



PORT COLBORNE

Subject: 2024 Operating (Levy) Budget

To: Committee of the Whole - Budget

From: Corporate Services Department

Report Number: 2023-161

Meeting Date: October 18, 2023

Recommendation:

That the Corporate Service Department, Financial Services Division, Report No. 2023-161 Subject: 2024 Operating (Levy) Budget, **BE RECEIVED**; and

That the working capital reserve be funded, up to the Reserve Fund policy target, as outlined in Report No. 2023-161; and

That the 2024 Operating (Levy) Budget as outlined in Report 2023-161, **BE APPROVED**.

Purpose:

The purpose of this report is to present the proposed 2024 Operating (Levy) Budget to the Budget Committee of the Whole.

Background:

The 2024 Operating (Levy) Budget is presented in a similar fashion as the prior year Operating (Levy) Budget.

Financial Services would like to thank City staff from all departments for their leadership and support in developing this 2024 Operating (Levy) Budget.

Should the 2024 Operating (Levy) Budget be approved by the Budget Committee of the Whole on October 18, 2023, it will move forward to be ratified at the October 24, 2023, Council meeting.

Similar to the 2024 Capital and Related Project Budget, the 2024 Operating (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:
 - Environment and Climate Change
 - Welcoming, Livable, Healthy Community
 - Economic Prosperity
 - Increased Housing Options
 - Sustainable and Resilient Infrastructure
- Tactically considering where the City can support and drive competitive advantages:
 - People
 - Processes – getting to simple (moving towards)
 - Community – Connection
 - Location
- Service levels
- Growth – achieving economies of scale
- Impact of leading a reduction in the Infrastructure Deficit

The budget document should be read in conjunction with the 2024 Capital and Related Project Budget (Report 2023-160) presented to the Budget Committee of the Whole on September 20, 2023 and ratified by Council on September 26, 2023.

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 2024 Operating (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 2024 Levy Budget is approved as presented the blended tax increase to the average residential property valued at \$213,407 would be 2.9% or \$102. The rate change is 57% related to the 2023 Capital and related Project Budget and 43% related to the Operating Budget.

The estimated impact provides for assessment growth of approximately 1.0%. This estimate has been based on the Municipal Property Assessment Corporation (MPAC) database. Should growth end the year higher or currently reported growth be adjusted lower the estimated impact to the same residential property noted above would increase or decrease.

Budget Summary

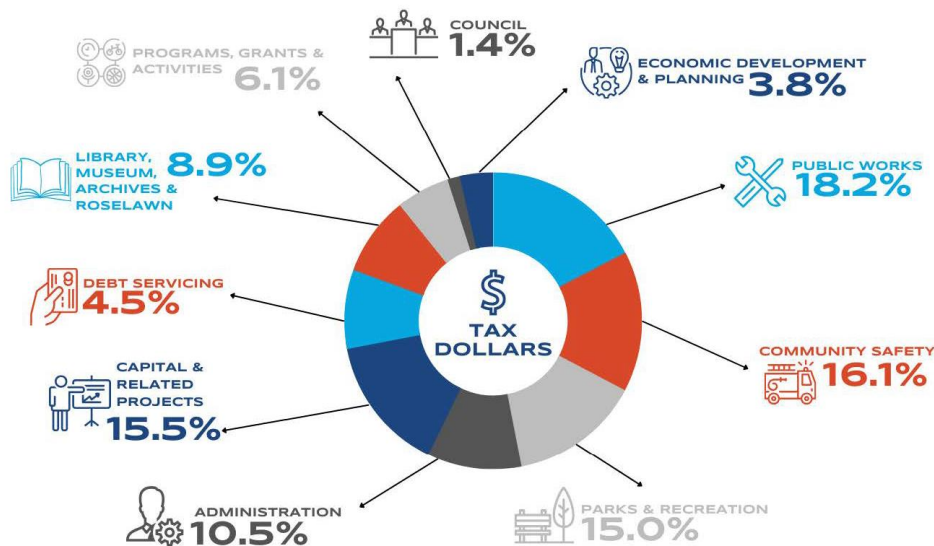
This budget was developed to maintain current service levels and continue to strengthen the City through a variety of initiatives, including those highlighted below.

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

This year, like in prior years, each department had an opportunity to present their operations to Council through departmental updates. These started in March and continued through August. 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 2024 Operating (Levy) Budget as outlined in Appendix A – 2024 Operating (Levy) Budget Presentation and Appendix B – Levy Budget Appendices totals \$26,375,365.

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



On a year over year basis, it is notable to identify the amount of budget allocated to capital increased to 20% (15.5% + 4.5%) up from 17% in the prior year. This reflects Council's strategic commitment to sustainable and resilient infrastructure.

Some highlights of the budget include:

- An increase in the number of Physician grants from one to two and an increase in the grant available to \$100,000 from \$75,000.
- Funding of \$200,000 from \$21,000 to improve the City tree canopy from 32% to 40% per the forthcoming Urban Forest Management Plan.
- An investment of \$206,000 up from \$100,000 for Canal Days to improve on attractions and emergency preparedness.
- An investment of \$247,000 up from \$188,000 in our business community through the new Community Improvement Plan (CIP). Representing 1% of the Levy.
- Support community events, including the community concert series with an \$82,000 investment equally 1/3 of % of the Levy. This us up from \$54,000 in the prior year.
- Introduce a new discounted rain barrel program in addition to the low flow toilette rebate program.
- 57% of the tax impact supports the Capital and Related Project Budget.
- No new debt is proposed in the Operating (Levy) budget. Levy debt will be paid down by \$590,000 to \$14,240,000.

Some significant budget pressures included in the 2024 Operating (Levy) Budget are:

- Insurance cost pressures have been experienced at the City like other municipalities. The estimated impact on the budget is \$117,700. Staff identify the insurance market continues to be defined as difficult/“hard”. A public procurement process is currently underway. Staff will prepare a report to Council with respect to its outcome before year end.
- Contract service which are driven by service levels and need. These include ditching, grass mowing, pavement marketings, tree canopy and plant maintenance and snow ploughing are budgeted to increase \$241,200.

The cost impact of the budget highlights and budget pressures were partially offset by a reduction in the full-time equivalent (FTE) employee count of 3.2, negotiated changes in fire post-retirement benefit, allocating interest to drain construction projects and changes in the City’s phone system.

Other salient changes include:

- The cost allocation project that followed the methodology of the Financial Information Return (FIR) is now complete. This year remaining cost centres were allocated to departments. Examples of cost centres include Council, CAO and Corporate Services. These allocations help inform full cost recovery fee levels in operations such as Planning and Building.
- The Levy budget, which includes funding for the Capital and Related Project Budget, now has all capital funding flowing through the central capital cost centre (Capital – Non-Debt Funding). Specifically, facility capital is no longer flowing through the Museum, Archives and Roselawn or the Library cost centres. In the future this will remove yearly funding swings from their cost centres and allow users to better identify on-going operational decisions year to year like other City departments.

2023 Forecast

The City is forecasting a year end surplus of \$123,982. This surplus is identified in Appendix A on page 22 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 transfer to the working capital reserve funds to maintain the Reserve Fund policy target which is 10% of the Levy. This represents a reserve fund transfer of \$150,700

At the time of writing this report Staff anticipate recommending any remaining surplus at year-end also be transferred to the general tangible capital asset (infrastructure) reserve in recognition of the infrastructure deficit and projects requiring Council consideration in 2024 as outlined in the 2024 Capital and Related Project Budget.

Risks to the Operating (Levy) Budget

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

- Changes to legislation, including rules and regulation
- Decisions of other levels of government
 - i.e. Ministry of the Environment, Conservation and Parks
 - i.e. the Bereavement Authority of Ontario

- Unforeseen and/or unplanned environmental considerations related to approved projects
- Economic weakness or other unforeseen factors impacting changes in past patterns of facility and service usage and/or goods purchased by users and customers
- Inflation advancing more than anticipated
- Interest rates declining which impact investment income and related reserve transfers
- Unexpected changes or usage in infrastructure
- Unbudgeted and/or unexpected changes in needs or wants of residents resulting in Council approved changes in service levels or goods and service offerings
- A resurgence in COVID-19 or other epidemics, pandemics, or other public health crisis event
- Weather conditions that impact operations, including community events

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 2024, staff identify the following activities that will help determine the financial outcomes of the City going into the 2025 budget process:

- In the process of the City’s insurance tendering as the time of writing this presentation.
- Reviewing the application of the Municipal Accommodation Tax (MAT)
- Perform service level reviews (Transportation, Parks, and Arena)
- Finalize reviewing fees (specifically non-full cost recovery fees)
- Continue to work on Key Performance Indicators (KPIs) and related benchmarks, where applicable
- Complete the Infrastructure Needs Assessment and Non-Linear Asset Management Plan to support future capital and related project budgets
- Update the development charges by-law so growth pays for growth

- Working on a multi-year operating forecast (anticipated T1 reporting time [June 2024])
-

Internal Consultations:

As sated, Financial Services would like to thank City staff from all departments for their leadership and support in developing this 2024 Operating (Levy) Budget.

Financial Implications:

Financial Services identifies the proposed 2024 Operating (Levy) Budget is a staff recommendation that Council can adjust, if required.

Public Engagement:

The 2024 Operating (Levy) Budget was published on the City's website on October 4, 2023, through the agenda process. The 2024 Capital and Related Project budget will be considered by the Budget Committee the Whole on October 18, 2023, and, if approved by Committee of the Whole, Council on October 24, 2023.

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

Strategic Plan Alignment:

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

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

Conclusion:

Staff recommend that the Committee of the Whole recommend approval of the 2024 Operating (Levy) Budget as outlined in this report and the various appendices.

Appendices:

- a. Appendix A – 2024 Operating (Levy) Budget Presentation
- b. Appendix B – Levy and Self Sustaining Entities (SSE) Summary
- c. Appendix C – Divisional Summary and Detail
- d. Appendix D – Self Sustaining Entities (SSE) Divisional Summary
- e. Appendix E - Facilities Detail and Appendix F - Transportation & Parks Detail
- f. Appendix G - Tax Allocation

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.

2024 Operating (Levy) Budget

Budget Committee of the Whole: October 18, 2023



PORT COLBORNE

2024 Operating (Levy) Budget

In preparing the **2024 Operating (Levy) Budget and 2023 Operating (Levy) Forecast**, 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.**



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- 1 2024 Budget Summary
- 2 City Fundamentals
- 3 Budget Details
- 4 Thank You

Agenda

1 2024 Budget Summary

2 City Fundamentals

3 Budget Details

4 Thank You

- Recommendation
- Vision, Mission & Corporate Values
- Alignment with the Strategic Plan
- Budget Highlights
- Process
- Tax (levy) impacts
- Tax and rate comparisons
- Risks to the budget

Recommendation

That the Corporate Service Department, Financial Services Division, Report No. 2023-161 Subject: 2024 Operating (Levy) Budget, **BE RECEIVED**; And

That the working capital reserve be funded, up to the Reserve Fund policy target, as outlined in Report No. 2023-161; And

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Vision, Mission & Corporate Values

Vision Statement:

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

Mission Statement:

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

Corporate Values

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



Alignment with the Strategic Plan



**Environment
& Climate
Change**



**Welcoming,
Livable &
Healthy
Community**



**Economic
Prosperity**



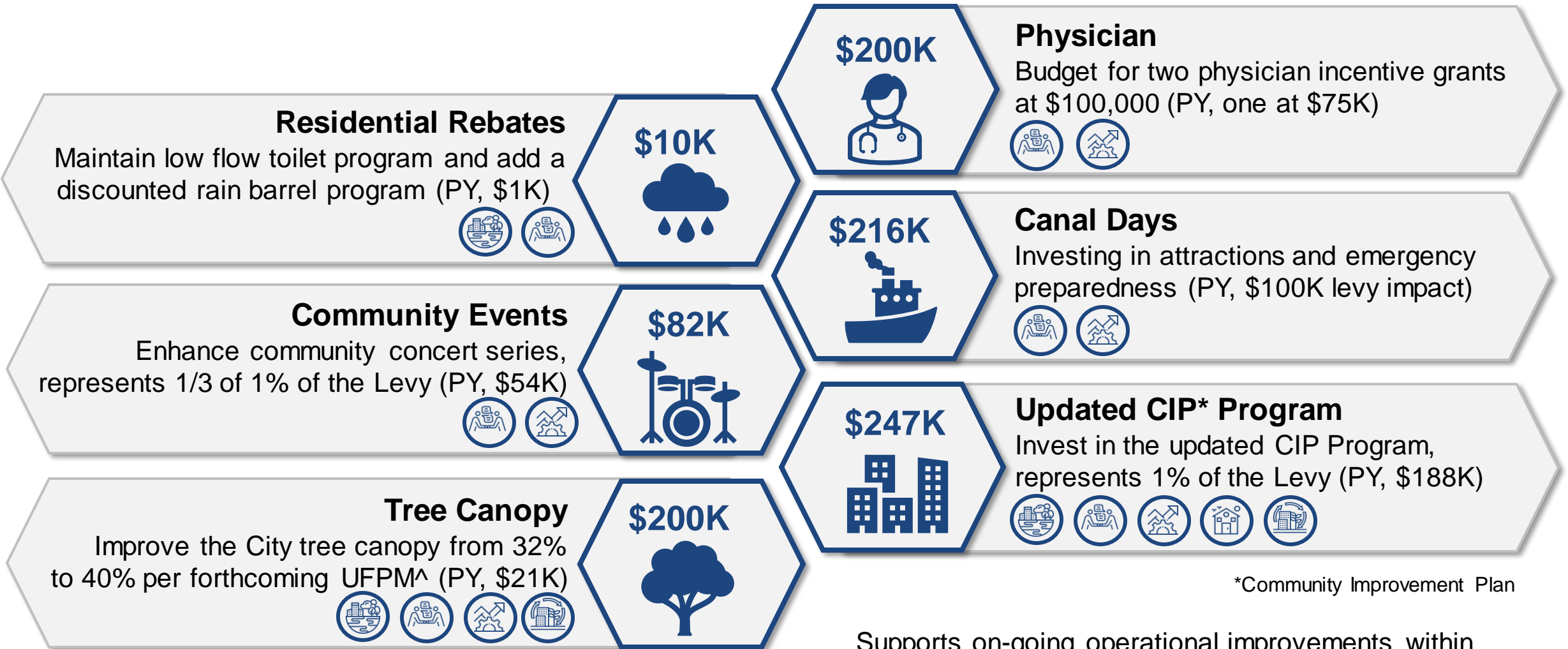
**Increased
Housing
Options**



**Sustainable
& Resilient
Infrastructure**

PEOPLE  **SIMPLE**  **VALUE**  **CUSTOMER**

Budget Highlights



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

*Community Improvement Plan

Supports on-going operational improvements within departments (see departmental presentations)

Tax (Levy) Impacts

Levy Impacts



For an average residential property
valued at \$213,407

Blended is **\$102**
↑ 2.9% **Yearly**

after assessment
growth (estimated 1%)

57% related to Capital and
Related Project Budget

43% related to Operating
Budget

Process

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

Current Value Assessment	Capital	Levy	Rate
Submissions to Finance	June 31, 2023	June 31, 2023	September 29, 2023
Staff Review	August 10, 2023	September 13, 2023	November 1, 2023
Budget Committee Package	September 6, 2023	October 4, 2023	November 8, 2023
Budget Committee of the Whole	September 20, 2023	October 18, 2023	November 22, 2023
Council Approval	September 26, 2023	October 24, 2023	November 28, 2023

Comparison: Property Taxes

	CVA	Niagara Region	City	Education	Total	
City of Port Colborne (ALL)	\$213,407	\$1,630	\$2,193	\$327	\$4,150	+ Storm \$139.76
Average						
City of Port Colborne (Standard)	\$199,897	\$1,527	\$2,055	\$306	\$3,887	+ Storm \$139.76
Weight Average Local Area Municipality (LAMs)	\$297,431	\$2,272	\$1,783	\$455	\$4,510	
Median						
City of Port Colborne (Standard)	\$179,000	\$1,367	\$1,840	\$274	\$3,481	+ Storm \$139.76
Weight Average Local Area Municipality (LAMs)	\$274,053	\$2,096	\$1,640	\$420	\$4,156	

Driven by assessment

Full-time fire department vs. volunteer; and Focus on capital (17% of levy in 2023)

Comparison: Water and Wastewater Rates

	Avg. Usage	Water	Wastewater	Total
City of Port Colborne (ALL)	188 m3	676	1002	\$1,678
Next Closest LAM	188 m3	601	\$974	\$1,575
Average LAM	188 m3	564	\$711	\$1,275

} \$103 (between City of Port Colborne and Next Closest LAM)
} \$403 (between City of Port Colborne and Average LAM)

Wastewater differential is driven by inflow and infiltration



Comparison: Total Cost

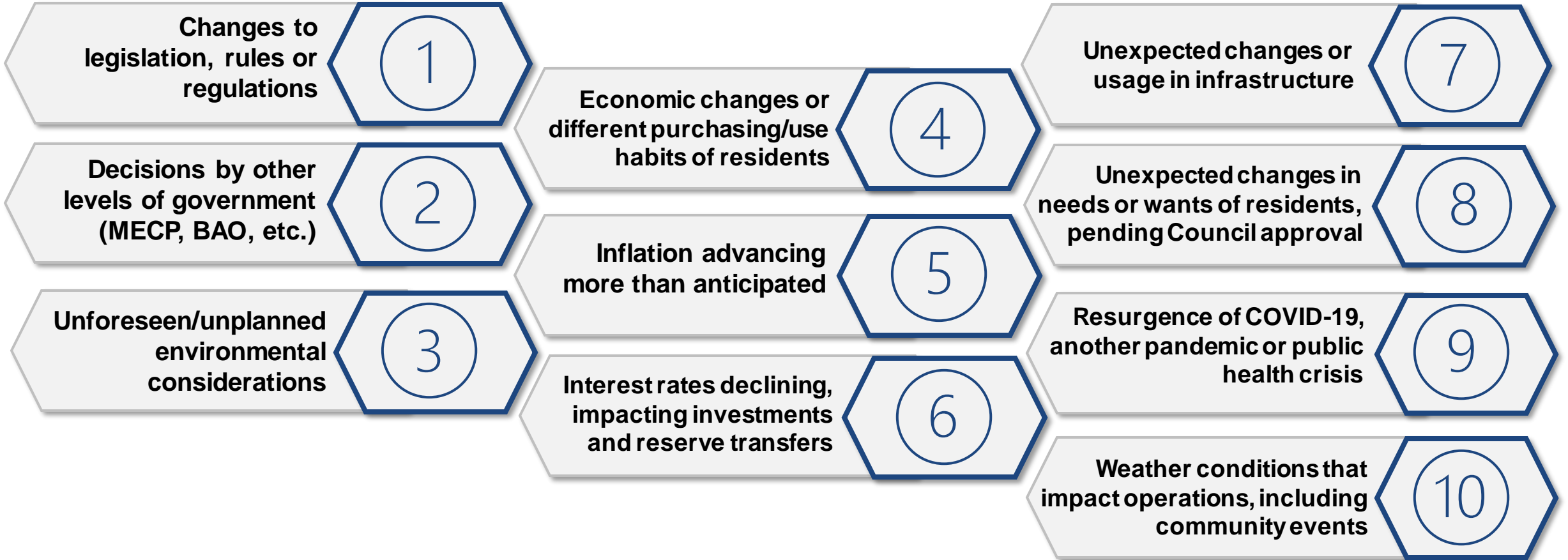
CVA	Port Colborne	Local Area Municipalities	Delta
Property Tax	3,887	4,510	(623)
Storm Sewer	140	Included in above	140
Subtotal	4,027	4,510	(483)
Water and Wastewater	1,678	1,275	403
Total	5,705	5,785	(80)

Net “all-in” average household cost is slightly below average



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:



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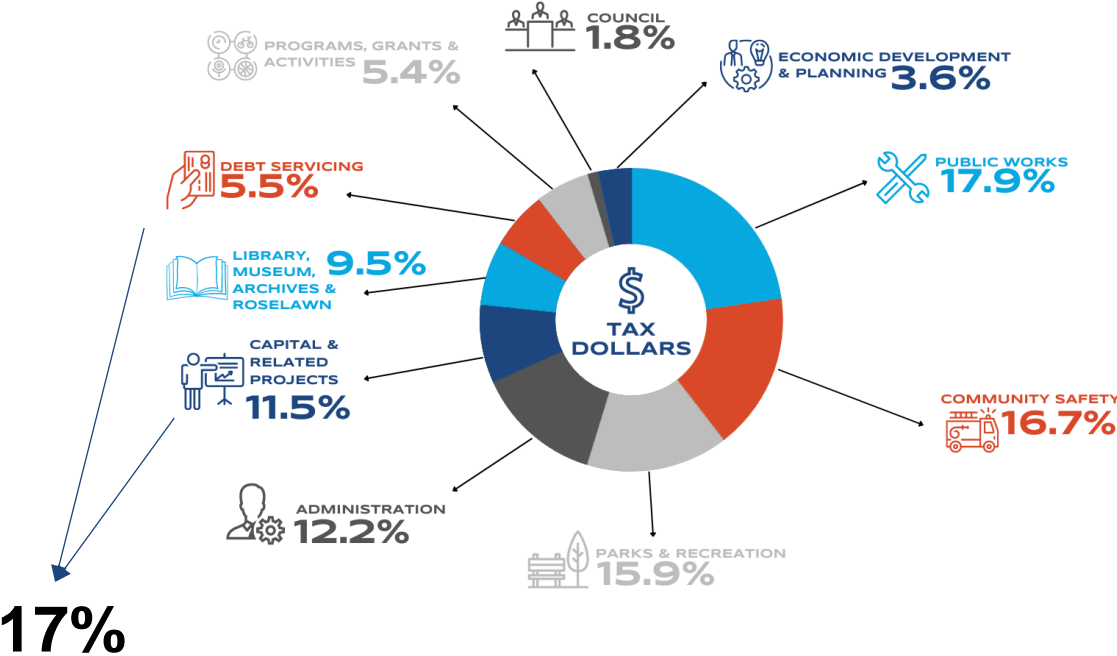
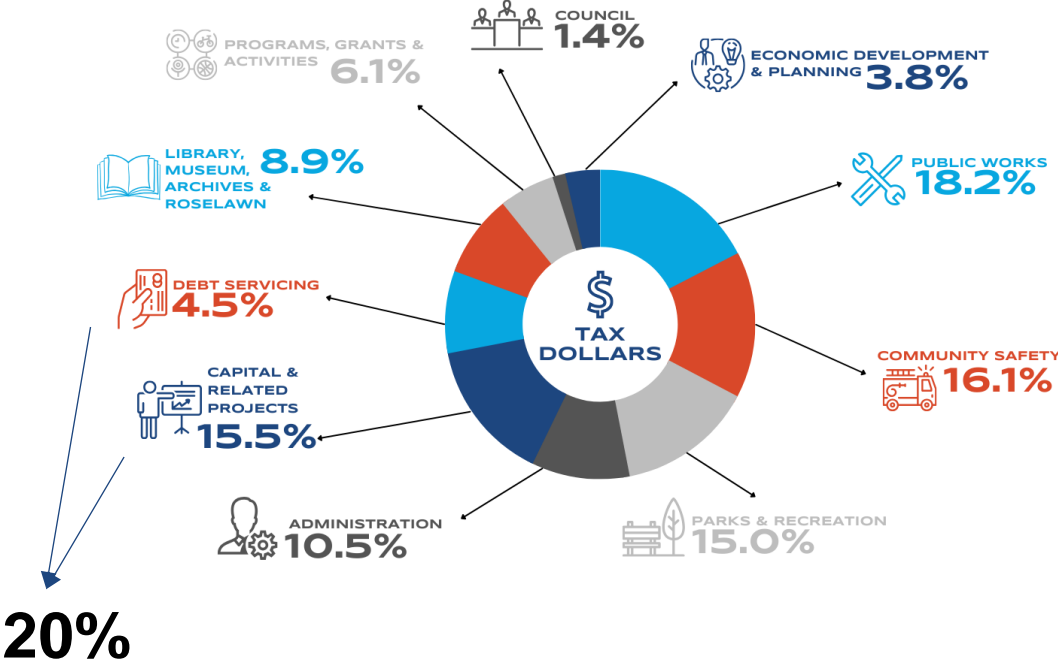
4 Thank You

- What tax dollars support ...
- City growth projections
- 2023 Forecast
- Debt outlook
- Reserves

What tax dollars support ...

