10,000
Provincial Offences Act						20,000	20,000
Grants - Other	250,255						250,255
Grant - Federal	580,577						580,577
Grant - Provincial	900,817					2,611,500	3,512,317
Penalties and Interest						420,000	420,000
Property Taxes						23,186,500	23,186,500
Payment In lieu						311,600	311,600
Supplemental Tax						150,000	150,000
Total Revenue	1,731,649				10,000	27,556,200	29,297,849
Expense							
Employee Benefits						(400,000)	(400,000)
Association/Membership Fees					12,000		12,000
Auto - Fuel				326,980			326,980
Computer Software					450,000		450,000
Contract Services			513,400	204,500	94,000		811,900
Cost of Borrowing Ext Interest		878,100					878,100
Cost of Borrowing Ext Principl		1,288,800					1,288,800
Credit Card Fees					140,000		140,000
PAP / Online Incentives						10,000	10,000
Equipment - Rental			11,500	100,000			111,500
Financial Expenses					7,000		7,000
Land Leases			44,400				44,400
Insurance - Contract					784,400		784,400
Insurance Ded and Adm cost					150,000		150,000
Protective & Uniform Clothing					30,000		30,000
R&M Consumables and Parts			184,650				184,650
Repairs and Maintenance - Auto				170,000			170,000
Staff Training & Development					112,200		112,200
Subject Matter Experts - Legal					250,000		250,000
Telephone/Internet				24,800	85,000		109,800
Utilities - Gas			205,156				205,156
Utilities - Hydro			924,235				924,235
Utilities - Water			230,275				230,275

CITY OF PORT COLBORNE
2023 Budget - General Government Divisional Summary

	<u>Capital (Non-Debt Funding)</u>	<u>Capital (Borrowing Costs)</u>	<u>Global Facilities</u>	<u>Global Fleet</u>	<u>Global Operations</u>	<u>Global Revenue</u>	<u>Total 2023 General Government Budget</u>
Reassessment/Uncollectable						232,000	232,000
Property Taxes - Rebates						30,000	30,000
Tax Incentive Grants						40,000	40,000
Total Expense		2,166,900	2,113,616	826,280	2,114,600	(88,000)	7,133,396
Surplus/(Deficit) Before Allocation	1,731,649	(2,166,900)	(2,113,616)	(826,280)	(2,104,600)	27,644,200	22,164,454
Allocation:Between Departments	(127,000)		(1,783,254)	(873,654)	(42,022)		(2,825,930)
Allocation:SSE			(176,794)		(248,632)	(119,068)	(544,493)
Surplus/(Deficit) After Allocations	1,858,649	(2,166,900)	(153,568)	47,374	(1,813,947)	27,763,268	25,534,877
Transfer to/ (from) Capital	7,054,300						7,054,300
Transfer to/ (from) Reserves	(8,000)			99,630		820,600	912,230
Transfer Between Funds	(2,511,200)	(895,481)	(153,568)	(52,256)	(214,772)		(3,827,276)
Total Transfers	4,535,100	(895,481)	(153,568)	47,374	(214,772)	820,600	4,139,254
Surplus / (Deficit)	(2,676,451)	(1,271,419)			(1,599,175)	26,942,668	21,395,623

**City of Port Colborne
General Government
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Donations	\$389,309.00				
Investment Income	156,217.83	145,000.00	500,000.00	800,000.00	655,000.00
Lease Income	43,731.67	40,200.00	28,600.00	38,600.00	(1,600.00)
Rentals	21,104.13	18,000.00	18,000.00	18,000.00	
Other Revenue	755,554.53		2,185,000.00	10,000.00	10,000.00
Provincial Offences Act	15,955.01	23,020.00	20,000.00	20,000.00	(3,020.00)
Grants - Other	410,780.97	132,540.00	150,255.00	250,255.00	117,715.00
Grant - Federal	1,319,991.16	580,577.00	1,179,109.00	580,577.00	
Grant - Provincial	3,299,969.00	2,987,760.00	3,469,800.00	3,512,317.00	524,557.00
Penalties and Interest	615,063.15	470,500.00	607,400.00	420,000.00	(50,500.00)
Property Taxes	20,577,236.63	21,873,989.00	21,897,527.00	23,186,500.00	1,312,511.00
Payment In lieu	328,749.87	384,000.00	311,612.00	311,600.00	(72,400.00)
Supplemental Tax	216,271.41	150,000.00	150,000.00	150,000.00	
Total Revenue	28,149,934.36	26,805,586.00	30,517,303.00	29,297,849.00	2,492,263.00
Expense					
Salaries and Wages - Full Time	180,626.05	(243,200.00)	390,000.00		243,200.00
Overtime Pay			1,000.00		
Employee Benefits	(300,355.26)	(83,400.00)	(467,100.00)	(400,000.00)	(316,600.00)
Association/Membership Fees	9,220.19	22,700.00	12,000.00	12,000.00	(10,700.00)
Auto - Fuel	185,660.40	229,350.00	286,550.00	326,980.00	97,630.00
Computer Software	316,861.53	340,000.00	340,000.00	450,000.00	110,000.00
Contract Services	788,425.78	688,400.00	823,675.00	811,900.00	123,500.00
Cost of Borrowing Ext Interest	962,287.70	920,000.00	920,000.00	878,100.00	(41,900.00)
Cost of Borrowing Ext Principl	1,439,541.99	1,444,000.00	1,444,000.00	1,288,800.00	(155,200.00)
Credit Card Fees	105,788.54	105,000.00	140,000.00	140,000.00	35,000.00
PAP / Online Incentives			6,500.00	10,000.00	10,000.00
Equipment - Purchase	2,662.70		30,000.00		
Equipment - Rental	352,529.75	309,400.00	168,782.00	111,500.00	(197,900.00)
Financial Expenses	11,421.30	7,000.00	10,000.00	7,000.00	
Land Leases	36,493.94	40,000.00	43,087.00	44,400.00	4,400.00
Insurance - Contract	611,515.00	642,091.00	712,000.00	784,400.00	142,309.00
Insurance Ded and Adm cost	70,184.80	150,000.00	150,000.00	150,000.00	
Program Supplies	5,500.00				
Protective & Uniform Clothing	25,293.37	32,300.00	30,000.00	30,000.00	(2,300.00)
R&M Consumables and Parts	145,508.30	162,300.00	161,325.00	184,650.00	22,350.00
Repairs and Maintenance - Auto	249,799.85	170,000.00	115,445.00	170,000.00	

**City of Port Colborne
General Government
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Staff Training & Development	43,915.65	104,200.00	104,200.00	112,200.00	8,000.00
Subject Matter Experts - Legal	371,950.57	200,000.00	330,000.00	250,000.00	50,000.00
Telephone/Internet	101,799.81	106,000.00	122,370.00	109,800.00	3,800.00
Utilities - Gas	131,872.72	195,800.00	186,505.00	205,155.50	9,355.50
Utilities - Hydro	728,222.74	1,177,400.00	800,706.71	924,235.00	(253,165.00)
Utilities - Water	148,603.59	214,520.00	183,750.70	230,275.00	15,755.00
Reassessment/Uncollectable	231,714.49	186,974.00	186,974.00	232,000.00	45,026.00
Property Taxes - Rebates	27,765.53	37,000.00	37,000.00	30,000.00	(7,000.00)
Tax Incentive Grants	28,912.24	34,000.00	34,000.00	40,000.00	6,000.00
Clearing Account (P/L)			20,000.00		
Total Expense	7,013,723.27	7,191,835.00	7,322,770.41	7,133,395.50	(58,439.50)
Surplus/(Deficit) Before Allocation	21,136,211.09	19,613,751.00	23,194,532.59	22,164,453.50	2,550,702.50
Allocation:Between Departments	995,361.49	(2,781,152.43)	(2,458,537.80)	(2,825,930.35)	(44,777.92)
Allocation:SSE	(666,615.81)	(506,888.51)	(401,539.51)	(544,493.08)	(37,604.57)
Surplus/(Deficit) After Allocations	20,807,465.41	22,901,791.94	26,054,609.90	25,534,876.93	2,633,084.99
Transfer to/ (from) Capital	7,014,090.29	3,932,143.00	5,647,245.00	7,054,300.00	3,122,157.00
Transfer to/ (from) Reserves	(801,245.01)	167,600.00	2,870,384.57	912,230.00	744,630.00
Transfer Between Funds	(1,837,489.93)	(1,918,261.06)	(2,582,888.41)	(3,827,276.00)	(1,909,014.94)
Total Transfers	4,375,355.35	2,181,481.94	5,934,741.16	4,139,254.00	1,957,772.06
Surplus / (Deficit)	16,432,110.06	20,720,310.00	20,119,868.74	21,395,622.93	675,312.93

Appendix C - Divisional Summary & Detail

General Government Divisional Detail

**City of Port Colborne
Capital - Non-Debt Funding
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Donations	\$264,299.00				
Other Revenue	1,422.47				
Grants - Other	410,780.97	132,540.00	150,255.00	250,255.00	117,715.00
Grant - Federal	1,309,102.32	580,577.00	1,152,009.00	580,577.00	
Grant - Provincial	582,569.00	418,760.00	900,800.00	900,817.00	482,057.00
Total Revenue	2,568,173.76	1,131,877.00	2,203,064.00	1,731,649.00	599,772.00
Expense					
Surplus/(Deficit) Before Allocation	2,568,173.76	1,131,877.00	2,203,064.00	1,731,649.00	599,772.00
Allocation: Between Departments				(127,000.00)	(127,000.00)
Allocation: SSE	(60,000.00)				
Surplus/(Deficit) After Allocations	2,628,173.76	1,131,877.00	2,203,064.00	1,858,649.00	726,772.00
Transfer to/ (from) Capital	7,014,090.29	3,932,143.00	5,692,230.00	7,054,300.00	3,122,157.00
Transfer to/ (from) Reserves	(1,943,937.53)			(8,000.00)	(8,000.00)
Transfer Between Funds	(668,724.00)	(770,597.00)	(1,459,497.00)	(2,511,200.00)	(1,740,603.00)
Total Transfers	4,401,428.76	3,161,546.00	4,232,733.00	4,535,100.00	1,373,554.00
Surplus / (Deficit)	(1,773,255.00)	(2,029,669.00)	(2,029,669.00)	(2,676,451.00)	(646,782.00)

**City of Port Colborne
Capital - Borrowing Costs
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Donations	\$125,000.00				
Total Revenue	125,000.00				
Expense					
Cost of Borrowing Ext Interest	962,287.70	920,000.00	920,000.00	878,100.00	(41,900.00)
Cost of Borrowing Ext Principl	1,439,541.99	1,444,000.00	1,444,000.00	1,288,800.00	(155,200.00)
Total Expense	2,401,829.69	2,364,000.00	2,364,000.00	2,166,900.00	(197,100.00)
Surplus/(Deficit) Before Allocation	(2,276,829.69)	(2,364,000.00)	(2,364,000.00)	(2,166,900.00)	197,100.00
Surplus/(Deficit) After Allocations	(2,276,829.69)	(2,364,000.00)	(2,364,000.00)	(2,166,900.00)	197,100.00
Transfer Between Funds	(895,547.34)	(895,785.00)	(895,785.00)	(895,481.00)	304.00
Total Transfers	(895,547.34)	(895,785.00)	(895,785.00)	(895,481.00)	304.00
Surplus / (Deficit)	(1,381,282.35)	(1,468,215.00)	(1,468,215.00)	(1,271,419.00)	196,796.00

**City of Port Colborne
Global Facilities
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	Variance <u>(2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Contract Services	\$547,991.96	\$502,400.00	\$548,275.00	\$513,400.00	\$11,000.00
Equipment - Purchase	2,662.70		30,000.00		
Equipment - Rental	4,774.98	9,400.00	2,682.00	11,500.00	2,100.00
Land Leases	36,493.94	40,000.00	43,087.00	44,400.00	4,400.00
R&M Consumables and Parts	142,481.94	162,300.00	161,325.00	184,650.00	22,350.00
Utilities - Gas	131,872.72	195,800.00	186,505.00	205,155.50	9,355.50
Utilities - Hydro	728,222.74	1,177,400.00	800,706.71	924,235.00	(253,165.00)
Utilities - Water	148,603.59	214,520.00	183,750.70	230,275.00	15,755.00
Total Expense	1,743,104.57	2,301,820.00	1,956,331.41	2,113,615.50	(188,204.50)
Surplus/(Deficit) Before Allocation	(1,743,104.57)	(2,301,820.00)	(1,956,331.41)	(2,113,615.50)	188,204.50
Allocation:Between Departments	782,342.35	(1,982,672.03)	(1,655,602.10)	(1,783,254.35)	199,417.68
Allocation:SSE	(246,755.67)	(157,138.51)	(157,936.88)	(176,793.58)	(19,655.07)
Surplus/(Deficit) After Allocations	(2,278,691.25)	(162,009.46)	(142,792.43)	(153,567.57)	8,441.89
Transfer to/ (from) Reserves	21,878.40				
Transfer Between Funds	(77,753.59)	(162,009.46)	(142,792.43)	(153,567.57)	8,441.89
Total Transfers	(55,875.19)	(162,009.46)	(142,792.43)	(153,567.57)	8,441.89
Surplus / (Deficit)	(2,222,816.06)				

**City of Port Colborne
Global Fleet
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
<hr/>					
Expense					
Auto - Fuel	\$185,660.40	\$229,350.00	\$286,550.00	\$326,980.00	\$97,630.00
Contract Services	127,299.56	106,000.00	165,400.00	204,500.00	98,500.00
Equipment - Rental	347,754.77	300,000.00	166,100.00	100,000.00	(200,000.00)
Repairs and Maintenance - Auto	249,799.85	170,000.00	115,445.00	170,000.00	
Telephone/Internet	27,075.66	21,000.00	22,370.00	24,800.00	3,800.00
Total Expense	937,590.24	826,350.00	755,865.00	826,280.00	(70.00)
Surplus/(Deficit) Before Allocation	(937,590.24)	(826,350.00)	(755,865.00)	(826,280.00)	70.00
Allocation: Between Departments	216,349.75	(775,380.40)	(768,016.12)	(873,654.25)	(98,273.85)
Surplus/(Deficit) After Allocations	(1,153,939.99)	(50,969.60)	12,151.12	47,374.25	98,343.85
Transfer to/ (from) Capital			(44,985.00)		
Transfer to/ (from) Reserves			103,320.00	99,630.00	99,630.00
Transfer Between Funds		(50,969.60)	(46,183.88)	(52,255.75)	(1,286.15)
Total Transfers		(50,969.60)	12,151.12	47,374.25	98,343.85
Surplus / (Deficit)	(1,153,939.99)				

**City of Port Colborne
Global Operations
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Other Revenue	\$25,539.20			\$10,000.00	\$10,000.00
Total Revenue	25,539.20			10,000.00	10,000.00
Expense					
Association/Membership Fees	9,220.19	22,700.00	12,000.00	12,000.00	(10,700.00)
Computer Software	316,861.53	340,000.00	340,000.00	450,000.00	110,000.00
Contract Services	83,094.26	80,000.00	110,000.00	94,000.00	14,000.00
Credit Card Fees	105,788.54	105,000.00	140,000.00	140,000.00	35,000.00
Financial Expenses	11,421.30	7,000.00	10,000.00	7,000.00	
Insurance - Contract	611,515.00	642,091.00	712,000.00	784,400.00	142,309.00
Insurance Ded and Adm cost	70,184.80	150,000.00	150,000.00	150,000.00	
Program Supplies	5,500.00				
Protective & Uniform Clothing	25,293.37	32,300.00	30,000.00	30,000.00	(2,300.00)
R&M Consumables and Parts	3,026.36				
Staff Training & Development	43,915.65	104,200.00	104,200.00	112,200.00	8,000.00
Subject Matter Experts - Legal	361,515.16	200,000.00	330,000.00	250,000.00	50,000.00
Telephone/Internet	74,724.15	85,000.00	100,000.00	85,000.00	
Clearing Account (P/L)			20,000.00		
Total Expense	1,722,060.31	1,768,291.00	2,058,200.00	2,114,600.00	346,309.00
Surplus/(Deficit) Before Allocation	(1,696,521.11)	(1,768,291.00)	(2,058,200.00)	(2,104,600.00)	(336,309.00)
Allocation:Between Departments	(3,330.61)	(23,100.00)	(34,919.58)	(42,021.75)	(18,921.75)
Allocation:SSE	(275,183.14)	(201,950.00)	(218,970.50)	(248,631.50)	(46,681.50)
Surplus/(Deficit) After Allocations	(1,418,007.36)	(1,543,241.00)	(1,804,309.92)	(1,813,946.75)	(270,705.75)
Transfer to/ (from) Reserves	110,700.00				
Transfer Between Funds	(1,024,065.00)	(38,900.00)	(38,630.10)	(214,771.68)	(175,871.68)
Total Transfers	(913,365.00)	(38,900.00)	(38,630.10)	(214,771.68)	(175,871.68)
Surplus / (Deficit)	(504,642.36)	(1,504,341.00)	(1,765,679.82)	(1,599,175.07)	(94,834.07)

City of Port Colborne
Global Revenue
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Donations	\$10.00				
Investment Income	156,217.83	145,000.00	500,000.00	800,000.00	655,000.00
Lease Income	43,731.67	40,200.00	28,600.00	38,600.00	(1,600.00)
Rentals	21,104.13	18,000.00	18,000.00	18,000.00	
Other Revenue	728,592.86		2,185,000.00		
Provincial Offences Act	15,955.01	23,020.00	20,000.00	20,000.00	(3,020.00)
Grant - Federal	10,888.84		27,100.00		
Grant - Provincial	2,717,400.00	2,569,000.00	2,569,000.00	2,611,500.00	42,500.00
Penalties and Interest	615,063.15	470,500.00	607,400.00	420,000.00	(50,500.00)
Property Taxes	20,577,236.63	21,873,989.00	21,897,527.00	23,186,500.00	1,312,511.00
Payment In lieu	328,749.87	384,000.00	311,612.00	311,600.00	(72,400.00)
Supplemental Tax	216,271.41	150,000.00	150,000.00	150,000.00	
Total Revenue	25,431,221.40	25,673,709.00	28,314,239.00	27,556,200.00	1,882,491.00
Expense					
Salaries and Wages - Full Time	180,626.05	(243,200.00)	390,000.00		243,200.00
Overtime Pay			1,000.00		
Employee Benefits	(300,355.26)	(83,400.00)	(467,100.00)	(400,000.00)	(316,600.00)
Contract Services	30,040.00				
PAP / Online Incentives			6,500.00	10,000.00	10,000.00
Subject Matter Experts - Legal	10,435.41				
Reassessment/Uncollectable	231,714.49	186,974.00	186,974.00	232,000.00	45,026.00
Property Taxes - Rebates	27,765.53	37,000.00	37,000.00	30,000.00	(7,000.00)
Tax Incentive Grants	28,912.24	34,000.00	34,000.00	40,000.00	6,000.00
Total Expense	209,138.46	(68,626.00)	188,374.00	(88,000.00)	(19,374.00)
Surplus/(Deficit) Before Allocation	25,222,082.94	25,742,335.00	28,125,865.00	27,644,200.00	1,901,865.00
Allocation:SSE	(84,677.00)	(147,800.00)	(24,632.13)	(119,068.00)	28,732.00
Surplus/(Deficit) After Allocations	25,306,759.94	25,890,135.00	28,150,497.13	27,763,268.00	1,873,133.00
Transfer to/ (from) Reserves	1,010,114.12	167,600.00	2,767,064.57	820,600.00	653,000.00
Transfer Between Funds	828,600.00				

**City of Port Colborne
Global Revenue
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Total Transfers	1,838,714.12	167,600.00	2,767,064.57	820,600.00	653,000.00
Surplus / (Deficit)	23,468,045.82	25,722,535.00	25,383,432.56	26,942,668.00	1,220,133.00

Appendix C - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Programs, Grants and Activities (PGA) Divisional Summary

	<u>Airport</u>	<u>Animal Control</u>	<u>Canal Days</u>	<u>CIP Incentives</u>	<u>Community EV Charging Stations</u>	<u>Community Events</u>	<u>Community Grants</u>	<u>Crossing Guards</u>	<u>Fishing Tournament</u>
Revenue									
Advertising and Sponsorship			\$130,000.00			\$5,000.00			
Donations			30,000.00						
Lease Income									
Other Revenue			44,000.00						
Fees			99,000.00			2,000.00			
Grants - Other			131,200.00			16,000.00			
Sales			321,600.00						
MAT Tax			20,000.00						25,000.00
Total Revenue			775,800.00			23,000.00			25,000.00
Expense									
Salaries and Wages - Part Time								297,800.00	
Employee Benefits								54,600.00	
Comm and Public Relations			60,000.00	15,000.00					
Contract Services	30,000.00	197,400.00	167,000.00						
Cost of of Goods Sold			158,400.00						
Equipment - Rental			49,500.00						
Financial Expenses			5,900.00						
Grants and Sponsorship Expense			10,000.00	172,500.00			134,800.00		25,000.00
Office Supplies								250.00	
Program Supplies			403,000.00			76,600.00		1,000.00	
Protective & Uniform Clothing								3,000.00	
R&M Grounds			20,000.00						
Staff Training & Development								7,400.00	
Travel								1,500.00	
Utilities - Hydro			2,000.00		20,000.00				
Total Expense	30,000.00	197,400.00	875,800.00	187,500.00	20,000.00	76,600.00	134,800.00	365,550.00	25,000.00
Surplus/(Deficit) Before Allocation	(30,000.00)	(197,400.00)	(100,000.00)	(187,500.00)	(20,000.00)	(53,600.00)	(134,800.00)	(365,550.00)	
Allocation:Between Departments		6,201.92	120,061.20			84,954.32	27,756.49		6,371.58
Surplus/(Deficit) After Allocations	(30,000.00)	(203,601.92)	(220,061.20)	(187,500.00)	(20,000.00)	(138,554.32)	(162,556.49)	(365,550.00)	(6,371.58)
Transfer to/ (from) Reserves									
Total Transfers									
Surplus / (Deficit)	(30,000.00)	(203,601.92)	(220,061.20)	(187,500.00)	(20,000.00)	(138,554.32)	(162,556.49)	(365,550.00)	(6,371.58)