2024

2023



City Growth Projections

Capacity for residential development



=

Development pipeline



+

Vacant land potential



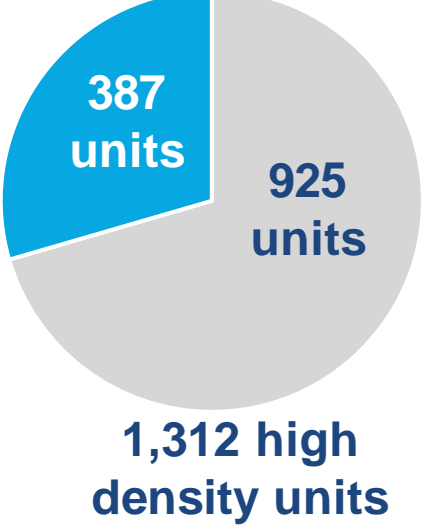
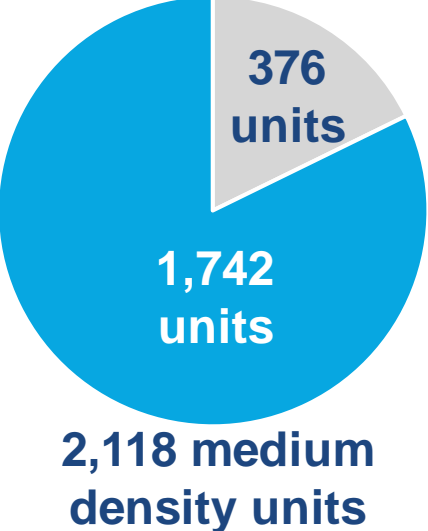
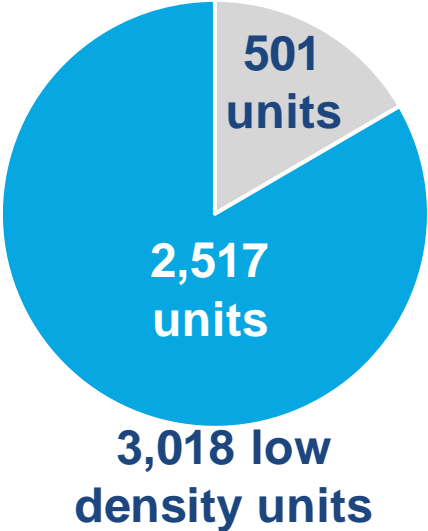
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Intensification



Breakdown of 6,448 units by Policy Area:

DGA
BUA



DGA = Designated Greenfield Areas
BUA = Built up Areas



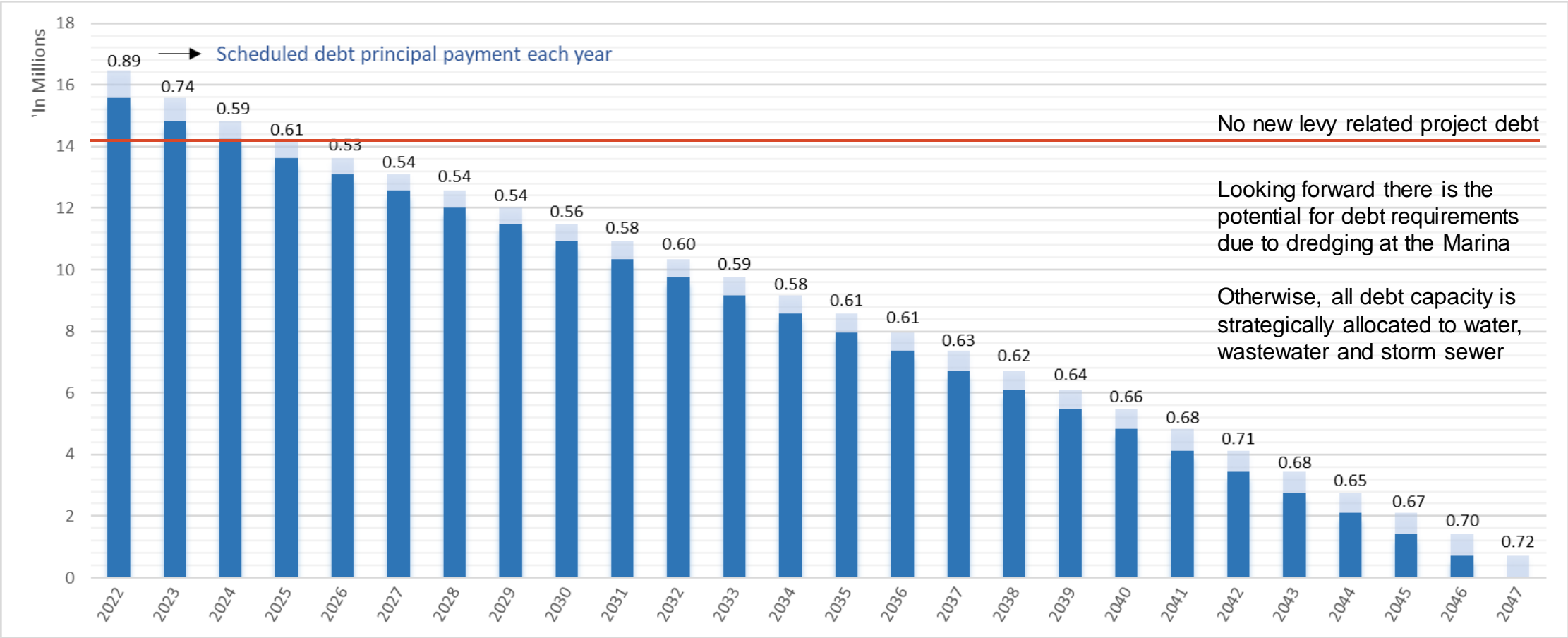
2023 Forecast

	Budget		Forecast	Change from Budget		Change from Forecast	
	2024	2023	2023	\$	%	\$	%
Revenue	36,375,365	34,072,299	35,138,569	2,303,066	6.8%	1,236,796	3.5%
Personnel Expenses	16,704,500	16,146,500	16,087,015	558,000	3.5%	617,485	3.8%
Operating Expenses	15,051,480	13,678,171	14,891,236	1,373,309	10.0%	160,244	1.1%
Total Expenses	31,755,980	29,824,671	30,978,251	1,931,309	6.5%	777,729	2.5%
Surplus/(Deficit) Before Allocations	4,619,385	4,247,628	4,160,318	371,757	8.8%	459,067	11.0%
Allocations (to)/from Departments	-	-	-	-	-	-	-
Surplus/(Deficit) After Allocations	4,619,385	4,247,628	4,160,318	371,757	8.8%	459,067	11.0%
Transfer to/(from) Capital	6,168,881	7,054,300	7,069,300	(885,419)	(12.6%)	(900,419)	(12.7%)
Transfer to/(from) Reserves	1,821,538	890,578	575,915	930,960	104.5%	1,245,623	216.3%
Transfer to/(from) Rates/Library	(3,371,034)	(3,697,250)	(3,608,879)	326,216	(8.8%)	237,845	(6.6%)
Surplus/(Deficit)	-	-	123,982	-	-	(123,982)	(100.0%)



IE realized ... potential to fund Infrastructure Reserve

Current Debt Position - Levy



Reserves

	2022 Year-End Reserve Balance	2023 Forecasted Year-End Reserve Balance	2024 Budgeted Reserve Transfer	2024 Forecasted Reserve Balance
Total Boards and Committees Reserves	442,593	445,108	-	445,108
Total Programs, Grants and Activities	910,030	869,030	23,500	892,530
Total Self-Sustaining Entities	(395,059)	(678,150)	94,838	(583,312)
Total General Government	8,799,534	8,824,674	478,700	9,303,374
Total Capital Reserve	8,084,948	5,525,988	2,449,800	7,975,788
Total Reserves	17,842,047	14,986,651	3,046,838	18,033,489

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- Levy Summary
- Revenue
- Personnel
- Operating
- Transfers to Capital, Reserves, Entities
- Levy summary – by department
- PGA, BC, Department, SSEs
- Looking Forward

Levy Summary

	Budget		Forecast	Change from Budget		Change from Forecast	
	2024	2023	2023	\$	%	\$	%
Revenue	36,375,365	34,072,299	35,138,569	2,303,066	6.8%	1,236,796	3.5%
Personnel Expenses	16,704,500	16,146,500	16,087,015	558,000	3.5%	617,485	3.8%
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Allocations (to)/from Departments	-	-	-	-	-	-	-
Surplus/(Deficit) After Allocations	4,619,385	4,247,628	4,160,318	371,757	8.8%	459,067	11.0%
Transfer to/(from) Capital	6,168,881	7,054,300	7,069,300	(885,419)	(12.6%)	(900,419)	(12.7%)
Transfer to/(from) Reserves	1,821,538	890,578	575,915	930,960	104.5%	1,245,623	216.3%
Transfer to/(from) Rates/Library	(3,371,034)	(3,697,250)	(3,608,879)	326,216	(8.8%)	237,845	(6.6%)
Surplus/(Deficit)	-	-	123,982	-	-	(123,982)	(100.0%)

Revenue

Some Salient Changes from Prior Year Budget

Item	Change	Comments
	\$	
Sponsorship	80,500	Adjusting sponsorship strategy with Canal Days
Investment income	271,418	Result of interest rates rising and implementation of interest on drain construction costs
Licenses and Permits	296,332	Adjusted building department fees and activity. Inflation adjusted fees are included in the user fee by-law proposed. A supplemental fee update will follow in early 2024 to fund new building department capacity
Fees	155,000	Primarily adjusted planning department fees and activity.
Property Taxes	1,507,120	Blended tax rate is estimated at 2.9% or \$102 after accounting for assessment growth

Personnel

Levy	Budget 2024			Budget 2023		
	FTE	FTE x-student	Regular Scheduled Hours	FTE	FTE x-student	Regular Scheduled Hours
CAO	2.0	2.0	3,640	2.0	2.0	3,640
Strategic Planning & Economic Development	2.3	2.0	4,270	2.3	2.0	4,270
Marketing & Communications	3.7	3.0	6,720	2.7	2.0	4,900
Tourism & Events	3.0	2.0	4,900	3.3	2.0	5,985
Corporate Services	27.4	25.0	50,540	27.4	26.1	49,840
Recreation	13.5	8.8	25,252	16.6	10.7	29,252
Council	9.0	9.0	∞	9.0	9.0	∞
Crossing Guards	8.4	8.4	14,580	9.3	9.3	16,990
Community Safety	20.1	19.8	41,372	20.8	20.8	42,562
Museum & Cultural Programming	8.9	8.2	16,250	8.9	8.3	16,250
Planning & Building	10.7	10.0	19,460	8.4	8.0	15,190
Public Works	56.4	49.8	114,340	58.0	50.7	117,933
Total	165.6	148.1	301,324	168.8	150.9	306,812

Budget 2023	168.8	150.9	306,812
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Year over Year Change	(3.2)	(2.8)	(5,488)
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FTE = Full-time equivalent employee.

The table above has been adjusted to remove the Library recognizing they are a separate entity. This budget includes a budget allocation to the Library to fund the same staff compliment as 2023 represented by 8.71 FTE equating to 15,860 hours.

Personnel

Some Salient Changes from Prior Year Budget

- Salary & Wages - \$570,400 or 4.7%
 - Negotiated and approved wages, contracts, and changes in positions
- Benefits – (\$12,400) or (0.3%)
 - Function of benefit usage and savings from long term disability (new provider) and employee future benefit work
 - Offset by increases in Canada pension plan (10.5%), employment insurance (10.3%), employer health tax, health and dental (note dental 30.5%), Ontario Municipal Employees Retirement System (OMERS) and Workplace Safety & Insurance Board (WSIB)



Operating Expenses

Some Salient Changes from Prior Year Budget

Item	Change	Comments
	\$	
Computer Software	94,000	Primarily related to new ERP software
Contract Services	241,200	Ditching, grass moving, pavement markings, tree canopy and plant maintenance, and snow ploughing
Cost of Borrowing, Net	478,800	Related to wastewater project (funding to come from wastewater budget)
Grants and Sponsorship	157,300	Physican Recruitment and Community Improvement Program (CIP)
Insurance	117,627	At the time of preparing this presentation the contract is out for a request for proposal (RFP)
R&M (Grouped)	295,775	Primarily tree canopy initiative but includes vehicle, roads and parks repair and maintenance

When going through the budget readers will see contract service and repair and maintenance (R&M) accounts of public works experienced some re-grouping to help those units track costs based on activities performed. Appendix E and F of the budget report highlight contract services and repair and maintenance accounts in detail.

Transfer to Capital and Related Projects

Components of Transfer to Capital and Related Project Accounts

Capital and Related Project Funding	\$
Aggregate Resource Trust	150,255
Canada Community Building Fund	580,577
Ontario Community Infrastructure Fund	1,035,940
Reserve Transfers (to)/from *	(320,100)
Rate Transfers (to)/from ^	896,700
Levy	3,825,509
Total	6,168,881

* To Facilities \$306,000; Library Building \$97,500; Cemetery \$53,100 and From Building \$110,000; Roselawn Building \$26,500

^ From Water \$302,000; Wastewater \$568,700; Storm \$26,000

Transfer to/from Reserves

Components of to/from Reserves

Reserve Transfers	\$	Comments
Municipal Election	50,000	On-going practice to put funds away each year for the next election
Marina	51,738	Funds to support future capital and/or contingency requirements
Drains	85,000	On-going practice to fund City portion of drain projects
Marina Loan Repayment	100,000	On track for the current internal loan to be repaid by the end of 2029
Contingency Reserve	150,700	In accordance with the Reserve Policy
Interest on Reserves	436,000	Transfers interest earned on reserves to reserves
Employee Future Benefits	628,000	Funds post-retirement benefits negotiated through collective agreements, presumptive cancer legislative requirements and workplace injury claims
Subtotal Operating Reserve Transfer	1,501,438	
Capital and Related Project Reserve Transfers	320,100	From previous slide
Total Reserve Transfer	1,821,538	

Levy Summary – by Department

Departmental Net Budgets

	Budget		Forecast	Change from Budget	
	2024	2023	2023	\$	%
Global	21,936,047	21,395,623	21,494,824	540,424	2.5%
Programs, Grants and Activities (PGA)	(1,683,410)	(1,416,062)	(1,426,488)	(267,348)	18.9%
Boards and Committees	(2,188,357)	(2,200,478)	(2,239,727)	12,121	(0.6%)
Council	(402,024)	(464,888)	(457,327)	62,864	(13.5%)
CAO	(818,997)	(1,044,847)	(1,142,862)	225,850	(21.6%)
Corporate Services	(2,614,086)	(2,587,447)	(2,409,352)	(26,639)	1.0%
Recreation	(2,032,820)	(2,013,481)	(1,908,773)	(19,339)	1.0%
Planning & Building	(555,717)	(485,026)	(603,806)	(70,691)	14.6%
Community Safety	(4,459,943)	(4,364,958)	(4,406,527)	(94,985)	2.2%
Public Works	(7,180,693)	(6,818,436)	(6,775,979)	(362,257)	5.3%
	-	-	123,983	-	

Department
Net
Increase:
\$285,197

Transfer to/from Rate and Related Entities

Components of to/from Rate and Related Entities

Rate and Related Entity Transfers	\$
Library: Operating cost of the Library (excluding capital facility costs)	1,011,677
Library: Corporate Services	(83,800)
Library: Facilities, insurance, shared systems	(136,277)
Subtotal Library Transfer	791,600
NSCTA: Operations	92,000
NSCTA: Tourism	(62,000)
Subtotal NSCTA Transfer	30,000
Rate: Capital	(896,700)
Rate: Borrowing costs	(1,546,000)
Rate: Departmental services	(1,312,399)
Rate: Facilities, insurance, shared systems	(437,535)
Subtotal Rates Transfer	(4,192,634)
Total Transfers	(3,371,034)

Programs, Grants, and Activities (PGA)

Some Salient Changes from Prior Year Budget

- Canal Days \$116,000
 - Investing in attractions and emergency preparedness, total Canal Days budget represents $\approx 0.87\%$ of the Levy (Approximately \$20 per average house)
- Community Events \$28,000
 - Enhance community concert series, represents 1/3 of 1% of the Levy
- Community Improvement Program (CIP) \$59,000
 - Total available increased to \$247,000 for CIP, represents 1% of the Levy
- Grant commitments (\$26,600)
 - Recreational Committee - Bethel - \$10,000 from \$8,300
 - Recreational Committee - Sherkston - \$10,000 from \$8,300
 - French Golden Age Centre - \$10,000
 - Port Colborne Social & Recreation Center - \$10,000
 - Other Groups - \$2,000
 - Grant Committee - \$43,200
 - Hospice Niagara (Commitment of \$90,000 over 3 years completed in 2023)
 - Pathstone - \$20,000
 - Memory Clinic - \$3,000
- Physician Recruitment \$100,000
 - Increase budget to accommodate two Physicians and increase the incentive from \$75,000 to \$100,000
- Residential Rebates \$9,000
 - Maintain low flow toilette program and add a discounted rain barrel program

Total PGA Budget

\$1,683,410

Airport
Animal Control
Canal Days
Community EV
Charging
CIP Incentives
Community Events
Community Grants
Crossing Guards
Fishing Tournament Grants
Goderich Elevator
Municipal Election
Outdoor Vendors
Physician Recruitment
Residential Rebates
Lighthouse
SportsFest



Boards and Committees

Some Salient Changes from Prior Year Budget

- Capital related to facilities now flows through City capital and not through the Museum, Archives and Roselawn or the Library.
- Allocations between the Boards and Committees has been adjusted:
 - Notably Financial, Human Resources and Information Technology support (est. \$83,800 is allocated to the Library)
- Adjusting for capital and allocation changes Board and Committee budgets changed as follows:
 - Library, \$9,500
 - Niagara South Coast, \$7000
 - Committees, \$8000
 - The total Committees budget is represented by:
 - \$10,000 for accessibility committee partnership
 - \$5,000 for administrative functions
 - Museum, Archives, Roselawn, \$122,000
 - Report 2023-180 - Museum & Culture Progress and Staff Report (September 12, 2023)
 - Report recommendation has been incorporated into the 2024 Operating (Levy) Budget.
 - No new increase in headcount
 - Aligns compensation to City compensation program
 - Port Colborne Public Library Board Memorandum – 2024 Budget Presentation (September 12, 2023)
 - Library budget request has been incorporated, except for \$63,200 for a shared assistant management position with the City of Thorold.

Total Boards and Committees

\$2,188,357

Library

Archives

Museum

Roselawn

Niagara South Coast

Committees (includes Council committees excluding Property Standards which is budgeted under Planning)



Boards and Committees

Library

- City budget relationship with the Library
 - Council appoints Library Board Members.
 - Council approves a funding envelope (funded by the Levy) to the Library Board
 - This 2024 Operating (Levy) budget incorporates the Library Board requests, except for an additional \$63,200 that the Library Board requested for a shared assistant management position.
 - The position was identified in the Port Colborne Public Library Board Memorandum – 2024 Budget Presentation (September 12, 2023).
 - The proposed budget envelope is \$1,011,677.
 - This includes allocations such as shared service support and facility costs (non-capital).
 - The net allocation is \$791,600.
 - The Library Board has expressed their appreciation for the shared services of finance, human resources, information technology and facilities with the City in the past.
 - The individuals that support these shared services understand the goal of the Library Board with the shared assistant management position and look forward to working with the Library Board in achieving their goals while upholding the collective agreement.

Departments

Some Salient Changes from Prior Year Budget

- Net Departmental budget increases are \$285,197 on the levy
- This was made possible as a result of organizational changes that were done in consultation with Council.
- The budget increase can be attributed to repairs and maintenance expenses as noted when discussing operational expenses earlier. They increase \$295,775 with the main drivers being the tree canopy initiative but also includes auto to roads and parks.

Total Departments

\$18,064,280

Council
CAO
Corporate Services
Recreation
Planning & Building
Community Safety
Public Works



Departmental User Fees

Some Salient Changes from Prior Year Budget

- Building user fees on Council approved user fee framework
- User Fee Report #2023-162 highlights changes.
- Financial Services has concentrated on reviewing the largest user fees and cost recovery and will focus on other areas going into 2024.
- Structural changes in the operations of Planning and Building will necessitate a new review of their user fees.
 - Presently they have been increased by inflation
 - Expect a new report early 2024
- Change to ice rental and cemetery fees discussed in future slides in this slide presentation
- Marina user fees were approved in July by Council
- Beach user fees discussed in a future slide in this slide presentation

Departmental User Fees

Summary of User Fees to Framework

	Model	Comments	Model Reviewed by Finance
Engineering and Operations	1		2024
Dog Licensing	2		2024
Fire and Emergency	2		2024
Vale Health and Wellness Centre	2, 3	(slide 38)	Yes
Parks and Pavilions	2		2024
Playing Fields and Sports Courts	2		2024
Beaches	1, 3		Yes
Roselawn Centre	2, 3		2024
Sugarloaf Marina	1, 3	Approved July 18, 2023	Yes
Procedures for Tax Registration and Tax Sales	1		Yes
Corporate Services	1		Yes
Port Colborne Historical and Marina Museum	2, 3		2024
L.R. Wilison Heritage Research Archives	2, 3		2024
By-Law Enforcement	2		2024
Cemeteries of the City of Port Colborne	1, 2, 3	(slide 39-40)	Yes
Planning and Development	1	Will be updated in Early 2024	Yes
Maintenance & Occupancy of Property (Property Standards By-Law)	1		2024
Permits for Construction, Demolition, Occupancy and Change of User, Transfer of Permits and Inspections	1		2024

Model 1 – Full Cost Recovery; Model 2 – Subsidized (Partial cost recovery); Model 3 - Differentiated



Departmental User Fees

Changes are recommended to provide clarity and improve ice availability

Arena Fees

2024 only Arena Fees effective January 1, 2024

Arena Operations

- Explore opening at 5:00am or 5:30am with rentals at 5:30am or 6:00am, currently we open at 6:00am for rentals at 6:30am

Rental Classifications Adjustments/ Definitions

- Change Non-Resident to Non-Niagara to better align the main purpose for the rate in NOTL, Fort Erie and Niagara Falls **(effective immediately)**
- Expand Non-Prime to weekdays before 5pm and after 9pm, currently before 4pm and after 10pm
- Introduce “last minute”/“same day” ice rates (75% of normal Prime and Non-Prime rates)
- Limit individual training rate to Non-Prime time only
- Remove the terminology of “Adult” and “Youth” from Prime and Non-Prime classifications of rates
- Redefine Public/Catholic School and Physical Education as “School”. Physical Education Classes would move to “School Non-Prime” going from \$57.52 to \$69.02 at current rates. Half of Local Area Municipalities (LAMs) do not have a School rate. The proposed classification would provide for the second lowest rate among the LAMs. No other School related rates would be impacted.
- Define “Minor Sports” as a group associated with a youth sports association and/or training with at least one coach. The default age of a youth in this category is 18 and under, unless defined otherwise by the Canadian Sports Association to which the renting association/club/organization is governed
- All fees are plus insurance unless alternative insurance, satisfactory to the City, is otherwise provided.

Departmental User Fees

Arena Fees

Arena	Term	2023 Fee	2024 Proposed Fee
Prime and Non-Niagara Rate (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$223.36	\$228.64
Non-Prime (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$136.28	\$135.40
Junior B - Hockey Game (Based on Average of Adult and Youth Prime)	Per hour	\$185.84	\$188.46
Minor Sports & School Prime (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$146.90	\$148.28
Minor Sports (including Junior B) Non-Prime (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$88.50	\$95.29
School Non-Prime (Based on 50% of Minor Sports Prime rate)	Per hour	\$69.02	\$74.14
Individual Training (half ice) Non-Prime (Per player w/one coach; Available non-prime time only; Based on 50% of Minor Sports)	Per hour	\$75.22	\$74.14
Last Minute Ice Prime (Same Day Ice) (Based on 75% of Prime)	Per hour	NA	\$171.48
Last Minute Ice Non-Prime (Same Day Ice) (Based on 75% of Non-Prime)	Per hour	NA	\$101.55

Cemetery User Fees

Cemetery – Resident

Resident	Local Municipal Cemeteries Average Rates					Port Colborne		
	Fort Erie*	Niagara Falls*	Wainfleet*	Welland*	Average*	2022 & 2023 Fee	2023 Proposed Fee	2024 Proposed Fee
Opening and Closing Fees and Charges								
Adult Burial (weekday)	\$882	\$1,659	\$1,077	\$730	\$1,085	\$969 to \$1,275	\$1,679	\$1,700
Adult Burial (weekend or holiday)	\$1,769	\$2,604	\$1,728	\$956	\$1,674			
Child Burial (weekday)	\$482		\$663		\$573	\$357 to \$377	No Charge for Port Colborne Residents under the age of 12 years old	No Charge for Port Colborne Residents under the age of 12 years old
Child Burial (weekend or holiday)	\$1,369		\$1,314		\$1,336			
Infant Burial (weekday)	\$241	\$830	\$460	\$429	\$484			
Infant Burial (weekend or holiday)	\$1,128	\$1,774	\$1,111	\$677	\$1,095			
Cremation/Columbarium (weekday)	\$301	\$525	\$526	\$429	\$462	\$250 to \$680	\$788	\$875
Cremation/Columbarium (weekend or holiday)	\$800	\$997	\$929	\$677	\$866			
Cemetery Services and Interment Rights Prices								
Single Lot or Grave	\$1,410	\$2,876	\$1,380	\$1,033	\$1,495	\$1,377	\$3,989	\$2,880
Infant Lot or Grave	\$606	\$1,588	\$557	\$420	\$793	420	No Charge for Port Colborne Residents under the age of 12 years old	No Charge for Port Colborne Residents under the age of 12 years old
Cremation Plot	\$719	\$1,463	\$530	\$420	\$862	485	\$1,785	\$1,460
Columbarium, each crypt	\$2,651	\$3,310	\$1,485		\$2,722	\$1,377 to \$1,530	\$3,830	\$3,310
Pouring Foundation (per cubic foot of concrete)	\$38		\$54	\$31	\$41	\$40	\$50	\$45
Perpetual care markers (owner supplied)				\$100	\$100	\$50	\$100	\$100
Perpetual care markers (owner supplied) <48" high	\$200		\$200	\$200	\$200	\$100	\$200	\$200
Perpetual care markers (owner supplied) >48" high	\$400		\$400	\$400	\$400	\$200	\$400	\$400
Disinterment (opening fee plus actual cost to disinter)	\$1,180	\$1,560	\$2,122	\$1,158	\$1,474	\$969	\$1,479	\$1,500
Ownership Transfer Fee	\$77		\$133		\$105	\$26	\$117	\$115

- The City underwent a full cost accounting exercise in 2022. In 2024 those fees, adjusted for cost escalation are proposed for non-residents.
- Based on feedback the following discounted rates are proposed:
- Opening and closing fees are proposed at average of weekend and holidays.
- Cemetery Services and Interment Rights are proposed at highest comparator, rounded to nearest tenth.
- The one rate regardless of burial or cremation is due to the fact we do not schedule this work given the lower occurrence. Therefore, any work otherwise scheduled during the day is moved to overtime.



* Average

Cemetery User Fees

Cemetery – Non-Resident

Non-Resident	Local Municipal Cemeteries Average Rates					Port Colborne		
	Fort Erie*	Niagara Falls*	Wainfleet*	Welland*	Average*	2022 & 2023 Fee	2023 Proposed Fee	2024 Proposed Fee
Opening and Closing Fees and Charges								
Adult Burial (weekday)	\$1,544	\$1,659	\$1,437	\$1,088	\$1,433	\$969 to \$1,275	\$1,679	\$1,880
Adult Burial (weekend or holiday)	\$2,430	\$2,604	\$2,088	\$1,425	\$2,076			
Child Burial (weekday)	\$844		\$885		\$865	\$357 to \$377	Not identified	No Charge for Port Colborne Residents under the age of 12 years old
Child Burial (weekend or holiday)	\$1,731		\$1,536		\$1,614			
Infant Burial (weekday)	\$422	\$830	\$615	\$639	\$624			
Infant Burial (weekend or holiday)	\$1,309	\$1,774	\$1,265	\$1,006	\$1,272			
Cremation/Columbarium (weekday)	\$528	\$525	\$703	\$639	\$619	\$250 to \$680	\$788	\$900
Cremation/Columbarium (weekend or holiday)	\$1,026	\$997	\$1,105	\$1,006	\$1,063			
Cemetery Services and Interment Rights Prices								
Single Lot or Grave	\$2,467	\$2,876	\$2,384	\$1,554	\$2,279	\$1,377	\$3,989	\$4,470
Infant Lot or Grave	\$1,060	\$1,588	\$1,246	\$626	\$1,130	\$420	Not identified	No Charge for Port Colborne Residents under the age of 12 years old
Cremation Plot	\$1,269	\$1,463	\$1,202	\$626	\$1,223	\$485	\$1,785	\$2,000
Columbarium, each crypt	\$2,651	\$3,310	\$2,153		\$2,802	\$1,377 to \$1,530	\$3,830	\$4,290
Pouring Foundation (per cubic foot of concrete)	\$38		\$54	\$31	\$41	\$40	\$50	\$60
Perpetual care markers (owner supplied)				\$100	\$100	\$50	\$100	\$100
Perpetual care markers (owner supplied) <48" high	\$200		\$200	\$200	\$200	\$100	\$200	\$200
Perpetual care markers (owner supplied) >48" high	\$400		\$400	\$400	\$400	\$200	\$400	\$400
Disinterment (opening fee plus actual cost to disinter)	\$1,180	\$1,560	\$2,122	\$1,158	\$1,474	\$969	\$1,479	\$1,660
Ownership Transfer Fee	\$77		\$133		\$105	\$26	\$117	\$130

- Fees proposed based on full cost-recovery.
- In some cases, the City's actual costs are below the average.
- Max charge is actual cost.
- Non-Resident to be defined by anyone that was not living in Port Colborne at time of purchase or death unless they had previously purchased cemetery services and interment rights at the resident rate (by way of living in Port Colborne when purchased).

* Average

Self-Sustaining Entities (SSEs)

Some Salient Comments on SSEs

- Building is budgeting a balanced budget. The department is working on updates their fees to accommodate an additional headcount.
- Marina is budgeting a \$51,738 transfer to capital. This compares to a budgeted transfer of zero in 2023.
 - An updated capital plan will come to Council in early 2024, primary focus is receiving dredging approval from the Ministry of the Environment, Conservation and Parks (MECP).
- Cemetery (subject to fee approval) forecasts a \$71,900 contribution to Parks to help maintain Cemetery.
 - Actual operating costs estimated closer to \$200,000.



SSE: Beach

Year in Review

- Construction at beach complete
- Difficult year with seaweed and weather (17 days were essentially cancelled in July due to weather)
- Revenue forecasted at \$154,000 vs. \$422,000 (pre-parking changes)
- Staff reduced expenses were possible.
- Operations deficit of \$150,000 forecasted. To be funded from the beach reserve. This leaves approximately \$46,000 in the beach reserve.
- For those that came to the beach the feedback was positive
- Students
 - Washrooms amazing
 - “Take a toy, leave a toy” great idea
- Room for improvement
 - Clean the seaweed – Ministry permission
 - Additional traffic safety measures
 - A drop off zone.



SSE: Beach

Initial Planning Thoughts Going Forward

- 2024 revenue target of \$343,000 has been set to balance the budget. This may be aggressive still.
- Staff are researching consolidating payment options into one App to simplify the payment and booking process.
- Maintain current pricing and ensure they are all plus HST.
- Introduce the option to reserve a parking spot in advance in Zone 2 for \$25 on weekdays and \$35 on weekends. The prices would be plus HST.
 - This option is being proposed as on weekends the Zone 1 (high priced parking spaces) sold out. Zone 1 is closer but ensuring a visitor has a spot is also important and the ability to reserve a spot in advance helps with that.
- Staff are reviewing the possibility of hourly rates for 2024.
- Staff are working through website updates and a developing a marketing campaign for 2024.
- Addressing room for improvement
 - MECP has approved the City's updated beach maintenance manual that allows for removal of dry seaweed
 - Staff are reviewing options for additional traffic calming and a drop off zone, this may reduce parking in Zone 1 (report to follow early in 2024 to Council)



Looking Forward

- In the process of the City's insurance tendering as the time of writing this presentation.
- Reviewing the application of the Municipal Accommodation Tax (MAT)
- Perform service level reviews (Transportation, Parks, and Arena)
- Finalize reviewing fees (specifically non-full cost recovery fees)
- Continue to work on Key Performance Indicators (KPIs) and related benchmarks, where applicable
- Complete the Infrastructure Needs Assessment and Non-Linear Asset Management Plan to support future capital and related project budgets
- Update the development charges by-law so growth pays for growth
- Working on a multi-year operating forecast (anticipated T1 reporting time [June 2024])



Agenda

1 2024 Budget Summary

2 City Fundamentals

3 Budget Details

4 Thank You

- Thank You
- Recommendation



Thank You

Recommendation

That the Corporate Service Department, Financial Services Division, Report No. 2023-161 Subject: 2024 Operating (Levy) Budget, **BE RECEIVED**; And

That the working capital reserve be funded, up to the Reserve Fund policy target, as outlined in Report No. 2023-161; And

That the 2024 Operating (Levy) Budget as outlined in Report 2023-161, **BE APPROVED**.



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

Appendix B - Levy and SSE Summary

CITY OF PORT COLBORNE
2024 Budget - Levy and Self Sustaining Entities (SSE) Summary

	General Government	PGA	Boards & Committees	Council	CAO	Corporate Services	Recreation	Planning Service	Community Safety	Public Works	Library	NSCTA	Total 2024 Levy Budget
Revenue													
Advertising and Sponsorship		\$221,500					\$18,000						\$239,500
Donations		20,000	27,600						600		4,800		53,000
Fines									45,000				45,000
Fundraising			6,300										6,300
Investment Income	1,071,418												1,071,418
Lease Income	35,600	156,000					20,000						211,600
Licences and Permits						61,000			1,500				62,500
Rentals	18,000		11,000				504,000				650		533,650
Other Revenue	10,000	10,000	16,000		15,000					225,000			276,000
Fees		164,000	800			61,200	20,000	370,000	20,600		3,500	2,000	642,100
Provincial Offences Act	2,000												2,000
Grants - Other	150,255	115,000	12,000		5,000								282,255
Grant - Federal	580,577		4,000										584,577
Grant - Provincial	3,647,440		30,000							50,000	38,300		3,765,740
Sales		300,000	13,100										313,100
Penalties and Interest	439,000												439,000
Property Taxes	24,693,620												24,693,620
Payment In lieu	330,000												330,000
Supplemental Tax	185,200												185,200
MAT Tax		40,000	30,000										70,000
Total Revenue	31,163,110	1,026,500	150,800		20,000	122,200	562,000	370,000	67,700	275,000	47,250	2,000	33,806,560
Expense													
Personnel Expense													
Salaries and Wages - Full Time			542,500		959,600	2,206,600	532,600	520,200	2,110,700	3,408,900	451,200		10,732,300
Salaries and Wages - Part Time		268,400	57,000	242,500			46,800		425,900	274,800	69,900		1,385,300
Salaries and Wages - Students			22,700		69,900	115,500	142,800	28,900	11,400	208,700			599,900
Overtime Pay						26,200	16,100	11,000	50,900	113,200			217,400
Honourariums			400					4,500					4,900
Employee Benefits	(628,000)	29,600	199,800	101,100	306,100	775,900	239,200	175,400	1,194,200	1,359,000	187,900		3,940,200
Subtotal Personnel Expense	(628,000)	298,000	822,400	343,600	1,335,600	3,124,200	977,500	740,000	3,793,100	5,364,600	709,000		16,880,000
Operating Expense													
Association/Membership Fees	14,000		1,100		17,300	12,700	2,000	4,300	2,750	13,200	1,500		68,850
Auto - Fuel	303,300												303,300
Cleaning Supplies			1,700						3,000	19,000			23,700
Library Collection			3,000								44,800		47,800
Library Digital Resources											30,000		30,000
Comm and Public Relations		82,000	6,400		65,000			2,500	14,000	3,000	500		173,400
Computer Software	545,000										1,000		546,000
Contract Services	681,900	486,200	27,200	26,000			260,500	25,000	130,900	1,404,600	4,000	32,000	3,078,300
Cost of Borrowing Ext Interest	1,350,300												1,350,300
Cost of Borrowing Ext Principl	1,295,400												1,295,400

Appendix B - Levy and SSE Summary

	General Government	PGA	Boards & Committees	Council	CAO	Corporate Services	Recreation	Planning Service	Community Safety	Public Works	Library	NSCTA	Total 2024 Levy Budget
Cost of Goods Sold		150,000	8,000										158,000
Credit Card Fees	140,000												140,000
PAP / Online Incentives	10,000												10,000
Equipment - Purchase			4,500		10,000		10,000		27,000	89,000	7,000		147,500
Equipment - Rental	111,500	70,000								6,500			188,000
Financial Expenses	7,000	5,900											12,900
Land Leases	44,400												44,400
Grants and Sponsorship Expense		642,600	500										643,100
Hospitality Expense		14,000	6,700	7,300	8,200	4,000		1,000	6,750	7,500	750		56,200
Insurance - Contract	902,100		6,180										908,280
Insurance Ded and Adm cost	150,000												150,000
Office Supplies		250	7,600	3,600	3,400	26,100	1,200	3,500	8,000	14,000	3,000		70,650
Postage & Courier			2,850		300	40,300		100	5,700	500	700		50,450
Program Supplies		515,000	26,400				10,000		40,000	15,000	3,500		609,900
Protective & Uniform Clothing	30,000	3,000	700				4,800		45,500	21,300	1,300		106,600
R&M - Grounds		105,000	1,000							146,500			252,500
R&M - Consumables and Parts	189,650	21,000	30,100						200	317,500			558,450
R&M - External Contractor	126,600												126,600
R&M - Auto	195,700												195,700
R&M - Tree Planting										200,000			200,000
Staff Training & Development	140,200	5,400	5,300	10,900	15,900	39,200	11,100	9,900	56,200	72,000	7,000		373,100
SME - Audit and Actuary						85,000					7,200		92,200
SME - Consultants		4,000			50,000	60,000		25,000		100,000			239,000
Subject Matter Experts - Legal	250,000												250,000
Subscriptions and Publications			900		3,150	2,500			1,550	1,900			10,000
Telephone/Internet	82,200		5,500	2,800	5,200	9,140		1,500	11,500	17,400	17,100		152,340
Travel		2,700	5,600	21,800	18,600	40,900	11,100	9,900	22,000	48,950	500		182,050
Utilities - Gas	254,300												254,300
Utilities - Hydro	949,300	2,000											951,300
Utilities - Water	221,460												221,460
Reassessment/Uncollectable	246,900												246,900
Property Taxes - Rebates	18,000												18,000
Tax Incentive Grants	19,000												19,000
Subtotal Operating Expense	8,278,210	2,109,050	151,230	72,400	197,050	319,840	310,700	82,700	375,050	2,497,850	129,850	32,000	14,555,930
Total Expense	7,650,210	2,407,050	973,630	416,000	1,532,650	3,444,040	1,288,200	822,700	4,168,150	7,862,450	838,850	32,000	31,435,930
Surplus/(Deficit) Before Allocation	23,512,900	(1,380,550)	(822,830)	(416,000)	(1,512,650)	(3,321,840)	(726,200)	(452,700)	(4,100,450)	(7,587,450)	(791,600)	(30,000)	2,370,630
Allocations: Within Departments						(81,186)	81,186						
Allocation:Between Departments	(2,658,265)	247,860	261,850	54,724	(476,209)	129,840	1,806,134	103,017	359,493	171,556			
Allocation:SSE	(542,131)	5,000			(11,244)	(126,108)	(580,700)			(120,234)			(1,375,417)
Surplus/(Deficit) After Allocation	26,713,296	(1,633,410)	(1,084,680)	(470,724)	(1,025,197)	(3,244,386)	(2,032,820)	(555,717)	(4,459,943)	(7,638,772)	(791,600)	(30,000)	3,746,047
Transfer to/ (from) Capital	6,168,881												6,168,881
Transfer to/ (from) Reserves	1,634,800	50,000								85,000			1,769,800
Transfer Between Funds	(3,026,432)		1,103,677	(68,700)	(206,200)	(630,300)				(543,079)	(791,600)	(30,000)	(4,192,634)
Total Transfer	4,777,249	50,000	1,103,677	(68,700)	(206,200)	(630,300)				(458,079)	(791,600)	(30,000)	3,746,047
Surplus / (Deficit)	\$21,936,047	(\$1,683,410)	(\$2,188,357)	(\$402,024)	(\$818,997)	(\$2,614,086)	(\$2,032,820)	(\$555,717)	(\$4,459,943)	(\$7,180,693)			

Appendix B - Levy and SSE Summary

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2024 SSE Budget	Total 2024 Levy & SSE Budget
Revenue						
Advertising and Sponsorship						\$239,500
Donations						53,000
Fines						45,000
Fundraising					4,000	6,300
Investment Income			4,000		4,000	1,075,418
Lease Income	32,000				32,000	243,600
Licences and Permits				743,332	743,332	805,832
Rentals	3,000				3,000	536,650
Other Revenue	3,000				3,000	279,000
Fees	30,000	343,023			373,023	1,015,123
Provincial Offences Act						2,000
Grants - Other						282,255
Grant - Federal						584,577
Grant - Provincial						3,765,740
Sales	1,370,000		89,700		1,459,700	1,772,800
Penalties and Interest						439,000
Property Taxes						24,693,620
Payment In lieu						330,000
Supplemental Tax						185,200
MAT Tax						70,000
Total Revenue	1,438,000	343,023	93,700	743,332	2,618,055	36,424,615
Expense						
Personnel Expense						
Salaries and Wages - Full Time				407,700	407,700	11,140,000
Salaries and Wages - Part Time						1,385,300
Salaries and Wages - Students						599,900
Overtime Pay				8,200	8,200	225,600
Honourariums						4,900
Employee Benefits				117,600	117,600	4,057,800
Subtotal Personnel Expense				533,500	533,500	17,413,500
Operating Expense						
Association/Membership Fees	2,000		800	6,300	9,100	77,950
Auto - Fuel						303,300
Cleaning Supplies	8,000	8,000			16,000	39,700
Library Collection						47,800
Library Digital Resources						30,000
Comm and Public Relations	5,000	8,000		1,000	14,000	187,400
Computer Software	5,000				5,000	551,000
Contract Services	60,000	30,000	3,000	60,000	153,000	3,231,300
Cost of Borrowing Ext Interest						1,350,300
Cost of Borrowing Ext Principl						1,295,400

Appendix B - Levy and SSE Summary

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2024 SSE Budget	Total 2024 Levy & SSE Budget
Cost of Goods Sold	220,000				220,000	378,000
Credit Card Fees						140,000
PAP / Online Incentives						10,000
Equipment - Purchase	10,000		1,100	6,000	17,100	164,600
Equipment - Rental			6,900		6,900	194,900
Financial Expenses						12,900
Land Leases						44,400
Grants and Sponsorship Expense						643,100
Hospitality Expense				500	500	56,700
Insurance - Contract						908,280
Insurance Ded and Adm cost						150,000
Office Supplies	2,500			2,400	4,900	75,550
Postage & Courier	100			600	700	51,150
Program Supplies	10,000	4,000			14,000	623,900
Protective & Uniform Clothing	3,000	2,000		3,000	8,000	114,600
R&M - Grounds	30,000	10,000	10,000		50,000	302,500
R&M - Consumables and Parts	60,000	10,000			70,000	628,450
R&M - External Contractor						126,600
R&M - Auto						195,700
R&M - Tree Planting						200,000
Staff Training & Development				6,200	6,200	379,300
SME - Audit and Actuary						92,200
SME - Consultants		15,000		10,000	25,000	264,000
Subject Matter Experts - Legal						250,000
Subscriptions and Publications				400	400	10,400
Telephone/Internet	28,000				2,400	182,740
Travel				6,200	6,200	188,250
Utilities - Gas						254,300
Utilities - Hydro						951,300
Utilities - Water						221,460
Reassessment/Uncollectable						246,900
Property Taxes - Rebates						18,000
Tax Incentive Grants						19,000
Subtotal Operating Expense	443,600	87,000	21,800	105,000	657,400	15,213,330
Total Expense	443,600	87,000	21,800	638,500	1,190,900	32,626,830
Surplus/(Deficit) Before Allocation	994,400	256,023	71,900	104,832	1,427,155	3,797,785
Allocations: Within Departments						
Allocation:Between Departments						
Allocation:SSE	942,662	256,023	71,900	104,832	1,375,417	
Surplus/(Deficit) After Allocation	51,738				51,738	3,797,785
Transfer to/ (from) Capital						6,168,881
Transfer to/ (from) Reserves	51,738				51,738	1,821,538
Transfer Between Funds						(4,192,634)
Total Transfer	51,738				51,738	3,797,785
Surplus / (Deficit)						

City of Port Colborne 2024 Operating Budget

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Advertising and Sponsorship	\$141,609.36	\$130,450.00	\$159,000.00	\$239,500.00	\$80,500.00
Donations	394,429.65	77,425.00	52,600.00	48,200.00	(4,400.00)
Fines	13,886.00	43,000.00	24,000.00	45,000.00	21,000.00
Fundraising		6,250.00	6,250.00	6,300.00	50.00
Investment Income	617,040.60	1,203,400.00	804,000.00	1,075,418.00	271,418.00
Lease Income	280,751.61	234,520.00	261,100.00	243,600.00	(17,500.00)
Licences and Permits	588,094.08	589,500.00	509,500.00	805,832.00	296,332.00
Rentals	387,944.75	476,500.00	549,000.00	536,000.00	(13,000.00)
Other Revenue	2,569,756.47	331,500.00	307,600.00	279,000.00	(28,600.00)
Fees	911,379.14	737,780.00	843,400.00	1,009,623.00	166,223.00
Provincial Offences Act	(5,080.83)		20,000.00	2,000.00	(18,000.00)
Grants - Other	463,701.11	421,314.00	414,455.00	282,255.00	(132,200.00)
Grant - Federal	1,419,182.60	644,281.00	584,577.00	584,577.00	
Grant - Provincial	5,361,641.71	3,649,817.00	3,592,317.00	3,727,440.00	135,123.00
Sales	1,516,671.95	2,164,732.00	1,786,400.00	1,772,800.00	(13,600.00)
Penalties and Interest	565,073.38	618,600.00	420,000.00	439,000.00	19,000.00
Property Taxes	21,897,527.34	23,210,200.00	23,186,500.00	24,693,620.00	1,507,120.00
Payment In lieu	318,397.69	329,300.00	311,600.00	330,000.00	18,400.00
Supplemental Tax	291,594.67	200,000.00	150,000.00	185,200.00	35,200.00
MAT Tax		70,000.00	90,000.00	70,000.00	(20,000.00)
Total Revenue	37,733,601.28	35,138,569.00	34,072,299.00	36,375,365.00	2,303,066.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	9,840,050.35	9,878,165.00	10,309,500.00	10,688,800.00	379,300.00
Salaries and Wages - Part Time	1,259,478.78	1,803,600.00	1,169,100.00	1,315,400.00	146,300.00
Salaries and Wages - Students	493,952.25	507,150.00	528,800.00	599,900.00	71,100.00
Overtime Pay	322,213.39	291,000.00	224,500.00	225,600.00	1,100.00
Honourariums	362,836.78	7,300.00	32,300.00	4,900.00	(27,400.00)
Employee Benefits	3,368,056.92	3,599,800.00	3,882,300.00	3,869,900.00	(12,400.00)
Subtotal Personnel Expense	15,646,588.47	16,087,015.00	16,146,500.00	16,704,500.00	558,000.00

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Operating Expense					
Association/Membership Fees	54,842.96	64,700.00	72,140.00	76,450.00	4,310.00
Auto - Fuel	309,145.83	303,300.00	326,980.00	303,300.00	(23,680.00)
Cleaning Supplies	24,999.69	36,250.00	34,700.00	39,700.00	5,000.00
Library Collection	1,541.98	3,000.00	3,000.00	3,000.00	
Comm and Public Relations	211,449.12	200,600.00	200,200.00	186,900.00	(13,300.00)
Computer Software	461,305.03	389,700.00	456,000.00	550,000.00	94,000.00
Contract Services	2,402,962.80	4,115,100.00	2,954,100.00	3,195,300.00	241,200.00
Cost of Borrowing Ext Interest	902,403.75	878,100.00	878,100.00	1,350,300.00	472,200.00
Cost of Borrowing Ext Principl	1,419,178.01	1,288,800.00	1,288,800.00	1,295,400.00	6,600.00
Cost of of Goods Sold	408,746.27	333,100.00	383,967.38	378,000.00	(5,967.38)
Credit Card Fees	140,310.49	140,000.00	140,000.00	140,000.00	
PAP / Online Incentives	4,590.00	40,000.00	10,000.00	10,000.00	
Equipment - Purchase	267,250.36	132,723.00	156,550.00	157,600.00	1,050.00
Equipment - Rental	359,507.27	215,000.00	215,000.00	194,900.00	(20,100.00)
Financial Expenses	14,396.42	11,200.00	12,900.00	12,900.00	
Land Leases	48,703.58	49,400.00	44,400.00	44,400.00	
Grants and Sponsorship Expense	510,930.49	398,500.00	485,800.00	643,100.00	157,300.00
Hospitality Expense	30,607.05	35,200.00	33,000.00	55,950.00	22,950.00
Insurance - Contract	713,190.87	772,753.00	790,653.00	908,280.00	117,627.00
Insurance Ded and Adm cost	107,341.43	110,000.00	150,000.00	150,000.00	
Office Supplies	75,246.19	70,550.00	75,450.00	72,550.00	(2,900.00)
Postage & Courier	56,242.39	51,500.00	58,150.00	50,450.00	(7,700.00)
Program Supplies	620,256.27	632,800.00	607,800.00	620,400.00	12,600.00
Protective & Uniform Clothing	113,528.17	100,710.00	107,700.00	113,300.00	5,600.00
R&M - Grounds	282,775.35	296,900.00	280,000.00	302,500.00	22,500.00
R&M - Trails	87,166.53		113,800.00		(113,800.00)
R&M - Consumables and Parts	554,320.65	551,300.00	552,475.00	628,450.00	75,975.00
R&M - External Contractor	1,094,972.99	341,100.00		126,600.00	126,600.00
R&M - Auto	199,919.36	205,700.00	170,000.00	195,700.00	25,700.00
R&M - Playground	13,986.96		20,000.00		(20,000.00)
R&M - Tree Planting	16,627.53	25,600.00	21,200.00	200,000.00	178,800.00
Staff Training & Development	292,977.68	362,500.00	380,200.00	372,300.00	(7,900.00)
SME - Audit and Actuary	68,779.13	85,000.00	85,000.00	85,000.00	
SME - Consultants	391,273.03	521,000.00	291,000.00	264,000.00	(27,000.00)
Subject Matter Experts - Legal	360,116.72	231,400.00	250,000.00	250,000.00	
Subscriptions and Publications	12,706.83	10,150.00	15,910.00	10,400.00	(5,510.00)
Telephone/Internet	229,112.69	169,700.00	192,230.00	165,640.00	(26,590.00)
Travel	30,647.14	147,900.00	137,300.00	187,750.00	50,450.00
Utilities - Gas	190,300.75	195,500.00	205,155.50	254,300.00	49,144.50
Utilities - Hydro	808,147.69	909,500.00	946,235.00	951,300.00	5,065.00

Appendix B - Levy and SSE Summary

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Utilities - Water	194,648.73	204,500.00	230,275.00	221,460.00	(8,815.00)
City Owned Property Drainage Charges	53,722.59				
Reassessment/Uncollectable	300,247.33	232,000.00	232,000.00	246,900.00	14,900.00
Property Taxes - Rebates	17,748.77	18,000.00	30,000.00	18,000.00	(12,000.00)
Tax Incentive Grants	25,453.00	10,500.00	40,000.00	19,000.00	(21,000.00)
Subtotal Operating Expense	14,484,327.87	14,891,236.00	13,678,170.88	15,051,480.00	1,373,309.12
Total Expense	30,130,916.34	30,978,251.00	29,824,670.88	31,755,980.00	1,931,309.12
Surplus/(Deficit) Before Allocation	7,602,684.94	4,160,318.00	4,247,628.12	4,619,385.00	371,756.88
Surplus/(Deficit) After Allocation	7,602,684.94	4,160,318.00	4,247,628.12	4,619,385.00	371,756.88
Transfer to/ (from) Capital	10,550,683.11	7,069,300.00	7,054,300.00	6,168,881.00	(885,419.00)
Transfer to/ (from) Reserves	(229,438.51)	575,915.00	890,577.84	1,821,538.00	930,960.16
Transfer Between Funds	(2,718,559.66)	(3,608,879.32)	(3,697,249.72)	(3,371,034.00)	326,215.72
Total Transfer	7,602,684.94	4,036,335.68	4,247,628.12	4,619,385.00	371,756.88
Surplus / (Deficit)		\$123,982.32			

Appendix C - Divisional Summary & Detail

General Government Divisional Summary

CITY OF PORT COLBORNE
2024 Budget - General Government Divisional Summary

	Global Revenue	Capital (Non-Debt Funding)	Capital (Borrowing Costs)	Global Facilities	Global Fleet	Global Operations	Total 2024 General Govmt Budget
Revenue							
Investment Income	\$1,071,418						\$1,071,418
Lease Income	35,600						35,600
Rentals	18,000						18,000
Other Revenue						10,000	10,000
Provincial Offences Act	2,000						2,000
Grants - Other		150,255					150,255
Grant - Federal		580,577					580,577
Grant - Provincial	2,611,500	1,035,940					3,647,440
Penalties and Interest	439,000						439,000
Property Taxes	24,693,620						24,693,620
Payment In lieu	330,000						330,000
Supplemental Tax	185,200						185,200
Total Revenue	29,386,338	1,766,772				10,000	31,163,110
Expense							
Personnel Expense							
Employee Benefits	(628,000)						(628,000)
Subtotal Personnel Expense	(628,000)						(628,000)

	Global Revenue	Capital (Non-Debt Funding)	Capital (Borrowing Costs)	Global Facilities	Global Fleet	Global Operations	Total 2024 General Govmt Budget
Operating Expense							
Association/Membership Fees						14,000	14,000
Auto - Fuel					303,300		303,300
Computer Software						545,000	545,000
Contract Services				513,400	8,500	160,000	681,900
Cost of Borrowing Ext Interest			1,350,300				1,350,300
Cost of Borrowing Ext Principl			1,295,400				1,295,400
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						902,100	902,100
Insurance Ded and Adm cost						150,000	150,000
Protective & Uniform Clothing						30,000	30,000
R&M - Consumables and Parts				184,650		5,000	189,650
R&M - External Contractor					126,600		126,600
R&M - Auto					195,700		195,700
Staff Training & Development						140,200	140,200
Subject Matter Experts - Legal						250,000	250,000
Telephone/Internet					27,200	55,000	82,200
Utilities - Gas				254,300			254,300
Utilities - Hydro				949,300			949,300
Utilities - Water				221,460			221,460
Reassessment/Uncollectable	246,900						246,900
Property Taxes - Rebates	18,000						18,000
Tax Incentive Grants	19,000						19,000
Subtotal Operating Expense	293,900		2,645,700	2,179,010	761,300	2,398,300	8,278,210
Total Expense	(334,100)		2,645,700	2,179,010	761,300	2,398,300	7,650,210

	Global Revenue	Capital (Non-Debt Funding)	Capital (Borrowing Costs)	Global Facilities	Global Fleet	Global Operations	Total 2024 General Govmt Budget
Surplus/(Deficit) Before Allocati	29,720,438	1,766,772	(2,645,700)	(2,179,010)	(761,300)	(2,388,300)	23,512,900
Allocation:Between Departments				(1,857,450)	(688,448)	(112,367)	(2,658,265)
Allocation:SSE	(118,600)			(159,814)	(23,839)	(239,878)	(542,131)
Surplus/(Deficit) After Allocation	29,839,038	1,766,772	(2,645,700)	(161,746)	(49,013)	(2,036,055)	26,713,296
Transfer to/ (from) Capital		6,168,881					6,168,881
Transfer to/ (from) Reserves	1,314,700	320,100					1,634,800
Transfer Between Funds		(896,700)	(1,546,000)	(161,746)	(49,013)	(372,973)	(3,026,432)
Total Transfer	1,314,700	5,592,281	(1,546,000)	(161,746)	(49,013)	(372,973)	4,777,249
Surplus / (Deficit)	\$28,524,338	(\$3,825,509)	(\$1,099,700)			(\$1,663,082)	\$21,936,047

City of Port Colborne

2024 Operating Budget

General Government

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Donations	\$176,584.13				
Investment Income	604,671.87	1,200,000.00	800,000.00	1,071,418.00	271,418.00
Lease Income	51,726.00	35,420.00	38,600.00	35,600.00	(3,000.00)
Rentals	20,610.92	24,400.00	18,000.00	18,000.00	
Other Revenue	2,237,116.39	52,700.00	10,000.00	10,000.00	
Fees	307.77	3,800.00			
Provincial Offences Act	(5,080.83)		20,000.00	2,000.00	(18,000.00)
Grants - Other	150,255.10	250,255.00	250,255.00	150,255.00	(100,000.00)
Grant - Federal	1,382,657.60	591,427.00	580,577.00	580,577.00	
Grant - Provincial	4,663,550.00	3,512,317.00	3,512,317.00	3,647,440.00	135,123.00
Penalties and Interest	565,073.38	618,600.00	420,000.00	439,000.00	19,000.00
Property Taxes	21,897,527.34	23,210,200.00	23,186,500.00	24,693,620.00	1,507,120.00
Payment In lieu	318,397.69	329,300.00	311,600.00	330,000.00	18,400.00
Supplemental Tax	291,594.67	200,000.00	150,000.00	185,200.00	35,200.00
Taxation - Region	13,814,615.61				
Taxation - DSBN	2,115,243.90				
Taxation - NCDSB	483,897.12				
Taxation - French Public	9,628.24				
Taxation - French Catholic	51,312.37				
Taxation - Provincial	2,164,836.68				
Taxation - Region Waste Management	2,192,300.81				
Total Revenue	53,186,826.76	30,028,419.00	29,297,849.00	31,163,110.00	1,865,261.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	395,915.90	385,500.00			
Overtime Pay		21,000.00			
Employee Benefits	(432,596.45)	(400,000.00)	(400,000.00)	(628,000.00)	(228,000.00)
Subtotal Personnel Expense	(36,680.55)	6,500.00	(400,000.00)	(628,000.00)	(228,000.00)

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Operating Expense					
Association/Membership Fees	12,606.54	12,000.00	12,000.00	14,000.00	2,000.00
Auto - Fuel	309,145.83	303,300.00	326,980.00	303,300.00	(23,680.00)
Computer Software	409,346.17	384,700.00	450,000.00	545,000.00	95,000.00
Contract Services	526,170.23	477,100.00	811,900.00	681,900.00	(130,000.00)
Cost of Borrowing Ext Interest	902,403.75	878,100.00	878,100.00	1,350,300.00	472,200.00
Cost of Borrowing Ext Principl	1,419,178.01	1,288,800.00	1,288,800.00	1,295,400.00	6,600.00
Credit Card Fees	140,310.49	140,000.00	140,000.00	140,000.00	
PAP / Online Incentives	4,590.00	40,000.00	10,000.00	10,000.00	
Equipment - Purchase	37,162.45				
Equipment - Rental	220,631.20	110,000.00	111,500.00	111,500.00	
Financial Expenses	10,298.30	10,000.00	7,000.00	7,000.00	
Land Leases	48,703.58	49,400.00	44,400.00	44,400.00	
Insurance - Contract	713,190.87	766,500.00	784,400.00	902,100.00	117,700.00
Insurance Ded and Adm cost	107,341.43	110,000.00	150,000.00	150,000.00	
Protective & Uniform Clothing	26,822.46	30,000.00	30,000.00	30,000.00	
R&M - Consumables and Parts	197,066.48	132,400.00	184,650.00	189,650.00	5,000.00
R&M - External Contractor	333,009.59	341,100.00		126,600.00	126,600.00
R&M - Auto	199,919.36	205,700.00	170,000.00	195,700.00	25,700.00
Staff Training & Development	113,910.41	130,000.00	112,200.00	140,200.00	28,000.00
SME - Consultants	42,113.02				
Subject Matter Experts - Legal	355,772.67	220,000.00	250,000.00	250,000.00	
Telephone/Internet	142,807.34	94,700.00	109,800.00	82,200.00	(27,600.00)
Utilities - Gas	190,300.75	195,500.00	205,155.50	254,300.00	49,144.50
Utilities - Hydro	807,724.93	909,500.00	924,235.00	949,300.00	25,065.00
Utilities - Water	194,648.73	204,500.00	230,275.00	221,460.00	(8,815.00)
Reassessment/Uncollectable	300,247.33	232,000.00	232,000.00	246,900.00	14,900.00
Property Taxes - Rebates	17,748.77	18,000.00	30,000.00	18,000.00	(12,000.00)
Tax Incentive Grants	25,453.00	10,500.00	40,000.00	19,000.00	(21,000.00)
Taxation Payout - Region	13,814,615.60				
Taxation Payout - DSBN	3,397,090.72				
Taxation Payout - NCDSB	1,183,140.72				
Taxation Payout - French Public	29,715.16				
Taxation Payout - French Catholic	114,566.55				
Taxation Payout - Provincial	100,405.16				
Taxation Payout - Region Waste Mgmt	2,192,300.82				
Subtotal Operating Expense	28,640,458.42	7,293,800.00	7,533,395.50	8,278,210.00	744,814.50