CITY OF PORT COLBORNE
2023 Budget - Programs, Grants and Activities (PGA) Divisional Summary

	<u>Goderich Elevator</u>	<u>Municipal Election</u>	<u>Outdoor Vendors</u>	<u>Physician Recruitment</u>	<u>Residential Rebates</u>	<u>Showboat Lighthouse</u>	<u>SportsFest</u>	<u>Total 2023 PGA Budget</u>
Revenue								
Advertising and Sponsorship							\$500.00	\$135,500
Donations								30,000
Lease Income	150,000.00		15,000.00					165,000
Other Revenue								44,000
Fees							8,500.00	109,500
Grants - Other								147,200
Sales								321,600
MAT Tax								45,000
Total Revenue	150,000.00		15,000.00				9,000.00	997,800
Expense								
Salaries and Wages - Part Time								297,800
Employee Benefits								54,600
Comm and Public Relations							2,000.00	77,000
Contract Services								394,400
Cost of of Goods Sold								158,400
Equipment - Rental								49,500
Financial Expenses								5,900
Grants and Sponsorship Expense				116,500.00	1,000.00	25,000.00		484,800
Office Supplies								250
Program Supplies			2,000.00				7,000.00	489,600
Protective & Uniform Clothing								3,000
R&M Grounds	85,000.00							105,000
Staff Training & Development								7,400
Travel								1,500
Utilities - Hydro								22,000
Total Expense	85,000.00		2,000.00	116,500.00	1,000.00	25,000.00	9,000.00	2,151,150
Surplus/(Deficit) Before Allocation	65,000.00		13,000.00	(116,500.00)	(1,000.00)	(25,000.00)		(1,153,350)
Allocation:Between Departments			4,247.72				10,619.29	260,213
Surplus/(Deficit) After Allocations	65,000.00		8,752.28	(116,500.00)	(1,000.00)	(25,000.00)	(10,619.29)	(1,413,563)
Transfer to/ (from) Reserves		40,000.00		(37,500.00)				2,500
Total Transfers		40,000.00		(37,500.00)				2,500
Surplus / (Deficit)	65,000.00	(40,000.00)	8,752.28	(79,000.00)	(1,000.00)	(25,000.00)	(10,619.29)	(1,416,063)

**City of Port Colborne
Programs, Grants & Activities
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship		\$110,500.00	\$137,000.00	\$135,500.00	\$25,000.00
Donations			27,100.00	30,000.00	30,000.00
Lease Income	158,584.07	160,500.00	160,000.00	165,000.00	4,500.00
Rentals	(5.18)		250.00		
Other Revenue	40,835.80	50,500.00	69,000.00	44,000.00	(6,500.00)
Fees	10,623.70	125,500.00	84,900.00	109,500.00	(16,000.00)
Grants - Other		16,500.00	262,400.00	147,200.00	130,700.00
Grant - Provincial	499,057.80		445,718.20		
Sales		252,000.00	276,000.00	321,600.00	69,600.00
MAT Tax				45,000.00	45,000.00
Total Revenue	709,096.19	715,500.00	1,462,368.20	997,800.00	282,300.00
Expense					
Salaries and Wages - Full Time	276.15				
Salaries and Wages - Part Time	128,243.14	275,668.00	249,700.00	297,800.00	22,132.00
Honourariums			13,400.00		
Employee Benefits	15,398.94	76,256.00	26,100.00	54,600.00	(21,656.00)
Cleaning Supplies	5,048.24	8,000.00	1,000.00		(8,000.00)
Comm and Public Relations	6,998.18	62,000.00	73,850.00	77,000.00	15,000.00
Computer Software	24,699.49	4,000.00	30,000.00		(4,000.00)
Contract Services	587,605.72	733,100.00	778,656.00	394,400.00	(338,700.00)
Cost of of Goods Sold		120,160.00	136,100.00	158,400.00	38,240.00
Equipment - Purchase			97,200.00		
Equipment - Rental		54,000.00	54,400.00	49,500.00	(4,500.00)
Financial Expenses		2,000.00	3,600.00	5,900.00	3,900.00
Grants and Sponsorship Expense	196,432.20	383,700.00	513,641.00	484,800.00	101,100.00
Office Supplies	44.03	7,500.00	3,100.00	250.00	(7,250.00)
Program Supplies	35,200.08	331,540.00	567,800.00	489,600.00	158,060.00
Protective & Uniform Clothing	19,021.15	23,000.00	12,500.00	3,000.00	(20,000.00)
R&M Grounds	124,931.42	87,500.00	105,000.00	105,000.00	17,500.00
R&M Consumables and Parts	93.41				
Staff Training & Development	588.18	6,900.00	1,500.00	7,400.00	500.00
SME - Consultants	1,450.27	4,000.00			(4,000.00)
Travel	164.88	1,400.00	300.00	1,500.00	100.00
Utilities - Hydro			2,000.00	22,000.00	22,000.00
Total Expense	1,146,195.48	2,180,724.00	2,669,847.00	2,151,150.00	(29,574.00)

**City of Port Colborne
Programs, Grants & Activities
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Surplus/(Deficit) Before Allocation	(437,099.29)	(1,465,224.00)	(1,207,478.80)	(1,153,350.00)	311,874.00
Allocation:Between Departments	298,317.50	186,729.80	455,106.35	260,212.52	73,482.72
Allocation:SSE	131,965.32				
Surplus/(Deficit) After Allocations	(867,382.11)	(1,651,953.80)	(1,662,585.15)	(1,413,562.52)	238,391.28
Transfer to/ (from) Reserves	272,394.14	(219,600.00)	(262,900.00)	2,500.00	222,100.00
Transfer Between Funds	56,412.50				
Total Transfers	328,806.64	(219,600.00)	(262,900.00)	2,500.00	222,100.00
Surplus / (Deficit)	(1,196,188.75)	(1,432,353.80)	(1,399,685.15)	(1,416,062.52)	16,291.28

Appendix C - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Detail

**City of Port Colborne
Airport
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Revenue					
Other Revenue	\$4,803.56				
Total Revenue	4,803.56				
Expense					
Contract Services	29,406.00	30,000.00	29,406.00	30,000.00	
Total Expense	29,406.00	30,000.00	29,406.00	30,000.00	
Surplus/(Deficit) Before Allocation	(24,602.44)	(30,000.00)	(29,406.00)	(30,000.00)	
Surplus/(Deficit) After Allocations	(24,602.44)	(30,000.00)	(29,406.00)	(30,000.00)	
Surplus / (Deficit)	(24,602.44)	(30,000.00)	(29,406.00)	(30,000.00)	

**City of Port Colborne
Animal Control
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	<u>Variance (2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Contract Services	\$183,060.39	\$189,800.00	\$189,800.00	\$197,400.00	\$7,600.00
Total Expense	183,060.39	189,800.00	189,800.00	197,400.00	7,600.00
Surplus/(Deficit) Before Allocation	(183,060.39)	(189,800.00)	(189,800.00)	(197,400.00)	(7,600.00)
Allocation:Between Departments	656.59	3,900.00	4,503.23	6,201.92	2,301.92
Surplus/(Deficit) After Allocations	(183,716.98)	(193,700.00)	(194,303.23)	(203,601.92)	(9,901.92)
<hr/>					
Surplus / (Deficit)	(183,716.98)	(193,700.00)	(194,303.23)	(203,601.92)	(9,901.92)

**City of Port Colborne
Canal Days
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	Variance <u>(2023 Budget - 2022 Budget)</u>
Revenue					
Advertising and Sponsorship		\$110,000.00	\$105,000.00	\$130,000.00	\$20,000.00
Donations			27,100.00	30,000.00	30,000.00
Other Revenue		50,000.00	34,800.00	44,000.00	(6,000.00)
Fees		115,000.00	82,900.00	99,000.00	(16,000.00)
Grants - Other			246,400.00	131,200.00	131,200.00
Sales		252,000.00	276,000.00	321,600.00	69,600.00
MAT Tax				20,000.00	20,000.00
Total Revenue		527,000.00	772,200.00	775,800.00	248,800.00
Expense					
Comm and Public Relations		40,000.00	58,900.00	60,000.00	20,000.00
Contract Services		140,000.00	167,100.00	167,000.00	27,000.00
Cost of of Goods Sold		120,160.00	136,100.00	158,400.00	38,240.00
Equipment - Purchase			41,900.00		
Equipment - Rental		54,000.00	54,400.00	49,500.00	(4,500.00)
Financial Expenses		2,000.00	3,600.00	5,900.00	3,900.00
Grants and Sponsorship Expense		10,000.00	8,600.00	10,000.00	
Office Supplies		7,000.00			(7,000.00)
Program Supplies		278,840.00	469,600.00	403,000.00	124,160.00
R&M Grounds			20,000.00	20,000.00	20,000.00
Utilities - Hydro			2,000.00	2,000.00	2,000.00
Total Expense		652,000.00	962,200.00	875,800.00	223,800.00
Surplus/(Deficit) Before Allocation		(125,000.00)	(190,000.00)	(100,000.00)	25,000.00
Allocation:Between Departments	7,965.94	92,622.24	65,250.00	120,061.20	27,438.96
Surplus/(Deficit) After Allocations	(7,965.94)	(217,622.24)	(255,250.00)	(220,061.20)	(2,438.96)
Transfer to/ (from) Reserves	125,000.00		(45,000.00)		
Total Transfers	125,000.00		(45,000.00)		
Surplus / (Deficit)	(132,965.94)	(217,622.24)	(210,250.00)	(220,061.20)	(2,438.96)

City of Port Colborne
CIP Incentives
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Other Revenue			\$34,200.00		
Total Revenue			34,200.00		
Expense					
Comm and Public Relations		10,000.00		15,000.00	5,000.00
Grants and Sponsorship Expense	16,592.20	115,000.00	159,200.00	172,500.00	57,500.00
Total Expense	16,592.20	125,000.00	159,200.00	187,500.00	62,500.00
Surplus/(Deficit) Before Allocation	(16,592.20)	(125,000.00)	(125,000.00)	(187,500.00)	(62,500.00)
Surplus/(Deficit) After Allocations	(16,592.20)	(125,000.00)	(125,000.00)	(187,500.00)	(62,500.00)
Transfer to/ (from) Reserves	56,543.00				
Total Transfers	56,543.00				
Surplus / (Deficit)	(73,135.20)	(125,000.00)	(125,000.00)	(187,500.00)	(62,500.00)

**City of Port Colborne
Community EV Charging Station
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	<u>Variance (2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Utilities - Hydro				\$20,000.00	\$20,000.00
Total Expense				20,000.00	20,000.00
Surplus/(Deficit) Before Allocation				(20,000.00)	(20,000.00)
Surplus/(Deficit) After Allocations				(20,000.00)	(20,000.00)
<hr/>					
Surplus / (Deficit)				(20,000.00)	(20,000.00)

**City of Port Colborne
Community Events
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	Variance <u>(2023 Budget - 2022 Budget)</u>
Revenue					
Advertising and Sponsorship				\$5,000.00	\$5,000.00
Fees		2,000.00		2,000.00	
Grants - Other		16,500.00	16,000.00	16,000.00	(500.00)
Total Revenue		18,500.00	16,000.00	23,000.00	4,500.00
Expense					
Contract Services	2,289.60				
Program Supplies	32,412.70	42,700.00	42,700.00	76,600.00	33,900.00
R&M Grounds		2,500.00			(2,500.00)
Total Expense	34,702.30	45,200.00	42,700.00	76,600.00	31,400.00
Surplus/(Deficit) Before Allocation	(34,702.30)	(26,700.00)	(26,700.00)	(53,600.00)	(26,900.00)
Allocation:Between Departments	7,965.94	50,564.00	51,640.00	84,954.32	34,390.32
Surplus/(Deficit) After Allocations	(42,668.24)	(77,264.00)	(78,340.00)	(138,554.32)	(61,290.32)
Surplus / (Deficit)	(42,668.24)	(77,264.00)	(78,340.00)	(138,554.32)	(61,290.32)

**City of Port Colborne
Community Grants
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	<u>Variance (2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Grants and Sponsorship Expense	\$102,350.00	\$124,200.00	\$134,401.00	\$134,800.00	\$10,600.00
Total Expense	102,350.00	124,200.00	134,401.00	134,800.00	10,600.00
Surplus/(Deficit) Before Allocation	(102,350.00)	(124,200.00)	(134,401.00)	(134,800.00)	(10,600.00)
Allocation:Between Departments	15,070.23	15,400.00	26,353.12	27,756.49	12,356.49
Surplus/(Deficit) After Allocations	(117,420.23)	(139,600.00)	(160,754.12)	(162,556.49)	(22,956.49)
Transfer to/ (from) Reserves	15,750.00				
Total Transfers	15,750.00				
Surplus / (Deficit)	(133,170.23)	(139,600.00)	(160,754.12)	(162,556.49)	(22,956.49)

**City of Port Colborne
COVID-19
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Other Revenue	\$36,032.24				
Grant - Provincial	335,197.80		295,338.20		
Total Revenue	371,230.04		295,338.20		
Expense					
Cleaning Supplies	5,048.24	8,000.00	1,000.00		(8,000.00)
Comm and Public Relations	3,127.08	10,000.00	10,000.00		(10,000.00)
Computer Software	24,699.49	4,000.00	30,000.00		(4,000.00)
Contract Services	82,705.00	50,000.00	50,000.00		(50,000.00)
Protective & Uniform Clothing	16,446.94	20,000.00	10,000.00		(20,000.00)
Total Expense	132,026.75	92,000.00	101,000.00		(92,000.00)
Surplus/(Deficit) Before Allocation	239,203.29	(92,000.00)	194,338.20		92,000.00
Allocation:Between Departments	50,825.47		219,800.00		
Allocation:SSE	131,965.32				
Surplus/(Deficit) After Allocations	56,412.50	(92,000.00)	(25,461.80)		92,000.00
Transfer to/ (from) Reserves		(92,000.00)			92,000.00
Transfer Between Funds	56,412.50				
Total Transfers	56,412.50	(92,000.00)			92,000.00
Surplus / (Deficit)			(25,461.80)		

City of Port Colborne
Crossing Guards
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$276.15				
Salaries and Wages - Part Time	128,243.14	275,668.00	207,500.00	297,800.00	22,132.00
Employee Benefits	15,398.94	76,256.00	21,900.00	54,600.00	(21,656.00)
Office Supplies	44.03	500.00	100.00	250.00	(250.00)
Program Supplies	287.38	1,000.00	500.00	1,000.00	
Protective & Uniform Clothing	2,574.21	3,000.00	2,500.00	3,000.00	
R&M Consumables and Parts	93.41				
Staff Training & Development	588.18	6,900.00	1,500.00	7,400.00	500.00
Travel	164.88	1,400.00	100.00	1,500.00	100.00
Total Expense	147,670.32	364,724.00	234,100.00	365,550.00	826.00
Surplus/(Deficit) Before Allocation	(147,670.32)	(364,724.00)	(234,100.00)	(365,550.00)	(826.00)
Allocation:Between Departments	203,000.00	10,002.56	74,650.00		(10,002.56)
Surplus/(Deficit) After Allocations	(350,670.32)	(374,726.56)	(308,750.00)	(365,550.00)	9,176.56
<hr/>					
Surplus / (Deficit)	(350,670.32)	(374,726.56)	(308,750.00)	(365,550.00)	9,176.56

**City of Port Colborne
Fishing Tournament
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	Variance <u>(2023 Budget - 2022 Budget)</u>
Revenue					
MAT Tax				\$25,000.00	\$25,000.00
Total Revenue				25,000.00	25,000.00
Expense					
Grants and Sponsorship Expense	6,190.00	25,000.00	25,000.00	25,000.00	
Total Expense	6,190.00	25,000.00	25,000.00	25,000.00	
Surplus/(Deficit) Before Allocation	(6,190.00)	(25,000.00)	(25,000.00)		25,000.00
Allocation:Between Departments	3,982.98	3,792.00	3,873.00	6,371.58	2,579.58
Surplus/(Deficit) After Allocations	(10,172.98)	(28,792.00)	(28,873.00)	(6,371.58)	22,420.42
Surplus / (Deficit)	(10,172.98)	(28,792.00)	(28,873.00)	(6,371.58)	22,420.42

**City of Port Colborne
Goderich Elevator
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Lease Income	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	
Total Revenue	150,000.00	150,000.00	150,000.00	150,000.00	
Expense					
R&M Grounds	124,931.42	85,000.00	85,000.00	85,000.00	
Total Expense	124,931.42	85,000.00	85,000.00	85,000.00	
Surplus/(Deficit) Before Allocation	25,068.58	65,000.00	65,000.00	65,000.00	
Surplus/(Deficit) After Allocations	25,068.58	65,000.00	65,000.00	65,000.00	
Transfer to/ (from) Reserves	(39,931.42)				
Total Transfers	(39,931.42)				
Surplus / (Deficit)	65,000.00	65,000.00	65,000.00	65,000.00	

**City of Port Colborne
Municipal Election
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Fees			\$2,100.00		
Total Revenue			2,100.00		
Expense					
Salaries and Wages - Part Time			42,200.00		
Honourariums			13,400.00		
Employee Benefits			4,200.00		
Comm and Public Relations			4,950.00		
Contract Services	1,997.04		8,750.00		
Equipment - Purchase			55,300.00		
Office Supplies			3,000.00		
Travel			200.00		
Total Expense	1,997.04		132,000.00		
Surplus/(Deficit) Before Allocation	(1,997.04)		(129,900.00)		
Surplus/(Deficit) After Allocations	(1,997.04)		(129,900.00)		
Transfer to/ (from) Reserves	28,002.96	30,000.00	(99,900.00)	40,000.00	10,000.00
Total Transfers	28,002.96	30,000.00	(99,900.00)	40,000.00	10,000.00
Surplus / (Deficit)	(30,000.00)	(30,000.00)	(30,000.00)	(40,000.00)	(10,000.00)

**City of Port Colborne
Outdoor Vendors
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Lease Income	\$8,584.07	\$10,500.00	\$10,000.00	\$15,000.00	\$4,500.00
Rentals	(5.18)		250.00		
Other Revenue		500.00			(500.00)
Total Revenue	8,578.89	11,000.00	10,250.00	15,000.00	4,000.00
Expense					
Contract Services	595.30				
Program Supplies	2,500.00	2,000.00		2,000.00	
Total Expense	3,095.30	2,000.00		2,000.00	
Surplus/(Deficit) Before Allocation	5,483.59	9,000.00	10,250.00	13,000.00	4,000.00
Allocation:Between Departments	5,519.74	4,128.00	2,582.00	4,247.72	119.72
Surplus/(Deficit) After Allocations	(36.15)	4,872.00	7,668.00	8,752.28	3,880.28
Surplus / (Deficit)	(36.15)	4,872.00	7,668.00	8,752.28	3,880.28

**City of Port Colborne
Physician Recruitment
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	<u>Variance (2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Grants and Sponsorship Expense	\$45,500.00	\$83,000.00	\$160,000.00	\$116,500.00	\$33,500.00
SME - Consultants	1,450.27	4,000.00			(4,000.00)
Total Expense	46,950.27	87,000.00	160,000.00	116,500.00	29,500.00
Surplus/(Deficit) Before Allocation	(46,950.27)	(87,000.00)	(160,000.00)	(116,500.00)	(29,500.00)
<hr/>					
Surplus/(Deficit) After Allocations	(46,950.27)	(87,000.00)	(160,000.00)	(116,500.00)	(29,500.00)
Transfer to/ (from) Reserves	41,600.00		(73,000.00)	(37,500.00)	(37,500.00)
Total Transfers	41,600.00		(73,000.00)	(37,500.00)	(37,500.00)
Surplus / (Deficit)	(88,550.27)	(87,000.00)	(87,000.00)	(79,000.00)	8,000.00

**City of Port Colborne
Residential Rebates
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	<u>Variance (2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Grants and Sponsorship Expense	\$800.00	\$1,000.00	\$1,000.00	\$1,000.00	
Total Expense	800.00	1,000.00	1,000.00	1,000.00	
Surplus/(Deficit) Before Allocation	(800.00)	(1,000.00)	(1,000.00)	(1,000.00)	
Surplus/(Deficit) After Allocations	(800.00)	(1,000.00)	(1,000.00)	(1,000.00)	
<hr/>					
Surplus / (Deficit)	(800.00)	(1,000.00)	(1,000.00)	(1,000.00)	

**City of Port Colborne
Showboat - Lighthouse
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Grants and Sponsorship Expense	\$25,000.00	\$25,500.00	\$25,440.00	\$25,000.00	(\$500.00)
Total Expense	25,000.00	25,500.00	25,440.00	25,000.00	(500.00)
Surplus/(Deficit) Before Allocation	(25,000.00)	(25,500.00)	(25,440.00)	(25,000.00)	500.00
Surplus/(Deficit) After Allocations	(25,000.00)	(25,500.00)	(25,440.00)	(25,000.00)	500.00
<hr/>					
Surplus / (Deficit)	(25,000.00)	(25,500.00)	(25,440.00)	(25,000.00)	500.00

**City of Port Colborne
SportsFest
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship		\$500.00	\$32,000.00	\$500.00	
Fees		8,500.00		8,500.00	
Total Revenue		9,000.00	32,000.00	9,000.00	
Expense					
Comm and Public Relations		2,000.00		2,000.00	
Program Supplies		7,000.00	55,000.00	7,000.00	
Total Expense		9,000.00	55,000.00	9,000.00	
Surplus/(Deficit) Before Allocation			(23,000.00)		
Allocation:Between Departments		6,321.00	6,455.00	10,619.29	4,298.29
Surplus/(Deficit) After Allocations		(6,321.00)	(29,455.00)	(10,619.29)	(4,298.29)
Transfer to/ (from) Reserves			(45,000.00)		
Total Transfers			(45,000.00)		
Surplus / (Deficit)		(6,321.00)	15,545.00	(10,619.29)	(4,298.29)

**City of Port Colborne
Transit
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Fees	\$10,623.70		(\$100.00)		
Grant - Provincial	163,860.00		150,380.00		
Total Revenue	174,483.70		150,280.00		
Expense					
Comm and Public Relations	3,871.10				
Contract Services	287,552.39	323,300.00	333,600.00		(323,300.00)
Total Expense	291,423.49	323,300.00	333,600.00		(323,300.00)
Surplus/(Deficit) Before Allocation	(116,939.79)	(323,300.00)	(183,320.00)		323,300.00
Allocation:Between Departments	3,330.61				
Surplus/(Deficit) After Allocations	(120,270.40)	(323,300.00)	(183,320.00)		323,300.00
Transfer to/ (from) Reserves	45,429.60	(157,600.00)			157,600.00
Total Transfers	45,429.60	(157,600.00)			157,600.00
Surplus / (Deficit)	(165,700.00)	(165,700.00)	(183,320.00)		165,700.00

Appendix C - Divisional Summary & Detail

Boards and Committees Divisional Summary

**CITY OF PORT COLBORNE
2023 Budget - Boards and Committees Divisional Summary**

	<u>Committees</u>	<u>Heritage Archives</u>	<u>Library Board</u>	<u>Museum</u>	<u>Roselawn</u>	<u>Tourism</u>	<u>Total 2023 Boards and Committees Budget</u>
Revenue							
Donations		\$2,000		\$17,000	\$3,000		\$22,000
Fundraising		250			6,000		6,250
Rentals		7,000			20,000		27,000
Other Revenue		600		15,000	1,000		16,600
Fees		800		2,000			2,800
Grants - Other		5,000		2,000	5,000		12,000
Grant - Federal				4,000			4,000
Grant - Provincial				30,000			30,000
Sales		300		7,400			7,700
MAT Tax						45,000	45,000
Total Revenue		15,950		77,400	35,000	45,000	173,350
Expense							
Salaries and Wages - Full Time		38,500		437,100			475,600
Salaries and Wages - Part Time				51,800			51,800
Salaries and Wages - Students				21,000			21,000
Honourariums		400		500	400		1,300
Employee Benefits		15,400		145,000			160,400
Association/Membership Fees		300		800			1,100
Cleaning Supplies				1,200	500		1,700
Library Collection				3,000			3,000
Comm and Public Relations		200		5,000	800		6,000
Contract Services	7,000			1,200	12,000		20,200
Cost of of Goods Sold				5,000			5,000
Equipment - Purchase				2,000	3,000		5,000
Grants and Sponsorship Expense				500	500		1,000
Hospitality Expense		500		500	500		1,500
Insurance - Contract		110		1,480	4,663		6,253
Office Supplies		1,500		3,500	3,000		8,000
Postage & Courier		100		2,350	300		2,750
Program Supplies		1,000		14,400	8,000		23,400
Protective & Uniform Clothing		300		500			800
R&M Grounds				1,000			1,000
R&M Consumables and Parts		5,000		10,600	15,000		30,600
Staff Training & Development		1,000		13,100			14,100
Subscriptions and Publications		310		500	200		1,010
Telephone/Internet				3,500	2,000		5,500
Travel		200		2,600	300		3,100

**CITY OF PORT COLBORNE
2023 Budget - Boards and Committees Divisional Summary**

	<u>Committees</u>	<u>Heritage Archives</u>	<u>Library Board</u>	<u>Museum</u>	<u>Roselawn</u>	<u>Tourism</u>	<u>Total 2023 Boards and Committees Budget</u>
Total Expense	7,000	64,820		728,130	51,163		851,113
Surplus/(Deficit) Before Allocation	(7,000)	(48,870)		(650,730)	(16,163)	45,000	(677,763)
Allocations: Within Departments		25,627		(334,213)	308,586		
Allocation: Between Departments		35,559		128,434	182,860		346,853
Surplus/(Deficit) After Allocations	(7,000)	(110,057)		(444,951)	(507,608)	45,000	(1,024,616)
Transfer Between Funds			1,075,860			100,000	1,175,860
Total Transfers			1,075,860			100,000	1,175,860
Surplus / (Deficit)	(7,000)	(110,057)	(1,075,860)	(444,951)	(507,608)	(55,000)	(2,200,477)

**City of Port Colborne
Boards and Committees
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Revenue					
Advertising and Sponsorship		\$2,500.00			(\$2,500.00)
Donations	45,723.67	34,200.00	18,800.00	22,000.00	(12,200.00)
Fundraising			5,200.00	6,250.00	6,250.00
Rentals		6,000.00	6,100.00	27,000.00	21,000.00
Other Revenue	1,468.38	7,900.00	11,530.00	16,600.00	8,700.00
Fees	55,050.61	4,100.00	77,153.00	2,800.00	(1,300.00)
Grants - Other	25,886.42	23,000.00	11,783.00	12,000.00	(11,000.00)
Grant - Federal	19,238.86	4,000.00	36,525.00	4,000.00	
Grant - Provincial	33,576.00	24,093.00	24,093.00	30,000.00	5,907.00
Sales	8,095.50	6,300.00	9,300.00	7,700.00	1,400.00
MAT Tax				45,000.00	45,000.00
Total Revenue	189,039.44	112,093.00	200,484.00	173,350.00	61,257.00
Expense					
Salaries and Wages - Full Time	196,250.89	254,400.00	269,300.00	475,600.00	221,200.00
Salaries and Wages - Part Time	114,615.58	114,600.00	151,500.00	51,800.00	(62,800.00)
Salaries and Wages - Students		12,200.00	17,600.00	21,000.00	8,800.00
Honourariums		700.00	6,700.00	1,300.00	600.00
Employee Benefits	92,051.73	111,200.00	102,870.00	160,400.00	49,200.00
Association/Membership Fees	502.25	1,000.00	1,000.00	1,100.00	100.00
Cleaning Supplies	43.76	3,500.00	1,400.00	1,700.00	(1,800.00)
Library Collection		2,000.00	2,000.00	3,000.00	1,000.00
Comm and Public Relations	4,554.78	6,800.00	4,789.00	6,000.00	(800.00)
Contract Services	20,032.74	12,100.00	24,200.00	20,200.00	8,100.00
Cost of of Goods Sold	428.51	5,000.00	4,500.00	5,000.00	
Equipment - Purchase	3,626.93	6,000.00	5,000.00	5,000.00	(1,000.00)
Equipment - Rental		3,000.00			(3,000.00)
Grants and Sponsorship Expense		1,000.00	1,000.00	1,000.00	
Hospitality Expense	407.10	1,150.00	1,000.00	1,500.00	350.00
Insurance - Contract		6,253.00	6,253.00	6,253.00	
Office Supplies	3,484.74	5,100.00	5,200.00	8,000.00	2,900.00
Postage & Courier	3,755.54	2,540.00	2,445.00	2,750.00	210.00
Program Supplies	8,656.37	20,200.00	15,220.00	23,400.00	3,200.00
Protective & Uniform Clothing	342.63	1,100.00	100.00	800.00	(300.00)
R&M Grounds		1,000.00	2,080.00	1,000.00	
R&M Consumables and Parts	2,466.89	15,000.00	25,670.00	30,600.00	15,600.00
Staff Training & Development	944.80	5,100.00	3,200.00	14,100.00	9,000.00

**City of Port Colborne
Boards and Committees
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Subscriptions and Publications	1,313.80	1,000.00	800.00	1,010.00	10.00
Telephone/Internet	5,145.55	4,825.00	4,825.00	5,500.00	675.00
Travel	161.50	1,200.00	450.00	3,100.00	1,900.00
Total Expense	458,786.09	597,968.00	659,102.00	851,113.00	253,145.00
Surplus/(Deficit) Before Allocation	(269,746.65)	(485,875.00)	(458,618.00)	(677,763.00)	(191,888.00)
Allocation:Between Departments		155,344.06	201,749.53	346,853.36	191,509.30
Allocation:SSE	113,399.01				
Surplus/(Deficit) After Allocations	(383,145.66)	(641,219.06)	(660,367.53)	(1,024,616.36)	(383,397.30)
Transfer to/ (from) Reserves	32,400.20				
Transfer Between Funds	27,306.25	992,000.00	992,000.00	1,175,860.36	183,860.36
Total Transfers	59,706.45	992,000.00	992,000.00	1,175,860.36	183,860.36
Surplus / (Deficit)	(442,852.11)	(1,633,219.06)	(1,652,367.53)	(2,200,476.72)	(567,257.66)

Appendix C - Divisional Summary & Detail

Boards and Committees Divisional Detail

**City of Port Colborne
Committees
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Fees	\$54,636.00		\$75,000.00		
Total Revenue	54,636.00		75,000.00		
Expense					
Honourariums			6,000.00		
Employee Benefits			70.00		
Contract Services	15,650.20	7,100.00	18,000.00	7,000.00	(100.00)
Total Expense	15,650.20	7,100.00	24,070.00	7,000.00	(100.00)
Surplus/(Deficit) Before Allocation	38,985.80	(7,100.00)	50,930.00	(7,000.00)	100.00
Surplus/(Deficit) After Allocations	38,985.80	(7,100.00)	50,930.00	(7,000.00)	100.00
Transfer to/ (from) Reserves	3,850.00				
Total Transfers	3,850.00				
Surplus / (Deficit)	35,135.80	(7,100.00)	50,930.00	(7,000.00)	100.00

**City of Port Colborne
Heritage Archives
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship		\$500.00			(\$500.00)
Donations	5,529.70	1,200.00	1,300.00	2,000.00	800.00
Fundraising			200.00	250.00	250.00
Rentals		4,000.00	5,000.00	7,000.00	3,000.00
Other Revenue		600.00	530.00	600.00	
Fees	174.39	2,100.00	153.00	800.00	(1,300.00)
Grants - Other	11,576.42	5,000.00	1,783.00	5,000.00	
Sales	264.55	300.00	300.00	300.00	
Total Revenue	17,545.06	13,700.00	9,266.00	15,950.00	2,250.00
Expense					
Salaries and Wages - Full Time	34,221.35		36,300.00	38,500.00	38,500.00
Salaries and Wages - Part Time	29,329.77	42,600.00	2,600.00		(42,600.00)
Honourariums				400.00	400.00
Employee Benefits	19,592.09	13,400.00	13,700.00	15,400.00	2,000.00
Association/Membership Fees		200.00	200.00	300.00	100.00
Comm and Public Relations		100.00	89.00	200.00	100.00
Equipment - Purchase	43.52	1,000.00	1,000.00		(1,000.00)
Equipment - Rental		1,500.00			(1,500.00)
Hospitality Expense		150.00	100.00	500.00	350.00
Insurance - Contract		110.00	110.00	110.00	
Office Supplies	302.88	1,000.00	800.00	1,500.00	500.00
Postage & Courier		100.00	25.00	100.00	
Program Supplies	736.50	200.00	600.00	1,000.00	800.00
Protective & Uniform Clothing		400.00		300.00	(100.00)
R&M Consumables and Parts		5,000.00		5,000.00	
Staff Training & Development		1,000.00	200.00	1,000.00	
Subscriptions and Publications		300.00	100.00	310.00	10.00
Travel		200.00	200.00	200.00	
Total Expense	84,226.11	67,260.00	56,024.00	64,820.00	(2,440.00)
Surplus/(Deficit) Before Allocation	(66,681.05)	(53,560.00)	(46,758.00)	(48,870.00)	4,690.00
Allocations: Within Departments	28,600.00	21,000.00	21,000.00	25,627.30	4,627.30
Allocation: Between Departments		10,600.00	32,659.71	35,559.39	24,959.39
Allocation: SSE	7,702.59				

**City of Port Colborne
Heritage Archives
2023 Operating Budget**

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Forecast</u>	<u>2023 Proposed Budget</u>	<u>Variance (2023 Budget - 2022 Budget)</u>
Surplus/(Deficit) After Allocations	(102,983.64)	(85,160.00)	(100,417.71)	(110,056.69)	(24,896.69)
<hr/>					
Surplus / (Deficit)	(102,983.64)	(85,160.00)	(100,417.71)	(110,056.69)	(24,896.69)

**City of Port Colborne
Library
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	Variance <u>(2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
<hr/>					
Expense					
<hr/>					
<hr/>					
<hr/>					
Transfer Between Funds		\$917,000.00	\$917,000.00	\$1,075,860.36	\$158,860.36
Total Transfers		917,000.00	917,000.00	1,075,860.36	158,860.36
Surplus / (Deficit)		(917,000.00)	(917,000.00)	(1,075,860.36)	(158,860.36)

**City of Port Colborne
Museum
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship		\$2,000.00			(\$2,000.00)
Donations	40,193.97	25,000.00	15,000.00	17,000.00	(8,000.00)
Other Revenue		7,300.00	10,000.00	15,000.00	7,700.00
Fees	240.22	2,000.00	2,000.00	2,000.00	
Grants - Other	14,310.00	8,000.00		2,000.00	(6,000.00)
Grant - Federal	19,238.86	4,000.00	36,525.00	4,000.00	
Grant - Provincial	33,576.00	24,093.00	24,093.00	30,000.00	5,907.00
Sales	7,830.95	6,000.00	9,000.00	7,400.00	1,400.00
Total Revenue	115,390.00	78,393.00	96,618.00	77,400.00	(993.00)
Expense					
Salaries and Wages - Full Time	162,029.54	254,400.00	233,000.00	437,100.00	182,700.00
Salaries and Wages - Part Time	85,285.81	72,000.00	148,900.00	51,800.00	(20,200.00)
Salaries and Wages - Students		12,200.00	17,600.00	21,000.00	8,800.00
Honourariums		500.00	500.00	500.00	
Employee Benefits	72,459.64	97,800.00	89,100.00	145,000.00	47,200.00
Association/Membership Fees	502.25	800.00	800.00	800.00	
Cleaning Supplies		1,500.00	400.00	1,200.00	(300.00)
Library Collection		2,000.00	2,000.00	3,000.00	1,000.00
Comm and Public Relations	4,402.14	6,000.00	4,000.00	5,000.00	(1,000.00)
Contract Services	1,152.45		1,200.00	1,200.00	1,200.00
Cost of of Goods Sold	428.51	5,000.00	4,500.00	5,000.00	
Equipment - Purchase	3,400.60	2,000.00	1,000.00	2,000.00	
Equipment - Rental		1,500.00			(1,500.00)
Grants and Sponsorship Expense		500.00	500.00	500.00	
Hospitality Expense	407.10	500.00	400.00	500.00	
Insurance - Contract		1,480.00	1,480.00	1,480.00	
Office Supplies	3,181.86	3,500.00	3,500.00	3,500.00	
Postage & Courier	3,755.54	2,300.00	2,300.00	2,350.00	50.00
Program Supplies	7,919.87	14,500.00	14,500.00	14,400.00	(100.00)
Protective & Uniform Clothing	342.63	700.00	100.00	500.00	(200.00)
R&M Grounds		1,000.00	2,080.00	1,000.00	
R&M Consumables and Parts	2,349.96	10,000.00	10,670.00	10,600.00	600.00
Staff Training & Development	944.80	4,100.00	3,000.00	13,100.00	9,000.00
Subscriptions and Publications	1,313.80	500.00	500.00	500.00	
Telephone/Internet	3,157.79	3,000.00	3,000.00	3,500.00	500.00
Travel	161.50	800.00	200.00	2,600.00	1,800.00

**City of Port Colborne
Museum
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	Variance <u>(2023 Budget - 2022 Budget)</u>
Total Expense	353,195.79	498,580.00	545,230.00	728,130.00	229,550.00
Surplus/(Deficit) Before Allocation	(237,805.79)	(420,187.00)	(448,612.00)	(650,730.00)	(230,543.00)
Allocations: Within Departments	(28,600.00)	(240,600.00)	(240,600.00)	(334,213.00)	(93,613.00)
Allocation: Between Departments		51,644.07	34,650.30	128,434.32	76,790.25
Allocation: SSE	35,587.82				
Surplus/(Deficit) After Allocations	(244,793.61)	(231,231.07)	(242,662.30)	(444,951.32)	(213,720.25)
Transfer Between Funds	27,306.25				
Total Transfers	27,306.25				
Surplus / (Deficit)	(272,099.86)	(231,231.07)	(242,662.30)	(444,951.32)	(213,720.25)

City of Port Colborne
Roselawn
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Donations		\$8,000.00	\$2,500.00	\$3,000.00	(\$5,000.00)
Fundraising			5,000.00	6,000.00	6,000.00
Rentals		2,000.00	1,100.00	20,000.00	18,000.00
Other Revenue	1,468.38		1,000.00	1,000.00	1,000.00
Grants - Other		10,000.00	10,000.00	5,000.00	(5,000.00)
Total Revenue	1,468.38	20,000.00	19,600.00	35,000.00	15,000.00
Expense					
Honourariums		200.00	200.00	400.00	200.00
Cleaning Supplies	43.76	2,000.00	1,000.00	500.00	(1,500.00)
Comm and Public Relations	152.64	700.00	700.00	800.00	100.00
Contract Services	1,780.29	5,000.00	5,000.00	12,000.00	7,000.00
Equipment - Purchase	182.81	3,000.00	3,000.00	3,000.00	
Grants and Sponsorship Expense		500.00	500.00	500.00	
Hospitality Expense		500.00	500.00	500.00	
Insurance - Contract		4,663.00	4,663.00	4,663.00	
Office Supplies		600.00	900.00	3,000.00	2,400.00
Postage & Courier		140.00	120.00	300.00	160.00
Program Supplies		5,500.00	120.00	8,000.00	2,500.00
R&M Consumables and Parts	116.93		15,000.00	15,000.00	15,000.00
Subscriptions and Publications		200.00	200.00	200.00	
Telephone/Internet	1,987.76	1,825.00	1,825.00	2,000.00	175.00
Travel		200.00	50.00	300.00	100.00
Total Expense	4,264.19	25,028.00	33,778.00	51,163.00	26,135.00
Surplus/(Deficit) Before Allocation	(2,795.81)	(5,028.00)	(14,178.00)	(16,163.00)	(11,135.00)
Allocations: Within Departments		219,600.00	219,600.00	308,585.70	88,985.70
Allocation: Between Departments		93,099.99	134,439.52	182,859.65	89,759.66
Allocation: SSE	70,108.60				
Surplus/(Deficit) After Allocations	(72,904.41)	(317,727.99)	(368,217.52)	(507,608.35)	(189,880.36)

**City of Port Colborne
Roselawn
2023 Operating Budget**

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Forecast</u>	<u>2023 Proposed Budget</u>	<u>Variance (2023 Budget - 2022 Budget)</u>
Surplus / (Deficit)	(72,904.41)	(317,727.99)	(368,217.52)	(507,608.35)	(189,880.36)

City of Port Colborne
Tourism
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
MAT Tax				\$45,000.00	\$45,000.00
Total Revenue				45,000.00	45,000.00
Expense					
Contract Services	1,449.80				
Total Expense	1,449.80				
Surplus/(Deficit) Before Allocation	(1,449.80)			45,000.00	45,000.00
Surplus/(Deficit) After Allocations	(1,449.80)			45,000.00	45,000.00
Transfer to/ (from) Reserves	28,550.20				
Transfer Between Funds		75,000.00	75,000.00	100,000.00	25,000.00
Total Transfers	28,550.20	75,000.00	75,000.00	100,000.00	25,000.00
Surplus / (Deficit)	(30,000.00)	(75,000.00)	(75,000.00)	(55,000.00)	20,000.00

Appendix C - Divisional Summary & Detail

Council Divisional Detail

**City of Port Colborne
Council
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
<hr/>					
Expense					
Salaries and Wages - Part Time	\$138,209.00	\$141,000.00	\$151,800.00	\$231,500.00	\$90,500.00
Employee Benefits	101,971.86	82,100.00	74,900.00	98,000.00	15,900.00
Contract Services	24,880.32	24,100.00	23,000.00	26,000.00	1,900.00
Hospitality Expense	4,276.23	7,300.00	7,300.00	7,300.00	
Office Supplies	5,219.04	3,600.00	3,600.00	3,600.00	
Postage & Courier	748.95	1,000.00		1,000.00	
Staff Training & Development	3,429.32	32,100.00	16,000.00	17,400.00	(14,700.00)
Telephone/Internet	745.52	3,000.00	2,800.00	2,800.00	(200.00)
Travel	105.73	6,420.00	4,000.00	23,200.00	16,780.00
Total Expense	279,585.97	300,620.00	283,400.00	410,800.00	110,180.00
Surplus/(Deficit) Before Allocation	(279,585.97)	(300,620.00)	(283,400.00)	(410,800.00)	(110,180.00)
Allocation:Between Departments		62,377.00	51,258.62	54,087.76	(8,289.24)
Surplus/(Deficit) After Allocations	(279,585.97)	(362,997.00)	(334,658.62)	(464,887.76)	(101,890.76)
<hr/>					
Surplus / (Deficit)	(279,585.97)	(362,997.00)	(334,658.62)	(464,887.76)	(101,890.76)

Appendix C - Divisional Summary & Detail

Chief Administrative Officer Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Chief Administrative Officer (CAO) Divisional Summary