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Total Expense	28,603,777.87	7,300,300.00	7,133,395.50	7,650,210.00	516,814.50
Surplus/(Deficit) Before Allocation	24,583,048.89	22,728,119.00	22,164,453.50	23,512,900.00	1,348,446.50
Allocation:Between Departments	(2,679,732.35)	(2,736,113.00)	(2,825,930.35)	(2,658,265.00)	167,665.35
Allocation:SSE	(396,203.96)	(496,520.00)	(544,493.08)	(542,131.00)	2,362.08
Surplus/(Deficit) After Allocation	27,658,985.20	25,960,752.00	25,534,876.93	26,713,296.00	1,178,419.07
Transfer to/ (from) Capital	10,550,683.11	7,069,300.00	7,054,300.00	6,168,881.00	(885,419.00)
Transfer to/ (from) Reserves	272,354.38	1,222,330.00	912,230.00	1,634,800.00	722,570.00
Transfer Between Funds	(2,948,831.52)	(3,825,701.69)	(3,827,276.00)	(3,026,432.00)	800,844.00
Total Transfer	7,874,205.97	4,465,928.31	4,139,254.00	4,777,249.00	637,995.00
Surplus / (Deficit)	\$19,784,779.23	\$21,494,823.69	\$21,395,622.93	\$21,936,047.00	\$540,424.07

Appendix C - Divisional Summary & Detail

General Government Divisional Detail

City of Port Colborne 2024 Operating Budget

	Global Revenue				
	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Investment Income	\$604,671.87	\$1,200,000.00	\$800,000.00	\$1,071,418.00	\$271,418.00
Lease Income	51,726.00	35,420.00	38,600.00	35,600.00	(3,000.00)
Rentals	20,610.92	24,400.00	18,000.00	18,000.00	
Other Revenue	2,189,805.45	27,700.00			
Provincial Offences Act	(5,080.83)		20,000.00	2,000.00	(18,000.00)
Grant - Federal	27,080.00	10,850.00			
Grant - Provincial	2,569,900.00	2,611,500.00	2,611,500.00	2,611,500.00	
Penalties and Interest	565,073.38	618,600.00	420,000.00	439,000.00	19,000.00
Property Taxes	21,897,527.34	23,210,200.00	23,186,500.00	24,693,620.00	1,507,120.00
Payment In lieu	318,397.69	329,300.00	311,600.00	330,000.00	18,400.00
Supplemental Tax	291,594.67	200,000.00	150,000.00	185,200.00	35,200.00
Total Revenue	28,531,306.49	28,267,970.00	27,556,200.00	29,386,338.00	1,830,138.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	395,915.90	385,500.00			
Overtime Pay		21,000.00			
Employee Benefits	(432,596.45)	(400,000.00)	(400,000.00)	(628,000.00)	(228,000.00)
Subtotal Personnel Expense	(36,680.55)	6,500.00	(400,000.00)	(628,000.00)	(228,000.00)
Operating Expense					
PAP / Online Incentives	4,590.00	40,000.00	10,000.00	10,000.00	
Reassessment/Uncollectable	300,247.33	232,000.00	232,000.00	246,900.00	14,900.00
Property Taxes - Rebates	17,748.77	18,000.00	30,000.00	18,000.00	(12,000.00)
Tax Incentive Grants	25,453.00	10,500.00	40,000.00	19,000.00	(21,000.00)
Subtotal Operating Expense	348,039.10	300,500.00	312,000.00	293,900.00	(18,100.00)

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Total Expense	311,358.55	307,000.00	(88,000.00)	(334,100.00)	(246,100.00)
Surplus/(Deficit) Before Allocation	28,219,947.94	27,960,970.00	27,644,200.00	29,720,438.00	2,076,238.00
Allocation:SSE	(17,400.00)	(119,068.00)	(119,068.00)	(118,600.00)	468.00
Surplus/(Deficit) After Allocation	28,237,347.94	28,080,038.00	27,763,268.00	29,839,038.00	2,075,770.00
Transfer to/ (from) Reserves	3,099,944.73	1,130,700.00	820,600.00	1,314,700.00	494,100.00
Total Transfer	3,099,944.73	1,130,700.00	820,600.00	1,314,700.00	494,100.00
Surplus / (Deficit)	\$25,137,403.21	\$26,949,338.00	\$26,942,668.00	\$28,524,338.00	\$1,581,670.00

City of Port Colborne
2024 Operating Budget
Capital - Non-Debt Funding

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Donations	\$176,584.13				
Other Revenue		15,000.00			
Grants - Other	150,255.10	250,255.00	250,255.00	150,255.00	(100,000.00)
Grant - Federal	1,355,577.60	580,577.00	580,577.00	580,577.00	
Grant - Provincial	2,093,650.00	900,817.00	900,817.00	1,035,940.00	135,123.00
Total Revenue	3,776,066.83	1,746,649.00	1,731,649.00	1,766,772.00	35,123.00
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
<hr/>					
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Surplus/(Deficit) Before Allocation	3,776,066.83	1,746,649.00	1,731,649.00	1,766,772.00	35,123.00
Allocation:Between Departments		(127,000.00)	(127,000.00)		127,000.00
Surplus/(Deficit) After Allocation	3,776,066.83	1,873,649.00	1,858,649.00	1,766,772.00	(91,877.00)
Transfer to/ (from) Capital	10,550,683.11	7,069,300.00	7,054,300.00	6,168,881.00	(885,419.00)
Transfer to/ (from) Reserves	(2,965,208.36)	(8,000.00)	(8,000.00)	320,100.00	328,100.00
Transfer Between Funds	(1,779,738.92)	(2,511,200.00)	(2,511,200.00)	(896,700.00)	1,614,500.00
Total Transfer	5,805,735.83	4,550,100.00	4,535,100.00	5,592,281.00	1,057,181.00
Surplus / (Deficit)	(\$2,029,669.00)	(\$2,676,451.00)	(\$2,676,451.00)	(\$3,825,509.00)	(\$1,149,058.00)

**City of Port Colborne
2024 Operating Budget
Capital - Borrowing Costs**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Cost of Borrowing Ext Interest	\$902,403.75	\$878,100.00	\$878,100.00	\$1,350,300.00	\$472,200.00
Cost of Borrowing Ext Principl	1,419,178.01	1,288,800.00	1,288,800.00	1,295,400.00	6,600.00
Subtotal Operating Expense	2,321,581.76	2,166,900.00	2,166,900.00	2,645,700.00	478,800.00
Total Expense	2,321,581.76	2,166,900.00	2,166,900.00	2,645,700.00	478,800.00
Surplus/(Deficit) Before Allocation	(2,321,581.76)	(2,166,900.00)	(2,166,900.00)	(2,645,700.00)	(478,800.00)
Surplus/(Deficit) After Allocation	(2,321,581.76)	(2,166,900.00)	(2,166,900.00)	(2,645,700.00)	(478,800.00)
Transfer Between Funds	(895,785.00)	(895,481.00)	(895,481.00)	(1,546,000.00)	(650,519.00)
Total Transfer	(895,785.00)	(895,481.00)	(895,481.00)	(1,546,000.00)	(650,519.00)
Surplus / (Deficit)	(\$1,425,796.76)	(\$1,271,419.00)	(\$1,271,419.00)	(\$1,099,700.00)	\$171,719.00

**City of Port Colborne
2024 Operating Budget**

Global Facilities

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Contract Services	\$355,332.51	\$367,200.00	\$513,400.00	\$513,400.00	
Equipment - Purchase	30,085.50				
Equipment - Rental	3,609.49	10,000.00	11,500.00	11,500.00	
Land Leases	48,703.58	49,400.00	44,400.00	44,400.00	
R&M - Consumables and Parts	195,622.16	127,400.00	184,650.00	184,650.00	
R&M - External Contractor	254,940.11	214,500.00			
Utilities - Gas	190,300.75	195,500.00	205,155.50	254,300.00	49,144.50
Utilities - Hydro	807,724.93	909,500.00	924,235.00	949,300.00	25,065.00
Utilities - Water	194,648.73	204,500.00	230,275.00	221,460.00	(8,815.00)
Subtotal Operating Expense	2,080,967.76	2,078,000.00	2,113,615.50	2,179,010.00	65,394.50
Total Expense	2,080,967.76	2,078,000.00	2,113,615.50	2,179,010.00	65,394.50
Surplus/(Deficit) Before Allocation	(2,080,967.76)	(2,078,000.00)	(2,113,615.50)	(2,179,010.00)	(65,394.50)
Allocation:Between Departments	(1,749,392.30)	(1,766,652.00)	(1,783,254.35)	(1,857,450.00)	(74,195.65)
Allocation:SSE	(158,744.89)	(158,894.00)	(176,793.58)	(159,814.00)	16,979.58
Surplus/(Deficit) After Allocation	(172,830.57)	(152,454.00)	(153,567.57)	(161,746.00)	(8,178.43)
Transfer to/ (from) Reserves	(21,878.40)				
Transfer Between Funds	(150,952.17)	(152,454.00)	(153,567.57)	(161,746.00)	(8,178.43)
Total Transfer	(172,830.57)	(152,454.00)	(153,567.57)	(161,746.00)	(8,178.43)

**City of Port Colborne
2024 Operating Budget**

	Global Fleet				
	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Other Revenue	\$40,588.00				
Fees	307.77				
Total Revenue	40,895.77				
Expense					
Personnel Expense					
Operating Expense					
Auto - Fuel	309,145.83	303,300.00	326,980.00	303,300.00	(23,680.00)
Contract Services	26,968.82	8,500.00	204,500.00	8,500.00	(196,000.00)
Equipment - Rental	217,021.71	100,000.00	100,000.00	100,000.00	
R&M - External Contractor	78,069.48	126,600.00		126,600.00	126,600.00
R&M - Auto	199,919.36	205,700.00	170,000.00	195,700.00	25,700.00
Telephone/Internet	24,297.07	27,200.00	24,800.00	27,200.00	2,400.00
Subtotal Operating Expense	855,422.27	771,300.00	826,280.00	761,300.00	(64,980.00)
Total Expense	855,422.27	771,300.00	826,280.00	761,300.00	(64,980.00)
Surplus/(Deficit) Before Allocation	(814,526.50)	(771,300.00)	(826,280.00)	(761,300.00)	64,980.00
Allocation:Between Departments	(892,784.44)	(804,867.00)	(873,654.25)	(688,448.00)	185,206.25
Allocation:SSE		(9,729.00)		(23,839.00)	(23,839.00)
Surplus/(Deficit) After Allocation	78,257.94	43,296.00	47,374.25	(49,013.00)	(96,387.25)
Transfer to/ (from) Reserves	159,496.41	99,630.00	99,630.00		(99,630.00)
Transfer Between Funds	(81,238.47)	(56,334.00)	(52,255.75)	(49,013.00)	3,242.75
Total Transfer	78,257.94	43,296.00	47,374.25	(49,013.00)	(96,387.25)

City of Port Colborne
2024 Operating Budget

Global Operations

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Other Revenue	\$6,722.94	\$10,000.00	\$10,000.00	\$10,000.00	
Fees		3,800.00			
Total Revenue	6,722.94	13,800.00	10,000.00	10,000.00	
Expense					
Personnel Expense					
Operating Expense					
Association/Membership Fees	12,606.54	12,000.00	12,000.00	14,000.00	2,000.00
Computer Software	409,346.17	384,700.00	450,000.00	545,000.00	95,000.00
Contract Services	143,868.90	101,400.00	94,000.00	160,000.00	66,000.00
Credit Card Fees	140,310.49	140,000.00	140,000.00	140,000.00	
Equipment - Purchase	7,076.95				
Financial Expenses	10,298.30	10,000.00	7,000.00	7,000.00	
Insurance - Contract	713,190.87	766,500.00	784,400.00	902,100.00	117,700.00
Insurance Ded and Adm cost	107,341.43	110,000.00	150,000.00	150,000.00	
Protective & Uniform Clothing	26,822.46	30,000.00	30,000.00	30,000.00	
R&M - Consumables and Parts	1,444.32	5,000.00		5,000.00	5,000.00
Staff Training & Development	113,910.41	130,000.00	112,200.00	140,200.00	28,000.00
SME - Consultants	42,113.02				
Subject Matter Experts - Legal	355,772.67	220,000.00	250,000.00	250,000.00	
Telephone/Internet	118,510.27	67,500.00	85,000.00	55,000.00	(30,000.00)
Subtotal Operating Expense	2,202,612.80	1,977,100.00	2,114,600.00	2,398,300.00	283,700.00
Total Expense	2,202,612.80	1,977,100.00	2,114,600.00	2,398,300.00	283,700.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(2,195,889.86)	(1,963,300.00)	(2,104,600.00)	(2,388,300.00)	(283,700.00)
Allocation:Between Departments	(37,555.61)	(37,594.00)	(42,021.75)	(112,367.00)	(70,345.25)
Allocation:SSE	(220,059.07)	(208,829.00)	(248,631.50)	(239,878.00)	8,753.50
Surplus/(Deficit) After Allocation	(1,938,275.18)	(1,716,877.00)	(1,813,946.75)	(2,036,055.00)	(222,108.25)
Transfer Between Funds	(41,116.96)	(210,232.69)	(214,771.68)	(372,973.00)	(158,201.32)
Total Transfer	(41,116.96)	(210,232.69)	(214,771.68)	(372,973.00)	(158,201.32)
Surplus / (Deficit)	(\$1,897,158.22)	(\$1,506,644.31)	(\$1,599,175.07)	(\$1,663,082.00)	(\$63,906.93)

Appendix C - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Summary

CITY OF PORT COLBORNE
2024 Budget - Programs, Grants and Activities (PGA) Divisional Summary

	Airport	Animal Control	Canal Days	CIP Incentives	Community EV Charging Stations	Community Events	Community Grants	Crossing Guards	Fishing Tournament
Revenue									
Advertising and Sponsorship			\$200,000			\$21,000			
Donations			20,000						
Lease Income									
Other Revenue			10,000						
Fees			150,000						
Grants - Other			100,000			15,000			
Sales			300,000						
MAT Tax			20,000						20,000
Total Revenue			800,000			36,000			20,000
Expense									
Personnel Expense									
Salaries and Wages - Part Time								268,400	
Employee Benefits								29,600	
Subtotal Personnel Expense								298,000	
Operating Expense									
Comm and Public Relations			60,000	10,000		10,000			
Contract Services	32,500	197,400	180,000			76,300			
Cost of of Goods Sold			150,000						
Equipment - Rental			70,000						
Financial Expenses			5,900						
Grants and Sponsorship Expense			43,000	236,900			108,200		15,000
Hospitality Expense						12,000			
Office Supplies								250	
Program Supplies			485,000			20,000		1,000	
Protective & Uniform Clothing								3,000	
R&M - Grounds			20,000						
R&M - Consumables and Parts					20,000			1,000	

Appendix C - Divisional Summary and Detail

	Airport	Animal Control	Canal Days	CIP Incentives	Community EV Charging Stations	Community Events	Community Grants	Crossing Guards	Fishing Tournament
Staff Training & Development								5,400	
SME - Consultants									
Travel								2,700	
Utilities - Hydro			2,000						
Subtotal Operating Expense	32,500	197,400	1,015,900	246,900	20,000	118,300	108,200	13,350	15,000
Total Expense	32,500	197,400	1,015,900	246,900	20,000	118,300	108,200	311,350	15,000
Surplus/(Deficit) Before Allocati	(32,500)	(197,400)	(215,900)	(246,900)	(20,000)	(82,300)	(108,200)	(311,350)	5,000
Allocation:Between Departments		3,914	157,048			68,950	22,884	564	
Allocation:SSE									5,000
Surplus/(Deficit) After Allocati	(32,500)	(201,314)	(372,948)	(246,900)	(20,000)	(151,250)	(131,084)	(311,914)	
Transfer to/ (from) Reserves									
Total Transfer									
Surplus / (Deficit)	(\$32,500)	(\$201,314)	(\$372,948)	(\$246,900)	(\$20,000)	(\$151,250)	(\$131,084)	(\$311,914)	

	Goderich Elevator	Municipal Election	Outdoor Vendors	Physician Recruitment	Residential Rebates	Showboat Lighthouse	SportsFest	Total 2024 PGA Budget
Revenue								
Advertising and Sponsorship							\$500	\$221,500
Donations								20,000
Lease Income	150,000		6,000					156,000
Other Revenue								10,000
Fees							14,000	164,000
Grants - Other								115,000
Sales								300,000
MAT Tax								40,000
Total Revenue	150,000		6,000				14,500	1,026,500
Expense								
Personnel Expense								
Salaries and Wages - Part Time								268,400
Employee Benefits								29,600
Subtotal Personnel Expense								298,000
Operating Expense								
Comm and Public Relations							2,000	82,000
Contract Services								486,200
Cost of of Goods Sold								150,000
Equipment - Rental								70,000
Financial Expenses								5,900
Grants and Sponsorship Expense				204,000	10,000	25,500		642,600
Hospitality Expense				2,000				14,000
Office Supplies								250
Program Supplies			2,000				7,000	515,000
Protective & Uniform Clothing								3,000
R&M - Grounds	85,000							105,000
R&M - Consumables and Parts								21,000

Appendix C - Divisional Summary and Detail

	Goderich Elevator	Municipal Election	Outdoor Vendors	Physician Recruitment	Residential Rebates	Showboat Lighthouse	SportsFest	Total 2024 PGA Budget
Staff Training & Development								5,400
SME - Consultants				4,000				4,000
Travel								2,700
Utilities - Hydro								2,000
Subtotal Operating Expense	85,000		2,000	210,000	10,000	25,500	9,000	2,109,050
Total Expense	85,000		2,000	210,000	10,000	25,500	9,000	2,407,050
Surplus/(Deficit) Before Allocati	65,000		4,000	(210,000)	(10,000)	(25,500)	5,500	(1,380,550)
Allocation:Between Departments							(5,500)	247,860
Allocation:SSE								5,000
Surplus/(Deficit) After Allocati	65,000		4,000	(210,000)	(10,000)	(25,500)	11,000	(1,633,410)
Transfer to/ (from) Reserves		50,000						50,000
Total Transfer		50,000						50,000
Surplus / (Deficit)	\$65,000	(\$50,000)	\$4,000	(\$210,000)	(\$10,000)	(\$25,500)	\$11,000	(\$1,683,410)

City of Port Colborne
2024 Operating Budget
Programs, Grants & Activities

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Advertising and Sponsorship	\$118,946.97	\$120,450.00	\$135,500.00	\$221,500.00	\$86,000.00
Donations	27,051.15	38,690.00	30,000.00	20,000.00	(10,000.00)
Lease Income	160,000.00	154,000.00	165,000.00	156,000.00	(9,000.00)
Rentals	250.00				
Other Revenue	92,413.24	27,400.00	44,000.00	10,000.00	(34,000.00)
Fees	82,904.58	140,800.00	109,500.00	164,000.00	54,500.00
Grants - Other	268,927.35	87,000.00	147,200.00	115,000.00	(32,200.00)
Grant - Federal		15,000.00			
Grant - Provincial	445,718.20	15,000.00			
Sales	281,506.45	859,500.00	321,600.00	300,000.00	(21,600.00)
MAT Tax		40,000.00	45,000.00	40,000.00	(5,000.00)
Total Revenue	1,477,717.94	1,497,840.00	997,800.00	1,026,500.00	28,700.00
Expense					
Personnel Expense					
Salaries and Wages - Part Time	236,118.33	203,400.00	297,800.00	268,400.00	(29,400.00)
Honourariums	13,375.00				
Employee Benefits	24,937.81	24,400.00	54,600.00	29,600.00	(25,000.00)
Subtotal Personnel Expense	274,431.14	227,800.00	352,400.00	298,000.00	(54,400.00)
Operating Expense					
Cleaning Supplies	355.04				
Comm and Public Relations	86,825.53	98,400.00	77,000.00	82,000.00	5,000.00
Computer Software	47,613.37	2,500.00			
Contract Services	805,068.32	1,530,700.00	394,400.00	486,200.00	91,800.00
Cost of of Goods Sold	171,163.33	163,400.00	158,400.00	150,000.00	(8,400.00)
Equipment - Purchase	69,571.87	3,500.00			
Equipment - Rental	97,818.86	67,700.00	49,500.00	70,000.00	20,500.00
Financial Expenses	3,579.84	1,200.00	5,900.00	5,900.00	
Grants and Sponsorship Expense	508,895.29	397,000.00	484,800.00	642,600.00	157,800.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Hospitality Expense	567.39			14,000.00	14,000.00
Office Supplies	2,446.10		250.00	250.00	
Postage & Courier	7,842.76				
Program Supplies	539,927.60	541,200.00	489,600.00	515,000.00	25,400.00
Protective & Uniform Clothing	8,952.28	3,000.00	3,000.00	3,000.00	
R&M - Grounds	101,503.71	105,400.00	105,000.00	105,000.00	
R&M - Consumables and Parts	357.72	31,600.00		21,000.00	21,000.00
Staff Training & Development	692.93	5,400.00	7,400.00	5,400.00	(2,000.00)
SME - Consultants	65,056.43	66,000.00		4,000.00	4,000.00
Subject Matter Experts - Legal	4,344.05	11,400.00			
Telephone/Internet	324.44	100.00			
Travel	118.09	2,700.00	1,500.00	2,700.00	1,200.00
Utilities - Hydro	422.76		22,000.00	2,000.00	(20,000.00)
Subtotal Operating Expense	2,523,447.71	3,031,200.00	1,798,750.00	2,109,050.00	310,300.00
Total Expense	2,797,878.85	3,259,000.00	2,151,150.00	2,407,050.00	255,900.00
Surplus/(Deficit) Before Allocation	(1,320,160.91)	(1,761,160.00)	(1,153,350.00)	(1,380,550.00)	(227,200.00)
Allocation:Between Departments	448,058.66	157,888.00	260,212.52	247,860.00	(12,352.52)
Allocation:SSE				5,000.00	5,000.00
Surplus/(Deficit) After Allocation	(1,768,219.57)	(1,919,048.00)	(1,413,562.52)	(1,633,410.00)	(219,847.48)
Transfer to/ (from) Reserves	(551,042.55)	(492,560.00)	2,500.00	50,000.00	47,500.00
Total Transfer	(551,042.55)	(492,560.00)	2,500.00	50,000.00	47,500.00
Surplus / (Deficit)	(\$1,217,177.02)	(\$1,426,488.00)	(\$1,416,062.52)	(\$1,683,410.00)	(\$267,347.48)

Appendix C - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Detail

**City of Port Colborne
2024 Operating Budget**

Crossing Guards

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
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Personnel Expense					
Salaries and Wages - Part Time	\$195,987.33	\$203,400.00	\$297,800.00	\$268,400.00	(\$29,400.00)
Employee Benefits	21,014.37	24,400.00	54,600.00	29,600.00	(25,000.00)
Subtotal Personnel Expense	217,001.70	227,800.00	352,400.00	298,000.00	(54,400.00)
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Operating Expense					
Office Supplies	60.03		250.00	250.00	
Program Supplies	356.90		1,000.00	1,000.00	
Protective & Uniform Clothing	1,918.91	3,000.00	3,000.00	3,000.00	
R&M - Consumables and Parts	357.72	1,000.00		1,000.00	1,000.00
Staff Training & Development	692.93	5,400.00	7,400.00	5,400.00	(2,000.00)
Travel		2,700.00	1,500.00	2,700.00	1,200.00
Subtotal Operating Expense	3,386.49	12,100.00	13,150.00	13,350.00	200.00
<hr/>					
Total Expense	220,388.19	239,900.00	365,550.00	311,350.00	(54,200.00)
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Surplus/(Deficit) Before Allocation	(220,388.19)	(239,900.00)	(365,550.00)	(311,350.00)	54,200.00
<hr/>					
Allocation:Between Departments	88,530.00	776.00		564.00	564.00
Surplus/(Deficit) After Allocation	(308,918.19)	(240,676.00)	(365,550.00)	(311,914.00)	53,636.00
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Surplus / (Deficit)	(\$308,918.19)	(\$240,676.00)	(\$365,550.00)	(\$311,914.00)	\$53,636.00

**City of Port Colborne
2024 Operating Budget**

	2022	Airport 2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
Revenue					
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Expense					
Personnel Expense					
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Operating Expense					
Contract Services	\$29,406.00	\$31,000.00	\$30,000.00	\$32,500.00	\$2,500.00
Subtotal Operating Expense	29,406.00	31,000.00	30,000.00	32,500.00	2,500.00
Total Expense	29,406.00	31,000.00	30,000.00	32,500.00	2,500.00
Surplus/(Deficit) Before Allocation	(29,406.00)	(31,000.00)	(30,000.00)	(32,500.00)	(2,500.00)
Surplus/(Deficit) After Allocation	(29,406.00)	(31,000.00)	(30,000.00)	(32,500.00)	(2,500.00)
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Surplus / (Deficit)	(\$29,406.00)	(\$31,000.00)	(\$30,000.00)	(\$32,500.00)	(\$2,500.00)

**City of Port Colborne
2024 Operating Budget**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
Personnel Expense					
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Operating Expense					
Contract Services	\$188,179.83	\$189,700.00	\$197,400.00	\$197,400.00	
Subtotal Operating Expense	188,179.83	189,700.00	197,400.00	197,400.00	
Total Expense	188,179.83	189,700.00	197,400.00	197,400.00	
Surplus/(Deficit) Before Allocation	(188,179.83)	(189,700.00)	(197,400.00)	(197,400.00)	
Allocation:Between Departments	4,374.02	3,822.00	6,201.92	3,914.00	(2,287.92)
Surplus/(Deficit) After Allocation	(192,553.85)	(193,522.00)	(203,601.92)	(201,314.00)	2,287.92
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Surplus / (Deficit)	(\$192,553.85)	(\$193,522.00)	(\$203,601.92)	(\$201,314.00)	\$2,287.92

**City of Port Colborne
2024 Operating Budget**

	Canal Days				
	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Advertising and Sponsorship	\$86,946.97	\$120,000.00	\$130,000.00	\$200,000.00	\$70,000.00
Donations	27,051.15	13,200.00	30,000.00	20,000.00	(10,000.00)
Other Revenue	38,508.24	14,900.00	44,000.00	10,000.00	(34,000.00)
Fees	82,975.00	126,700.00	99,000.00	150,000.00	51,000.00
Grants - Other	242,927.35	87,000.00	131,200.00	100,000.00	(31,200.00)
Sales	281,478.54	309,600.00	321,600.00	300,000.00	(21,600.00)
MAT Tax		20,000.00	20,000.00	20,000.00	
Total Revenue	759,887.25	691,400.00	775,800.00	800,000.00	24,200.00
Expense					
Personnel Expense					
Operating Expense					
Comm and Public Relations	72,700.77	70,700.00	60,000.00	60,000.00	
Contract Services	172,923.43	150,100.00	167,000.00	180,000.00	13,000.00
Cost of Goods Sold	171,163.33	163,400.00	158,400.00	150,000.00	(8,400.00)
Equipment - Purchase	34,841.07	3,500.00			
Equipment - Rental	54,540.33	57,700.00	49,500.00	70,000.00	20,500.00
Financial Expenses	3,579.84	1,200.00	5,900.00	5,900.00	
Grants and Sponsorship Expense	8,525.57	600.00	10,000.00	43,000.00	33,000.00
Program Supplies	433,900.77	473,200.00	403,000.00	485,000.00	82,000.00
R&M - Grounds	23,656.73	20,400.00	20,000.00	20,000.00	
R&M - Consumables and Parts		600.00			
Utilities - Hydro	422.76		2,000.00	2,000.00	
Subtotal Operating Expense	976,254.60	941,400.00	875,800.00	1,015,900.00	140,100.00
Total Expense	976,254.60	941,400.00	875,800.00	1,015,900.00	140,100.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(216,367.35)	(250,000.00)	(100,000.00)	(215,900.00)	(115,900.00)
Allocation:Between Departments	65,821.26	69,398.00	120,061.20	157,048.00	36,986.80
Surplus/(Deficit) After Allocation	(282,188.61)	(319,398.00)	(220,061.20)	(372,948.00)	(152,886.80)
Transfer to/ (from) Reserves	(30,000.00)				
Total Transfer	(30,000.00)				
Surplus / (Deficit)	(\$252,188.61)	(\$319,398.00)	(\$220,061.20)	(\$372,948.00)	(\$152,886.80)

**City of Port Colborne
2024 Operating Budget**

	CIP Incentives				
	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Other Revenue	\$44,155.00	\$12,500.00			
Total Revenue	44,155.00	12,500.00			
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Comm and Public Relations	707.23	15,000.00	15,000.00	10,000.00	(5,000.00)
Grants and Sponsorship Expense	126,813.06	185,000.00	172,500.00	236,900.00	64,400.00
Subtotal Operating Expense	127,520.29	200,000.00	187,500.00	246,900.00	59,400.00
Total Expense	127,520.29	200,000.00	187,500.00	246,900.00	59,400.00
Surplus/(Deficit) Before Allocation	(83,365.29)	(187,500.00)	(187,500.00)	(246,900.00)	(59,400.00)
Surplus/(Deficit) After Allocation	(83,365.29)	(187,500.00)	(187,500.00)	(246,900.00)	(59,400.00)
Transfer to/ (from) Reserves	41,634.71				
Total Transfer	41,634.71				
Surplus / (Deficit)	(\$125,000.00)	(\$187,500.00)	(\$187,500.00)	(\$246,900.00)	(\$59,400.00)

City of Port Colborne
2024 Operating Budget
Community Events

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Advertising and Sponsorship Fees		\$300.00	\$5,000.00	\$21,000.00	\$16,000.00
Grants - Other	16,000.00		2,000.00		(2,000.00)
Grant - Federal		15,000.00	16,000.00	15,000.00	(1,000.00)
Total Revenue	16,000.00	15,300.00	23,000.00	36,000.00	13,000.00
Expense					
Personnel Expense					
Operating Expense					
Comm and Public Relations		5,000.00		10,000.00	10,000.00
Contract Services	2,035.20	80,000.00		76,300.00	76,300.00
Equipment - Rental		4,000.00			
Hospitality Expense				12,000.00	12,000.00
Program Supplies	49,657.87	60,000.00	76,600.00	20,000.00	(56,600.00)
R&M - Grounds	15,000.00				
Subtotal Operating Expense	66,693.07	149,000.00	76,600.00	118,300.00	41,700.00
Total Expense	66,693.07	149,000.00	76,600.00	118,300.00	41,700.00
Surplus/(Deficit) Before Allocation	(50,693.07)	(133,700.00)	(53,600.00)	(82,300.00)	(28,700.00)
Allocation:Between Departments	52,097.02	49,240.00	84,954.32	68,950.00	(16,004.32)
Surplus/(Deficit) After Allocation	(102,790.09)	(182,940.00)	(138,554.32)	(151,250.00)	(12,695.68)
Surplus / (Deficit)	(\$102,790.09)	(\$182,940.00)	(\$138,554.32)	(\$151,250.00)	(\$12,695.68)

**City of Port Colborne
2024 Operating Budget
Community Grants**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Grants and Sponsorship Expense	\$134,651.00	\$140,400.00	\$134,800.00	\$108,200.00	(\$26,600.00)
Subtotal Operating Expense	134,651.00	140,400.00	134,800.00	108,200.00	(26,600.00)
Total Expense	134,651.00	140,400.00	134,800.00	108,200.00	(26,600.00)
Surplus/(Deficit) Before Allocation	(134,651.00)	(140,400.00)	(134,800.00)	(108,200.00)	26,600.00
Allocation:Between Departments	25,592.10	22,342.00	27,756.49	22,884.00	(4,872.49)
Surplus/(Deficit) After Allocation	(160,243.10)	(162,742.00)	(162,556.49)	(131,084.00)	31,472.49
Transfer to/ (from) Reserves	(10,801.00)				
Total Transfer	(10,801.00)				
Surplus / (Deficit)	(\$149,442.10)	(\$162,742.00)	(\$162,556.49)	(\$131,084.00)	\$31,472.49

**City of Port Colborne
2024 Operating Budget**

Residential Rebates

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
<hr/>					
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Grants and Sponsorship Expense	\$600.00	\$1,000.00	\$1,000.00	\$10,000.00	\$9,000.00
Subtotal Operating Expense	600.00	1,000.00	1,000.00	10,000.00	9,000.00
Total Expense	600.00	1,000.00	1,000.00	10,000.00	9,000.00
Surplus/(Deficit) Before Allocation	(600.00)	(1,000.00)	(1,000.00)	(10,000.00)	(9,000.00)
Surplus/(Deficit) After Allocation	(600.00)	(1,000.00)	(1,000.00)	(10,000.00)	(9,000.00)
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Surplus / (Deficit)	(\$600.00)	(\$1,000.00)	(\$1,000.00)	(\$10,000.00)	(\$9,000.00)

**City of Port Colborne
2024 Operating Budget
Fishing Tournament**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Grants - Other	\$10,000.00				
MAT Tax		20,000.00	25,000.00	20,000.00	(5,000.00)
Total Revenue	10,000.00	20,000.00	25,000.00	20,000.00	(5,000.00)
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Grants and Sponsorship Expense	17,017.60	15,000.00	25,000.00	15,000.00	(10,000.00)
Subtotal Operating Expense	17,017.60	15,000.00	25,000.00	15,000.00	(10,000.00)
Total Expense	17,017.60	15,000.00	25,000.00	15,000.00	(10,000.00)
Surplus/(Deficit) Before Allocation	(7,017.60)	5,000.00		5,000.00	5,000.00
Allocation:Between Departments	3,907.28	3,693.00	6,371.58		(6,371.58)
Allocation:SSE				5,000.00	5,000.00
Surplus/(Deficit) After Allocation	(10,924.88)	1,307.00	(6,371.58)		6,371.58
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Surplus / (Deficit)	(\$10,924.88)	\$1,307.00	(\$6,371.58)		\$6,371.58

**City of Port Colborne
2024 Operating Budget**

Outdoor Vendors

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Lease Income	\$10,000.00	\$4,000.00	\$15,000.00	\$6,000.00	(\$9,000.00)
Rentals	250.00				
Other Revenue	550.00				
Total Revenue	10,800.00	4,000.00	15,000.00	6,000.00	(9,000.00)
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Program Supplies		1,000.00	2,000.00	2,000.00	
Subtotal Operating Expense		1,000.00	2,000.00	2,000.00	
Total Expense		1,000.00	2,000.00	2,000.00	
Surplus/(Deficit) Before Allocation	10,800.00	3,000.00	13,000.00	4,000.00	(9,000.00)
Allocation:Between Departments	2,604.85	2,462.00	4,247.72		(4,247.72)
Surplus/(Deficit) After Allocation	8,195.15	538.00	8,752.28	4,000.00	(4,752.28)
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Surplus / (Deficit)	\$8,195.15	\$538.00	\$8,752.28	\$4,000.00	(\$4,752.28)

**City of Port Colborne
2024 Operating Budget
Goderich Elevator**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 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					
Personnel Expense					
<hr/>					
Operating Expense					
R&M - Grounds	62,846.98	85,000.00	85,000.00	85,000.00	
Subtotal Operating Expense	62,846.98	85,000.00	85,000.00	85,000.00	
Total Expense	62,846.98	85,000.00	85,000.00	85,000.00	
Surplus/(Deficit) Before Allocation	87,153.02	65,000.00	65,000.00	65,000.00	
Surplus/(Deficit) After Allocation	87,153.02	65,000.00	65,000.00	65,000.00	
Transfer to/ (from) Reserves	22,153.02				
Total Transfer	22,153.02				
Surplus / (Deficit)	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	

**City of Port Colborne
2024 Operating Budget**

Municipal Election

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Donations		\$440.00			
Total Revenue		440.00			
Expense					
Personnel Expense					
Salaries and Wages - Part Time	40,131.00				
Honourariums	13,375.00				
Employee Benefits	3,923.44				
Subtotal Personnel Expense	57,429.44				
Operating Expense					
Comm and Public Relations	5,633.71				
Computer Software		2,500.00			
Contract Services	8,194.06				
Equipment - Purchase	34,730.80				
Equipment - Rental	43,278.53	6,000.00			
Hospitality Expense	567.39				
Office Supplies	2,386.07				
Postage & Courier	7,842.76				
Telephone/Internet	324.44	100.00			
Travel	118.09				
Subtotal Operating Expense	103,075.85	8,600.00			
Total Expense	160,505.29	8,600.00			
Surplus/(Deficit) Before Allocation	(160,505.29)	(8,160.00)			
Surplus/(Deficit) After Allocation	(160,505.29)	(8,160.00)			

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Transfer to/ (from) Reserves	(118,587.94)	31,840.00	40,000.00	50,000.00	10,000.00
Total Transfer	(118,587.94)	31,840.00	40,000.00	50,000.00	10,000.00
Surplus / (Deficit)	(\$41,917.35)	(\$40,000.00)	(\$40,000.00)	(\$50,000.00)	(\$10,000.00)

**City of Port Colborne
2024 Operating Budget
Physician Recruitment**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
<hr/>					
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Grants and Sponsorship Expense	\$195,848.06	\$30,000.00	\$116,500.00	\$204,000.00	\$87,500.00
Hospitality Expense				2,000.00	2,000.00
SME - Consultants				4,000.00	4,000.00
Subtotal Operating Expense	195,848.06	30,000.00	116,500.00	210,000.00	93,500.00
Total Expense	195,848.06	30,000.00	116,500.00	210,000.00	93,500.00
Surplus/(Deficit) Before Allocation	(195,848.06)	(30,000.00)	(116,500.00)	(210,000.00)	(93,500.00)
Surplus/(Deficit) After Allocation	(195,848.06)	(30,000.00)	(116,500.00)	(210,000.00)	(93,500.00)
Transfer to/ (from) Reserves	(108,848.06)	49,000.00	(37,500.00)		37,500.00
Total Transfer	(108,848.06)	49,000.00	(37,500.00)		37,500.00
Surplus / (Deficit)	(\$87,000.00)	(\$79,000.00)	(\$79,000.00)	(\$210,000.00)	(\$131,000.00)

**City of Port Colborne
2024 Operating Budget
Showboat - Lighthouse**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
<hr/>					
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Grants and Sponsorship Expense	\$25,440.00	\$25,000.00	\$25,000.00	\$25,500.00	\$500.00
Subtotal Operating Expense	25,440.00	25,000.00	25,000.00	25,500.00	500.00
Total Expense	25,440.00	25,000.00	25,000.00	25,500.00	500.00
Surplus/(Deficit) Before Allocation	(25,440.00)	(25,000.00)	(25,000.00)	(25,500.00)	(500.00)
Surplus/(Deficit) After Allocation	(25,440.00)	(25,000.00)	(25,000.00)	(25,500.00)	(500.00)
<hr/>					
Surplus / (Deficit)	(\$25,440.00)	(\$25,000.00)	(\$25,000.00)	(\$25,500.00)	(\$500.00)

**City of Port Colborne
2024 Operating Budget**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Advertising and Sponsorship	\$32,000.00	\$150.00	\$500.00	\$500.00	
Donations		50.00			
Fees		14,100.00	8,500.00	14,000.00	5,500.00
Total Revenue	32,000.00	14,300.00	9,000.00	14,500.00	5,500.00
Expense					
Personnel Expense					
Operating Expense					
Comm and Public Relations		1,700.00	2,000.00	2,000.00	
Program Supplies	56,012.06	7,000.00	7,000.00	7,000.00	
Subtotal Operating Expense	56,012.06	8,700.00	9,000.00	9,000.00	
Total Expense	56,012.06	8,700.00	9,000.00	9,000.00	
Surplus/(Deficit) Before Allocation	(24,012.06)	5,600.00		5,500.00	5,500.00
Allocation:Between Departments	6,512.13	6,155.00	10,619.29	(5,500.00)	(16,119.29)
Surplus/(Deficit) After Allocation	(30,524.19)	(555.00)	(10,619.29)	11,000.00	21,619.29
Transfer to/ (from) Reserves	(45,000.00)				
Total Transfer	(45,000.00)				
Surplus / (Deficit)	\$14,475.81	(\$555.00)	(\$10,619.29)	\$11,000.00	\$21,619.29

**City of Port Colborne
2024 Operating Budget**

	2022	Transit 2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
Revenue					
Fees	(\$70.42)				
Grant - Provincial	150,380.00				
Total Revenue	150,309.58				
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Contract Services	333,566.77				
Subtotal Operating Expense	333,566.77				
Total Expense	333,566.77				
Surplus/(Deficit) Before Allocation	(183,257.19)				
Surplus/(Deficit) After Allocation	(183,257.19)				
Transfer to/ (from) Reserves	(211,507.72)				
Total Transfer	(211,507.72)				
Surplus / (Deficit)	\$28,250.53				

City of Port Colborne 2024 Operating Budget

	Land Sales				
	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Donations		\$25,000.00			
Grant - Provincial		15,000.00			
Sales	27.91	549,900.00			
Total Revenue	27.91	589,900.00			
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Comm and Public Relations		6,000.00			
Contract Services	20,712.99	1,079,900.00			
SME - Consultants	65,056.43	66,000.00			
Subject Matter Experts - Legal	4,344.05	11,400.00			
Subtotal Operating Expense	90,113.47	1,163,300.00			
Total Expense	90,113.47	1,163,300.00			
Surplus/(Deficit) Before Allocation	(90,085.56)	(573,400.00)			
Surplus/(Deficit) After Allocation	(90,085.56)	(573,400.00)			
Transfer to/ (from) Reserves	(90,085.56)	(573,400.00)			
Total Transfer	(90,085.56)	(573,400.00)			

City of Port Colborne

2024 Operating Budget

Community EV Charging Station

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
<hr/>					
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
R&M - Consumables and Parts		\$30,000.00		\$20,000.00	\$20,000.00
Utilities - Hydro			20,000.00		(20,000.00)
Subtotal Operating Expense		30,000.00	20,000.00	20,000.00	
Total Expense		30,000.00	20,000.00	20,000.00	
Surplus/(Deficit) Before Allocation		(30,000.00)	(20,000.00)	(20,000.00)	
Surplus/(Deficit) After Allocation		(30,000.00)	(20,000.00)	(20,000.00)	
<hr/>					
Surplus / (Deficit)		(\$30,000.00)	(\$20,000.00)	(\$20,000.00)	

Appendix C - Divisional Summary & Detail

Boards and Committees Divisional Summary

CITY OF PORT COLBORNE
2024 Budget - Boards and Committees Divisional Summary

	Museum	Heritage Archives	NSCTA (Levy)	Roselawn	Library (Levy)	Committees	Total 2024 Boards & Committees Budget
Revenue							
Donations	\$22,000	\$2,600		\$3,000			\$27,600
Fundraising		300		6,000			6,300
Rentals		7,000		4,000			11,000
Other Revenue	15,000			1,000			16,000
Fees		800					800
Grants - Other	2,000	5,000		5,000			12,000
Grant - Federal	4,000						4,000
Grant - Provincial	30,000						30,000
Sales	7,400	300		5,400			13,100
MAT Tax			30,000				30,000
Total Revenue	80,400	16,000	30,000	24,400			150,800
Expense							
Personnel Expense							
Salaries and Wages - Full Time	480,600	61,900					542,500
Salaries and Wages - Part Time	57,000						57,000
Salaries and Wages - Students	22,700						22,700
Honourariums				400			400
Employee Benefits	175,700	24,100					199,800
Subtotal Personnel Expense	736,000	86,000		400			822,400
Operating Expense							
Association/Membership Fees	800	300					1,100
Cleaning Supplies	700			1,000			1,700
Library Collection	3,000						3,000
Comm and Public Relations	5,000	200		1,200			6,400
Contract Services	5,200			12,000		10,000	27,200

Appendix C - Divisional Summary and Detail

	Museum	Heritage Archives	NSCTA (Levy)	Roselawn	Library (Levy)	Committees	Total 2024 Boards & Committees Budget
Cost of of Goods Sold	5,000			3,000			8,000
Equipment - Purchase	1,000	500		3,000			4,500
Grants and Sponsorship Expense				500			500
Hospitality Expense	500	700		500		5,000	6,700
Insurance - Contract	1,480			4,700			6,180
Office Supplies	3,100	1,500		3,000			7,600
Postage & Courier	2,450	100		300			2,850
Program Supplies	17,400	1,000		8,000			26,400
Protective & Uniform Clothing	500	200					700
R&M - Grounds	1,000						1,000
R&M - Consumables and Parts	10,600	4,500		15,000			30,100
Staff Training & Development	4,300	1,000					5,300
Subscriptions and Publications	400	300		200			900
Telephone/Internet	3,500			2,000			5,500
Travel	4,300	1,000		300			5,600
Subtotal Operating Expense	70,230	11,300		54,700		15,000	151,230
Total Expense	806,230	97,300		55,100		15,000	973,630
Surplus/(Deficit) Before Allocation	(725,830)	(81,300)	30,000	(30,700)		(15,000)	(822,830)
Allocations: Within Departments	(213,200)	15,200		198,000			
Allocation:Between Departments	54,455	37,183		170,212			261,850
Surplus/(Deficit) After Allocation	(567,085)	(133,683)	30,000	(398,912)		(15,000)	(1,084,680)
Transfer Between Funds			92,000		1,011,677		1,103,677
Total Transfer			92,000		1,011,677		1,103,677
Surplus / (Deficit)	(\$567,085)	(\$133,683)	(\$62,000)	(\$398,912)	(\$1,011,677)	(\$15,000)	(\$2,188,357)

City of Port Colborne
2024 Operating Budget
Boards and Committees

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Donations	\$189,246.51	\$31,235.00	\$22,000.00	\$27,600.00	\$5,600.00
Fundraising		6,250.00	6,250.00	6,300.00	50.00
Rentals	7,496.52	9,300.00	27,000.00	11,000.00	(16,000.00)
Other Revenue	6,991.15	16,000.00	16,600.00	16,000.00	(600.00)
Fees	2,403.48	930.00	2,800.00	800.00	(2,000.00)
Grants - Other	42,418.66	40,059.00	12,000.00	12,000.00	
Grant - Federal	36,525.00	37,854.00	4,000.00	4,000.00	
Grant - Provincial	110,719.52	46,000.00	30,000.00	30,000.00	
Sales	13,139.81	8,032.00	7,700.00	13,100.00	5,400.00
MAT Tax		30,000.00	45,000.00	30,000.00	(15,000.00)
Total Revenue	408,940.65	225,660.00	173,350.00	150,800.00	(22,550.00)
Expense					
Personnel Expense					
Salaries and Wages - Full Time	270,612.93	353,400.00	475,600.00	542,500.00	66,900.00
Salaries and Wages - Part Time	155,799.18	275,900.00	51,800.00	57,000.00	5,200.00
Salaries and Wages - Students	17,529.36	26,000.00	21,000.00	22,700.00	1,700.00
Overtime Pay	993.42				
Honourariums	640.00	1,300.00	1,300.00	400.00	(900.00)
Employee Benefits	106,227.10	162,500.00	160,400.00	199,800.00	39,400.00
Subtotal Personnel Expense	551,801.99	819,100.00	710,100.00	822,400.00	112,300.00
Operating Expense					
Association/Membership Fees	834.48	950.00	1,100.00	1,100.00	
Cleaning Supplies	1,648.26	1,250.00	1,700.00	1,700.00	
Library Collection	1,541.98	3,000.00	3,000.00	3,000.00	
Comm and Public Relations	4,372.20	5,800.00	6,000.00	6,400.00	400.00
Contract Services	18,059.72	33,000.00	20,200.00	27,200.00	7,000.00
Cost of of Goods Sold	4,759.71	4,500.00	5,000.00	8,000.00	3,000.00
Equipment - Purchase	3,581.18	3,923.00	5,000.00	4,500.00	(500.00)
Grants and Sponsorship Expense		500.00	1,000.00	500.00	(500.00)
Hospitality Expense	957.55	1,200.00	1,500.00	6,700.00	5,200.00
Insurance - Contract		6,253.00	6,253.00	6,180.00	(73.00)
Office Supplies	4,794.72	6,550.00	8,000.00	7,600.00	(400.00)

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Postage & Courier	1,772.12	3,650.00	2,750.00	2,850.00	100.00
Program Supplies	15,820.70	25,600.00	23,400.00	26,400.00	3,000.00
Protective & Uniform Clothing	64.24	310.00	800.00	700.00	(100.00)
R&M - Grounds	2,107.85	1,000.00	1,000.00	1,000.00	
R&M - Consumables and Parts	5,867.69	29,800.00	30,600.00	30,100.00	(500.00)
Staff Training & Development	2,235.84	1,400.00	14,100.00	5,300.00	(8,800.00)
Subscriptions and Publications	408.06	250.00	1,010.00	900.00	(110.00)
Telephone/Internet	4,660.31	5,500.00	5,500.00	5,500.00	
Travel	882.50	1,400.00	3,100.00	5,600.00	2,500.00
Subtotal Operating Expense	74,369.11	135,836.00	141,013.00	151,230.00	10,217.00
Total Expense	626,171.10	954,936.00	851,113.00	973,630.00	122,517.00
Surplus/(Deficit) Before Allocation	(217,230.45)	(729,276.00)	(677,763.00)	(822,830.00)	(145,067.00)
Allocation:Between Departments	210,795.15	334,591.00	346,853.36	261,850.00	(85,003.36)
Surplus/(Deficit) After Allocation	(428,025.60)	(1,063,867.00)	(1,024,616.36)	(1,084,680.00)	(60,063.64)
Transfer to/ (from) Reserves	129,962.08				
Transfer Between Funds	1,104,896.23	1,175,860.36	1,175,860.36	1,103,677.00	(72,183.36)
Total Transfer	1,234,858.31	1,175,860.36	1,175,860.36	1,103,677.00	(72,183.36)
Surplus / (Deficit)	(\$1,662,883.91)	(\$2,239,727.36)	(\$2,200,476.72)	(\$2,188,357.00)	\$12,119.72

Appendix C - Divisional Summary & Detail

Boards and Committees Divisional Detail

City of Port Colborne 2024 Operating Budget

	2022	2023	2023	2024	Variance
		Museum		Proposed	(2024 Budget
	Actual	Forecast	Budget	Budget	- 2023 Budget)
Revenue					
Donations	\$180,628.54	\$26,200.00	\$17,000.00	\$22,000.00	\$5,000.00
Other Revenue	6,460.18	15,000.00	15,000.00	15,000.00	
Fees	1,998.46	700.00	2,000.00		(2,000.00)
Grants - Other	15,740.60	24,044.00	2,000.00	2,000.00	
Grant - Federal	36,525.00	37,854.00	4,000.00	4,000.00	
Grant - Provincial	31,353.60	46,000.00	30,000.00	30,000.00	
Sales	12,368.62	7,682.00	7,400.00	7,400.00	
Total Revenue	285,075.00	157,480.00	77,400.00	80,400.00	3,000.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	233,785.61	301,900.00	437,100.00	480,600.00	43,500.00
Salaries and Wages - Part Time	153,264.25	275,900.00	51,800.00	57,000.00	5,200.00
Salaries and Wages - Students	17,529.36	26,000.00	21,000.00	22,700.00	1,700.00
Overtime Pay	993.42				
Honourariums	450.00	500.00	500.00		(500.00)
Employee Benefits	91,650.34	144,300.00	145,000.00	175,700.00	30,700.00
Subtotal Personnel Expense	497,672.98	748,600.00	655,400.00	736,000.00	80,600.00
Operating Expense					
Association/Membership Fees	739.48	750.00	800.00	800.00	
Cleaning Supplies	259.48	250.00	1,200.00	700.00	(500.00)
Library Collection	1,541.98	3,000.00	3,000.00	3,000.00	
Comm and Public Relations	3,012.90	5,000.00	5,000.00	5,000.00	
Contract Services	2,648.06	4,000.00	1,200.00	5,200.00	4,000.00
Cost of of Goods Sold	4,759.71	4,500.00	5,000.00	5,000.00	
Equipment - Purchase	1,207.72	500.00	2,000.00	1,000.00	(1,000.00)
Grants and Sponsorship Expense		500.00	500.00		(500.00)
Hospitality Expense	470.31	500.00	500.00	500.00	
Insurance - Contract		1,480.00	1,480.00	1,480.00	

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Office Supplies	3,016.38	2,700.00	3,500.00	3,100.00	(400.00)
Postage & Courier	1,708.23	3,500.00	2,350.00	2,450.00	100.00
Program Supplies	12,496.10	17,650.00	14,400.00	17,400.00	3,000.00
Protective & Uniform Clothing	64.24	310.00	500.00	500.00	
R&M - Grounds	2,107.85	1,000.00	1,000.00	1,000.00	
R&M - Consumables and Parts	5,867.69	8,800.00	10,600.00	10,600.00	
Staff Training & Development	2,104.81	1,300.00	13,100.00	4,300.00	(8,800.00)
Subscriptions and Publications	355.14		500.00	400.00	(100.00)
Telephone/Internet	3,297.81	3,500.00	3,500.00	3,500.00	
Travel	763.81	1,000.00	2,600.00	4,300.00	1,700.00
Subtotal Operating Expense	46,421.70	60,240.00	72,730.00	70,230.00	(2,500.00)
Total Expense	544,094.68	808,840.00	728,130.00	806,230.00	78,100.00
Surplus/(Deficit) Before Allocation	(259,019.68)	(651,360.00)	(650,730.00)	(725,830.00)	(75,100.00)
Allocations: Within Departments	(240,600.00)	(334,213.00)	(334,213.00)	(213,200.00)	121,013.00
Allocation: Between Departments	37,151.33	124,767.00	128,434.32	54,455.00	(73,979.32)
Surplus/(Deficit) After Allocation	(55,571.01)	(441,914.00)	(444,951.32)	(567,085.00)	(122,133.68)
Transfer to/ (from) Reserves	150,605.00				
Total Transfer	150,605.00				
Surplus / (Deficit)	(\$206,176.01)	(\$441,914.00)	(\$444,951.32)	(\$567,085.00)	(\$122,133.68)

**City of Port Colborne
2024 Operating Budget**

Heritage Archives

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Donations	\$1,372.72	\$2,035.00	\$2,000.00	\$2,600.00	\$600.00
Fundraising		250.00	250.00	300.00	50.00
Rentals	5,120.82	6,300.00	7,000.00	7,000.00	
Other Revenue	530.97		600.00		(600.00)
Fees	405.02	230.00	800.00	800.00	
Grants - Other	6,678.06	11,015.00	5,000.00	5,000.00	
Sales	222.51	350.00	300.00	300.00	
Total Revenue	14,330.10	20,180.00	15,950.00	16,000.00	50.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	36,827.32	51,500.00	38,500.00	61,900.00	23,400.00
Salaries and Wages - Part Time	2,534.93				
Honourariums		400.00	400.00		(400.00)
Employee Benefits	14,576.76	18,200.00	15,400.00	24,100.00	8,700.00
Subtotal Personnel Expense	53,939.01	70,100.00	54,300.00	86,000.00	31,700.00
Operating Expense					
Association/Membership Fees	95.00	200.00	300.00	300.00	
Comm and Public Relations	89.84		200.00	200.00	
Equipment - Purchase	310.87	423.00		500.00	500.00
Hospitality Expense	200.00	200.00	500.00	700.00	200.00
Insurance - Contract		110.00	110.00		(110.00)
Office Supplies	850.53	850.00	1,500.00	1,500.00	
Postage & Courier			100.00	100.00	
Program Supplies	479.60	950.00	1,000.00	1,000.00	