	<u>CAO</u>	<u>Economic Development</u>	<u>Marketing & Communications</u>	<u>Total 2023 CAO Division Budget</u>
Revenue				
Other Revenue		\$15,000		\$15,000
Grants - Other		5,000		5,000
Total Revenue		20,000		20,000
Expense				
Salaries and Wages - Full Time	298,700	296,700	163,100	758,500
Salaries and Wages - Students		21,600	21,600	43,200
Employee Benefits	74,500	88,700	51,000	214,200
Association/Membership Fees	2,900	13,000	1,400	17,300
Comm and Public Relations		22,000	51,400	73,400
Hospitality Expense	2,500	2,500	400	5,400
Office Supplies	1,000	2,500	200	3,700
Postage & Courier	200	100	100	400
Staff Training & Development	6,000	8,600	3,700	18,300
SME - Consultants	30,000	50,000		80,000
Subscriptions and Publications			6,000	6,000
Telephone/Internet	1,200	5,000	2,800	9,000
Travel	6,000	1,700	3,700	11,400
Total Expense	423,000	512,400	305,400	1,240,800
Surplus/(Deficit) Before Allocation	(423,000)	(492,400)	(305,400)	(1,220,800)
Allocation:Between Departments	18,027	18,027		36,053
Surplus/(Deficit) After Allocations	(441,027)	(510,427)	(305,400)	(1,256,853)
Transfer Between Funds		(55,000)		(55,000)
Total Transfers		(55,000)		(55,000)
Surplus / (Deficit)	(441,027)	(455,427)	(305,400)	(1,201,853)

**City of Port Colborne
Chief Administrator's Office
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Other Revenue	\$7,500.00		\$60,000.00	\$15,000.00	\$15,000.00
Fees			2,105.00		
Grants - Other	24,490.00	5,000.00		5,000.00	
Grant - Provincial	18,862.00		57,625.00		
Total Revenue	50,852.00	5,000.00	119,730.00	20,000.00	15,000.00
Expense					
Salaries and Wages - Full Time	682,726.66	748,500.00	773,700.00	758,500.00	10,000.00
Salaries and Wages - Part Time	81,511.05		62,400.00		
Salaries and Wages - Students	32,734.60	36,200.00	74,600.00	43,200.00	7,000.00
Overtime Pay	9,619.05		10,000.00		
Employee Benefits	240,270.74	235,800.00	250,800.00	214,200.00	(21,600.00)
Association/Membership Fees	19,439.53	14,300.00	15,300.00	17,300.00	3,000.00
Comm and Public Relations	52,811.83	61,400.00	86,400.00	73,400.00	12,000.00
Computer Software	457.11		1,810.00		
Contract Services	3,610.56				
Grants and Sponsorship Expense	3,990.00				
Hospitality Expense	1,470.04	1,700.00	4,400.00	5,400.00	3,700.00
Office Supplies	2,237.08	6,700.00	2,700.00	3,700.00	(3,000.00)
Postage & Courier	4.58	300.00	225.00	400.00	100.00
Program Supplies	1,281.89		5,400.00		
Staff Training & Development	4,935.71	19,600.00	10,000.00	18,300.00	(1,300.00)
SME - Consultants	73,848.46	60,000.00	65,000.00	80,000.00	20,000.00
Subscriptions and Publications	4,182.39	1,500.00	6,000.00	6,000.00	4,500.00
Telephone/Internet	7,930.12	5,034.00	7,600.00	9,000.00	3,966.00
Travel		3,900.00	5,800.00	11,400.00	7,500.00
Total Expense	1,223,061.40	1,194,934.00	1,382,135.00	1,240,800.00	45,866.00
Surplus/(Deficit) Before Allocation	(1,172,209.40)	(1,189,934.00)	(1,262,405.00)	(1,220,800.00)	(30,866.00)
Allocation:Between Departments	12,753.17	32,728.42	15,217.28	36,053.10	3,324.68
Allocation:SSE	(20,000.00)	(17,700.00)	(3,400.00)		17,700.00
Surplus/(Deficit) After Allocations	(1,164,962.57)	(1,204,962.42)	(1,274,222.28)	(1,256,853.10)	(51,890.68)

**City of Port Colborne
Chief Administrator's Office
2023 Operating Budget**

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Forecast</u>	<u>2023 Proposed Budget</u>	<u>Variance (2023 Budget - 2022 Budget)</u>
Transfer Between Funds		(45,000.00)	(45,000.00)	(55,000.00)	(10,000.00)
Total Transfers		(45,000.00)	(45,000.00)	(55,000.00)	(10,000.00)
Surplus / (Deficit)	(1,164,962.57)	(1,159,962.42)	(1,229,222.28)	(1,201,853.10)	(41,890.68)

Appendix C - Divisional Summary & Detail

Chief Administrative Officer Divisional Detail

City of Port Colborne
CAO
2023 Operating Budget

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$382,341.47	\$283,900.00	\$293,300.00	\$298,700.00	\$14,800.00
Salaries and Wages - Part Time	32,356.52		5,900.00		
Overtime Pay	2,831.74		1,800.00		
Employee Benefits	122,051.73	76,800.00	78,400.00	74,500.00	(2,300.00)
Association/Membership Fees	2,651.28	2,900.00	2,900.00	2,900.00	
Hospitality Expense	1,084.29	500.00	2,500.00	2,500.00	2,000.00
Office Supplies	894.57	1,500.00	1,000.00	1,000.00	(500.00)
Postage & Courier			200.00	200.00	200.00
Staff Training & Development	2,300.12	7,100.00	5,000.00	6,000.00	(1,100.00)
SME - Consultants	17,673.25	30,000.00	20,000.00	30,000.00	
Telephone/Internet	669.03	620.00	1,300.00	1,200.00	580.00
Travel		1,400.00	4,000.00	6,000.00	4,600.00
Total Expense	564,854.00	404,720.00	416,300.00	423,000.00	18,280.00
Surplus/(Deficit) Before Allocation	(564,854.00)	(404,720.00)	(416,300.00)	(423,000.00)	(18,280.00)
Allocation:Between Departments	(20,917.40)	20,789.21	7,383.64	18,026.55	(2,762.66)
Surplus/(Deficit) After Allocations	(543,936.60)	(425,509.21)	(423,683.64)	(441,026.55)	(15,517.34)
<hr/>					
Surplus / (Deficit)	(543,936.60)	(425,509.21)	(423,683.64)	(441,026.55)	(15,517.34)

**City of Port Colborne
Economic Development
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Other Revenue	\$7,500.00		\$60,000.00	\$15,000.00	\$15,000.00
Fees			2,105.00		
Grants - Other	24,490.00	5,000.00		5,000.00	
Grant - Provincial	18,862.00		57,625.00		
Total Revenue	50,852.00	5,000.00	119,730.00	20,000.00	15,000.00
Expense					
Salaries and Wages - Full Time	204,315.86	325,200.00	330,100.00	296,700.00	(28,500.00)
Salaries and Wages - Part Time	11.36		56,400.00		
Salaries and Wages - Students	23,953.26	18,100.00	54,300.00	21,600.00	3,500.00
Overtime Pay			5,000.00		
Employee Benefits	73,508.28	109,600.00	126,300.00	88,700.00	(20,900.00)
Association/Membership Fees	16,413.15	10,000.00	11,000.00	13,000.00	3,000.00
Comm and Public Relations		10,000.00	35,000.00	22,000.00	12,000.00
Computer Software	457.11		1,810.00		
Grants and Sponsorship Expense	3,990.00				
Hospitality Expense	385.75	1,000.00	1,500.00	2,500.00	1,500.00
Office Supplies	1,076.54	5,000.00	1,500.00	2,500.00	(2,500.00)
Postage & Courier	4.58	200.00	25.00	100.00	(100.00)
Program Supplies	1,281.89		5,400.00		
Staff Training & Development	2,635.59	8,600.00	5,000.00	8,600.00	
SME - Consultants	56,175.21	30,000.00	45,000.00	50,000.00	20,000.00
Telephone/Internet	5,580.73	2,582.00	5,000.00	5,000.00	2,418.00
Travel		1,700.00	1,500.00	1,700.00	
Total Expense	389,789.31	521,982.00	684,835.00	512,400.00	(9,582.00)
Surplus/(Deficit) Before Allocation	(338,937.31)	(516,982.00)	(565,105.00)	(492,400.00)	24,582.00
Allocation:Between Departments	35,506.42	11,939.21	8,233.64	18,026.55	6,087.34
Allocation:SSE	(20,000.00)	(17,700.00)	(3,400.00)		17,700.00
Surplus/(Deficit) After Allocations	(354,443.73)	(511,221.21)	(569,938.64)	(510,426.55)	794.66
Transfer Between Funds		(45,000.00)	(45,000.00)	(55,000.00)	(10,000.00)

**City of Port Colborne
Economic Development
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	Variance <u>(2023 Budget - 2022 Budget)</u>
Total Transfers		(45,000.00)	(45,000.00)	(55,000.00)	(10,000.00)
Surplus / (Deficit)	(354,443.73)	(466,221.21)	(524,938.64)	(455,426.55)	10,794.66

**City of Port Colborne
Marketing and Communication
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$96,069.33	\$139,400.00	\$150,300.00	\$163,100.00	\$23,700.00
Salaries and Wages - Part Time	49,143.17		100.00		
Salaries and Wages - Students	8,781.34	18,100.00	20,300.00	21,600.00	3,500.00
Overtime Pay	6,787.31		3,200.00		
Employee Benefits	44,710.73	49,400.00	46,100.00	51,000.00	1,600.00
Association/Membership Fees	375.10	1,400.00	1,400.00	1,400.00	
Comm and Public Relations	52,811.83	51,400.00	51,400.00	51,400.00	
Contract Services	3,610.56				
Hospitality Expense		200.00	400.00	400.00	200.00
Office Supplies	265.97	200.00	200.00	200.00	
Postage & Courier		100.00		100.00	
Staff Training & Development		3,900.00		3,700.00	(200.00)
Subscriptions and Publications	4,182.39	1,500.00	6,000.00	6,000.00	4,500.00
Telephone/Internet	1,680.36	1,832.00	1,300.00	2,800.00	968.00
Travel		800.00	300.00	3,700.00	2,900.00
Total Expense	268,418.09	268,232.00	281,000.00	305,400.00	37,168.00
Surplus/(Deficit) Before Allocation	(268,418.09)	(268,232.00)	(281,000.00)	(305,400.00)	(37,168.00)
Allocation:Between Departments	(1,835.85)		(400.00)		
Surplus/(Deficit) After Allocations	(266,582.24)	(268,232.00)	(280,600.00)	(305,400.00)	(37,168.00)
<hr/>					
Surplus / (Deficit)	(266,582.24)	(268,232.00)	(280,600.00)	(305,400.00)	(37,168.00)

Appendix C - Divisional Summary & Detail

Corporate Services & Recreation Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Corporate Services Divisional Summary

	Community Sports and Recreation (VHWC)	Corporate Services Global	Customer Service	Events	Financial Services	Human Resources	Information Technology	Total 2023 Corporate Services Budget
Revenue								
Advertising and Sponsorship	\$18,000							\$18,000
Lease Income	24,000							24,000
Licences and Permits					26,000			26,000
Rentals	504,000							504,000
Fees	35,000				30,000			65,000
Total Revenue	581,000				56,000			637,000
Expense								
Salaries and Wages - Full Time	605,800	168,200	244,800	100,100	693,700	388,800	355,700	2,557,100
Salaries and Wages - Part Time	35,900							35,900
Salaries and Wages - Students			13,800	52,400	13,800	13,800	13,800	107,600
Overtime Pay	20,000		3,000	3,500	3,300		4,200	34,000
Employee Benefits	226,400	40,700	97,000	41,300	234,700	111,700	116,800	868,600
Association/Membership Fees	1,000	1,340			4,750	4,800	1,000	12,890
Cleaning Supplies	12,000							12,000
Comm and Public Relations	500							500
Contract Services	352,700	10,000						362,700
Equipment - Purchase	10,000							10,000
Hospitality Expense		3,500						3,500
Office Supplies	1,200	26,100						27,300
Postage & Courier		700			48,000			48,700
Program Supplies	10,000							10,000
Protective & Uniform Clothing	2,400							2,400
R&M Grounds	10,000							10,000
Staff Training & Development	12,900	2,600	3,900	2,300	10,700	16,200	7,400	56,000
SME - Audit and Actuary					85,000			85,000
SME - Consultants		30,000					21,000	51,000
Subscriptions and Publications			500		500	2,000	500	3,500
Telephone/Internet	1,170	910	670	590	900	1,570	2,920	8,730
Travel	6,500	4,300	3,900	2,300	10,700	6,100	7,400	41,200
Total Expense	1,308,470	288,350	367,570	202,490	1,106,050	544,970	530,720	4,348,620
Surplus/(Deficit) Before Allocation	(727,470)	(288,350)	(367,570)	(202,490)	(1,050,050)	(544,970)	(530,720)	(3,711,620)
Allocations: Within Departments	82,072	(196,874)	(1,717)	9,896	54,053	26,633	25,937	
Allocation:Between Departments	1,203,940		18,027	(212,386)	18,027	18,027	18,027	1,063,660

**CITY OF PORT COLBORNE
2023 Budget - Corporate Services Divisional Summary**

	<u>Community Sports and Recreation (VHWC)</u>	<u>Corporate Services Global</u>	<u>Customer Service</u>	<u>Events</u>	<u>Financial Services</u>	<u>Human Resources</u>	<u>Information Technology</u>	<u>Total 2023 Corporate Services Budget</u>
Allocation:SSE		(91,476)	(35,856)					(127,332)
Surplus/(Deficit) After Allocations	(2,013,482)		(348,024)		(1,122,130)	(589,630)	(574,683)	(4,647,948)
Transfer Between Funds			(74,053)		(219,048)	(108,626)	(102,519)	(504,246)
Total Transfers			(74,053)		(219,048)	(108,626)	(102,519)	(504,246)
Surplus / (Deficit)	(2,013,482)		(273,971)		(903,082)	(481,003)	(472,164)	(4,143,702)

**City of Port Colborne
Corporate Services
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship	\$15,000.00	\$35,000.00	\$6,000.00	\$18,000.00	(\$17,000.00)
Lease Income		18,700.00	9,000.00	24,000.00	5,300.00
Licences and Permits	21,840.00	20,000.00	29,000.00	26,000.00	6,000.00
Rentals	229,519.16	504,000.00	370,000.00	504,000.00	
Other Revenue	1,186.04		430.00		
Fees	11,714.94	65,000.00	42,000.00	65,000.00	
Total Revenue	279,260.14	642,700.00	456,430.00	637,000.00	(5,700.00)
Expense					
Salaries and Wages - Full Time	1,910,879.38	2,158,400.00	2,223,911.00	2,557,100.00	398,700.00
Salaries and Wages - Part Time	178,529.71	102,600.00	160,000.00	35,900.00	(66,700.00)
Salaries and Wages - Students	13,144.98	110,000.00	33,300.00	107,600.00	(2,400.00)
Overtime Pay	39,565.20	43,500.00	107,000.00	34,000.00	(9,500.00)
Employee Benefits	721,724.42	797,700.00	759,900.00	868,600.00	70,900.00
Association/Membership Fees	9,149.73	14,400.00	10,900.00	12,890.00	(1,510.00)
Cleaning Supplies	10,094.75	22,000.00	12,000.00	12,000.00	(10,000.00)
Comm and Public Relations	50.00			500.00	500.00
Contract Services	298,612.30	395,000.00	395,000.00	362,700.00	(32,300.00)
Equipment - Purchase	4,893.09	8,500.00	8,500.00	10,000.00	1,500.00
Equipment - Rental		5,000.00	800.00		(5,000.00)
Hospitality Expense	1,421.16	3,500.00	3,500.00	3,500.00	
Office Supplies	34,512.98	26,700.00	27,300.00	27,300.00	600.00
Postage & Courier	36,711.39	48,700.00	48,400.00	48,700.00	
Program Supplies	3,768.90	4,000.00	8,000.00	10,000.00	6,000.00
Protective & Uniform Clothing	1,220.55	1,400.00	2,400.00	2,400.00	1,000.00
R&M Grounds	23,085.45	24,000.00	10,000.00	10,000.00	(14,000.00)
R&M Consumables and Parts	286.65				
Staff Training & Development	15,840.29	59,200.00	51,400.00	56,000.00	(3,200.00)
SME - Audit and Actuary	79,109.35	85,000.00	85,000.00	85,000.00	
SME - Consultants	36,339.15	30,000.00	30,000.00	51,000.00	21,000.00
Subscriptions and Publications	1,202.75	3,500.00	2,500.00	3,500.00	
Telephone/Internet	14,213.84	8,911.00	9,380.00	8,730.00	(181.00)
Travel	588.91	11,600.00	26,700.00	41,200.00	29,600.00
Total Expense	3,434,944.93	3,963,611.00	4,015,891.00	4,348,620.00	385,009.00
Surplus/(Deficit) Before Allocation	(3,155,684.79)	(3,320,911.00)	(3,559,461.00)	(3,711,620.00)	(390,709.00)

**City of Port Colborne
Corporate Services
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Allocation:Between Departments	(626,345.67)	1,328,164.90	850,861.21	1,063,660.03	(264,504.87)
Allocation:SSE	(99,302.65)	(241,500.00)	(223,216.51)	(127,331.61)	114,168.39
Surplus/(Deficit) After Allocations	(2,430,036.47)	(4,407,575.90)	(4,187,105.70)	(4,647,948.42)	(240,372.52)
Transfer to/ (from) Reserves	(33,400.00)	(74,600.00)	(74,600.00)		74,600.00
Transfer Between Funds		(526,543.83)	(477,392.32)	(504,245.99)	22,297.84
Total Transfers	(33,400.00)	(601,143.83)	(551,992.32)	(504,245.99)	96,897.84
Surplus / (Deficit)	(2,396,636.47)	(3,806,432.07)	(3,635,113.38)	(4,143,702.43)	(337,270.36)

Appendix C - Divisional Summary & Detail

Corporate Services & Recreation Divisional Detail

City of Port Colborne
Comm Sports and Recreation (VHWC)
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship	\$15,000.00	\$35,000.00	\$6,000.00	\$18,000.00	(\$17,000.00)
Lease Income		18,700.00	9,000.00	24,000.00	5,300.00
Rentals	229,519.16	504,000.00	370,000.00	504,000.00	
Other Revenue	1,043.10		430.00		
Fees	7,190.94	35,000.00	18,000.00	35,000.00	
Total Revenue	252,753.20	592,700.00	403,430.00	581,000.00	(11,700.00)
Expense					
Salaries and Wages - Full Time	504,206.75	516,900.00	550,000.00	605,800.00	88,900.00
Salaries and Wages - Part Time	17,777.33	34,200.00	59,400.00	35,900.00	1,700.00
Overtime Pay	12,785.76		62,000.00	20,000.00	20,000.00
Employee Benefits	198,994.02	202,500.00	197,200.00	226,400.00	23,900.00
Association/Membership Fees	918.25		800.00	1,000.00	1,000.00
Cleaning Supplies	10,094.75	22,000.00	12,000.00	12,000.00	(10,000.00)
Comm and Public Relations	50.00			500.00	500.00
Contract Services	298,612.30	385,000.00	385,000.00	352,700.00	(32,300.00)
Equipment - Purchase	4,893.09	8,500.00	8,500.00	10,000.00	1,500.00
Equipment - Rental		5,000.00	800.00		(5,000.00)
Office Supplies	259.97	600.00	1,200.00	1,200.00	600.00
Postage & Courier	6.51				
Program Supplies	3,768.90	4,000.00	8,000.00	10,000.00	6,000.00
Protective & Uniform Clothing	1,220.55	1,400.00	2,400.00	2,400.00	1,000.00
R&M Grounds	23,085.45	24,000.00	10,000.00	10,000.00	(14,000.00)
R&M Consumables and Parts	286.65				
Staff Training & Development	4,716.06	13,800.00	10,000.00	12,900.00	(900.00)
Telephone/Internet	7,922.27	1,200.00	2,600.00	1,170.00	(30.00)
Travel	588.91	2,800.00	6,000.00	6,500.00	3,700.00
Total Expense	1,090,187.52	1,221,900.00	1,315,900.00	1,308,470.00	86,570.00
Surplus/(Deficit) Before Allocation	(837,434.32)	(629,200.00)	(912,470.00)	(727,470.00)	(98,270.00)
Allocations: Within Departments	58,177.26	129,700.00	121,702.53	82,071.92	(47,628.08)
Allocation: Between Departments	(385,475.15)	1,371,419.09	940,826.65	1,203,939.64	(167,479.45)
Allocation: SSE		(27,700.00)	(92,200.00)		27,700.00

**City of Port Colborne
Comm Sports and Recreation (VHWC)
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Surplus/(Deficit) After Allocations	(510,136.43)	(2,102,619.09)	(1,882,799.18)	(2,013,481.56)	89,137.53
<hr/>					
Surplus / (Deficit)	(510,136.43)	(2,102,619.09)	(1,882,799.18)	(2,013,481.56)	89,137.53

**City of Port Colborne
Corporate Services - Global
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$165,514.23	\$160,500.00	\$162,200.00	\$168,200.00	\$7,700.00
Overtime Pay		43,500.00			(43,500.00)
Employee Benefits	50,652.82	41,900.00	41,500.00	40,700.00	(1,200.00)
Association/Membership Fees	997.25	2,400.00	1,300.00	1,340.00	(1,060.00)
Contract Services		10,000.00	10,000.00	10,000.00	
Hospitality Expense	1,421.16	3,500.00	3,500.00	3,500.00	
Office Supplies	34,253.01	26,100.00	26,100.00	26,100.00	
Postage & Courier	200.93	700.00	400.00	700.00	
Staff Training & Development	206.54	4,000.00	1,000.00	2,600.00	(1,400.00)
SME - Consultants	33,225.29	30,000.00	30,000.00	30,000.00	
Telephone/Internet	878.49	600.00	1,400.00	910.00	310.00
Travel		800.00	3,000.00	4,300.00	3,500.00
Total Expense	287,349.72	324,000.00	280,400.00	288,350.00	(35,650.00)
Surplus/(Deficit) Before Allocation	(287,349.72)	(324,000.00)	(280,400.00)	(288,350.00)	35,650.00
Allocations: Within Departments	(178,798.39)	(215,500.00)	(189,908.49)	(196,873.99)	18,626.01
Allocation: Between Departments	(9,248.68)		(1,800.00)		
Allocation: SSE	(99,302.65)	(108,500.00)	(88,691.51)	(91,476.01)	17,023.99
<hr/>					
<hr/>					
<hr/>					
<hr/>					