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Protective & Uniform Clothing			300.00	200.00	(100.00)
R&M - Consumables and Parts		5,000.00	5,000.00	4,500.00	(500.00)
Staff Training & Development	100.00	100.00	1,000.00	1,000.00	
Subscriptions and Publications	52.92	50.00	310.00	300.00	(10.00)
Travel		100.00	200.00	1,000.00	800.00
Subtotal Operating Expense	2,178.76	7,983.00	10,520.00	11,300.00	780.00
Total Expense	56,117.77	78,083.00	64,820.00	97,300.00	32,480.00
Surplus/(Deficit) Before Allocation	(41,787.67)	(57,903.00)	(48,870.00)	(81,300.00)	(32,430.00)
Allocations: Within Departments	21,000.00	25,627.30	25,627.30	15,200.00	(10,427.30)
Allocation:Between Departments	34,091.23	33,421.00	35,559.39	37,183.00	1,623.61
Surplus/(Deficit) After Allocation	(96,878.90)	(116,951.30)	(110,056.69)	(133,683.00)	(23,626.31)
Surplus / (Deficit)	(\$96,878.90)	(\$116,951.30)	(\$110,056.69)	(\$133,683.00)	(\$23,626.31)

**City of Port Colborne
2024 Operating Budget**

NSCTA (Levy)

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Grants - Other	\$10,000.00				
MAT Tax		30,000.00	45,000.00	30,000.00	(15,000.00)
Total Revenue	10,000.00	30,000.00	45,000.00	30,000.00	(15,000.00)
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
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Surplus/(Deficit) Before Allocation	10,000.00	30,000.00	45,000.00	30,000.00	(15,000.00)
Surplus/(Deficit) After Allocation	10,000.00	30,000.00	45,000.00	30,000.00	(15,000.00)
Transfer Between Funds	108,530.31	100,000.00	100,000.00	92,000.00	(8,000.00)
Total Transfer	108,530.31	100,000.00	100,000.00	92,000.00	(8,000.00)
Surplus / (Deficit)	(\$98,530.31)	(\$70,000.00)	(\$55,000.00)	(\$62,000.00)	(\$7,000.00)

City of Port Colborne 2024 Operating Budget

	2022	2023	2023	2024	Variance
		Roselawn		Proposed	(2024 Budget
	Actual	Forecast	Budget	Budget	- 2023 Budget)
Revenue					
Donations	\$7,245.25	\$3,000.00	\$3,000.00	\$3,000.00	
Fundraising		6,000.00	6,000.00	6,000.00	
Rentals	2,375.70	3,000.00	20,000.00	4,000.00	(16,000.00)
Other Revenue		1,000.00	1,000.00	1,000.00	
Grants - Other	10,000.00	5,000.00	5,000.00	5,000.00	
Sales	548.68			5,400.00	5,400.00
Total Revenue	20,169.63	18,000.00	35,000.00	24,400.00	(10,600.00)
Expense					
Personnel Expense					
Honourariums	190.00	400.00	400.00	400.00	
Subtotal Personnel Expense	190.00	400.00	400.00	400.00	
Operating Expense					
Cleaning Supplies	1,388.78	1,000.00	500.00	1,000.00	500.00
Comm and Public Relations	1,269.46	800.00	800.00	1,200.00	400.00
Contract Services	5,411.66	12,000.00	12,000.00	12,000.00	
Cost of of Goods Sold				3,000.00	3,000.00
Equipment - Purchase	2,062.59	3,000.00	3,000.00	3,000.00	
Grants and Sponsorship Expense			500.00	500.00	
Hospitality Expense	287.24	500.00	500.00	500.00	
Insurance - Contract		4,663.00	4,663.00	4,700.00	37.00
Office Supplies	927.81	3,000.00	3,000.00	3,000.00	
Postage & Courier	63.89	150.00	300.00	300.00	
Program Supplies	2,845.00	7,000.00	8,000.00	8,000.00	

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
R&M - Consumables and Parts		16,000.00	15,000.00	15,000.00	
Staff Training & Development	31.03				
Subscriptions and Publications		200.00	200.00	200.00	
Telephone/Internet	1,362.50	2,000.00	2,000.00	2,000.00	
Travel	118.69	300.00	300.00	300.00	
Subtotal Operating Expense	15,768.65	50,613.00	50,763.00	54,700.00	3,937.00
Total Expense	15,958.65	51,013.00	51,163.00	55,100.00	3,937.00
Surplus/(Deficit) Before Allocation	4,210.98	(33,013.00)	(16,163.00)	(30,700.00)	(14,537.00)
Allocations: Within Departments	219,600.00	308,585.70	308,585.70	198,000.00	(110,585.70)
Allocation:Between Departments	139,552.59	176,403.00	182,859.65	170,212.00	(12,647.65)
Surplus/(Deficit) After Allocation	(354,941.61)	(518,001.70)	(507,608.35)	(398,912.00)	108,696.35
Surplus / (Deficit)	(\$354,941.61)	(\$518,001.70)	(\$507,608.35)	(\$398,912.00)	\$108,696.35

**City of Port Colborne
2024 Operating Budget
Library (Levy)**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Grant - Provincial	\$79,365.92				
Total Revenue	79,365.92				
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
<hr/>					
<hr/>					
Surplus/(Deficit) Before Allocation	79,365.92				
<hr/>					
Surplus/(Deficit) After Allocation	79,365.92				
<hr/>					
Transfer Between Funds	996,365.92	1,075,860.36	1,075,860.36	1,011,677.00	(64,183.36)
Total Transfer	996,365.92	1,075,860.36	1,075,860.36	1,011,677.00	(64,183.36)
<hr/>					
Surplus / (Deficit)	(\$917,000.00)	(\$1,075,860.36)	(\$1,075,860.36)	(\$1,011,677.00)	\$64,183.36

**City of Port Colborne
2024 Operating Budget**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
Personnel Expense					
<hr/>					
Operating Expense					
Contract Services	\$10,000.00	\$17,000.00	\$7,000.00	\$10,000.00	\$3,000.00
Hospitality Expense				5,000.00	5,000.00
Subtotal Operating Expense	10,000.00	17,000.00	7,000.00	15,000.00	8,000.00
Total Expense	10,000.00	17,000.00	7,000.00	15,000.00	8,000.00
Surplus/(Deficit) Before Allocation	(10,000.00)	(17,000.00)	(7,000.00)	(15,000.00)	(8,000.00)
Surplus/(Deficit) After Allocation	(10,000.00)	(17,000.00)	(7,000.00)	(15,000.00)	(8,000.00)
Transfer to/ (from) Reserves	(20,642.92)				
Total Transfer	(20,642.92)				
Surplus / (Deficit)	\$10,642.92	(\$17,000.00)	(\$7,000.00)	(\$15,000.00)	(\$8,000.00)

Appendix C - Divisional Summary & Detail

Council Divisional Detail

**City of Port Colborne
2024 Operating Budget**

	Council				
	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
Personnel Expense					
Salaries and Wages - Part Time	\$152,780.80	\$226,400.00	\$231,500.00	\$242,500.00	\$11,000.00
Employee Benefits	78,111.02	99,000.00	98,000.00	101,100.00	3,100.00
Subtotal Personnel Expense	230,891.82	325,400.00	329,500.00	343,600.00	14,100.00
Operating Expense					
Contract Services	21,624.00	26,000.00	26,000.00	26,000.00	
Hospitality Expense	7,304.44	7,300.00	7,300.00	7,300.00	
Office Supplies	6,209.03	3,600.00	3,600.00	3,600.00	
Postage & Courier		200.00	1,000.00		(1,000.00)
Staff Training & Development	9,784.43	17,400.00	17,400.00	10,900.00	(6,500.00)
Telephone/Internet	1,852.04	2,600.00	2,800.00	2,800.00	
Travel	641.49	23,200.00	23,200.00	21,800.00	(1,400.00)
Subtotal Operating Expense	47,415.43	80,300.00	81,300.00	72,400.00	(8,900.00)
Total Expense	278,307.25	405,700.00	410,800.00	416,000.00	5,200.00
Surplus/(Deficit) Before Allocation	(278,307.25)	(405,700.00)	(410,800.00)	(416,000.00)	(5,200.00)
Allocation: Between Departments	53,208.12	51,627.00	54,087.76	54,724.00	636.24
Surplus/(Deficit) After Allocation	(331,515.37)	(457,327.00)	(464,887.76)	(470,724.00)	(5,836.24)
Transfer Between Funds				(68,700.00)	(68,700.00)
Total Transfer				(68,700.00)	(68,700.00)
Surplus / (Deficit)	(\$331,515.37)	(\$457,327.00)	(\$464,887.76)	(\$402,024.00)	\$62,863.76

Appendix C - Divisional Summary & Detail

Chief Administrative Officer Divisional Summary

CITY OF PORT COLBORNE**2024 Budget - Chief Administrative Officer (CAO) Divisional Summary**

	CAO	Economic Development	Marketing & Communications	Events	Tourism Services	Total 2024 CAO Division Budget
Revenue						
Other Revenue		\$15,000				\$15,000
Grants - Other		5,000				5,000
Total Revenue		20,000				20,000
Expense						
Personnel Expense						
Salaries and Wages - Full Time	305,200	226,100	250,800		177,500	959,600
Salaries and Wages - Students		11,700	23,400		34,800	69,900
Employee Benefits	82,600	71,400	88,700		63,400	306,100
Subtotal Personnel Expense	387,800	309,200	362,900		275,700	1,335,600
Operating Expense						
Association/Membership Fees	2,900	13,000	1,400			17,300
Comm and Public Relations		25,000	40,000			65,000
Equipment - Purchase			10,000			10,000
Hospitality Expense	3,000	3,200	2,000			8,200
Office Supplies	1,000	1,200	1,200			3,400
Postage & Courier	100	100	100			300
Staff Training & Development	6,100	3,600	2,700		3,500	15,900
SME - Consultants		50,000				50,000
Subscriptions and Publications		150	3,000			3,150
Telephone/Internet	1,200	1,000	2,200		800	5,200
Travel	6,100	3,600	5,400		3,500	18,600
Subtotal Operating Expense	20,400	100,850	68,000		7,800	197,050
Total Expense	408,200	410,050	430,900		283,500	1,532,650

	CAO	Economic Development	Marketing & Communications	Events	Tourism Services	Total 2024 CAO Division Budget
Surplus/(Deficit) Before Allocation	(408,200)	(390,050)	(430,900)		(283,500)	(1,512,650)
Allocations: Within Departments	(14,808)	94,320	7,588		(87,100)	
Allocation:Between Departments	(304,648)	18,239	(55,400)		(134,400)	(476,209)
Allocation:SSE	(11,244)					(11,244)
Surplus/(Deficit) After Allocation	(77,500)	(502,609)	(383,088)		(62,000)	(1,025,197)
Transfer Between Funds	(77,500)		(66,700)		(62,000)	(206,200)
Total Transfer	(77,500)		(66,700)		(62,000)	(206,200)
Surplus / (Deficit)		(\$502,609)	(\$316,388)			(\$818,997)

City of Port Colborne
2024 Operating Budget
Chief Administrator's Office

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Other Revenue	\$21,266.56		\$15,000.00	\$15,000.00	
Fees	2,105.00				
Grants - Other		34,000.00	5,000.00	5,000.00	
Grant - Provincial	81,000.00	21,500.00			
Total Revenue	104,371.56	55,500.00	20,000.00	20,000.00	
Expense					
Personnel Expense					
Salaries and Wages - Full Time	851,508.56	865,900.00	858,600.00	959,600.00	101,000.00
Salaries and Wages - Part Time	60,243.69	52,600.00			
Salaries and Wages - Students	88,733.62	36,750.00	95,600.00	69,900.00	(25,700.00)
Overtime Pay	11,632.27	5,000.00	3,500.00		(3,500.00)
Employee Benefits	280,820.25	299,600.00	255,500.00	306,100.00	50,600.00
Subtotal Personnel Expense	1,292,938.39	1,259,850.00	1,213,200.00	1,335,600.00	122,400.00
Operating Expense					
Association/Membership Fees	14,126.59	17,300.00	17,300.00	17,300.00	
Comm and Public Relations	99,615.19	71,400.00	73,400.00	65,000.00	(8,400.00)
Computer Software	1,805.53				
Contract Services	1,407.97				
Equipment - Purchase				10,000.00	10,000.00
Grants and Sponsorship Expense	2,035.20	1,000.00			
Hospitality Expense	6,098.49	7,700.00	5,400.00	8,200.00	2,800.00
Office Supplies	1,936.50	3,700.00	3,700.00	3,400.00	(300.00)
Postage & Courier	22.91	300.00	400.00	300.00	(100.00)
Program Supplies	1,909.18				

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Staff Training & Development	11,274.48	17,600.00	20,600.00	15,900.00	(4,700.00)
SME - Consultants	64,219.35	110,000.00	80,000.00	50,000.00	(30,000.00)
Subscriptions and Publications	7,665.11	3,100.00	6,000.00	3,150.00	(2,850.00)
Telephone/Internet	6,661.82	3,100.00	9,590.00	5,200.00	(4,390.00)
Travel	5,978.90	17,700.00	13,700.00	18,600.00	4,900.00
Subtotal Operating Expense	224,757.22	252,900.00	230,090.00	197,050.00	(33,040.00)
Total Expense	1,517,695.61	1,512,750.00	1,443,290.00	1,532,650.00	89,360.00
Surplus/(Deficit) Before Allocation	(1,413,324.05)	(1,457,250.00)	(1,423,290.00)	(1,512,650.00)	(89,360.00)
Allocations: Within Departments	(21,000.00)	(21,000.00)	9,895.81		(9,895.81)
Allocation:Between Departments	(113,725.78)	(174,388.00)	(265,582.51)	(476,209.00)	(210,626.49)
Allocation:SSE	(3,400.00)	(64,000.00)	(67,756.07)	(11,244.00)	56,512.07
Surplus/(Deficit) After Allocation	(1,275,198.27)	(1,197,862.00)	(1,099,847.23)	(1,025,197.00)	74,650.23
Transfer Between Funds	(45,000.00)	(55,000.00)	(55,000.00)	(206,200.00)	(151,200.00)
Total Transfer	(45,000.00)	(55,000.00)	(55,000.00)	(206,200.00)	(151,200.00)
Surplus / (Deficit)	(\$1,230,198.27)	(\$1,142,862.00)	(\$1,044,847.23)	(\$818,997.00)	\$225,850.23

Appendix C - Divisional Summary & Detail

Chief Administrative Officer Divisional Detail

City of Port Colborne 2024 Operating Budget

	2022	Events 2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
Revenue					
<hr/>					
Expense					
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Personnel Expense					
Salaries and Wages - Full Time	\$97,511.89	\$95,700.00	\$100,100.00		(\$100,100.00)
Salaries and Wages - Students	14,625.90	10,500.00	52,400.00		(52,400.00)
Overtime Pay	2,435.18	5,000.00	3,500.00		(3,500.00)
Employee Benefits	33,013.27	30,900.00	41,300.00		(41,300.00)
Subtotal Personnel Expense	147,586.24	142,100.00	197,300.00		(197,300.00)
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Operating Expense					
Staff Training & Development	1,869.93	300.00	2,300.00		(2,300.00)
Subscriptions and Publications	1,267.89				
Telephone/Internet	96.33	400.00	590.00		(590.00)
Travel	422.15	1,300.00	2,300.00		(2,300.00)
Subtotal Operating Expense	3,656.30	2,000.00	5,190.00		(5,190.00)
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Total Expense	151,242.54	144,100.00	202,490.00		(202,490.00)
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Surplus/(Deficit) Before Allocation	(151,242.54)	(144,100.00)	(202,490.00)		202,490.00
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Allocations: Within Departments	(21,000.00)	(21,000.00)	9,895.81		(9,895.81)
Allocation: Between Departments	(130,242.54)	(123,100.00)	(212,385.81)		212,385.81
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**City of Port Colborne
2024 Operating Budget**

	2022	2023	2023	2024	Variance
		CAO		Proposed	(2024 Budget
	Actual	Forecast	Budget	Budget	- 2023 Budget)
Revenue					
<hr/>					
Expense					
<hr/>					
Personnel Expense					
Salaries and Wages - Full Time	\$284,593.98	\$297,600.00	\$298,700.00	\$305,200.00	\$6,500.00
Salaries and Wages - Part Time	5,801.61				
Overtime Pay	2,588.24				
Employee Benefits	76,936.28	77,000.00	74,500.00	82,600.00	8,100.00
Subtotal Personnel Expense	369,920.11	374,600.00	373,200.00	387,800.00	14,600.00
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Operating Expense					
Association/Membership Fees	2,723.53	2,900.00	2,900.00	2,900.00	
Hospitality Expense	2,313.95	2,500.00	2,500.00	3,000.00	500.00
Office Supplies	678.75	1,000.00	1,000.00	1,000.00	
Postage & Courier	18.33	100.00	200.00	100.00	(100.00)
Staff Training & Development	2,348.44	6,000.00	6,000.00	6,100.00	100.00
SME - Consultants	9,094.45	30,000.00	30,000.00		(30,000.00)
Telephone/Internet	1,307.13	800.00	1,200.00	1,200.00	
Travel	3,915.86	6,000.00	6,000.00	6,100.00	100.00
Subtotal Operating Expense	22,400.44	49,300.00	49,800.00	20,400.00	(29,400.00)
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Total Expense	392,320.55	423,900.00	423,000.00	408,200.00	(14,800.00)

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(392,320.55)	(423,900.00)	(423,000.00)	(408,200.00)	14,800.00
Allocations: Within Departments				(14,808.00)	(14,808.00)
Allocation:Between Departments	8,033.38	(68,494.00)	(71,223.25)	(304,648.00)	(233,424.75)
Allocation:SSE		(60,600.00)	(67,756.07)	(11,244.00)	56,512.07
Surplus/(Deficit) After Allocation	(400,353.93)	(294,806.00)	(284,020.68)	(77,500.00)	206,520.68
Transfer Between Funds				(77,500.00)	(77,500.00)
Total Transfer				(77,500.00)	(77,500.00)
Surplus / (Deficit)	(\$400,353.93)	(\$294,806.00)	(\$284,020.68)		\$284,020.68

City of Port Colborne
2024 Operating Budget
Marketing and Communication

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Grants - Other		\$1,500.00			
Total Revenue		1,500.00			
Expense					
Personnel Expense					
Salaries and Wages - Full Time	142,364.26	159,000.00	163,100.00	250,800.00	87,700.00
Salaries and Wages - Students	20,260.91	21,550.00	21,600.00	23,400.00	1,800.00
Overtime Pay	3,173.68				
Employee Benefits	44,377.63	52,300.00	51,000.00	88,700.00	37,700.00
Subtotal Personnel Expense	210,176.48	232,850.00	235,700.00	362,900.00	127,200.00
Operating Expense					
Association/Membership Fees	375.10	1,400.00	1,400.00	1,400.00	
Comm and Public Relations	56,112.73	51,400.00	51,400.00	40,000.00	(11,400.00)
Equipment - Purchase				10,000.00	10,000.00
Hospitality Expense	297.97	2,000.00	400.00	2,000.00	1,600.00
Office Supplies	126.34	1,200.00	200.00	1,200.00	1,000.00
Postage & Courier		100.00	100.00	100.00	
Staff Training & Development		2,700.00	3,700.00	2,700.00	(1,000.00)
Subscriptions and Publications	6,381.52	3,000.00	6,000.00	3,000.00	(3,000.00)
Telephone/Internet	2,120.63	1,200.00	2,800.00	2,200.00	(600.00)
Travel	192.87	2,400.00	3,700.00	5,400.00	1,700.00
Subtotal Operating Expense	65,607.16	65,400.00	69,700.00	68,000.00	(1,700.00)
Total Expense	275,783.64	298,250.00	305,400.00	430,900.00	125,500.00

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(275,783.64)	(296,750.00)	(305,400.00)	(430,900.00)	(125,500.00)
Allocations: Within Departments				7,588.00	7,588.00
Allocation:Between Departments	(400.00)			(55,400.00)	(55,400.00)
Surplus/(Deficit) After Allocation	(275,383.64)	(296,750.00)	(305,400.00)	(383,088.00)	(77,688.00)
Transfer Between Funds				(66,700.00)	(66,700.00)
Total Transfer				(66,700.00)	(66,700.00)
Surplus / (Deficit)	(\$275,383.64)	(\$296,750.00)	(\$305,400.00)	(\$316,388.00)	(\$10,988.00)

City of Port Colborne
2024 Operating Budget
Economic Development

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Other Revenue	\$21,266.56		\$15,000.00	\$15,000.00	
Fees	2,105.00				
Grants - Other		32,500.00	5,000.00	5,000.00	
Grant - Provincial	81,000.00	21,500.00			
Total Revenue	104,371.56	54,000.00	20,000.00	20,000.00	
Expense					
Personnel Expense					
Salaries and Wages - Full Time	327,038.43	313,600.00	296,700.00	226,100.00	(70,600.00)
Salaries and Wages - Part Time	54,442.08	52,600.00			
Salaries and Wages - Students	53,846.81	4,700.00	21,600.00	11,700.00	(9,900.00)
Overtime Pay	3,435.17				
Employee Benefits	126,493.07	139,400.00	88,700.00	71,400.00	(17,300.00)
Subtotal Personnel Expense	565,255.56	510,300.00	407,000.00	309,200.00	(97,800.00)
Operating Expense					
Association/Membership Fees	11,027.96	13,000.00	13,000.00	13,000.00	
Comm and Public Relations	43,502.46	20,000.00	22,000.00	25,000.00	3,000.00
Computer Software	1,805.53				
Contract Services	1,407.97				
Grants and Sponsorship Expense	2,035.20	1,000.00			
Hospitality Expense	3,486.57	3,200.00	2,500.00	3,200.00	700.00
Office Supplies	1,131.41	1,500.00	2,500.00	1,200.00	(1,300.00)
Postage & Courier	4.58	100.00	100.00	100.00	
Program Supplies	1,909.18				
Staff Training & Development	7,056.11	8,600.00	8,600.00	3,600.00	(5,000.00)
SME - Consultants	55,124.90	80,000.00	50,000.00	50,000.00	

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Subscriptions and Publications	15.70	100.00		150.00	150.00
Telephone/Internet	3,137.73	700.00	5,000.00	1,000.00	(4,000.00)
Travel	1,448.02	8,000.00	1,700.00	3,600.00	1,900.00
Subtotal Operating Expense	133,093.32	136,200.00	105,400.00	100,850.00	(4,550.00)
Total Expense	698,348.88	646,500.00	512,400.00	410,050.00	(102,350.00)
Surplus/(Deficit) Before Allocation	(593,977.32)	(592,500.00)	(492,400.00)	(390,050.00)	102,350.00
Allocations: Within Departments				94,320.00	94,320.00
Allocation:Between Departments	8,883.38	17,206.00	18,026.55	18,239.00	212.45
Allocation:SSE	(3,400.00)	(3,400.00)			
Surplus/(Deficit) After Allocation	(599,460.70)	(606,306.00)	(510,426.55)	(502,609.00)	7,817.55
Transfer Between Funds	(45,000.00)	(55,000.00)	(55,000.00)		55,000.00
Total Transfer	(45,000.00)	(55,000.00)	(55,000.00)		55,000.00
Surplus / (Deficit)	(\$554,460.70)	(\$551,306.00)	(\$455,426.55)	(\$502,609.00)	(\$47,182.45)

**City of Port Colborne
2024 Operating Budget
Tourism Services**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
<hr/>					
Personnel Expense					
Salaries and Wages - Full Time				\$177,500.00	\$177,500.00
Salaries and Wages - Students				34,800.00	34,800.00
Employee Benefits				63,400.00	63,400.00
Subtotal Personnel Expense				275,700.00	275,700.00
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Operating Expense					
Staff Training & Development				3,500.00	3,500.00
Telephone/Internet				800.00	800.00
Travel				3,500.00	3,500.00
Subtotal Operating Expense				7,800.00	7,800.00
<hr/>					
Total Expense				283,500.00	283,500.00
<hr/>					
Surplus/(Deficit) Before Allocation				(283,500.00)	(283,500.00)
<hr/>					
Allocations: Within Departments				(87,100.00)	(87,100.00)
Allocation:Between Departments				(134,400.00)	(134,400.00)
Surplus/(Deficit) After Allocation				(62,000.00)	(62,000.00)
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Transfer Between Funds				(62,000.00)	(62,000.00)
Total Transfer				(62,000.00)	(62,000.00)
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Appendix C - Divisional Summary & Detail

Corporate Services Divisional Summary

CITY OF PORT COLBORNE
2024 Budget - Corporate Services Divisional Summary

	Corporate Services Global	Clerks	Customer Service	Financial Services	Human Resources	Information Technology	Total 2024 Corporate Services Budget
Revenue							
Licences and Permits Fees		\$36,000		\$25,000			\$61,000
		200		61,000			61,200
Total Revenue		36,200		86,000			122,200
Expense							
Personnel Expense							
Salaries and Wages - Full Time	182,900	329,100	156,200	662,100	421,300	455,000	2,206,600
Salaries and Wages - Students		28,900	14,400	28,800	14,500	28,900	115,500
Overtime Pay		2,000	10,000	10,000		4,200	26,200
Employee Benefits	46,500	122,900	75,000	238,300	131,200	162,000	775,900
Subtotal Personnel Expense	229,400	482,900	255,600	939,200	567,000	650,100	3,124,200
Operating Expense							
Association/Membership Fees	1,400	2,500		3,000	4,800	1,000	12,700
Hospitality Expense	4,000						4,000
Office Supplies	26,100						26,100
Postage & Courier	200	100		40,000			40,300
Staff Training & Development	2,800	5,400	4,400	10,400	6,500	9,700	39,200
SME - Audit and Actuary				85,000			85,000
SME - Consultants	30,000					30,000	60,000
Subscriptions and Publications		1,000		500	1,000		2,500
Telephone/Internet	1,800	1,500	240	1,400	1,200	3,000	9,140
Travel	4,500	5,400	4,400	10,400	6,500	9,700	40,900
Subtotal Operating Expense	70,800	15,900	9,040	150,700	20,000	53,400	319,840
Total Expense	300,200	498,800	264,640	1,089,900	587,000	703,500	3,444,040

Appendix C - Divisional Summary and Detail

	Corporate Services Global	Clerks	Customer Service	Financial Services	Human Resources	Information Technology	Total 2024 Corporate Services Budget
Surplus/(Deficit) Before Allocation	(300,200)	(462,600)	(264,640)	(1,003,900)	(587,000)	(703,500)	(3,321,840)
Allocations: Within Departments	(226,337)	25,473	61,115	(7,341)	29,977	35,927	(81,186)
Allocation:Between Departments	60,645	18,239	18,239	18,239	18,239	(3,761)	129,840
Allocation:SSE	(88,708)		(15,400)			(22,000)	(126,108)
Surplus/(Deficit) After Allocation	(45,800)	(506,312)	(328,594)	(1,014,798)	(635,216)	(713,666)	(3,244,386)
Transfer Between Funds	(45,800)	(22,300)	(58,300)	(199,300)	(143,500)	(161,100)	(630,300)
Total Transfer	(45,800)	(22,300)	(58,300)	(199,300)	(143,500)	(161,100)	(630,300)
Surplus / (Deficit)		(\$484,012)	(\$270,294)	(\$815,498)	(\$491,716)	(\$552,566)	(\$2,614,086)