**City of Port Colborne
Customer Service
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$137,641.12	\$273,200.00	\$279,000.00	\$244,800.00	(\$28,400.00)
Salaries and Wages - Part Time	105,461.13				
Salaries and Wages - Students	7,923.40	43,100.00	8,500.00	13,800.00	(29,300.00)
Overtime Pay	1,689.26		9,000.00	3,000.00	3,000.00
Employee Benefits	69,995.54	119,400.00	102,000.00	97,000.00	(22,400.00)
Association/Membership Fees		1,200.00			(1,200.00)
Staff Training & Development	642.93	7,900.00	3,000.00	3,900.00	(4,000.00)
Subscriptions and Publications		500.00		500.00	
Telephone/Internet	595.78	600.00	660.00	670.00	70.00
Travel		1,600.00	1,600.00	3,900.00	2,300.00
Total Expense	323,949.16	447,500.00	403,760.00	367,570.00	(79,930.00)
Surplus/(Deficit) Before Allocation	(323,949.16)	(447,500.00)	(403,760.00)	(367,570.00)	79,930.00
Allocations: Within Departments	18,847.41	(7,330.00)	(11,008.73)	(1,716.71)	5,613.29
Allocation: Between Departments	(66,000.00)	20,789.21	4,083.64	18,026.55	(2,762.66)
Allocation: SSE		(105,300.00)	(42,325.00)	(35,855.60)	69,444.40
Surplus/(Deficit) After Allocations	(276,796.57)	(355,659.21)	(354,509.91)	(348,024.24)	7,634.97
Transfer Between Funds		(77,328.08)	(70,109.70)	(74,053.42)	3,274.66
Total Transfers		(77,328.08)	(70,109.70)	(74,053.42)	3,274.66
Surplus / (Deficit)	(276,796.57)	(278,331.13)	(284,400.21)	(273,970.82)	4,360.31

**City of Port Colborne
Events
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$50,166.90	\$63,700.00	\$95,700.00	\$100,100.00	\$36,400.00
Salaries and Wages - Students	5,221.58	45,300.00	14,700.00	52,400.00	7,100.00
Overtime Pay	1,414.16		4,000.00	3,500.00	3,500.00
Employee Benefits	17,505.10	34,600.00	32,100.00	41,300.00	6,700.00
Staff Training & Development	101.76	2,700.00	1,000.00	2,300.00	(400.00)
Telephone/Internet		611.00	600.00	590.00	(21.00)
Travel		500.00	2,000.00	2,300.00	1,800.00
Total Expense	74,409.50	147,411.00	150,100.00	202,490.00	55,079.00
Surplus/(Deficit) Before Allocation	(74,409.50)	(147,411.00)	(150,100.00)	(202,490.00)	(55,079.00)
Allocations: Within Departments	5,250.00	(21,000.00)	(21,000.00)	9,895.81	30,895.81
Allocation: Between Departments	(79,659.50)	(126,411.00)	(129,100.00)	(212,385.81)	(85,974.81)
<hr/>					
<hr/>					
<hr/>					
<hr/>					

**City of Port Colborne
Financial Services
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Licences and Permits	\$21,840.00	\$20,000.00	\$29,000.00	\$26,000.00	\$6,000.00
Other Revenue	142.94				
Fees	4,524.00	30,000.00	24,000.00	30,000.00	
Total Revenue	26,506.94	50,000.00	53,000.00	56,000.00	6,000.00
Expense					
Salaries and Wages - Full Time	541,573.83	549,200.00	516,011.00	693,700.00	144,500.00
Salaries and Wages - Part Time	52,770.65	68,400.00	78,000.00		(68,400.00)
Salaries and Wages - Students				13,800.00	13,800.00
Overtime Pay	18,947.09		23,000.00	3,300.00	3,300.00
Employee Benefits	201,318.47	203,500.00	190,000.00	234,700.00	31,200.00
Association/Membership Fees	2,772.50	3,600.00	3,000.00	4,750.00	1,150.00
Postage & Courier	36,503.95	48,000.00	48,000.00	48,000.00	
Staff Training & Development	2,111.50	15,400.00	15,400.00	10,700.00	(4,700.00)
SME - Audit and Actuary	79,109.35	85,000.00	85,000.00	85,000.00	
Subscriptions and Publications		1,000.00		500.00	(500.00)
Telephone/Internet	1,170.15	2,400.00	960.00	900.00	(1,500.00)
Travel		3,100.00	3,100.00	10,700.00	7,600.00
Total Expense	936,277.49	979,600.00	962,471.00	1,106,050.00	126,450.00
Surplus/(Deficit) Before Allocation	(909,770.55)	(929,600.00)	(909,471.00)	(1,050,050.00)	(120,450.00)
Allocations: Within Departments	54,472.76	57,630.00	51,697.55	54,053.35	(3,576.65)
Allocation: Between Departments	(1,054.58)	20,789.18	17,083.64	18,026.55	(2,762.63)
Surplus/(Deficit) After Allocations	(963,188.73)	(1,008,019.18)	(978,252.19)	(1,122,129.90)	(114,110.72)
Transfer to/ (from) Reserves	(33,400.00)	(74,600.00)	(74,600.00)		74,600.00
Transfer Between Funds		(228,733.93)	(207,382.21)	(219,047.62)	9,686.31
Total Transfers	(33,400.00)	(303,333.93)	(281,982.21)	(219,047.62)	84,286.31
Surplus / (Deficit)	(929,788.73)	(704,685.25)	(696,269.98)	(903,082.28)	(198,397.03)

City of Port Colborne
Human Resources
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$328,001.85	\$346,700.00	\$330,000.00	\$388,800.00	\$42,100.00
Salaries and Wages - Part Time			22,600.00		
Salaries and Wages - Students		12,600.00	8,900.00	13,800.00	1,200.00
Overtime Pay	82.94				
Employee Benefits	114,047.43	112,600.00	104,200.00	111,700.00	(900.00)
Association/Membership Fees	4,461.73	4,800.00	4,800.00	4,800.00	
Staff Training & Development	8,061.50	9,000.00	15,000.00	16,200.00	7,200.00
SME - Consultants	3,113.86				
Subscriptions and Publications	828.27	1,500.00	2,500.00	2,000.00	500.00
Telephone/Internet	1,652.70	1,600.00	1,160.00	1,570.00	(30.00)
Travel		1,800.00	6,000.00	6,100.00	4,300.00
Total Expense	460,250.28	490,600.00	495,160.00	544,970.00	54,370.00
Surplus/(Deficit) Before Allocation	(460,250.28)	(490,600.00)	(495,160.00)	(544,970.00)	(54,370.00)
Allocations: Within Departments	26,777.43	29,800.00	26,596.71	26,633.02	(3,166.98)
Allocation: Between Departments	(48,707.66)	20,789.21	4,983.64	18,026.55	(2,762.66)
Surplus/(Deficit) After Allocations	(438,320.05)	(541,189.21)	(526,740.35)	(589,629.57)	(48,440.36)
Transfer Between Funds		(113,429.69)	(102,841.33)	(108,626.22)	4,803.47
Total Transfers		(113,429.69)	(102,841.33)	(108,626.22)	4,803.47
Surplus / (Deficit)	(438,320.05)	(427,759.52)	(423,899.02)	(481,003.35)	(53,243.83)

**City of Port Colborne
Information Technology
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$183,774.70	\$248,200.00	\$291,000.00	\$355,700.00	\$107,500.00
Salaries and Wages - Part Time	2,520.60				
Salaries and Wages - Students		9,000.00	1,200.00	13,800.00	4,800.00
Overtime Pay	4,645.99		9,000.00	4,200.00	4,200.00
Employee Benefits	69,211.04	83,200.00	92,900.00	116,800.00	33,600.00
Association/Membership Fees		2,400.00	1,000.00	1,000.00	(1,400.00)
Staff Training & Development		6,400.00	6,000.00	7,400.00	1,000.00
SME - Consultants				21,000.00	21,000.00
Subscriptions and Publications	374.48	500.00		500.00	
Telephone/Internet	1,994.45	1,900.00	2,000.00	2,920.00	1,020.00
Travel		1,000.00	5,000.00	7,400.00	6,400.00
Total Expense	262,521.26	352,600.00	408,100.00	530,720.00	178,120.00
Surplus/(Deficit) Before Allocation	(262,521.26)	(352,600.00)	(408,100.00)	(530,720.00)	(178,120.00)
Allocations: Within Departments	15,273.53	26,700.00	21,920.43	25,936.60	(763.40)
Allocation: Between Departments	(36,200.10)	20,789.21	14,783.64	18,026.55	(2,762.66)
Surplus/(Deficit) After Allocations	(241,594.69)	(400,089.21)	(444,804.07)	(574,683.15)	(174,593.94)
Transfer Between Funds		(107,052.13)	(97,059.08)	(102,518.73)	4,533.40
Total Transfers		(107,052.13)	(97,059.08)	(102,518.73)	4,533.40
Surplus / (Deficit)	(241,594.69)	(293,037.08)	(347,744.99)	(472,164.42)	(179,127.34)

Appendix C - Divisional Summary & Detail

Legislative Services Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Legislative Services Divisional Summary

	<u>Clerks</u>	<u>Planning & Development</u>	<u>Planning Global</u>	<u>Total 2023 Legislative Services Budget</u>
Revenue				
Licences and Permits	\$32,000			\$32,000
Fees	2,500	215,000		217,500
Total Revenue	34,500	215,000		249,500
Expense				
Salaries and Wages - Full Time	194,400	399,500	140,400	734,300
Salaries and Wages - Students		13,800		13,800
Overtime Pay	1,000	8,300		9,300
Honourariums		6,000		6,000
Employee Benefits	68,600	125,600	35,900	230,100
Association/Membership Fees	1,250	4,000	1,200	6,450
Comm and Public Relations		2,500	1,000	3,500
Contract Services			7,500	7,500
Equipment - Purchase		150		150
Hospitality Expense			1,400	1,400
Office Supplies			6,500	6,500
Postage & Courier	100	100	100	300
Staff Training & Development	5,100	8,800	2,100	16,000
SME - Consultants		20,000		20,000
Subscriptions and Publications	1,000	300		1,300
Telephone/Internet	1,200	1,500	250	2,950
Travel	2,600	2,200	2,100	6,900
Total Expense	275,250	592,750	198,450	1,066,450
Surplus/(Deficit) Before Allocation	(240,750)	(377,750)	(198,450)	(816,950)
Allocations: Within Departments	41,444	89,250	(130,694)	
Allocation: Between Departments	18,027	18,027		36,053
Allocation: SSE			(67,756)	(67,756)
Surplus/(Deficit) After Allocations	(300,221)	(485,026)		(785,247)
Surplus / (Deficit)	(300,221)	(485,026)		(785,247)

**City of Port Colborne
Legislative Services
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Licences and Permits	\$27,973.63	\$30,000.00	\$32,000.00	\$32,000.00	\$2,000.00
Fees	146,853.10	190,950.00	152,800.00	217,500.00	26,550.00
Total Revenue	174,826.73	220,950.00	184,800.00	249,500.00	28,550.00
Expense					
Salaries and Wages - Full Time	653,811.35	681,900.00	580,900.00	734,300.00	52,400.00
Salaries and Wages - Part Time			5,300.00		
Salaries and Wages - Students	8,721.26	18,900.00	10,000.00	13,800.00	(5,100.00)
Overtime Pay	10,206.55	7,000.00	5,500.00	9,300.00	2,300.00
Honourariums				6,000.00	6,000.00
Employee Benefits	217,668.74	255,100.00	211,600.00	230,100.00	(25,000.00)
Association/Membership Fees	3,231.92	3,200.00	3,200.00	6,450.00	3,250.00
Comm and Public Relations	1,816.42	3,000.00	2,500.00	3,500.00	500.00
Contract Services	40.60	7,500.00	49,000.00	7,500.00	
Equipment - Purchase	46.80		140.00	150.00	150.00
Hospitality Expense	1,044.01	1,400.00	750.00	1,400.00	
Office Supplies	2,309.70	4,000.00	6,500.00	6,500.00	2,500.00
Postage & Courier	40.52	300.00	200.00	300.00	
Staff Training & Development	3,225.78	17,500.00	11,700.00	16,000.00	(1,500.00)
SME - Consultants	78,757.54	30,000.00	65,000.00	20,000.00	(10,000.00)
Subscriptions and Publications	333.00	800.00	1,000.00	1,300.00	500.00
Telephone/Internet	3,241.99	2,900.00	2,950.00	2,950.00	50.00
Travel		3,400.00	1,850.00	6,900.00	3,500.00
Total Expense	984,496.18	1,036,900.00	958,090.00	1,066,450.00	29,550.00
Surplus/(Deficit) Before Allocation	(809,669.45)	(815,950.00)	(773,290.00)	(816,950.00)	(1,000.00)
Allocation:Between Departments	(28,040.84)	41,578.42	28,267.28	36,053.10	(5,525.32)
Allocation:SSE	(82,217.69)	(60,600.00)	(5,057.19)	(67,756.07)	(7,156.07)
Surplus/(Deficit) After Allocations	(699,410.92)	(796,928.42)	(796,500.09)	(785,247.03)	11,681.39

**City of Port Colborne
Legislative Services
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Surplus / (Deficit)	(699,410.92)	(796,928.42)	(796,500.09)	(785,247.03)	11,681.39

Appendix C - Divisional Summary & Detail

Legislative Services Divisional Detail

**City of Port Colborne
Clerks
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Licences and Permits	\$27,973.63	\$30,000.00	\$32,000.00	\$32,000.00	\$2,000.00
Fees	3,198.82	550.00	2,800.00	2,500.00	1,950.00
Total Revenue	31,172.45	30,550.00	34,800.00	34,500.00	3,950.00
Expense					
Salaries and Wages - Full Time	311,998.88	242,700.00	267,500.00	194,400.00	(48,300.00)
Overtime Pay	219.70		500.00	1,000.00	1,000.00
Employee Benefits	112,037.26	91,100.00	119,600.00	68,600.00	(22,500.00)
Association/Membership Fees	869.78	1,200.00	1,200.00	1,250.00	50.00
Postage & Courier	36.44	100.00	100.00	100.00	
Staff Training & Development	2,320.12	6,100.00	3,500.00	5,100.00	(1,000.00)
Subscriptions and Publications	185.50	500.00	1,000.00	1,000.00	500.00
Telephone/Internet	1,181.26	1,200.00	1,200.00	1,200.00	
Travel		1,200.00	250.00	2,600.00	1,400.00
Total Expense	428,848.94	344,100.00	394,850.00	275,250.00	(68,850.00)
Surplus/(Deficit) Before Allocation	(397,676.49)	(313,550.00)	(360,050.00)	(240,750.00)	72,800.00
Allocations: Within Departments	78,906.15	61,800.00	3,993.66	41,444.13	(20,355.87)
Allocation: Between Departments	(26,514.58)	20,789.21	12,383.64	18,026.55	(2,762.66)
Surplus/(Deficit) After Allocations	(450,068.06)	(396,139.21)	(376,427.30)	(300,220.68)	95,918.53
Surplus / (Deficit)	(450,068.06)	(396,139.21)	(376,427.30)	(300,220.68)	95,918.53

**City of Port Colborne
Planning and Development
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Fees	\$143,654.28	\$182,900.00	\$150,000.00	\$215,000.00	\$32,100.00
Total Revenue	143,654.28	182,900.00	150,000.00	215,000.00	32,100.00
Expense					
Salaries and Wages - Full Time	204,063.86	309,600.00	308,600.00	399,500.00	89,900.00
Salaries and Wages - Part Time			5,300.00		
Salaries and Wages - Students	8,721.26	18,900.00	10,000.00	13,800.00	(5,100.00)
Overtime Pay	7,819.17	7,000.00	5,000.00	8,300.00	1,300.00
Honourariums				6,000.00	6,000.00
Employee Benefits	65,314.27	127,600.00	90,500.00	125,600.00	(2,000.00)
Association/Membership Fees	1,377.54	800.00	1,200.00	4,000.00	3,200.00
Comm and Public Relations	1,816.42	2,000.00	2,500.00	2,500.00	500.00
Contract Services	40.60		49,000.00		
Equipment - Purchase	46.80		140.00	150.00	150.00
Office Supplies	954.29				
Postage & Courier	4.08	100.00	100.00	100.00	
Staff Training & Development	905.66	8,200.00	8,200.00	8,800.00	600.00
SME - Consultants	40,840.90		65,000.00	20,000.00	20,000.00
Subscriptions and Publications	147.50	300.00		300.00	
Telephone/Internet	1,161.33	1,100.00	1,500.00	1,500.00	400.00
Travel		1,600.00	1,600.00	2,200.00	600.00
Total Expense	333,213.68	477,200.00	548,640.00	592,750.00	115,550.00
Surplus/(Deficit) Before Allocation	(189,559.40)	(294,300.00)	(398,640.00)	(377,750.00)	(83,450.00)
Allocations: Within Departments	61,309.72	85,700.00	5,549.15	89,249.80	3,549.80
Allocation: Between Departments	(1,526.26)	20,789.21	15,883.64	18,026.55	(2,762.66)
Surplus/(Deficit) After Allocations	(249,342.86)	(400,789.21)	(420,072.79)	(485,026.35)	(84,237.14)
Surplus / (Deficit)	(249,342.86)	(400,789.21)	(420,072.79)	(485,026.35)	(84,237.14)

**City of Port Colborne
Legislative Services Global
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Fees		\$7,500.00			(\$7,500.00)
Total Revenue		7,500.00			(7,500.00)
Expense					
Salaries and Wages - Full Time	137,748.61	129,600.00	4,800.00	140,400.00	10,800.00
Overtime Pay	2,167.68				
Employee Benefits	40,317.21	36,400.00	1,500.00	35,900.00	(500.00)
Association/Membership Fees	984.60	1,200.00	800.00	1,200.00	
Comm and Public Relations		1,000.00		1,000.00	
Contract Services		7,500.00		7,500.00	
Hospitality Expense	1,044.01	1,400.00	750.00	1,400.00	
Office Supplies	1,355.41	4,000.00	6,500.00	6,500.00	2,500.00
Postage & Courier		100.00		100.00	
Staff Training & Development		3,200.00		2,100.00	(1,100.00)
SME - Consultants	37,916.64	30,000.00			(30,000.00)
Telephone/Internet	899.40	600.00	250.00	250.00	(350.00)
Travel		600.00		2,100.00	1,500.00
Total Expense	222,433.56	215,600.00	14,600.00	198,450.00	(17,150.00)
Surplus/(Deficit) Before Allocation	(222,433.56)	(208,100.00)	(14,600.00)	(198,450.00)	9,650.00
Allocations: Within Departments	(140,215.87)	(147,500.00)	(9,542.81)	(130,693.93)	16,806.07
Allocation: SSE	(82,217.69)	(60,600.00)	(5,057.19)	(67,756.07)	(7,156.07)

Appendix C - Divisional Summary & Detail

Community Safety Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Community Safety Divisional Summary

	<u>Bylaws</u>	<u>Fire</u>	<u>Total 2023 Community Safety Budget</u>
Revenue			
Donations		\$600	\$600
Fines	24,000		24,000
Licences and Permits	1,500		1,500
Fees		20,600	20,600
Total Revenue	25,500	21,200	46,700
Expense			
Salaries and Wages - Full Time	275,900	1,780,400	2,056,300
Salaries and Wages - Part Time	29,100	395,600	424,700
Overtime Pay	6,100	44,300	50,400
Honourariums		25,000	25,000
Employee Benefits	102,300	1,172,700	1,275,000
Association/Membership Fees	750	2,000	2,750
Cleaning Supplies		3,000	3,000
Comm and Public Relations	7,500	15,800	23,300
Contract Services		100,900	100,900
Equipment - Purchase		27,000	27,000
Hospitality Expense	500	6,000	6,500
Office Supplies	2,000	6,000	8,000
Postage & Courier	3,000	1,200	4,200
Program Supplies		40,000	40,000
Protective & Uniform Clothing	7,500	33,000	40,500
R&M Consumables and Parts	100		100
Staff Training & Development	5,500	45,000	50,500
Subscriptions and Publications		1,550	1,550
Telephone/Internet	6,000	5,500	11,500
Travel	2,800	11,300	14,100
Total Expense	449,050	3,716,250	4,165,300
Surplus/(Deficit) Before Allocation	(423,550)	(3,695,050)	(4,118,600)
Allocations: Within Departments	109,215	(109,215)	
Allocation: Between Departments	4,235	242,123	246,358
Surplus/(Deficit) After Allocations	(537,000)	(3,827,958)	(4,364,958)

CITY OF PORT COLBORNE
2023 Budget - Community Safety Divisional Summary

	<u>Bylaws</u>	<u>Fire</u>	<u>Total 2023 Community Safety Budget</u>
Surplus / (Deficit)	(537,000)	(3,827,958)	(4,364,958)

**City of Port Colborne
Community Safety
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Donations	\$2,325.00	\$600.00	\$175.00	\$600.00	
Fines	49,924.50	45,000.00	27,400.00	24,000.00	(21,000.00)
Licences and Permits	15,222.83	1,500.00	1,980.00	1,500.00	
Other Revenue	100.00		54.00		
Fees	159,413.56	20,600.00	150,396.90	20,600.00	
Grant - Provincial	9,100.00				
Sales	1,929.33		1,250.00		
Total Revenue	238,015.22	67,700.00	181,255.90	46,700.00	(21,000.00)
Expense					
Salaries and Wages - Full Time	1,936,520.59	2,010,200.00	2,077,700.00	2,056,300.00	46,100.00
Salaries and Wages - Part Time	394,832.49	419,200.00	394,200.00	424,700.00	5,500.00
Salaries and Wages - Students	29,100.89	36,300.00			(36,300.00)
Overtime Pay	33,290.98	68,800.00	64,300.00	50,400.00	(18,400.00)
Honourariums		25,000.00	25,000.00	25,000.00	
Employee Benefits	1,049,647.17	1,109,000.00	1,022,400.00	1,275,000.00	166,000.00
Association/Membership Fees	2,633.16	3,200.00	2,000.00	2,750.00	(450.00)
Cleaning Supplies	2,545.46	3,000.00	2,000.00	3,000.00	
Comm and Public Relations	6,533.65	16,300.00	14,600.00	23,300.00	7,000.00
Contract Services	177,840.02	107,000.00	160,133.00	100,900.00	(6,100.00)
Equipment - Purchase	46,761.32	26,200.00	26,000.00	27,000.00	800.00
Hospitality Expense	2,865.92	6,000.00	6,500.00	6,500.00	500.00
Office Supplies	8,764.17	8,400.00	7,500.00	8,000.00	(400.00)
Postage & Courier	4,148.31	2,600.00	5,700.00	4,200.00	1,600.00
Program Supplies	15,667.25	40,000.00	35,000.00	40,000.00	
Protective & Uniform Clothing	35,333.06	40,500.00	39,500.00	40,500.00	
R&M Consumables and Parts			25.00	100.00	100.00
Staff Training & Development	45,749.92	63,900.00	49,000.00	50,500.00	(13,400.00)
Subscriptions and Publications	1,387.88	1,500.00	1,250.00	1,550.00	50.00
Telephone/Internet	11,710.66	13,000.00	11,600.00	11,500.00	(1,500.00)
Travel	57.38	12,700.00	4,250.00	14,100.00	1,400.00
Total Expense	3,805,390.28	4,012,800.00	3,948,658.00	4,165,300.00	152,500.00
Surplus/(Deficit) Before Allocation	(3,567,375.06)	(3,945,100.00)	(3,767,402.10)	(4,118,600.00)	(173,500.00)
Allocation:Between Departments	(52,918.01)	284,795.47	222,536.34	246,357.91	(38,437.56)

**City of Port Colborne
Community Safety
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	Variance <u>(2023 Budget - 2022 Budget)</u>
Surplus/(Deficit) After Allocations	(3,514,457.05)	(4,229,895.47)	(3,989,938.44)	(4,364,957.91)	(135,062.44)
<hr/>					
Surplus / (Deficit)	(3,514,457.05)	(4,229,895.47)	(3,989,938.44)	(4,364,957.91)	(135,062.44)

Appendix C - Divisional Summary & Detail

Community Safety Divisional Detail

City of Port Colborne
Bylaws
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Fines	\$49,924.50	\$45,000.00	\$27,400.00	\$24,000.00	(\$21,000.00)
Licences and Permits	15,222.83	1,500.00	1,980.00	1,500.00	
Other Revenue	100.00		54.00		
Fees	50,621.81		80,000.00		
Total Revenue	115,869.14	46,500.00	109,434.00	25,500.00	(21,000.00)
Expense					
Salaries and Wages - Full Time	211,995.57	262,700.00	256,400.00	275,900.00	13,200.00
Salaries and Wages - Part Time	45,668.88			29,100.00	29,100.00
Salaries and Wages - Students	29,100.89	27,200.00			(27,200.00)
Overtime Pay	9,361.40		20,000.00	6,100.00	6,100.00
Employee Benefits	88,159.76	96,100.00	95,400.00	102,300.00	6,200.00
Association/Membership Fees	461.00	1,200.00	500.00	750.00	(450.00)
Comm and Public Relations	100.00	500.00	1,600.00	7,500.00	7,000.00
Contract Services	82,707.02	15,500.00	65,000.00		(15,500.00)
Hospitality Expense	222.72		500.00	500.00	500.00
Office Supplies	2,182.25	2,000.00	1,500.00	2,000.00	
Postage & Courier	3,136.40	2,000.00	4,500.00	3,000.00	1,000.00
Protective & Uniform Clothing	9,840.09	8,500.00	7,500.00	7,500.00	(1,000.00)
R&M Consumables and Parts			25.00	100.00	100.00
Staff Training & Development		7,200.00	4,000.00	5,500.00	(1,700.00)
Telephone/Internet	6,539.93	7,500.00	6,100.00	6,000.00	(1,500.00)
Travel		1,400.00	750.00	2,800.00	1,400.00
Total Expense	489,475.91	431,800.00	463,775.00	449,050.00	17,250.00
Surplus/(Deficit) Before Allocation	(373,606.77)	(385,300.00)	(354,341.00)	(423,550.00)	(38,250.00)
Allocations: Within Departments	99,072.00	103,200.00	103,200.00	109,214.80	6,014.80
Allocation: Between Departments	(10,595.45)	5,039.02	2,256.43	4,234.74	(804.28)
Surplus/(Deficit) After Allocations	(462,083.32)	(493,539.02)	(459,797.43)	(536,999.54)	(43,460.52)

**City of Port Colborne
Bylaws
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Surplus / (Deficit)	(462,083.32)	(493,539.02)	(459,797.43)	(536,999.54)	(43,460.52)

City of Port Colborne

Fire

2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Donations	\$2,325.00	\$600.00	\$175.00	\$600.00	
Fees	108,791.75	20,600.00	70,396.90	20,600.00	
Grant - Provincial	9,100.00				
Sales	1,929.33		1,250.00		
Total Revenue	122,146.08	21,200.00	71,821.90	21,200.00	
Expense					
Salaries and Wages - Full Time	1,724,525.02	1,747,500.00	1,821,300.00	1,780,400.00	32,900.00
Salaries and Wages - Part Time	349,163.61	419,200.00	394,200.00	395,600.00	(23,600.00)
Salaries and Wages - Students		9,100.00			(9,100.00)
Overtime Pay	23,929.58	68,800.00	44,300.00	44,300.00	(24,500.00)
Honourariums		25,000.00	25,000.00	25,000.00	
Employee Benefits	961,487.41	1,012,900.00	927,000.00	1,172,700.00	159,800.00
Association/Membership Fees	2,172.16	2,000.00	1,500.00	2,000.00	
Cleaning Supplies	2,545.46	3,000.00	2,000.00	3,000.00	
Comm and Public Relations	6,433.65	15,800.00	13,000.00	15,800.00	
Contract Services	95,133.00	91,500.00	95,133.00	100,900.00	9,400.00
Equipment - Purchase	46,761.32	26,200.00	26,000.00	27,000.00	800.00
Hospitality Expense	2,643.20	6,000.00	6,000.00	6,000.00	
Office Supplies	6,581.92	6,400.00	6,000.00	6,000.00	(400.00)
Postage & Courier	1,011.91	600.00	1,200.00	1,200.00	600.00
Program Supplies	15,667.25	40,000.00	35,000.00	40,000.00	
Protective & Uniform Clothing	25,492.97	32,000.00	32,000.00	33,000.00	1,000.00
Staff Training & Development	45,749.92	56,700.00	45,000.00	45,000.00	(11,700.00)
Subscriptions and Publications	1,387.88	1,500.00	1,250.00	1,550.00	50.00
Telephone/Internet	5,170.73	5,500.00	5,500.00	5,500.00	
Travel	57.38	11,300.00	3,500.00	11,300.00	
Total Expense	3,315,914.37	3,581,000.00	3,484,883.00	3,716,250.00	135,250.00
Surplus/(Deficit) Before Allocation	(3,193,768.29)	(3,559,800.00)	(3,413,061.10)	(3,695,050.00)	(135,250.00)
Allocations: Within Departments	(99,072.00)	(103,200.00)	(103,200.00)	(109,214.80)	(6,014.80)
Allocation: Between Departments	(42,322.56)	279,756.45	220,279.91	242,123.17	(37,633.28)
Surplus/(Deficit) After Allocations	(3,052,373.73)	(3,736,356.45)	(3,530,141.01)	(3,827,958.37)	(91,601.92)

City of Port Colborne

Fire

2023 Operating Budget

	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>Variance</u>
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed</u>	<u>(2023 Budget</u>
				<u>Budget</u>	<u>- 2022 Budget)</u>
Surplus / (Deficit)	(3,052,373.73)	(3,736,356.45)	(3,530,141.01)	(3,827,958.37)	(91,601.92)

Appendix C - Divisional Summary & Detail

Public Works Divisional Summary

**CITY OF PORT COLBORNE
2023 Budget - Public Works Divisional Summary**

	<u>Drainage</u>	<u>Environmental Compliance</u>	<u>Facilities</u>	<u>Fleet</u>	<u>Parks & Trails</u>	<u>Project Management</u>	<u>Public Works Global</u>
Revenue							
Advertising and Sponsorship							\$500
Other Revenue	219,000						3,000
Grant - Provincial	50,000						
Total Revenue	269,000						3,500
Expense							
Salaries and Wages - Full Time	215,200	109,500	243,300	168,800	640,500	345,200	400,800
Salaries and Wages - Part Time					109,300		
Salaries and Wages - Students		5,300			95,800	21,600	5,200
Overtime Pay			15,400	7,700	26,100	15,200	3,600
Employee Benefits	78,300	27,900	92,300	63,300	267,500	103,900	127,600
Association/Membership Fees	750	2,400	300		2,500	2,500	4,000
Cleaning Supplies					7,000		
Comm and Public Relations						2,000	
Computer Software							
Contract Services		12,500			47,500		
Equipment - Purchase	3,000		1,500	10,000	83,800		
Equipment - Rental					47,100		
Hospitality Expense							6,900
Office Supplies							15,600
Postage & Courier				500			100
Program Supplies				25,000			5,000
Protective & Uniform Clothing	1,500		1,800		7,500		11,900
R&M Grounds					114,000		
R&M Trails					113,800		
R&M Consumables and Parts						100	
R&M Playground					20,000		
Repairs and Maintenance - Tree					15,600		
Staff Training & Development	4,400	2,900	4,900	2,600	21,100	5,500	6,100
SME - Consultants							80,000
Subscriptions and Publications				1,000		900	500
Telephone/Internet	880	290	1,170	600	500	1,170	1,840
Travel	2,200	1,800	2,500	2,600	4,200	5,500	6,100
Total Expense	306,230	162,590	363,170	282,100	1,623,800	503,570	675,240
Surplus/(Deficit) Before Allocation	(37,230)	(162,590)	(363,170)	(282,100)	(1,623,800)	(503,570)	(671,740)

**CITY OF PORT COLBORNE
2023 Budget - Public Works Divisional Summary**

	<u>Drainage</u>	<u>Environmental Compliance</u>	<u>Facilities</u>	<u>Fleet</u>	<u>Parks & Trails</u>	<u>Project Management</u>	<u>Public Works Global</u>
Allocations: Within Departments	29,533	12,893	(31,968)	(207,295)	253,588	55,152	(487,035)
Allocation:Between Departments	82,645	1,306	(282,387)	(6,562)	319,315	90,720	
Allocation:SSE			(20,340)	(24,935)	(57,779)		
Surplus/(Deficit) After Allocations	(149,408)	(176,789)	(28,475)	(43,308)	(2,138,924)	(649,442)	(184,705)
Transfer to/ (from) Reserves	85,000						
Transfer Between Funds		(87,400)	(28,475)	(43,308)		(126,000)	(184,705)
Total Transfers	85,000	(87,400)	(28,475)	(43,308)		(126,000)	(184,705)
Surplus / (Deficit)	(234,408)	(89,389)			(2,138,924)	(523,442)	

**CITY OF PORT COLBORNE
2023 Budget - Public Works Divisional Summary**

	<u>Stores</u>	<u>Transportation</u>	<u>Total 2023 Public Works Budget</u>
Revenue			
Advertising and Sponsorship			\$500
Other Revenue			222,000
Grant - Provincial			50,000
Total Revenue			272,500
Expense			
Salaries and Wages - Full Time	68,500	1,037,100	3,228,900
Salaries and Wages - Part Time			109,300
Salaries and Wages - Students		47,900	175,800
Overtime Pay	3,500	34,000	105,500
Employee Benefits	27,100	397,300	1,185,200
Association/Membership Fees		2,000	14,450
Cleaning Supplies			7,000
Comm and Public Relations		1,000	3,000
Computer Software		1,000	1,000
Contract Services		955,500	1,015,500
Equipment - Purchase		5,000	103,300
Equipment - Rental			47,100
Hospitality Expense			6,900
Office Supplies			15,600
Postage & Courier			600
Program Supplies			30,000
Protective & Uniform Clothing			22,700
R&M Grounds			114,000
R&M Trails			113,800
R&M Consumables and Parts	3,000	274,025	277,125
R&M Playground			20,000
Repairs and Maintenance - Tree		5,600	21,200
Staff Training & Development	1,800	26,700	76,000
SME - Consultants			80,000
Subscriptions and Publications			2,400
Telephone/Internet	500	3,300	10,250
Travel	400	1,000	26,300
Total Expense	104,800	2,791,425	6,812,925
Surplus/(Deficit) Before Allocation	(104,800)	(2,791,425)	(6,540,425)

**CITY OF PORT COLBORNE
2023 Budget - Public Works Divisional Summary**

	<u>Stores</u>	<u>Transportation</u>	<u>Total 2023 Public Works Budget</u>
Allocations: Within Departments	8,311	366,821	
Allocation: Between Departments		577,615	782,653
Allocation: SSE			(103,054)
Surplus/(Deficit) After Allocations	(113,111)	(3,735,861)	(7,220,024)
Transfer to/ (from) Reserves			85,000
Transfer Between Funds	(16,700)		(486,588)
Total Transfers	(16,700)		(401,588)
Surplus / (Deficit)	(96,411)	(3,735,861)	(6,818,435)

City of Port Colborne
Public Works
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship			\$1,450.00	\$500.00	\$500.00
Donations	3,435.00		(600.00)		
Other Revenue	5,842.15	122,800.00	226,400.00	222,000.00	99,200.00
Fees	278,457.17	30,000.00	25,691.10		(30,000.00)
Grants - Other	3,500.00		1,100.00		
Grant - Federal	55,779.64		4,200.00		
Grant - Provincial	50,001.26	49,000.00	59,166.93	50,000.00	1,000.00
Total Revenue	397,015.22	201,800.00	317,408.03	272,500.00	70,700.00
Expense					
Salaries and Wages - Full Time	3,247,124.62	3,349,234.00	3,122,299.00	3,228,900.00	(120,334.00)
Salaries and Wages - Part Time	312,974.59	220,702.00	256,100.00	109,300.00	(111,402.00)
Salaries and Wages - Students	118,306.00	145,545.00	151,600.00	175,800.00	30,255.00
Overtime Pay	115,238.59	190,000.00	198,750.00	105,500.00	(84,500.00)
Employee Benefits	1,251,333.64	1,226,945.00	1,093,700.00	1,185,200.00	(41,745.00)
Association/Membership Fees	10,036.97	17,500.00	12,500.00	14,450.00	(3,050.00)
Cleaning Supplies	6,039.82	7,000.00	7,000.00	7,000.00	
Comm and Public Relations	508.51	3,000.00	3,000.00	3,000.00	
Computer Software		1,000.00	1,000.00	1,000.00	
Contract Services	813,831.95	923,100.00	992,500.00	1,015,500.00	92,400.00
Equipment - Purchase	93,141.98	101,300.00	71,500.00	103,300.00	2,000.00
Equipment - Rental	37,817.24	47,100.00	47,100.00	47,100.00	
Hospitality Expense	1,340.50	6,900.00	6,900.00	6,900.00	
Office Supplies	17,977.24	15,600.00	12,000.00	15,600.00	
Postage & Courier	815.82	800.00	175.00	600.00	(200.00)
Program Supplies	24,389.63	25,700.00	28,500.00	30,000.00	4,300.00
Protective & Uniform Clothing	26,760.32	19,300.00	21,200.00	22,700.00	3,400.00
R&M Grounds	124,925.54	114,000.00	114,000.00	114,000.00	
R&M Trails	70,831.59	113,800.00	113,800.00	113,800.00	
R&M Consumables and Parts	276,207.50	295,900.00	304,750.00	277,125.00	(18,775.00)
R&M Playground	22,297.10	20,000.00	20,000.00	20,000.00	
Repairs and Maintenance - Tree	16,677.44	21,200.00	21,200.00	21,200.00	
Staff Training & Development	37,310.97	93,000.00	64,450.00	76,000.00	(17,000.00)
SME - Consultants	52,113.57	70,000.00	80,000.00	80,000.00	10,000.00
Subscriptions and Publications	1,979.65	3,200.00	1,250.00	2,400.00	(800.00)
Telephone/Internet	27,146.05	24,100.00	21,750.00	10,250.00	(13,850.00)
Travel	313.73	15,100.00	4,500.00	26,300.00	11,200.00

City of Port Colborne
Public Works
2023 Operating Budget

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
City Owned Property Drainage Charges	14,967.34				
Total Expense	6,722,407.90	7,071,026.00	6,771,524.00	6,812,925.00	(258,101.00)
Surplus/(Deficit) Before Allocation	(6,325,392.68)	(6,869,226.00)	(6,454,115.97)	(6,540,425.00)	328,801.00
Allocation:Between Departments	(599,127.64)	689,434.36	633,541.19	782,652.57	93,218.21
Allocation:SSE		(19,161.49)	(65,573.40)	(103,054.02)	(83,892.53)
Surplus/(Deficit) After Allocations	(5,726,265.04)	(7,539,498.87)	(7,022,083.76)	(7,220,023.55)	319,475.32
Transfer to/ (from) Reserves	72,554.27	85,000.00	85,000.00	85,000.00	
Transfer Between Funds	3,528.43	(325,977.11)	(399,115.21)	(486,588.09)	(160,610.98)
Total Transfers	76,082.70	(240,977.11)	(314,115.21)	(401,588.09)	(160,610.98)
Surplus / (Deficit)	(5,802,347.74)	(7,298,521.76)	(6,707,968.55)	(6,818,435.46)	480,086.30

Appendix C - Divisional Summary & Detail

Public Works Divisional Detail

**City of Port Colborne
Drainage
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Other Revenue		\$120,300.00	\$220,700.00	\$219,000.00	\$98,700.00
Fees	189,633.42				
Grant - Provincial	50,001.26	49,000.00	49,966.93	50,000.00	1,000.00
Total Revenue	239,634.68	169,300.00	270,666.93	269,000.00	99,700.00
Expense					
Salaries and Wages - Full Time	138,280.41	204,100.00	204,899.00	215,200.00	11,100.00
Overtime Pay	4,284.50		250.00		
Employee Benefits	43,368.53	76,100.00	62,200.00	78,300.00	2,200.00
Association/Membership Fees	395.00	500.00	500.00	750.00	250.00
Contract Services	274.75				
Equipment - Purchase	228.76	1,000.00	4,500.00	3,000.00	2,000.00
Protective & Uniform Clothing				1,500.00	1,500.00
Staff Training & Development	1,489.92	5,100.00	2,500.00	4,400.00	(700.00)
Telephone/Internet	1,460.96	2,900.00	2,000.00	880.00	(2,020.00)
Travel		1,000.00	150.00	2,200.00	1,200.00
City Owned Property Drainage Charges	14,967.34				
Total Expense	204,750.17	290,700.00	276,999.00	306,230.00	15,530.00
Surplus/(Deficit) Before Allocation	34,884.51	(121,400.00)	(6,332.07)	(37,230.00)	84,170.00
Allocations: Within Departments	59,023.54	21,413.18	22,383.32	29,533.49	8,120.31
Allocation: Between Departments	48,170.29	38,034.48	70,389.91	82,644.98	44,610.50
Surplus/(Deficit) After Allocations	(72,309.32)	(180,847.66)	(99,105.30)	(149,408.47)	31,439.19
Transfer to/ (from) Reserves	72,554.27	85,000.00	85,000.00	85,000.00	
Transfer Between Funds	3,528.43				
Total Transfers	76,082.70	85,000.00	85,000.00	85,000.00	
Surplus / (Deficit)	(148,392.02)	(265,847.66)	(184,105.30)	(234,408.47)	31,439.19

City of Port Colborne
Enviromental
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Fees	\$2,684.64				
Grant - Federal	54,779.64		4,200.00		
Total Revenue	57,464.28		4,200.00		
Expense					
Salaries and Wages - Full Time	128,812.53	156,736.00	163,400.00	109,500.00	(47,236.00)
Salaries and Wages - Part Time	1,559.25				
Salaries and Wages - Students		9,430.00	9,800.00	5,300.00	(4,130.00)
Employee Benefits	46,457.93	52,247.00	50,300.00	27,900.00	(24,347.00)
Association/Membership Fees	1,245.40	2,400.00	1,500.00	2,400.00	
Contract Services	13,830.25	12,500.00	11,000.00	12,500.00	
Staff Training & Development	1,049.40	4,200.00	5,000.00	2,900.00	(1,300.00)
Telephone/Internet	751.33	600.00	400.00	290.00	(310.00)
Travel		800.00	2,000.00	1,800.00	1,000.00
Total Expense	193,706.09	238,913.00	243,400.00	162,590.00	(76,323.00)
Surplus/(Deficit) Before Allocation	(136,241.81)	(238,913.00)	(239,200.00)	(162,590.00)	76,323.00
Allocations: Within Departments	14,502.39	22,619.00	11,307.60	12,893.37	(9,725.63)
Allocation: Between Departments	(223.69)	1,512.74	1,193.26	1,305.74	(207.00)
Surplus/(Deficit) After Allocations	(150,520.51)	(263,044.74)	(251,700.86)	(176,789.11)	86,255.63
Transfer Between Funds		(91,264.85)	(82,745.50)	(87,400.00)	3,864.85
Total Transfers		(91,264.85)	(82,745.50)	(87,400.00)	3,864.85
Surplus / (Deficit)	(150,520.51)	(171,779.89)	(168,955.36)	(89,389.11)	82,390.78