**City of Port Colborne
2024 Operating Budget**

Corporate Services

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Licences and Permits	\$59,336.58	\$63,200.00	\$58,000.00	\$61,000.00	\$3,000.00
Fees	28,307.64	61,100.00	32,500.00	61,200.00	28,700.00
Total Revenue	87,644.22	124,300.00	90,500.00	122,200.00	31,700.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	1,881,464.81	1,866,000.00	2,186,000.00	2,206,600.00	20,600.00
Salaries and Wages - Part Time	173,939.58	193,200.00			
Salaries and Wages - Students	29,750.51	52,500.00	54,900.00	115,500.00	60,600.00
Overtime Pay	34,483.44	41,000.00	11,500.00	26,200.00	14,700.00
Employee Benefits	654,301.97	654,200.00	705,400.00	775,900.00	70,500.00
Subtotal Personnel Expense	2,773,940.31	2,806,900.00	2,957,800.00	3,124,200.00	166,400.00
Operating Expense					
Association/Membership Fees	9,046.36	12,300.00	14,340.00	12,700.00	(1,640.00)
Comm and Public Relations			1,000.00		(1,000.00)
Contract Services	2,305.94	1,000.00	17,500.00		(17,500.00)
Hospitality Expense	3,625.93	3,500.00	4,900.00	4,000.00	(900.00)
Office Supplies	31,512.34	26,100.00	32,600.00	26,100.00	(6,500.00)
Postage & Courier	39,901.92	40,300.00	48,900.00	40,300.00	(8,600.00)
Staff Training & Development	34,976.31	39,300.00	48,000.00	39,200.00	(8,800.00)
SME - Audit and Actuary	68,779.13	85,000.00	85,000.00	85,000.00	
SME - Consultants	20,744.18	55,000.00	51,000.00	60,000.00	9,000.00
Subscriptions and Publications	2,280.25	2,300.00	4,500.00	2,500.00	(2,000.00)
Telephone/Internet	8,182.24	10,100.00	8,720.00	9,140.00	420.00
Travel	8,407.49	34,900.00	37,100.00	40,900.00	3,800.00
Subtotal Operating Expense	229,762.09	309,800.00	353,560.00	319,840.00	(33,720.00)
Total Expense	3,003,702.40	3,116,700.00	3,311,360.00	3,444,040.00	132,680.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(2,916,058.18)	(2,992,400.00)	(3,220,860.00)	(3,321,840.00)	(100,980.00)
Allocations: Within Departments	(63,252.11)	(65,070.00)	(91,967.73)	(81,186.00)	10,781.73
Allocation:Between Departments	54,766.90	86,030.00	90,132.75	129,840.00	39,707.25
Allocation:SSE	(132,292.79)	(99,762.00)	(127,331.61)	(126,108.00)	1,223.61
Surplus/(Deficit) After Allocation	(2,775,280.18)	(2,913,598.00)	(3,091,693.41)	(3,244,386.00)	(152,692.59)
Transfer to/ (from) Reserves	(92,600.00)				
Transfer Between Funds	(465,959.52)	(504,245.99)	(504,245.99)	(630,300.00)	(126,054.01)
Total Transfer	(558,559.52)	(504,245.99)	(504,245.99)	(630,300.00)	(126,054.01)
Surplus / (Deficit)	(\$2,216,720.66)	(\$2,409,352.01)	(\$2,587,447.42)	(\$2,614,086.00)	(\$26,638.58)

Appendix C - Divisional Summary & Detail

Corporate Services Divisional Detail

City of Port Colborne
2024 Operating Budget
Corporate Services - Global

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
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Personnel Expense					
Salaries and Wages - Full Time	\$171,183.06	\$175,700.00	\$168,200.00	\$182,900.00	\$14,700.00
Employee Benefits	43,105.84	41,400.00	40,700.00	46,500.00	5,800.00
Subtotal Personnel Expense	214,288.90	217,100.00	208,900.00	229,400.00	20,500.00
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Operating Expense					
Association/Membership Fees	1,279.33	1,400.00	1,340.00	1,400.00	60.00
Contract Services	2,305.94	1,000.00	10,000.00		(10,000.00)
Hospitality Expense	3,625.93	3,500.00	3,500.00	4,000.00	500.00
Office Supplies	31,512.34	26,100.00	26,100.00	26,100.00	
Postage & Courier	245.09	200.00	700.00	200.00	(500.00)
Staff Training & Development	846.00	2,000.00	2,600.00	2,800.00	200.00
SME - Consultants	17,564.18	30,000.00	30,000.00	30,000.00	
Telephone/Internet	1,543.81	1,800.00	910.00	1,800.00	890.00
Travel	438.49	5,000.00	4,300.00	4,500.00	200.00
Subtotal Operating Expense	59,361.11	71,000.00	79,450.00	70,800.00	(8,650.00)
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Total Expense	273,650.01	288,100.00	288,350.00	300,200.00	11,850.00

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(273,650.01)	(288,100.00)	(288,350.00)	(300,200.00)	(11,850.00)
Allocations: Within Departments	(181,882.22)	(210,738.00)	(196,873.99)	(226,337.00)	(29,463.01)
Allocation:Between Departments	(1,800.00)			60,645.00	60,645.00
Allocation:SSE	(89,967.79)	(77,362.00)	(91,476.01)	(88,708.00)	2,768.01
Surplus/(Deficit) After Allocation				(45,800.00)	(45,800.00)
Transfer Between Funds				(45,800.00)	(45,800.00)
Total Transfer				(45,800.00)	(45,800.00)

**City of Port Colborne
2024 Operating Budget**

	2022	2023	2023	2024	Variance
		Clerks		Proposed	(2024 Budget
	Actual	Forecast	Budget	Budget	- 2023 Budget)
Revenue					
Licences and Permits	\$32,966.58	\$38,200.00	\$32,000.00	\$36,000.00	\$4,000.00
Fees	2,730.64	100.00	2,500.00	200.00	(2,300.00)
Total Revenue	35,697.22	38,300.00	34,500.00	36,200.00	1,700.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	263,130.28	279,400.00	334,800.00	329,100.00	(5,700.00)
Salaries and Wages - Part Time	72,743.94	75,600.00			
Salaries and Wages - Students				28,900.00	28,900.00
Overtime Pay	4,837.08	2,000.00	1,000.00	2,000.00	1,000.00
Employee Benefits	111,119.02	120,800.00	104,500.00	122,900.00	18,400.00
Subtotal Personnel Expense	451,830.32	477,800.00	440,300.00	482,900.00	42,600.00
Operating Expense					
Association/Membership Fees	630.91	1,800.00	2,450.00	2,500.00	50.00
Comm and Public Relations			1,000.00		(1,000.00)
Contract Services			7,500.00		(7,500.00)
Hospitality Expense			1,400.00		(1,400.00)
Office Supplies			6,500.00		(6,500.00)
Postage & Courier	13.74	100.00	200.00	100.00	(100.00)
Staff Training & Development	1,940.41	5,000.00	7,200.00	5,400.00	(1,800.00)
Subscriptions and Publications	695.00	1,000.00	1,000.00	1,000.00	
Telephone/Internet	1,645.50	1,800.00	1,450.00	1,500.00	50.00
Travel	176.15	2,000.00	4,700.00	5,400.00	700.00
Subtotal Operating Expense	5,101.71	11,700.00	33,400.00	15,900.00	(17,500.00)
Total Expense	456,932.03	489,500.00	473,700.00	498,800.00	25,100.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(421,234.81)	(451,200.00)	(439,200.00)	(462,600.00)	(23,400.00)
Allocations: Within Departments	26,759.62	25,409.00		25,473.00	25,473.00
Allocation:Between Departments	13,033.38	17,206.00	18,026.55	18,239.00	212.45
Surplus/(Deficit) After Allocation	(461,027.81)	(493,815.00)	(457,226.55)	(506,312.00)	(49,085.45)
Transfer Between Funds				(22,300.00)	(22,300.00)
Total Transfer				(22,300.00)	(22,300.00)
Surplus / (Deficit)	(\$461,027.81)	(\$493,815.00)	(\$457,226.55)	(\$484,012.00)	(\$26,785.45)

City of Port Colborne
2024 Operating Budget

Customer Service

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
Personnel Expense					
Salaries and Wages - Full Time	\$283,463.72	\$194,800.00	\$244,800.00	\$156,200.00	(\$88,600.00)
Salaries and Wages - Students	8,493.77	12,000.00	13,800.00	14,400.00	600.00
Overtime Pay	4,920.64	18,000.00	3,000.00	10,000.00	7,000.00
Employee Benefits	104,574.26	77,200.00	97,000.00	75,000.00	(22,000.00)
Subtotal Personnel Expense	401,452.39	302,000.00	358,600.00	255,600.00	(103,000.00)
Operating Expense					
Staff Training & Development	936.19	3,900.00	3,900.00	4,400.00	500.00
Subscriptions and Publications			500.00		(500.00)
Telephone/Internet	660.52	500.00	670.00	240.00	(430.00)
Travel		3,900.00	3,900.00	4,400.00	500.00
Subtotal Operating Expense	1,596.71	8,300.00	8,970.00	9,040.00	70.00
Total Expense	403,049.10	310,300.00	367,570.00	264,640.00	(102,930.00)

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(403,049.10)	(310,300.00)	(367,570.00)	(264,640.00)	102,930.00
Allocations: Within Departments	(12,082.58)	14,945.00	(1,716.71)	61,115.00	62,831.71
Allocation:Between Departments	4,733.38	17,206.00	18,026.55	18,239.00	212.45
Allocation:SSE	(42,325.00)	(22,400.00)	(35,855.60)	(15,400.00)	20,455.60
Surplus/(Deficit) After Allocation	(353,374.90)	(320,051.00)	(348,024.24)	(328,594.00)	19,430.24
Transfer Between Funds	(68,430.69)	(74,053.42)	(74,053.42)	(58,300.00)	15,753.42
Total Transfer	(68,430.69)	(74,053.42)	(74,053.42)	(58,300.00)	15,753.42
Surplus / (Deficit)	(\$284,944.21)	(\$245,997.58)	(\$273,970.82)	(\$270,294.00)	\$3,676.82

**City of Port Colborne
2024 Operating Budget**

Financial Services

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Licences and Permits	\$26,370.00	\$25,000.00	\$26,000.00	\$25,000.00	(\$1,000.00)
Fees	25,577.00	61,000.00	30,000.00	61,000.00	31,000.00
Total Revenue	51,947.00	86,000.00	56,000.00	86,000.00	30,000.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	532,719.05	534,800.00	693,700.00	662,100.00	(31,600.00)
Salaries and Wages - Part Time	77,151.05	47,000.00			
Salaries and Wages - Students		13,000.00	13,500.00	28,800.00	15,300.00
Overtime Pay	15,851.56	16,000.00	3,300.00	10,000.00	6,700.00
Employee Benefits	195,167.31	190,200.00	234,700.00	238,300.00	3,600.00
Subtotal Personnel Expense	820,888.97	801,000.00	945,200.00	939,200.00	(6,000.00)
Operating Expense					
Association/Membership Fees	2,981.17	4,300.00	4,750.00	3,000.00	(1,750.00)
Postage & Courier	39,643.09	40,000.00	48,000.00	40,000.00	(8,000.00)
Staff Training & Development	14,140.50	10,400.00	10,700.00	10,400.00	(300.00)
SME - Audit and Actuary	68,779.13	85,000.00	85,000.00	85,000.00	
Subscriptions and Publications		300.00	500.00	500.00	
Telephone/Internet	954.57	1,000.00	1,200.00	1,400.00	200.00
Travel	1,250.64	8,000.00	10,700.00	10,400.00	(300.00)
Subtotal Operating Expense	127,749.10	149,000.00	160,850.00	150,700.00	(10,150.00)
Total Expense	948,638.07	950,000.00	1,106,050.00	1,089,900.00	(16,150.00)

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(896,691.07)	(864,000.00)	(1,050,050.00)	(1,003,900.00)	46,150.00
Allocations: Within Departments	53,141.87	49,314.00	54,053.35	(7,341.00)	(61,394.35)
Allocation:Between Departments	17,733.38	17,206.00	18,026.55	18,239.00	212.45
Surplus/(Deficit) After Allocation	(967,566.32)	(930,520.00)	(1,122,129.90)	(1,014,798.00)	107,331.90
Transfer to/ (from) Reserves	(92,600.00)				
Transfer Between Funds	(202,415.72)	(219,047.62)	(219,047.62)	(199,300.00)	19,747.62
Total Transfer	(295,015.72)	(219,047.62)	(219,047.62)	(199,300.00)	19,747.62
Surplus / (Deficit)	(\$672,550.60)	(\$711,472.38)	(\$903,082.28)	(\$815,498.00)	\$87,584.28

**City of Port Colborne
2024 Operating Budget**

Human Resources

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
<hr/>					
Personnel Expense					
Salaries and Wages - Full Time	\$340,686.24	\$335,800.00	\$388,800.00	\$421,300.00	\$32,500.00
Salaries and Wages - Part Time	24,044.59	70,600.00			
Salaries and Wages - Students	8,803.20	13,800.00	13,800.00	14,500.00	700.00
Overtime Pay	3,810.83	1,000.00			
Employee Benefits	106,270.50	111,200.00	111,700.00	131,200.00	19,500.00
Subtotal Personnel Expense	483,615.36	532,400.00	514,300.00	567,000.00	52,700.00
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Operating Expense					
Association/Membership Fees	3,520.98	4,800.00	4,800.00	4,800.00	
Staff Training & Development	15,308.02	8,000.00	16,200.00	6,500.00	(9,700.00)
SME - Consultants	3,180.00				
Subscriptions and Publications	1,585.25	1,000.00	2,000.00	1,000.00	(1,000.00)
Telephone/Internet	1,187.03	1,200.00	1,570.00	1,200.00	(370.00)
Travel	4,270.99	4,000.00	6,100.00	6,500.00	400.00
Subtotal Operating Expense	29,052.27	19,000.00	30,670.00	20,000.00	(10,670.00)
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Total Expense	512,667.63	551,400.00	544,970.00	587,000.00	42,030.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(512,667.63)	(551,400.00)	(544,970.00)	(587,000.00)	(42,030.00)
Allocations: Within Departments	28,041.36	28,623.00	26,633.02	29,977.00	3,343.98
Allocation:Between Departments	5,633.38	17,206.00	18,026.55	18,239.00	212.45
Surplus/(Deficit) After Allocation	(546,342.37)	(597,229.00)	(589,629.57)	(635,216.00)	(45,586.43)
Transfer Between Funds	(100,378.44)	(108,626.22)	(108,626.22)	(143,500.00)	(34,873.78)
Total Transfer	(100,378.44)	(108,626.22)	(108,626.22)	(143,500.00)	(34,873.78)
Surplus / (Deficit)	(\$445,963.93)	(\$488,602.78)	(\$481,003.35)	(\$491,716.00)	(\$10,712.65)

**City of Port Colborne
2024 Operating Budget
Information Technology**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
<hr/>					
Personnel Expense					
Salaries and Wages - Full Time	\$290,282.46	\$345,500.00	\$355,700.00	\$455,000.00	\$99,300.00
Salaries and Wages - Students	12,453.54	13,700.00	13,800.00	28,900.00	15,100.00
Overtime Pay	5,063.33	4,000.00	4,200.00	4,200.00	
Employee Benefits	94,065.04	113,400.00	116,800.00	162,000.00	45,200.00
Subtotal Personnel Expense	401,864.37	476,600.00	490,500.00	650,100.00	159,600.00
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Operating Expense					
Association/Membership Fees	633.97		1,000.00	1,000.00	
Staff Training & Development	1,805.19	10,000.00	7,400.00	9,700.00	2,300.00
SME - Consultants		25,000.00	21,000.00	30,000.00	9,000.00
Subscriptions and Publications			500.00		(500.00)
Telephone/Internet	2,190.81	3,800.00	2,920.00	3,000.00	80.00
Travel	2,271.22	12,000.00	7,400.00	9,700.00	2,300.00
Subtotal Operating Expense	6,901.19	50,800.00	40,220.00	53,400.00	13,180.00
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Total Expense	408,765.56	527,400.00	530,720.00	703,500.00	172,780.00

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(408,765.56)	(527,400.00)	(530,720.00)	(703,500.00)	(172,780.00)
Allocations: Within Departments	22,769.84	27,377.00	25,936.60	35,927.00	9,990.40
Allocation:Between Departments	15,433.38	17,206.00	18,026.55	(3,761.00)	(21,787.55)
Allocation:SSE				(22,000.00)	(22,000.00)
Surplus/(Deficit) After Allocation	(446,968.78)	(571,983.00)	(574,683.15)	(713,666.00)	(138,982.85)
Transfer Between Funds	(94,734.67)	(102,518.73)	(102,518.73)	(161,100.00)	(58,581.27)
Total Transfer	(94,734.67)	(102,518.73)	(102,518.73)	(161,100.00)	(58,581.27)
Surplus / (Deficit)	(\$352,234.11)	(\$469,464.27)	(\$472,164.42)	(\$552,566.00)	(\$80,401.58)

Appendix C - Divisional Summary & Detail

Recreation Divisional Detail

City of Port Colborne
2024 Operating Budget

Comm Sports and Recreation (VHWC)

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Advertising and Sponsorship	\$21,212.39	\$10,000.00	\$18,000.00	\$18,000.00	
Donations		600.00			
Lease Income	11,440.59	13,300.00	24,000.00	20,000.00	(4,000.00)
Rentals	356,634.06	439,200.00	504,000.00	504,000.00	
Other Revenue	431.64				
Fees	20,565.96	49,100.00	35,000.00	20,000.00	(15,000.00)
Total Revenue	410,284.64	512,200.00	581,000.00	562,000.00	(19,000.00)
Expense					
Personnel Expense					
Salaries and Wages - Full Time	539,519.49	528,600.00	605,800.00	532,600.00	(73,200.00)
Salaries and Wages - Part Time	51,654.82	83,000.00	35,900.00	46,800.00	10,900.00
Salaries and Wages - Students		9,800.00		142,800.00	142,800.00
Overtime Pay	40,755.50	30,000.00	20,000.00	16,100.00	(3,900.00)
Employee Benefits	201,873.38	147,600.00	226,400.00	239,200.00	12,800.00
Subtotal Personnel Expense	833,803.19	799,000.00	888,100.00	977,500.00	89,400.00
Operating Expense					
Association/Membership Fees	2,547.42	1,200.00	1,000.00	2,000.00	1,000.00
Cleaning Supplies	8,080.35	9,000.00	12,000.00		(12,000.00)
Comm and Public Relations			500.00		(500.00)
Contract Services	367,350.97	400,800.00	352,700.00	260,500.00	(92,200.00)
Equipment - Purchase	7,005.70	10,000.00	10,000.00	10,000.00	
Equipment - Rental	2,912.76				
Office Supplies	903.09	1,200.00	1,200.00	1,200.00	
Postage & Courier		50.00			
Program Supplies	5,961.08	10,000.00	10,000.00	10,000.00	

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Protective & Uniform Clothing	2,261.10	2,000.00	2,400.00	4,800.00	2,400.00
R&M - Grounds	9,847.66	6,000.00	10,000.00		(10,000.00)
R&M - Consumables and Parts	980.44				
Staff Training & Development	9,193.15	12,900.00	12,900.00	11,100.00	(1,800.00)
Subscriptions and Publications		200.00			
Telephone/Internet	1,858.56	1,400.00	1,170.00		(1,170.00)
Travel	9,274.79	6,500.00	6,500.00	11,100.00	4,600.00
Subtotal Operating Expense	428,177.07	461,250.00	420,370.00	310,700.00	(109,670.00)
Total Expense	1,261,980.26	1,260,250.00	1,308,470.00	1,288,200.00	(20,270.00)
Surplus/(Deficit) Before Allocation	(851,695.62)	(748,050.00)	(727,470.00)	(726,200.00)	1,270.00
Allocations: Within Departments	111,011.73	86,070.00	82,071.92	81,186.00	(885.92)
Allocation:Between Departments	990,695.17	1,166,853.00	1,203,939.64	1,806,134.00	602,194.36
Allocation:SSE	(92,200.00)	(92,200.00)		(580,700.00)	(580,700.00)
Surplus/(Deficit) After Allocation	(1,861,202.52)	(1,908,773.00)	(2,013,481.56)	(2,032,820.00)	(19,338.44)
Surplus / (Deficit)	(\$1,861,202.52)	(\$1,908,773.00)	(\$2,013,481.56)	(\$2,032,820.00)	(\$19,338.44)

Appendix C - Divisional Summary & Detail

Planning Service Divisional Detail

City of Port Colborne
2024 Operating Budget
Planning and Development

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Fees	\$219,320.27	\$215,000.00	\$215,000.00	\$370,000.00	\$155,000.00
Total Revenue	219,320.27	215,000.00	215,000.00	370,000.00	155,000.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	313,813.07	422,200.00	399,500.00	520,200.00	120,700.00
Salaries and Wages - Part Time	5,255.48				
Salaries and Wages - Students	9,931.07	13,300.00	13,800.00	28,900.00	15,100.00
Overtime Pay	6,723.57	14,000.00	8,300.00	11,000.00	2,700.00
Honourariums	4,315.00	6,000.00	6,000.00	4,500.00	(1,500.00)
Employee Benefits	92,563.16	136,200.00	125,600.00	175,400.00	49,800.00
Subtotal Personnel Expense	432,601.35	591,700.00	553,200.00	740,000.00	186,800.00
Operating Expense					
Association/Membership Fees	2,584.79	4,000.00	4,000.00	4,300.00	300.00
Comm and Public Relations	2,195.47	3,000.00	2,500.00	2,500.00	
Contract Services	7,097.69	10,000.00		25,000.00	25,000.00
Equipment - Purchase	137.37	200.00	150.00		(150.00)
Hospitality Expense	111.12	1,000.00		1,000.00	1,000.00
Office Supplies	486.40	3,500.00		3,500.00	3,500.00
Postage & Courier	16.06	100.00	100.00	100.00	
Staff Training & Development	7,216.15	8,400.00	8,800.00	9,900.00	1,100.00
SME - Consultants	73,233.74	90,000.00	20,000.00	25,000.00	5,000.00
Subscriptions and Publications			300.00		(300.00)
Telephone/Internet	873.34	1,000.00	1,500.00	1,500.00	
Travel	1,262.93	3,000.00	2,200.00	9,900.00	7,700.00
Subtotal Operating Expense	95,215.06	124,200.00	39,550.00	82,700.00	43,150.00
Total Expense	527,816.41	715,900.00	592,750.00	822,700.00	229,950.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(308,496.14)	(500,900.00)	(377,750.00)	(452,700.00)	(74,950.00)
Allocations: Within Departments	30,910.88				
Allocation:Between Departments	16,533.38	102,906.00	107,276.35	103,017.00	(4,259.35)
Surplus/(Deficit) After Allocation	(355,940.40)	(603,806.00)	(485,026.35)	(555,717.00)	(70,690.65)
Surplus / (Deficit)	(\$355,940.40)	(\$603,806.00)	(\$485,026.35)	(\$555,717.00)	(\$70,690.65)

Appendix C - Divisional Summary & Detail

Community Safety Divisional Summary

CITY OF PORT COLBORNE
2024 Budget - Community Safety Divisional Summary

	Bylaws	Fire	Total 2024 Community Safety Budget
Revenue			
Donations		\$600	\$600
Fines	45,000		45,000
Licences and Permits	1,500		1,500
Fees		20,600	20,600
Total Revenue	46,500	21,200	67,700
Expense			
Personnel Expense			
Salaries and Wages - Full Time	281,500	1,829,200	2,110,700
Salaries and Wages - Part Time	29,600	396,300	425,900
Salaries and Wages - Students		11,400	11,400
Overtime Pay	6,200	44,700	50,900
Employee Benefits	111,500	1,082,700	1,194,200
Subtotal Personnel Expense	428,800	3,364,300	3,793,100
Operating Expense			
Association/Membership Fees	750	2,000	2,750
Cleaning Supplies		3,000	3,000
Comm and Public Relations	8,000	6,000	14,000
Contract Services		130,900	130,900
Equipment - Purchase		27,000	27,000
Hospitality Expense	750	6,000	6,750
Office Supplies	2,000	6,000	8,000
Postage & Courier	4,500	1,200	5,700
Program Supplies		40,000	40,000
Protective & Uniform Clothing	7,500	38,000	45,500
R&M - Consumables and Parts	200		200

	Bylaws	Fire	Total 2024 Community Safety Budget
Staff Training & Development	4,800	51,400	56,200
Subscriptions and Publications		1,550	1,550
Telephone/Internet	6,000	5,500	11,500
Travel	4,800	17,200	22,000
Subtotal Operating Expense	39,300	335,750	375,050
Total Expense	468,100	3,700,050	4,168,150
Surplus/(Deficit) Before Allocation	(421,600)	(3,678,850)	(4,100,450)
Allocations: Within Departments	65,900	(65,900)	
Allocation:Between Departments	13,003	346,490	359,493
Surplus/(Deficit) After Allocation	(500,503)	(3,959,440)	(4,459,943)
Surplus / (Deficit)	(\$500,503)	(\$3,959,440)	(\$4,459,943)

City of Port Colborne
2024 Operating Budget

Community Safety

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Donations	\$2,695.00	\$6,900.00	\$600.00	\$600.00	
Fines	13,886.00	43,000.00	24,000.00	45,000.00	21,000.00
Licences and Permits	15,507.37	2,800.00	1,500.00	1,500.00	
Other Revenue	74.00				
Fees	146,580.42	76,800.00	20,600.00	20,600.00	
Sales	4,274.15	3,200.00			
Total Revenue	183,016.94	132,700.00	46,700.00	67,700.00	21,000.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	2,128,540.94	2,197,600.00	2,056,300.00	2,110,700.00	54,400.00
Salaries and Wages - Part Time	57,523.70	417,100.00	424,700.00	425,900.00	1,200.00
Salaries and Wages - Students		9,100.00		11,400.00	11,400.00
Overtime Pay	27,500.91	50,300.00	50,400.00	50,900.00	500.00
Honourariums	344,506.78		25,000.00		(25,000.00)
Employee Benefits	1,120,780.90	1,236,700.00	1,275,000.00	1,194,200.00	(80,800.00)
Subtotal Personnel Expense	3,678,853.23	3,910,800.00	3,831,400.00	3,793,100.00	(38,300.00)
Operating Expense					
Association/Membership Fees	1,764.26	2,850.00	2,750.00	2,750.00	
Cleaning Supplies	2,432.95	3,000.00	3,000.00	3,000.00	
Comm and Public Relations	7,134.68	10,000.00	23,300.00	14,000.00	(9,300.00)
Contract Services	160,405.55	149,900.00	100,900.00	130,900.00	30,000.00
Equipment - Purchase	42,076.69	27,000.00	27,000.00	27,000.00	
Hospitality Expense	5,691.25	6,500.00	6,500.00	6,750.00	250.00
Office Supplies	8,112.91	7,000.00	8,000.00	8,000.00	
Postage & Courier	6,313.21	5,700.00	4,200.00	5,700.00	1,500.00
Program Supplies	37,004.16	40,000.00	40,000.00	40,000.00	
Protective & Uniform Clothing	42,212.07	37,000.00	40,500.00	45,500.00	5,000.00
R&M - Consumables and Parts	156.35		100.00	200.00	100.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Staff Training & Development	45,296.00	50,500.00	50,500.00	56,200.00	5,700.00
Subscriptions and Publications	817.09	2,000.00	1,550.00	1,550.00	
Telephone/Internet	10,450.07	8,300.00	11,500.00	11,500.00	
Travel	1,975.12	14,100.00	14,100.00	22,000.00	7,900.00
Subtotal Operating Expense	371,842.36	363,850.00	333,900.00	375,050.00	41,150.00
Total Expense	4,050,695.59	4,274,650.00	4,165,300.00	4,168,150.00	2,850.00
Surplus/(Deficit) Before Allocation	(3,867,678.65)	(4,141,950.00)	(4,118,600.00)	(4,100,450.00)	18,150.00
Allocation:Between Departments	253,874.56	264,577.00	246,357.91	359,493.00	113,135.09
Allocation:SSE	(30,542.18)				
Surplus/(Deficit) After Allocation	(4,091,011.03)	(4,406,527.00)	(4,364,957.91)	(4,459,943.00)	(94,985.09)
Surplus / (Deficit)	(\$4,091,011.03)	(\$4,406,527.00)	(\$4,364,957.91)	(\$4,459,943.00)	(\$94,985.09)