**City of Port Colborne
Facilities
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$260,505.64	\$274,800.00	\$258,600.00	\$243,300.00	(\$31,500.00)
Salaries and Wages - Part Time	16,729.82				
Overtime Pay	27,396.80		38,000.00	15,400.00	15,400.00
Employee Benefits	95,097.74	101,900.00	86,300.00	92,300.00	(9,600.00)
Association/Membership Fees	418.02	300.00	300.00	300.00	
Equipment - Purchase	1,662.70	1,500.00	1,500.00	1,500.00	
Protective & Uniform Clothing	1,863.68	1,800.00	1,800.00	1,800.00	
Staff Training & Development	5,586.33	6,900.00	3,000.00	4,900.00	(2,000.00)
Telephone/Internet	3,531.62	3,000.00	2,600.00	1,170.00	(1,830.00)
Travel		1,400.00	100.00	2,500.00	1,100.00
Total Expense	412,792.35	391,600.00	392,200.00	363,170.00	(28,430.00)
Surplus/(Deficit) Before Allocation	(412,792.35)	(391,600.00)	(392,200.00)	(363,170.00)	28,430.00
Allocations: Within Departments	28,321.77	(29,383.07)	(45,221.59)	(31,968.19)	(2,585.12)
Allocation: Between Departments	(441,114.12)	(311,914.37)	(296,014.98)	(282,386.81)	29,527.56
Allocation: SSE		(19,161.49)	(21,235.64)	(20,340.44)	(1,178.95)
Surplus/(Deficit) After Allocations		(31,141.07)	(29,727.79)	(28,474.56)	2,666.51
Transfer Between Funds		(31,141.07)	(29,727.79)	(28,474.56)	2,666.51
Total Transfers		(31,141.07)	(29,727.79)	(28,474.56)	2,666.51

City of Port Colborne

Fleet

2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$146,758.84	\$204,589.00	\$194,900.00	\$168,800.00	(\$35,789.00)
Salaries and Wages - Part Time			30,400.00		
Overtime Pay	3,463.22		24,000.00	7,700.00	7,700.00
Employee Benefits	64,232.96	76,940.00	68,800.00	63,300.00	(13,640.00)
Equipment - Purchase	4,792.14	10,000.00	10,000.00	10,000.00	
Postage & Courier	748.76	500.00	100.00	500.00	
Program Supplies	24,389.63	25,000.00	25,000.00	25,000.00	
Staff Training & Development	562.62	5,100.00	3,500.00	2,600.00	(2,500.00)
Subscriptions and Publications		800.00	1,000.00	1,000.00	200.00
Telephone/Internet	583.42	800.00	1,200.00	600.00	(200.00)
Travel		1,000.00	100.00	2,600.00	1,600.00
Total Expense	245,531.59	324,729.00	359,000.00	282,100.00	(42,629.00)
Surplus/(Deficit) Before Allocation	(245,531.59)	(324,729.00)	(359,000.00)	(282,100.00)	42,629.00
Allocations: Within Departments	18,382.47	(261,901.22)	(264,009.20)	(207,294.75)	54,606.47
Allocation: Between Departments	(263,914.06)	(8,266.81)	(12,529.02)	(6,561.87)	1,704.94
Allocation: SSE			(30,130.26)	(24,935.08)	(24,935.08)
Surplus/(Deficit) After Allocations		(54,560.97)	(52,331.52)	(43,308.30)	11,252.67
Transfer Between Funds		(54,560.97)	(52,331.52)	(43,308.30)	11,252.67
Total Transfers		(54,560.97)	(52,331.52)	(43,308.30)	11,252.67

City of Port Colborne

Parks

2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Donations	\$3,435.00		(\$600.00)		
Fees	41,119.39	5,000.00	21,900.00		(5,000.00)
Grants - Other	3,500.00		1,100.00		
Grant - Federal	1,000.00				
Grant - Provincial			9,200.00		
Total Revenue	49,054.39	5,000.00	31,600.00		(5,000.00)
Expense					
Salaries and Wages - Full Time	533,122.28	519,264.00	610,800.00	640,500.00	121,236.00
Salaries and Wages - Part Time	157,824.22	220,702.00	151,000.00	109,300.00	(111,402.00)
Salaries and Wages - Students	88,635.67	86,215.00	89,600.00	95,800.00	9,585.00
Overtime Pay	24,775.35		62,000.00	26,100.00	26,100.00
Employee Benefits	236,484.01	220,651.00	245,500.00	267,500.00	46,849.00
Association/Membership Fees	2,205.59	3,500.00	2,500.00	2,500.00	(1,000.00)
Cleaning Supplies	6,039.82	7,000.00	7,000.00	7,000.00	
Contract Services	57,007.50	47,500.00	70,000.00	47,500.00	
Equipment - Purchase	86,458.38	83,800.00	50,000.00	83,800.00	
Equipment - Rental	37,817.24	47,100.00	47,100.00	47,100.00	
Hospitality Expense	415.74				
Office Supplies	2,373.71				
Postage & Courier	17.91				
Program Supplies		700.00			(700.00)
Protective & Uniform Clothing	7,361.63	5,600.00	7,500.00	7,500.00	1,900.00
R&M Grounds	124,925.54	114,000.00	114,000.00	114,000.00	
R&M Trails	70,831.59	113,800.00	113,800.00	113,800.00	
R&M Playground	22,297.10	20,000.00	20,000.00	20,000.00	
Repairs and Maintenance - Tree	14,682.94	15,600.00	15,600.00	15,600.00	
Staff Training & Development	2,105.38	20,700.00	5,000.00	21,100.00	400.00
Telephone/Internet	5,608.63	4,200.00		500.00	(3,700.00)
Travel	197.16	4,100.00	500.00	4,200.00	100.00
Total Expense	1,481,187.39	1,534,432.00	1,611,900.00	1,623,800.00	89,368.00
Surplus/(Deficit) Before Allocation	(1,432,133.00)	(1,529,432.00)	(1,580,300.00)	(1,623,800.00)	(94,368.00)
Allocations: Within Departments	110,893.58	297,012.16	220,726.33	253,587.79	(43,424.37)
Allocation: Between Departments	99,532.60	334,826.03	283,405.37	319,315.08	(15,510.95)

**City of Port Colborne
Parks
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Allocation:SSE			(14,207.50)	(57,778.50)	(57,778.50)
Surplus/(Deficit) After Allocations	(1,642,559.18)	(2,161,270.19)	(2,070,224.20)	(2,138,924.37)	22,345.82
<hr/>					
Surplus / (Deficit)	(1,642,559.18)	(2,161,270.19)	(2,070,224.20)	(2,138,924.37)	22,345.82

**City of Port Colborne
Project Management
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$609,797.51	\$612,200.00	\$469,700.00	\$345,200.00	(\$267,000.00)
Salaries and Wages - Part Time	104.73		100.00		
Salaries and Wages - Students	11,518.14	28,300.00	29,200.00	21,600.00	(6,700.00)
Overtime Pay	33,997.64		23,000.00	15,200.00	15,200.00
Employee Benefits	214,499.01	210,200.00	154,800.00	103,900.00	(106,300.00)
Association/Membership Fees	1,349.17	3,400.00	2,000.00	2,500.00	(900.00)
Comm and Public Relations	508.51	2,000.00	2,000.00	2,000.00	
R&M Consumables and Parts	77.64		100.00	100.00	100.00
Staff Training & Development	3,345.61	16,000.00	12,000.00	5,500.00	(10,500.00)
SME - Consultants			10,000.00		
Subscriptions and Publications	897.92	900.00		900.00	
Telephone/Internet	4,315.01	3,300.00	2,500.00	1,170.00	(2,130.00)
Travel		3,200.00	500.00	5,500.00	2,300.00
Total Expense	880,410.89	879,500.00	705,900.00	503,570.00	(375,930.00)
Surplus/(Deficit) Before Allocation	(880,410.89)	(879,500.00)	(705,900.00)	(503,570.00)	375,930.00
Allocations: Within Departments	65,914.63	99,911.01	48,682.53	55,151.88	(44,759.13)
Allocation: Between Departments	(402.27)	105,576.35	84,216.69	90,720.18	(14,856.17)
Surplus/(Deficit) After Allocations	(945,923.25)	(1,084,987.36)	(838,799.22)	(649,442.06)	435,545.30
Transfer Between Funds		(131,571.74)	(119,289.85)	(126,000.00)	5,571.74
Total Transfers		(131,571.74)	(119,289.85)	(126,000.00)	5,571.74
Surplus / (Deficit)	(945,923.25)	(953,415.62)	(719,509.37)	(523,442.06)	429,973.56

City of Port Colborne
Public Works - Global
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship			\$1,450.00	\$500.00	\$500.00
Other Revenue	5,692.55		5,700.00	3,000.00	3,000.00
Total Revenue	5,692.55		7,150.00	3,500.00	3,500.00
Expense					
Salaries and Wages - Full Time	285,932.21	217,000.00	216,400.00	400,800.00	183,800.00
Salaries and Wages - Students				5,200.00	5,200.00
Overtime Pay	1,206.20	190,000.00	1,000.00	3,600.00	(186,400.00)
Employee Benefits	83,812.43	65,300.00	61,900.00	127,600.00	62,300.00
Association/Membership Fees	3,950.04	4,000.00	4,200.00	4,000.00	
Hospitality Expense	924.76	6,900.00	6,900.00	6,900.00	
Office Supplies	15,603.53	15,600.00	12,000.00	15,600.00	
Postage & Courier	49.15	300.00	75.00	100.00	(200.00)
Program Supplies			3,500.00	5,000.00	5,000.00
Protective & Uniform Clothing	17,535.01	11,900.00	11,900.00	11,900.00	
Staff Training & Development	14,594.91	5,400.00	5,750.00	6,100.00	700.00
SME - Consultants	52,113.57	70,000.00	70,000.00	80,000.00	10,000.00
Subscriptions and Publications	1,081.73	600.00	250.00	500.00	(100.00)
Telephone/Internet	3,835.75	6,000.00	8,550.00	1,840.00	(4,160.00)
Travel	116.57	1,100.00	500.00	6,100.00	5,000.00
Total Expense	480,755.86	594,100.00	402,925.00	675,240.00	81,140.00
Surplus/(Deficit) Before Allocation	(475,063.31)	(594,100.00)	(395,775.00)	(671,740.00)	(77,640.00)
Allocations: Within Departments	(467,428.46)	(594,100.00)	(295,865.08)	(487,034.77)	107,065.23
Allocation: Between Departments	(7,634.85)		(700.00)		
Surplus/(Deficit) After Allocations			(99,209.92)	(184,705.23)	(184,705.23)
Transfer Between Funds			(99,209.92)	(184,705.23)	(184,705.23)
Total Transfers			(99,209.92)	(184,705.23)	(184,705.23)

**City of Port Colborne
Stores
2023 Operating Budget**

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	<u>Variance (2023 Budget - 2022 Budget)</u>
Revenue					
<hr/>					
Expense					
Salaries and Wages - Full Time	\$114,647.52	\$115,245.00	\$89,600.00	\$68,500.00	(\$46,745.00)
Overtime Pay	168.23		300.00	3,500.00	3,500.00
Employee Benefits	44,835.14	43,207.00	33,500.00	27,100.00	(16,107.00)
R&M Consumables and Parts	20,278.09	3,000.00	5,000.00	3,000.00	
Staff Training & Development	351.87	2,900.00	1,000.00	1,800.00	(1,100.00)
Telephone/Internet			300.00	500.00	500.00
Travel		600.00	150.00	400.00	(200.00)
Total Expense	180,280.85	164,952.00	129,850.00	104,800.00	(60,152.00)
Surplus/(Deficit) Before Allocation	(180,280.85)	(164,952.00)	(129,850.00)	(104,800.00)	60,152.00
Allocations: Within Departments	13,497.27	15,617.01	6,032.42	8,310.62	(7,306.39)
Allocation: Between Departments	(15,852.20)		(4,100.00)		
Surplus/(Deficit) After Allocations	(177,925.92)	(180,569.01)	(131,782.42)	(113,110.62)	67,458.39
Transfer Between Funds		(17,438.48)	(15,810.63)	(16,700.00)	738.48
Total Transfers		(17,438.48)	(15,810.63)	(16,700.00)	738.48
Surplus / (Deficit)	(177,925.92)	(163,130.53)	(115,971.79)	(96,410.62)	66,719.91

**City of Port Colborne
Transportation
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Other Revenue	\$149.60	\$2,500.00			(\$2,500.00)
Fees	45,019.72	25,000.00	3,791.10		(25,000.00)
Total Revenue	45,169.32	27,500.00	3,791.10		(27,500.00)
Expense					
Salaries and Wages - Full Time	1,029,267.68	1,045,300.00	914,000.00	1,037,100.00	(8,200.00)
Salaries and Wages - Part Time	136,756.57		74,600.00		
Salaries and Wages - Students	18,152.19	21,600.00	23,000.00	47,900.00	26,300.00
Overtime Pay	19,946.65		50,200.00	34,000.00	34,000.00
Employee Benefits	422,545.89	380,400.00	330,400.00	397,300.00	16,900.00
Association/Membership Fees	473.75	3,400.00	1,500.00	2,000.00	(1,400.00)
Comm and Public Relations		1,000.00	1,000.00	1,000.00	
Computer Software		1,000.00	1,000.00	1,000.00	
Contract Services	742,719.45	863,100.00	911,500.00	955,500.00	92,400.00
Equipment - Purchase		5,000.00	5,500.00	5,000.00	
R&M Consumables and Parts	255,851.77	292,900.00	299,650.00	274,025.00	(18,875.00)
Repairs and Maintenance - Tree	1,994.50	5,600.00	5,600.00	5,600.00	
Staff Training & Development	8,224.93	26,700.00	26,700.00	26,700.00	
Subscriptions and Publications		900.00			(900.00)
Telephone/Internet	7,059.33	3,300.00	4,200.00	3,300.00	
Travel		1,900.00	500.00	1,000.00	(900.00)
Total Expense	2,642,992.71	2,652,100.00	2,649,350.00	2,791,425.00	139,325.00
Surplus/(Deficit) Before Allocation	(2,597,823.39)	(2,624,600.00)	(2,645,558.90)	(2,791,425.00)	(166,825.00)
Allocations: Within Departments	156,892.81	428,811.93	295,963.67	366,820.56	(61,991.37)
Allocation: Between Departments	(17,689.34)	529,665.94	507,679.96	577,615.27	47,949.33
Surplus/(Deficit) After Allocations	(2,737,026.86)	(3,583,077.87)	(3,449,202.53)	(3,735,860.83)	(152,782.96)
Surplus / (Deficit)	(2,737,026.86)	(3,583,077.87)	(3,449,202.53)	(3,735,860.83)	(152,782.96)

Appendix C - Divisional Summary & Detail

Niagara South Coast Tourism Association (NSCTA) Divisional Detail

City of Port Colborne
NSTCA
2023 Operating Budget

	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Proposed Budget</u>	Variance <u>(2023 Budget - 2022 Budget)</u>
Revenue					
Fees				\$2,000.00	\$2,000.00
Total Revenue				2,000.00	2,000.00
Expense					
Contract Services		30,000.00	30,000.00	47,000.00	17,000.00
Total Expense		30,000.00	30,000.00	47,000.00	17,000.00
Surplus/(Deficit) Before Allocation		(30,000.00)	(30,000.00)	(45,000.00)	(15,000.00)
Surplus/(Deficit) After Allocations		(30,000.00)	(30,000.00)	(45,000.00)	(15,000.00)
Transfer Between Funds		(30,000.00)	(30,000.00)	(45,000.00)	(15,000.00)
Total Transfers		(30,000.00)	(30,000.00)	(45,000.00)	(15,000.00)

Appendix C - Divisional Summary & Detail

Library Divisional Detail

**City of Port Colborne
Library
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Donations	\$2,444.70	\$4,600.00	\$5,000.00	\$4,600.00	
Fines		200.00			(200.00)
Rentals	50.00	300.00	300.00	300.00	
Other Revenue	60.41				
Fees	1,627.84	2,900.00	2,904.00	2,900.00	
Grants - Other	2,376.00	38,300.00			(38,300.00)
Grant - Provincial	38,328.00		38,300.00	38,300.00	38,300.00
Sales	957.50				
Total Revenue	45,844.45	46,300.00	46,504.00	46,100.00	(200.00)
Expense					
Salaries and Wages - Full Time	424,481.00	423,100.00	423,500.00	442,300.00	19,200.00
Salaries and Wages - Part Time	49,842.66	66,600.00	66,100.00	68,400.00	1,800.00
Overtime Pay	563.02		1,500.00		
Employee Benefits	145,617.82	165,700.00	153,300.00	192,300.00	26,600.00
Association/Membership Fees	150.00	1,500.00	1,500.00	1,500.00	
Library Collection	66,460.23	72,700.00	69,700.00	71,300.00	(1,400.00)
Comm and Public Relations	732.16	1,000.00	500.00	500.00	(500.00)
Computer Software	22.39	1,000.00	500.00	1,000.00	
Contract Services	4,496.98	3,200.00	4,600.00	3,500.00	300.00
Equipment - Purchase	4,050.86	7,300.00	6,000.00	6,000.00	(1,300.00)
Financial Expenses	45.27				
Hospitality Expense	462.39	1,100.00	1,100.00	500.00	(600.00)
Office Supplies	2,217.54	3,500.00	3,600.00	3,000.00	(500.00)
Postage & Courier	31.27	400.00	700.00	700.00	300.00
Program Supplies	2,727.07	3,000.00	3,000.00	3,000.00	
Protective & Uniform Clothing		1,200.00	1,200.00	1,200.00	
Staff Training & Development	5,049.77	7,100.00	7,100.00	7,000.00	(100.00)
SME - Audit and Actuary	6,913.08	6,500.00	6,500.00	12,800.00	6,300.00
Subscriptions and Publications	(556.71)				
Telephone/Internet	7,514.92	12,500.00	12,500.00	16,660.00	4,160.00
Travel	474.43	500.00		2,600.00	2,100.00
Total Expense	721,296.15	777,900.00	762,900.00	834,260.00	56,360.00
Surplus/(Deficit) Before Allocation	(675,451.70)	(731,600.00)	(716,396.00)	(788,160.00)	(56,560.00)

**City of Port Colborne
Library
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Surplus/(Deficit) After Allocations	(675,451.70)	(731,600.00)	(716,396.00)	(788,160.00)	(56,560.00)
Transfer to/ (from) Reserves	(5,670.29)		(13,509.89)	(39,500.00)	(39,500.00)
Transfer Between Funds	(669,781.41)	(731,600.00)	(702,886.11)	(748,660.00)	(17,060.00)
Total Transfers	(675,451.70)	(731,600.00)	(716,396.00)	(788,160.00)	(56,560.00)

Appendix D - Self Sustaining Entities (SSE) Divisional Summary

**CITY OF PORT COLBORNE
2023 Budget - Self Sustaining Entities**

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2023 SSE Budget
Revenue					
Advertising and Sponsorship	\$5,000				\$5,000
Investment Income			4,000		4,000
Lease Income	27,500	6,000			33,500
Licences and Permits				450,000	450,000
Fees	6,000	422,000			428,000
Sales	1,370,000		87,100		1,457,100
Total Revenue	1,408,500	428,000	91,100	450,000	2,377,600
Expense					
Salaries and Wages - Full Time	199,000	37,400		262,400	498,800
Salaries and Wages - Part Time		18,100			18,100
Salaries and Wages - Students	71,900	95,800			167,700
Overtime Pay	20,000			5,300	25,300
Employee Benefits	88,100	36,100		72,000	196,200
Association/Membership Fees	2,000		1,200	2,000	5,200
Cleaning Supplies	6,000	5,000			11,000
Comm and Public Relations	4,500	8,000		1,000	13,500
Computer Software	5,000				5,000
Contract Services	100,000	80,000	2,500	32,500	215,000
Cost of of Goods Sold	220,567				220,567
Equipment - Purchase	10,000		1,100		11,100
Equipment - Rental			6,900		6,900
Hospitality Expense				500	500
Office Supplies	2,500				2,500
Postage & Courier	100			100	200
Program Supplies	10,000	4,800			14,800
Protective & Uniform Clothing	3,000	1,300		4,000	8,300
R&M Grounds	30,000	10,000	10,000		50,000
R&M Consumables and Parts	60,000				60,000
Staff Training & Development	5,600	2,700		4,000	12,300
SME - Consultants		50,000		10,000	60,000
Subscriptions and Publications				150	150
Telephone/Internet	30,000			1,400	31,400
Travel	5,600			4,000	9,600
Total Expense	873,867	349,200	21,700	399,350	1,644,117
Surplus/(Deficit) Before Allocation	534,633	78,800	69,400	50,650	733,483

**CITY OF PORT COLBORNE
2023 Budget - Self Sustaining Entities**

	<u>Sugarloaf Marina</u>	<u>Nickel Beach</u>	<u>Cemetery</u>	<u>Building</u>	<u>Total 2023 SSE Budget</u>
Allocation:SSE	534,633	97,757	69,400	140,845	842,635
Surplus/(Deficit) After Allocations		(18,957)		(90,195)	(109,152)
Transfer to/ (from) Reserves		(18,957)		(90,195)	(109,152)
Total Transfers		(18,957)		(90,195)	(109,152)

**City of Port Colborne
Self Sustaining Entities
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship	\$500.00	\$500.00		\$5,000.00	\$4,500.00
Investment Income	4,235.23	4,000.00	4,000.00	4,000.00	
Lease Income	107,879.83	29,500.00	39,000.00	33,500.00	4,000.00
Licences and Permits	446,846.92	419,400.00	500,000.00	450,000.00	30,600.00
Rentals	3,512.50	9,000.00	3,500.00		(9,000.00)
Other Revenue	63,510.83	1,000.00	100.00		(1,000.00)
Fees	348,593.32	411,000.00	368,600.00	428,000.00	17,000.00
Sales	1,226,040.60	1,410,400.00	1,288,400.00	1,457,100.00	46,700.00
Total Revenue	2,201,119.23	2,284,800.00	2,203,600.00	2,377,600.00	92,800.00
Expense					
Salaries and Wages - Full Time	155,574.46	351,200.00	309,100.00	498,800.00	147,600.00
Salaries and Wages - Part Time	197,693.90	39,500.00	59,000.00	18,100.00	(21,400.00)
Salaries and Wages - Students	194,558.23	204,800.00	205,700.00	167,700.00	(37,100.00)
Overtime Pay	8,969.61	8,000.00	21,000.00	25,300.00	17,300.00
Employee Benefits	130,757.00	163,200.00	122,800.00	196,200.00	33,000.00
Association/Membership Fees	4,838.20	6,200.00	4,500.00	5,200.00	(1,000.00)
Auto - Fuel	1,785.53		1,000.00		
Cleaning Supplies	5,251.89	8,500.00	6,900.00	11,000.00	2,500.00
Comm and Public Relations	7,915.84	10,500.00	8,100.00	13,500.00	3,000.00
Computer Software		10,000.00	3,000.00	5,000.00	(5,000.00)
Contract Services	204,352.09	203,100.00	279,400.00	215,000.00	11,900.00
Cost of of Goods Sold	262,783.85	200,000.00	235,000.00	220,567.38	20,567.38
Equipment - Purchase	1,558.32	3,100.00	3,355.00	11,100.00	8,000.00
Equipment - Rental	7,852.00	6,900.00	6,900.00	6,900.00	
Financial Expenses	209.03		500.00		
Hospitality Expense	198.26			500.00	500.00
Office Supplies	6,079.06	6,500.00	1,500.00	2,500.00	(4,000.00)
Postage & Courier	486.97	200.00	150.00	200.00	
Program Supplies	6,055.76	2,700.00	2,300.00	14,800.00	12,100.00
Protective & Uniform Clothing	2,989.52	7,800.00	7,300.00	8,300.00	500.00
R&M Grounds	22,494.53	29,400.00	34,900.00	50,000.00	20,600.00
R&M Consumables and Parts	107,162.31	71,500.00	45,000.00	60,000.00	(11,500.00)
Staff Training & Development	4,715.17	13,200.00	5,000.00	12,300.00	(900.00)
SME - Consultants	19,066.17		60,000.00	60,000.00	60,000.00
Subscriptions and Publications	282.00	16,200.00	150.00	150.00	(16,050.00)
Telephone/Internet	20,191.08	33,100.00	31,200.00	31,400.00	(1,700.00)

**City of Port Colborne
Self Sustaining Entities
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Travel		2,200.00	1,500.00	9,600.00	7,400.00
Reassessment/Uncollectable	49,520.97		(1,500.00)		
Total Expense	1,423,341.75	1,397,800.00	1,453,755.00	1,644,117.38	246,317.38
Surplus/(Deficit) Before Allocation	777,777.48	887,000.00	749,845.00	733,482.62	(153,517.38)
Allocation:SSE	622,771.82	845,850.00	698,786.61	842,634.78	(3,215.22)
Surplus/(Deficit) After Allocations	155,005.66	41,150.00	51,058.39	(109,152.16)	(150,302.16)
Transfer to/ (from) Reserves	175,827.34	41,150.00	51,058.39	(109,152.16)	(150,302.16)
Total Transfers	175,827.34	41,150.00	51,058.39	(109,152.16)	(150,302.16)
Surplus / (Deficit)	(20,821.68)				

Appendix D - Self Sustaining Entities (SSE) Divisional Detail

**City of Port Colborne
Sugarloaf Marina
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship	\$500.00	\$500.00		\$5,000.00	\$4,500.00
Lease Income	107,879.83	25,000.00	33,000.00	27,500.00	2,500.00
Rentals	3,512.50	9,000.00	3,500.00		(9,000.00)
Other Revenue	63,510.83	1,000.00	100.00		(1,000.00)
Fees	5,959.44	6,000.00	6,100.00	6,000.00	
Sales	1,182,816.87	1,367,500.00	1,245,500.00	1,370,000.00	2,500.00
Total Revenue	1,364,179.47	1,409,000.00	1,288,200.00	1,408,500.00	(500.00)
Expense					
Salaries and Wages - Full Time	82,912.64	120,400.00	94,800.00	199,000.00	78,600.00
Salaries and Wages - Part Time	124,008.90	21,700.00	45,700.00		(21,700.00)
Salaries and Wages - Students	95,984.15	97,000.00	112,400.00	71,900.00	(25,100.00)
Overtime Pay			16,000.00	20,000.00	20,000.00
Employee Benefits	68,983.79	57,900.00	52,000.00	88,100.00	30,200.00
Association/Membership Fees	2,340.04	3,000.00	2,000.00	2,000.00	(1,000.00)
Auto - Fuel	1,785.53		1,000.00		
Cleaning Supplies	4,226.75	5,000.00	6,000.00	6,000.00	1,000.00
Comm and Public Relations	4,891.00	4,500.00	3,500.00	4,500.00	
Computer Software		10,000.00	3,000.00	5,000.00	(5,000.00)
Contract Services	116,797.47	100,000.00	130,000.00	100,000.00	
Cost of of Goods Sold	262,783.85	200,000.00	235,000.00	220,567.38	20,567.38
Equipment - Purchase	803.97	2,000.00	2,200.00	10,000.00	8,000.00
Equipment - Rental	1,440.00				
Financial Expenses	209.03		500.00		
Office Supplies	3,770.34	5,000.00	1,500.00	2,500.00	(2,500.00)
Postage & Courier	10.82	100.00	100.00	100.00	
Program Supplies	6,055.76	1,500.00	1,700.00	10,000.00	8,500.00
Protective & Uniform Clothing	1,377.53	2,500.00	3,000.00	3,000.00	500.00
R&M Grounds	12,558.52	15,000.00	22,000.00	30,000.00	15,000.00
R&M Consumables and Parts	107,162.31	71,500.00	45,000.00	60,000.00	(11,500.00)
Staff Training & Development	2,325.24	5,200.00	2,000.00	5,600.00	400.00
SME - Consultants	4,130.00				
Telephone/Internet	17,664.07	30,000.00	30,000.00	30,000.00	
Travel		1,000.00	1,000.00	5,600.00	4,600.00
Reassessment/Uncollectable	49,520.97		(1,500.00)		
Total Expense	971,742.68	753,300.00	808,900.00	873,867.38	120,567.38

**City of Port Colborne
Sugarloaf Marina
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>	<u>(2023 Budget - 2022 Budget)</u>
Surplus/(Deficit) Before Allocation	392,436.79	655,700.00	479,300.00	534,632.62	(121,067.38)
Allocation:SSE	344,380.16	622,000.00	479,300.00	534,632.62	(87,367.38)
Surplus/(Deficit) After Allocations	48,056.63	33,700.00			(33,700.00)
Transfer to/ (from) Reserves	48,056.63	33,700.00			(33,700.00)
Total Transfers	48,056.63	33,700.00			(33,700.00)

**City of Port Colborne
Nickel Beach
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Lease Income		\$4,500.00	\$6,000.00	\$6,000.00	\$1,500.00
Fees	342,633.88	405,000.00	362,500.00	422,000.00	17,000.00
Total Revenue	342,633.88	409,500.00	368,500.00	428,000.00	18,500.00
Expense					
Salaries and Wages - Full Time				37,400.00	37,400.00
Salaries and Wages - Part Time	16,567.98	17,800.00	13,300.00	18,100.00	300.00
Salaries and Wages - Students	98,574.08	107,800.00	93,300.00	95,800.00	(12,000.00)
Employee Benefits	16,563.19	25,100.00	11,000.00	36,100.00	11,000.00
Cleaning Supplies	1,025.14	3,500.00	900.00	5,000.00	1,500.00
Comm and Public Relations	3,024.84	5,000.00	4,600.00	8,000.00	3,000.00
Contract Services	79,141.70	98,500.00	80,300.00	80,000.00	(18,500.00)
Equipment - Purchase	324.93				
Office Supplies		1,500.00			(1,500.00)
Program Supplies		1,200.00	600.00	4,800.00	3,600.00
Protective & Uniform Clothing	1,000.43	1,300.00	800.00	1,300.00	
R&M Grounds	2,175.54	5,500.00	4,000.00	10,000.00	4,500.00
Staff Training & Development		2,000.00		2,700.00	700.00
SME - Consultants			10,000.00	50,000.00	50,000.00
Subscriptions and Publications		16,000.00			(16,000.00)
Telephone/Internet	512.65	1,300.00			(1,300.00)
Total Expense	218,910.48	286,500.00	218,800.00	349,200.00	62,700.00
Surplus/(Deficit) Before Allocation	123,723.40	123,000.00	149,700.00	78,800.00	(44,200.00)
Allocation:SSE	57,486.53	122,250.00	120,034.17	97,756.79	(24,493.21)
Surplus/(Deficit) After Allocations	66,236.87	750.00	29,665.83	(18,956.79)	(19,706.79)
Transfer to/ (from) Reserves	66,236.87	750.00	29,665.83	(18,956.79)	(19,706.79)
Total Transfers	66,236.87	750.00	29,665.83	(18,956.79)	(19,706.79)

**City of Port Colborne
Cemetery
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Investment Income	\$4,235.23	\$4,000.00	\$4,000.00	\$4,000.00	
Sales	43,223.73	42,900.00	42,900.00	87,100.00	44,200.00
Total Revenue	47,458.96	46,900.00	46,900.00	91,100.00	44,200.00
Expense					
Association/Membership Fees		1,200.00	500.00	1,200.00	
Contract Services	329.50	2,100.00	2,100.00	2,500.00	400.00
Equipment - Purchase	429.42	1,100.00	1,100.00	1,100.00	
Equipment - Rental	6,412.00	6,900.00	6,900.00	6,900.00	
R&M Grounds	7,760.47	8,900.00	8,900.00	10,000.00	1,100.00
SME - Consultants	12,000.00				
Total Expense	26,931.39	20,200.00	19,500.00	21,700.00	1,500.00
Surplus/(Deficit) Before Allocation	20,527.57	26,700.00	27,400.00	69,400.00	42,700.00
Allocation:SSE	64,746.00	20,000.00	27,400.00	69,400.00	49,400.00
Surplus/(Deficit) After Allocations	(44,218.43)	6,700.00			(6,700.00)
Transfer to/ (from) Reserves	(23,396.75)	6,700.00			(6,700.00)
Total Transfers	(23,396.75)	6,700.00			(6,700.00)
Surplus / (Deficit)	(20,821.68)				

**City of Port Colborne
Building Inspection
2023 Operating Budget**

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Revenue					
Licences and Permits	\$446,846.92	\$419,400.00	\$500,000.00	\$450,000.00	\$30,600.00
Total Revenue	446,846.92	419,400.00	500,000.00	450,000.00	30,600.00
Expense					
Salaries and Wages - Full Time	72,661.82	230,800.00	214,300.00	262,400.00	31,600.00
Salaries and Wages - Part Time	57,117.02				
Overtime Pay	8,969.61	8,000.00	5,000.00	5,300.00	(2,700.00)
Employee Benefits	45,210.02	80,200.00	59,800.00	72,000.00	(8,200.00)
Association/Membership Fees	2,498.16	2,000.00	2,000.00	2,000.00	
Comm and Public Relations		1,000.00		1,000.00	
Contract Services	8,083.42	2,500.00	67,000.00	32,500.00	30,000.00
Equipment - Purchase			55.00		
Hospitality Expense	198.26			500.00	500.00
Office Supplies	2,308.72				
Postage & Courier	476.15	100.00	50.00	100.00	
Protective & Uniform Clothing	611.56	4,000.00	3,500.00	4,000.00	
Staff Training & Development	2,389.93	6,000.00	3,000.00	4,000.00	(2,000.00)
SME - Consultants	2,936.17		50,000.00	10,000.00	10,000.00
Subscriptions and Publications	282.00	200.00	150.00	150.00	(50.00)
Telephone/Internet	2,014.36	1,800.00	1,200.00	1,400.00	(400.00)
Travel		1,200.00	500.00	4,000.00	2,800.00
Total Expense	205,757.20	337,800.00	406,555.00	399,350.00	61,550.00
Surplus/(Deficit) Before Allocation	241,089.72	81,600.00	93,445.00	50,650.00	(30,950.00)
Allocation:SSE	156,159.13	81,600.00	72,052.44	140,845.37	59,245.37
Surplus/(Deficit) After Allocations	84,930.59		21,392.56	(90,195.37)	(90,195.37)
Transfer to/ (from) Reserves	84,930.59		21,392.56	(90,195.37)	(90,195.37)
Total Transfers	84,930.59		21,392.56	(90,195.37)	(90,195.37)

Appendix E - Facilities Detail

Appendix F - Transportation Detail

Appendix E - Facilities Detail

	Gas	Hydro	Water	Repair and Maintenance (Consumables and Parts)	Equipment Rental	Contracted Services	Land Leases	Total
General				3,150	1,500			4,650
City Hall	10,371	65,750	4,500	12,600	1,000	78,000		172,221
Fire Station 1	12,430	21,600	4,500	15,000	1,500	22,000		77,030
Humberstone Community Hall	2,827	1,280	1,175	2,000		4,700		11,982
Operations Centre - New	37,714	45,600	23,750	18,000	2,000	122,500		249,564
City Yard - 11 King		500					16,000	16,500
Soccer Complex		3,600	3,200	1,500		14,100		22,400
Vale Health and Wellness Centre	84,860	500,000	85,000	50,000	2,000	84,000		805,860
Bethel Community Centre				4,000		5,900		9,900
Sherkston Community Centre				2,000		2,300		4,300
Animal Shelter				1,800		2,100		3,900
Traffic and Street Lights		191,630						191,630
City Facilities Subtotal	148,201	829,960	122,125	110,050	8,000	335,600	16,000	1,569,936
Library Facility	11,000	13,850	1,900	5,000		43,700		75,450
Roselawn	15,087	10,500	5,000	5,000		37,100		72,687
Historical Marine Museum	8,987	4,500	4,300	4,000		10,200		31,987
Heritage Reseach Arvices	3,190	1,800	1,500	1,100		1,000		8,590
Boards and Committees Subtotal	38,264	30,650	12,700	15,100	-	92,000	-	188,714
West Street Harbourview Docks		1,350	1,500	4,000		2,100	100	9,050
Market Square		1,200		200		200	3,200	4,800
HH Knoll		7,600		7,500		2,500		17,600
Centennial Park		750		3,000		2,500		6,250
Lion Field	2,013	2,340		1,500		5,000		10,853
Tennis Courts		1,080	1,700	2,000		1,000		5,780
Lock 8 Lighthouse						500		500
Lock 8/Skate Park		3,000		5,000		500	1,600	10,100
Vimy Park		380		1,000		1,000		2,380
Lockview Park		400				1,000		1,400
Rotary Park						500		500
Seaway Park		900						900
King George Park				100				100
Old Scout Camp	567	600						1,167
Other Parks		1,800	64,100	5,000	2,000	14,900		87,800
Railways							16,500	16,500
Parks Subtotal	2,580	21,400	67,300	29,300	2,000	31,700	21,400	175,680
Overholt Cemetery								-
Nickel Beach		6,500		500		1,500		8,500
Sugarloaf Marina	12,784	24,500	28,150	27,500	1,500	51,100		145,534
Marina Store	3,328	11,225		1,000		500		16,053
Self Sustaining Entities Subtotal	16,112	42,225	28,150	29,000	1,500	53,100	-	170,087
Levy Total	205,156	924,235	230,275	183,450	11,500	512,400	37,400	2,104,416
Colborne / Johnston St Pump Station (S)				200		250		450
Elizabeth St. Bulk Water Depot (W)				500		250		750
Elm St. Bulk Water Depot (W)				500		250		750
Scholfield Pumping Station (S)						250		250
Rates Subtotal	-	-	-	1,200	-	1,000	7,000	9,200
Levy + Rates Total	205,156	924,235	230,275	184,650	11,500	513,400	44,400	2,113,616

Appendix F - Transportation Detail

	Contract Services	Repair and Maintenance (Consumables and Parts)	Repair and Maintenance (Tree Replacement)	Total
Bridge Maintenance	35,000			35,000
Catch Basins	20,000	15,000		35,000
Crack Sealing	50,000			50,000
Culvert Repairs	5,000	20,000		25,000
Curb Maintenance	15,000			15,000
Driveways				-
Guardrails	20,000	1,000		21,000
Patching and Spraying	100,000			100,000
Clay Road Maintenance				-
Pavement Marking	70,000	5,000		75,000
Pothole Repair		15,000		15,000
Road Grading	6,000	45,000		51,000
Shouldering	5,000			5,000
Street Lights	40,000			40,000
Traffic Signals	15,000			15,000
Traffic Signs	5,000	20,000		25,000
Pleasant Beach Waste Management		250		250
Safety Device		5,000		5,000
Roads Preventative Maintenance	386,000	126,250	-	512,250
Sidewalk Maintenance	25,000	27,775		52,775
Brushing Tree Trimming	180,000	2,500	5,600	188,100
Dust Suppression	15,000			15,000
Vandalism		500		500
Grass Mowing Spraying	75,000	2,000		77,000
Debris & Litter		1,500		1,500
Spring/Summer Maintenance	270,000	6,500	5,600	280,600
Culvert Repairs - Ditchings	12,000	30,000		42,000
Ditchings	100,000			100,000
Culverts and Ditchings	112,000	30,000	-	142,000
Sanding / Salting	47,000	75,000		122,000
Sidewalk Snow Removal		1,000		1,000
Snow Fence		2,500		2,500
Snow Ploughing	56,000	5,000		61,000
Winter Maintenance	103,000	83,500	-	186,500
CN Rail	12,000			12,000
CP Rails	4,500			4,500
PC Harbour/Trillium Rail (West)	31,000			31,000
PC Harbour/Vale Rail (East)	12,000			12,000
Railways	59,500	-	-	59,500
Total	955,500	274,025	5,600	1,233,625

Appendix G - Tax Allocation

Appendix G - Tax Allocation

	General Government	Debt	Capital	PGA	Boards & Committees	Council	Community Safety	Public Works
Surplus/(Deficit) Before Allocation	21,704,223	(1,271,419)	1,731,649	(1,153,350)	(677,763)	(410,800)	(4,118,600)	(4,916,625)
Allocation: Within Department								(253,588)
Allocation: Between Department	(2,698,930)		(127,000)	260,213	346,853	54,088	246,358	463,338
Allocation:SSE	(544,493)							(45,276)
Surplus/(Deficit) After Allocations	24,947,646	(1,271,419)	1,858,649	(1,413,563)	(1,024,616)	(464,888)	(4,364,958)	(5,081,100)
Transfer to/ (from) Capital	-		7,054,300					
Transfer to/ (from) Reserves	920,230		(8,000)	2,500				85,000
Transfer Between Funds	(1,316,076)		(2,511,200)		1,175,860			(486,588)
Surplus / (Deficit)	25,343,492	(1,271,419)	(2,676,451)	(1,416,063)	(2,200,476)	(464,888)	(4,364,958)	(4,679,512)
Property Tax	(23,186,500)							
Allocation (OMPF + Interest + Other Misc - Global Operations)	(2,156,992)			159,125		52,240	490,498	525,845
Total	-	(1,271,419)	(2,676,451)	(1,256,938)	(2,200,476)	(412,648)	(3,874,460)	(4,153,667)
Percentage		5.5%	11.5%	5.4%	9.5%	1.8%	16.7%	17.9%

	Administration				Economic Development & Planning			Recreation & Parks		
	CAO	Corporate Services	Legislative Services	Total	Economic Development	Planning	Total	Recreation	Parks	Total
Surplus/(Deficit) Before Allocation	(728,400)	(2,984,150)	(439,200)	(4,151,750)	(492,400)	(377,750)	(870,150)	(727,470)	(1,623,800)	(2,351,270)
Allocation: Within Department		(82,072)	(89,250)	(171,322)		89,250	89,250	82,072	253,588	335,660
Allocation: Between Department	18,026	(140,280)	18,026	(104,227)	18,027	18,027	36,053	1,203,940	319,315	1,523,255
Allocation:SSE		(127,332)	(67,756)	(195,088)				(57,779)	(57,779)	(57,779)
Surplus/(Deficit) After Allocations	(746,426)	(2,634,466)	(300,221)	(3,681,114)	(510,427)	(485,026)	(995,453)	(2,013,482)	(2,138,924)	(4,152,406)
Transfer to/ (from) Capital										
Transfer to/ (from) Reserves		(504,246)		(504,246)	(55,000)		(55,000)			
Transfer Between Funds	-									
Surplus / (Deficit)	(746,426)	(2,130,220)	(300,221)	(3,176,868)	(455,427)	(485,026)	(940,453)	(2,013,482)	(2,138,924)	(4,152,406)
Minus: Property Tax										
Allocation (OMPF + Interest + Other Misc - Global Operations)	83,877	239,377	33,736	356,990	51,177	54,503	105,680	226,258	240,355	466,613
Total	(662,549)	(1,890,844)	(266,484)	(2,819,877)	(404,249)	(430,523)	(834,773)	(1,787,223)	(1,898,570)	(3,685,793)
Percentage	2.9%	8.2%	1.1%	12.2%	1.7%	1.9%	3.6%	7.7%	8.2%	15.9%