Appendix C - Divisional Summary & Detail

Community Safety Divisional Detail

**City of Port Colborne
2024 Operating Budget**

	Bylaws		2023 Budget	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	2022 Actual	2023 Forecast			
Revenue					
Donations		\$1,500.00			
Fines	13,886.00	43,000.00	24,000.00	45,000.00	21,000.00
Licences and Permits	15,507.37	2,800.00	1,500.00	1,500.00	
Other Revenue	74.00				
Fees	82,862.97	49,000.00			
Total Revenue	112,330.34	96,300.00	25,500.00	46,500.00	21,000.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	253,694.70	273,500.00	275,900.00	281,500.00	5,600.00
Salaries and Wages - Part Time	48,132.17	21,500.00	29,100.00	29,600.00	500.00
Overtime Pay	11,494.78	6,000.00	6,100.00	6,200.00	100.00
Employee Benefits	94,063.74	96,900.00	102,300.00	111,500.00	9,200.00
Subtotal Personnel Expense	407,385.39	397,900.00	413,400.00	428,800.00	15,400.00
Operating Expense					
Association/Membership Fees	473.00	750.00	750.00	750.00	
Comm and Public Relations	1,748.19	4,000.00	7,500.00	8,000.00	500.00
Contract Services	76,128.55	49,000.00			
Hospitality Expense	428.32	500.00	500.00	750.00	250.00
Office Supplies	1,125.48	1,000.00	2,000.00	2,000.00	
Postage & Courier	4,510.52	4,500.00	3,000.00	4,500.00	1,500.00
Protective & Uniform Clothing	5,766.36	4,000.00	7,500.00	7,500.00	
R&M - Consumables and Parts	156.35		100.00	200.00	100.00
Staff Training & Development	5,302.15	5,500.00	5,500.00	4,800.00	(700.00)

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Telephone/Internet	6,345.25	4,900.00	6,000.00	6,000.00	
Travel	1,558.38	2,800.00	2,800.00	4,800.00	2,000.00
Subtotal Operating Expense	103,542.55	76,950.00	35,650.00	39,300.00	3,650.00
Total Expense	510,927.94	474,850.00	449,050.00	468,100.00	19,050.00
Surplus/(Deficit) Before Allocation	(398,597.60)	(378,550.00)	(423,550.00)	(421,600.00)	1,950.00
Allocations: Within Departments	103,200.00	83,765.00	109,214.80	65,900.00	(43,314.80)
Allocation: Between Departments	2,372.18	5,834.00	4,234.74	13,003.00	8,768.26
Surplus/(Deficit) After Allocation	(504,169.78)	(468,149.00)	(536,999.54)	(500,503.00)	36,496.54
Surplus / (Deficit)	(\$504,169.78)	(\$468,149.00)	(\$536,999.54)	(\$500,503.00)	\$36,496.54

**City of Port Colborne
2024 Operating Budget**

	Fire				
	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Donations	\$2,695.00	\$5,400.00	\$600.00	\$600.00	
Fees	63,717.45	27,800.00	20,600.00	20,600.00	
Sales	4,274.15	3,200.00			
Total Revenue	70,686.60	36,400.00	21,200.00	21,200.00	
Expense					
Personnel Expense					
Salaries and Wages - Full Time	1,874,846.24	1,924,100.00	1,780,400.00	1,829,200.00	48,800.00
Salaries and Wages - Part Time	9,391.53	395,600.00	395,600.00	396,300.00	700.00
Salaries and Wages - Students		9,100.00		11,400.00	11,400.00
Overtime Pay	16,006.13	44,300.00	44,300.00	44,700.00	400.00
Honourariums	344,506.78		25,000.00		(25,000.00)
Employee Benefits	1,026,717.16	1,139,800.00	1,172,700.00	1,082,700.00	(90,000.00)
Subtotal Personnel Expense	3,271,467.84	3,512,900.00	3,418,000.00	3,364,300.00	(53,700.00)
Operating Expense					
Association/Membership Fees	1,291.26	2,100.00	2,000.00	2,000.00	
Cleaning Supplies	2,432.95	3,000.00	3,000.00	3,000.00	
Comm and Public Relations	5,386.49	6,000.00	15,800.00	6,000.00	(9,800.00)
Contract Services	84,277.00	100,900.00	100,900.00	130,900.00	30,000.00
Equipment - Purchase	42,076.69	27,000.00	27,000.00	27,000.00	
Hospitality Expense	5,262.93	6,000.00	6,000.00	6,000.00	
Office Supplies	6,987.43	6,000.00	6,000.00	6,000.00	
Postage & Courier	1,802.69	1,200.00	1,200.00	1,200.00	
Program Supplies	37,004.16	40,000.00	40,000.00	40,000.00	
Protective & Uniform Clothing	36,445.71	33,000.00	33,000.00	38,000.00	5,000.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Staff Training & Development	39,993.85	45,000.00	45,000.00	51,400.00	6,400.00
Subscriptions and Publications	817.09	2,000.00	1,550.00	1,550.00	
Telephone/Internet	4,104.82	3,400.00	5,500.00	5,500.00	
Travel	416.74	11,300.00	11,300.00	17,200.00	5,900.00
Subtotal Operating Expense	268,299.81	286,900.00	298,250.00	335,750.00	37,500.00
Total Expense	3,539,767.65	3,799,800.00	3,716,250.00	3,700,050.00	(16,200.00)
Surplus/(Deficit) Before Allocation	(3,469,081.05)	(3,763,400.00)	(3,695,050.00)	(3,678,850.00)	16,200.00
Allocations: Within Departments	(103,200.00)	(83,765.00)	(109,214.80)	(65,900.00)	43,314.80
Allocation:Between Departments	251,502.38	258,743.00	242,123.17	346,490.00	104,366.83
Allocation:SSE	(30,542.18)				
Surplus/(Deficit) After Allocation	(3,586,841.25)	(3,938,378.00)	(3,827,958.37)	(3,959,440.00)	(131,481.63)
Surplus / (Deficit)	(\$3,586,841.25)	(\$3,938,378.00)	(\$3,827,958.37)	(\$3,959,440.00)	(\$131,481.63)

Appendix C - Divisional Summary & Detail

Public Works Divisional Summary

CITY OF PORT COLBORNE
2024 Budget - Public Works Divisional Summary

	Arena Operations	Drainage	Environmental Compliance	Facilities	Fleet	Parks & Trails
Revenue						
Other Revenue		\$219,000				
Grant - Provincial		50,000				
Total Revenue		269,000				
Expense						
Personnel Expense						
Salaries and Wages - Full Time	323,800	146,400	168,700	230,300	134,100	492,900
Salaries and Wages - Part Time						192,800
Salaries and Wages - Students			22,800			111,200
Overtime Pay	20,000	4,000		7,800	5,100	18,000
Employee Benefits	128,900	55,900	61,000	88,000	56,200	251,900
Subtotal Personnel Expense	472,700	206,300	252,500	326,100	195,400	1,066,800
Operating Expense						
Association/Membership Fees		500	2,400	300		2,500
Cleaning Supplies	9,000					10,000
Comm and Public Relations						
Contract Services	10,000		12,500			202,000
Equipment - Purchase	10,000	3,000		10,000	10,000	46,000
Equipment - Rental						6,500
Postage & Courier					400	
Program Supplies	10,000					
Protective & Uniform Clothing		500		900		8,000
R&M - Grounds	10,000					136,500
R&M - Consumables and Parts						28,000
R&M - Tree Planting						75,000
Staff Training & Development	5,200	2,200	3,800	3,600	4,200	16,300

	Arena Operations	Drainage	Environmental Compliance	Facilities	Fleet	Parks & Trails
Subscriptions and Publications					1,000	
Telephone/Internet		800	500	800	1,000	1,400
Travel	5,200	2,200	3,800	3,600	1,400	8,150
Subtotal Operating Expense	59,400	9,200	23,000	19,200	18,000	540,350
Total Expense	532,100	215,500	275,500	345,300	213,400	1,607,150
Surplus/(Deficit) Before Allocation	(532,100)	53,500	(275,500)	(345,300)	(213,400)	(1,607,150)
Allocations: Within Departments	77,681	24,382	24,111	(82,971)	(170,674)	347,440
Allocation:Between Departments	(593,181)	21,353		(220,320)	(6,901)	261,696
Allocation:SSE	(16,600)			(16,030)	(26,225)	(61,379)
Surplus/(Deficit) After Allocation		7,765	(299,611)	(25,979)	(9,600)	(2,154,907)
Transfer to/ (from) Reserves		85,000				
Transfer Between Funds		(10,100)	(105,800)	(25,979)	(9,600)	(31,900)
Total Transfer		74,900	(105,800)	(25,979)	(9,600)	(31,900)
Surplus / (Deficit)		(\$67,135)	(\$193,811)			(\$2,123,007)

	Project Management	Public Works Global	Stores	Transportation	Total 2024 Public Works Budget
Revenue					
Other Revenue					\$219,000
Grant - Provincial					50,000
Total Revenue					269,000
Expense					
Personnel Expense					
Salaries and Wages - Full Time	557,000		60,300	935,500	3,049,000
Salaries and Wages - Part Time				82,000	274,800
Salaries and Wages - Students	22,800			51,900	208,700
Overtime Pay	5,000		3,500	46,800	110,200
Employee Benefits	186,200		25,900	386,700	1,240,700
Subtotal Personnel Expense	771,000		89,700	1,502,900	4,883,400
Operating Expense					
Association/Membership Fees	2,500			3,000	11,200
Cleaning Supplies					19,000
Comm and Public Relations	2,000			1,000	3,000
Contract Services				1,180,100	1,404,600
Equipment - Purchase				10,000	89,000
Equipment - Rental					6,500
Postage & Courier					400
Program Supplies					10,000
Protective & Uniform Clothing					9,400
R&M - Grounds					146,500
R&M - Consumables and Parts	500		5,000	284,000	317,500
R&M - Tree Planting				125,000	200,000
Staff Training & Development	8,800		1,800	20,700	66,600

	Project Management	Public Works Global	Stores	Transportation	Total 2024 Public Works Budget
Subscriptions and Publications	900				1,900
Telephone/Internet	2,600			4,800	11,900
Travel	8,800			10,400	43,550
Subtotal Operating Expense	26,100		6,800	1,639,000	2,341,050
Total Expense	797,100		96,500	3,141,900	7,224,450
Surplus/(Deficit) Before Allocation	(797,100)		(96,500)	(3,141,900)	(6,955,450)
Allocations: Within Departments	81,755		21,545	308,220	631,489
Allocation:Between Departments	93,665			476,955	33,267
Allocation:SSE					(120,234)
Surplus/(Deficit) After Allocation	(972,520)		(118,045)	(3,927,075)	(7,499,972)
Transfer to/ (from) Reserves					85,000
Transfer Between Funds	(195,000)		(25,900)		(404,279)
Total Transfer	(195,000)		(25,900)		(319,279)
Surplus / (Deficit)	(\$777,520)		(\$92,145)	(\$3,927,075)	(\$7,180,693)

City of Port Colborne 2024 Operating Budget

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Advertising and Sponsorship	\$1,450.00		\$500.00		(\$500.00)
Donations	(1,147.14)				
Other Revenue	210,283.88	233,000.00	222,000.00	225,000.00	3,000.00
Fees	40,210.75	6,100.00			
Grants - Other	2,100.00	10,000.00			
Grant - Provincial	60,653.99	55,000.00	50,000.00	50,000.00	
Total Revenue	313,551.48	304,100.00	272,500.00	275,000.00	2,500.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	3,082,012.99	2,891,700.00	3,228,900.00	3,408,900.00	180,000.00
Salaries and Wages - Part Time	307,212.41	251,800.00	109,300.00	274,800.00	165,500.00
Salaries and Wages - Students	142,434.77	179,200.00	175,800.00	208,700.00	32,900.00
Overtime Pay	189,721.44	111,500.00	105,500.00	113,200.00	7,700.00
Employee Benefits	1,100,302.78	1,069,500.00	1,185,200.00	1,359,000.00	173,800.00
Subtotal Personnel Expense	4,821,684.39	4,503,700.00	4,804,700.00	5,364,600.00	559,900.00
Operating Expense					
Association/Membership Fees	9,750.33	10,800.00	14,450.00	13,200.00	(1,250.00)
Cleaning Supplies	5,650.64	10,000.00	7,000.00	19,000.00	12,000.00
Comm and Public Relations	4,099.61	3,000.00	3,000.00	3,000.00	
Computer Software			1,000.00		(1,000.00)
Contract Services	213,038.09	1,313,600.00	1,015,500.00	1,404,600.00	389,100.00
Equipment - Purchase	105,130.75	79,000.00	103,300.00	89,000.00	(14,300.00)
Equipment - Rental	31,476.45	30,500.00	47,100.00	6,500.00	(40,600.00)
Hospitality Expense	5,086.53	7,500.00	6,900.00	7,500.00	600.00
Office Supplies	11,205.66	14,000.00	15,600.00	14,000.00	(1,600.00)
Postage & Courier	362.40	500.00	600.00	500.00	(100.00)
Program Supplies	17,335.38	5,000.00	30,000.00	15,000.00	(15,000.00)
Protective & Uniform Clothing	25,698.85	20,300.00	22,700.00	21,300.00	(1,400.00)

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
R&M - Grounds	133,830.02	136,500.00	114,000.00	146,500.00	32,500.00
R&M - Trails	87,166.53		113,800.00		(113,800.00)
R&M - Consumables and Parts	306,692.55	317,500.00	277,125.00	317,500.00	40,375.00
R&M - External Contractor	761,963.40				
R&M - Playground	13,986.96		20,000.00		(20,000.00)
R&M - Tree Planting	16,627.53	25,600.00	21,200.00	200,000.00	178,800.00
Staff Training & Development	51,423.22	66,900.00	76,000.00	72,000.00	(4,000.00)
SME - Consultants	63,735.26	80,000.00	80,000.00	100,000.00	20,000.00
Subscriptions and Publications	1,536.32	1,900.00	2,400.00	1,900.00	(500.00)
Telephone/Internet	22,602.10	13,500.00	10,250.00	17,400.00	7,150.00
Travel	440.34	35,500.00	26,300.00	48,950.00	22,650.00
City Owned Property Drainage Charges	53,722.59				
Subtotal Operating Expense	1,942,561.51	2,171,600.00	2,008,225.00	2,497,850.00	489,625.00
Total Expense	6,764,245.90	6,675,300.00	6,812,925.00	7,862,450.00	1,049,525.00
Surplus/(Deficit) Before Allocation	(6,450,694.42)	(6,371,200.00)	(6,540,425.00)	(7,587,450.00)	(1,047,025.00)
Allocation:Between Departments	765,526.19	746,029.00	782,652.57	171,556.00	(611,096.57)
Allocation:SSE	(65,703.12)	(26,458.00)	(103,054.02)	(120,234.00)	(17,179.98)
Surplus/(Deficit) After Allocation	(7,150,517.49)	(7,090,771.00)	(7,220,023.55)	(7,638,772.00)	(418,748.45)
Transfer to/ (from) Reserves	31,277.41	85,000.00	85,000.00	85,000.00	
Transfer Between Funds	(363,664.85)	(399,792.00)	(486,588.09)	(543,079.00)	(56,490.91)
Total Transfer	(332,387.44)	(314,792.00)	(401,588.09)	(458,079.00)	(56,490.91)
Surplus / (Deficit)	(\$6,818,130.05)	(\$6,775,979.00)	(\$6,818,435.46)	(\$7,180,693.00)	(\$362,257.54)

Appendix C - Divisional Summary & Detail

Public Works Divisional Detail

City of Port Colborne
2024 Operating Budget

Public Works - Global

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Advertising and Sponsorship	\$1,450.00		\$500.00		(\$500.00)
Other Revenue	6,201.75	7,500.00	3,000.00	6,000.00	3,000.00
Total Revenue	7,651.75	7,500.00	3,500.00	6,000.00	2,500.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	233,371.90	232,500.00	400,800.00	359,900.00	(40,900.00)
Salaries and Wages - Students			5,200.00		(5,200.00)
Overtime Pay	751.28	3,000.00	3,600.00	3,000.00	(600.00)
Employee Benefits	67,345.37	66,200.00	127,600.00	118,300.00	(9,300.00)
Subtotal Personnel Expense	301,468.55	301,700.00	537,200.00	481,200.00	(56,000.00)
Operating Expense					
Association/Membership Fees	5,348.57	2,000.00	4,000.00	2,000.00	(2,000.00)
Hospitality Expense	4,960.53	7,500.00	6,900.00	7,500.00	600.00
Office Supplies	11,205.66	14,000.00	15,600.00	14,000.00	(1,600.00)
Postage & Courier	23.63	100.00	100.00	100.00	
Program Supplies	7,297.20	5,000.00	5,000.00	5,000.00	
Protective & Uniform Clothing	13,597.01	11,900.00	11,900.00	11,900.00	
Staff Training & Development	7,169.38	5,400.00	6,100.00	5,400.00	(700.00)
SME - Consultants	56,845.68	80,000.00	80,000.00	100,000.00	20,000.00
Subscriptions and Publications			500.00		(500.00)
Telephone/Internet	6,360.78	5,000.00	1,840.00	5,500.00	3,660.00
Travel	82.44	5,400.00	6,100.00	5,400.00	(700.00)
Subtotal Operating Expense	112,890.88	136,300.00	138,040.00	156,800.00	18,760.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Total Expense	414,359.43	438,000.00	675,240.00	638,000.00	(37,240.00)
Surplus/(Deficit) Before Allocation	(406,707.68)	(430,500.00)	(671,740.00)	(632,000.00)	39,740.00
Allocations: Within Departments	(319,692.43)	(320,922.00)	(487,034.77)	(631,489.00)	(144,454.23)
Allocation: Between Departments	(700.00)			138,289.00	138,289.00
Surplus/(Deficit) After Allocation	(86,315.25)	(109,578.00)	(184,705.23)	(138,800.00)	45,905.23
Transfer Between Funds	(86,315.25)	(109,578.00)	(184,705.23)	(138,800.00)	45,905.23
Total Transfer	(86,315.25)	(109,578.00)	(184,705.23)	(138,800.00)	45,905.23

City of Port Colborne 2024 Operating Budget

	Parks				
	2022	2023			
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Donations	(\$1,147.14)				
Other Revenue		2,900.00			
Fees	25,035.09	6,100.00			
Grants - Other	2,100.00	10,000.00			
Grant - Provincial	10,242.32				
Total Revenue	36,230.27	19,000.00			
Expense					
Personnel Expense					
Salaries and Wages - Full Time	578,166.43	670,000.00	640,500.00	492,900.00	(147,600.00)
Salaries and Wages - Part Time	147,092.42	161,500.00	109,300.00	192,800.00	83,500.00
Salaries and Wages - Students	80,582.51	89,000.00	95,800.00	111,200.00	15,400.00
Overtime Pay	56,681.51	26,100.00	26,100.00	18,000.00	(8,100.00)
Employee Benefits	234,957.04	272,100.00	267,500.00	251,900.00	(15,600.00)
Subtotal Personnel Expense	1,097,479.91	1,218,700.00	1,139,200.00	1,066,800.00	(72,400.00)
Operating Expense					
Association/Membership Fees	725.97	2,000.00	2,500.00	2,500.00	
Cleaning Supplies	5,650.64	10,000.00	7,000.00	10,000.00	3,000.00
Contract Services	301.21	182,000.00	47,500.00	202,000.00	154,500.00
Equipment - Purchase	68,802.81	46,000.00	83,800.00	46,000.00	(37,800.00)
Equipment - Rental	31,476.45	30,000.00	47,100.00	6,500.00	(40,600.00)
Hospitality Expense	126.00				
Postage & Courier	205.64				
Protective & Uniform Clothing	11,737.99	7,500.00	7,500.00	8,000.00	500.00
R&M - Grounds	133,830.02	136,500.00	114,000.00	136,500.00	22,500.00
R&M - Trails	87,166.53		113,800.00		(113,800.00)
R&M - Consumables and Parts		28,000.00		28,000.00	28,000.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
R&M - External Contractor	88,901.23				
R&M - Playground	13,986.96		20,000.00		(20,000.00)
R&M - Tree Planting	9,824.47	15,600.00	15,600.00	75,000.00	59,400.00
Staff Training & Development	2,603.11	16,300.00	21,100.00	16,300.00	(4,800.00)
Telephone/Internet	3,843.46	1,400.00	500.00	1,400.00	900.00
Travel	33.09	6,000.00	4,200.00	8,150.00	3,950.00
Subtotal Operating Expense	459,215.58	481,300.00	484,600.00	540,350.00	55,750.00
Total Expense	1,556,695.49	1,700,000.00	1,623,800.00	1,607,150.00	(16,650.00)
Surplus/(Deficit) Before Allocation	(1,520,465.22)	(1,681,000.00)	(1,623,800.00)	(1,607,150.00)	16,650.00
Allocations: Within Departments	213,443.10	194,837.00	253,587.79	347,440.00	93,852.21
Allocation:Between Departments	272,880.97	281,426.00	319,315.08	261,696.00	(57,619.08)
Allocation:SSE	(17,874.43)	11,105.00	(57,778.50)	(61,379.00)	(3,600.50)
Surplus/(Deficit) After Allocation	(1,988,914.86)	(2,168,368.00)	(2,138,924.37)	(2,154,907.00)	(15,982.63)
Transfer Between Funds				(31,900.00)	(31,900.00)
Total Transfer				(31,900.00)	(31,900.00)
Surplus / (Deficit)	(\$1,988,914.86)	(\$2,168,368.00)	(\$2,138,924.37)	(\$2,123,007.00)	\$15,917.37

**City of Port Colborne
2024 Operating Budget**

Project Management

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
<hr/>					
Personnel Expense					
Salaries and Wages - Full Time	\$462,934.60	\$414,000.00	\$345,200.00	\$557,000.00	\$211,800.00
Salaries and Wages - Part Time	63.53				
Salaries and Wages - Students	29,121.57		21,600.00	22,800.00	1,200.00
Overtime Pay	14,278.57	10,000.00	15,200.00	5,000.00	(10,200.00)
Employee Benefits	154,660.24	130,500.00	103,900.00	186,200.00	82,300.00
Subtotal Personnel Expense	661,058.51	554,500.00	485,900.00	771,000.00	285,100.00
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Operating Expense					
Association/Membership Fees	1,613.44	2,500.00	2,500.00	2,500.00	
Comm and Public Relations		2,000.00	2,000.00	2,000.00	
R&M - Consumables and Parts	297.72	500.00	100.00	500.00	400.00
Staff Training & Development	11,190.15	5,500.00	5,500.00	8,800.00	3,300.00
SME - Consultants	6,889.58				
Subscriptions and Publications	648.72	900.00	900.00	900.00	
Telephone/Internet	3,706.96	2,000.00	1,170.00	2,600.00	1,430.00
Travel	40.11	5,500.00	5,500.00	8,800.00	3,300.00
Subtotal Operating Expense	24,386.68	18,900.00	17,670.00	26,100.00	8,430.00
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Total Expense	685,445.19	573,400.00	503,570.00	797,100.00	293,530.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(685,445.19)	(573,400.00)	(503,570.00)	(797,100.00)	(293,530.00)
Allocations: Within Departments	49,546.98	40,888.00	55,151.88	81,755.00	26,603.12
Allocation:Between Departments	89,630.09	91,154.00	90,720.18	93,665.00	2,944.82
Surplus/(Deficit) After Allocation	(824,622.26)	(705,442.00)	(649,442.06)	(972,520.00)	(323,077.94)
Transfer Between Funds	(116,433.05)	(126,000.00)	(126,000.00)	(195,000.00)	(69,000.00)
Total Transfer	(116,433.05)	(126,000.00)	(126,000.00)	(195,000.00)	(69,000.00)
Surplus / (Deficit)	(\$708,189.21)	(\$579,442.00)	(\$523,442.06)	(\$777,520.00)	(\$254,077.94)

**City of Port Colborne
2024 Operating Budget**

	2022	2023	2023	2024	Variance
		Drainage		Proposed	(2024 Budget
	Actual	Forecast	Budget	Budget	- 2023 Budget)
Revenue					
Other Revenue	\$204,082.13	\$219,000.00	\$219,000.00	\$219,000.00	
Grant - Provincial	50,411.67	55,000.00	50,000.00	50,000.00	
Total Revenue	254,493.80	274,000.00	269,000.00	269,000.00	
Expense					
Personnel Expense					
Salaries and Wages - Full Time	204,810.61	159,200.00	215,200.00	146,400.00	(68,800.00)
Overtime Pay	2,385.77	5,000.00		4,000.00	4,000.00
Employee Benefits	63,701.78	56,000.00	78,300.00	55,900.00	(22,400.00)
Subtotal Personnel Expense	270,898.16	220,200.00	293,500.00	206,300.00	(87,200.00)
Operating Expense					
Association/Membership Fees	370.00	500.00	750.00	500.00	(250.00)
Equipment - Purchase	3,794.04	3,000.00	3,000.00	3,000.00	
Equipment - Rental		500.00			
Protective & Uniform Clothing			1,500.00	500.00	(1,000.00)
Staff Training & Development	2,970.95	2,200.00	4,400.00	2,200.00	(2,200.00)
Telephone/Internet	1,269.06	600.00	880.00	800.00	(80.00)
Travel	21.60	2,200.00	2,200.00	2,200.00	
City Owned Property Drainage Charges	53,722.59				
Subtotal Operating Expense	62,148.24	9,000.00	12,730.00	9,200.00	(3,530.00)
Total Expense	333,046.40	229,200.00	306,230.00	215,500.00	(90,730.00)

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(78,552.60)	44,800.00	(37,230.00)	53,500.00	90,730.00
Allocations: Within Departments	27,951.20	16,497.00	29,533.49	24,382.00	(5,151.49)
Allocation:Between Departments	111,544.20	29,409.00	82,644.98	21,353.00	(61,291.98)
Surplus/(Deficit) After Allocation	(218,048.00)	(1,106.00)	(149,408.47)	7,765.00	157,173.47
Transfer to/ (from) Reserves	31,277.41	85,000.00	85,000.00	85,000.00	
Transfer Between Funds	11,579.70			(10,100.00)	(10,100.00)
Total Transfer	42,857.11	85,000.00	85,000.00	74,900.00	(10,100.00)
Surplus / (Deficit)	(\$260,905.11)	(\$86,106.00)	(\$234,408.47)	(\$67,135.00)	\$167,273.47

**City of Port Colborne
2024 Operating Budget**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
<hr/>					
Personnel Expense					
Salaries and Wages - Full Time	\$157,828.90	\$162,700.00	\$109,500.00	\$168,700.00	\$59,200.00
Salaries and Wages - Students	9,802.52	10,200.00	5,300.00	22,800.00	17,500.00
Overtime Pay	17.42				
Employee Benefits	50,230.78	53,700.00	27,900.00	61,000.00	33,100.00
Subtotal Personnel Expense	217,879.62	226,600.00	142,700.00	252,500.00	109,800.00
<hr/>					
Operating Expense					
Association/Membership Fees	953.61	500.00	2,400.00	2,400.00	
Contract Services	7,882.76	12,500.00	12,500.00	12,500.00	
Staff Training & Development	3,511.25	2,900.00	2,900.00	3,800.00	900.00
Telephone/Internet	718.44	500.00	290.00	500.00	210.00
Travel	51.68	2,500.00	1,800.00	3,800.00	2,000.00
Subtotal Operating Expense	13,117.74	18,900.00	19,890.00	23,000.00	3,110.00
<hr/>					
Total Expense	230,997.36	245,500.00	162,590.00	275,500.00	112,910.00

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(230,997.36)	(245,500.00)	(162,590.00)	(275,500.00)	(112,910.00)
Allocations: Within Departments	11,630.87	12,631.00	12,893.37	24,111.00	11,217.63
Allocation:Between Departments	1,576.53		1,305.74		(1,305.74)
Surplus/(Deficit) After Allocation	(244,204.76)	(258,131.00)	(176,789.11)	(299,611.00)	(122,821.89)
Transfer Between Funds	(80,763.85)	(87,400.00)	(87,400.00)	(105,800.00)	(18,400.00)
Total Transfer	(80,763.85)	(87,400.00)	(87,400.00)	(105,800.00)	(18,400.00)
Surplus / (Deficit)	(\$163,440.91)	(\$170,731.00)	(\$89,389.11)	(\$193,811.00)	(\$104,421.89)

**City of Port Colborne
2024 Operating Budget**

	Facilities				
	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
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Personnel Expense					
Salaries and Wages - Full Time	\$252,455.72	\$178,400.00	\$243,300.00	\$230,300.00	(\$13,000.00)
Overtime Pay	29,414.74	12,000.00	15,400.00	7,800.00	(7,600.00)
Employee Benefits	83,948.74	70,500.00	92,300.00	88,000.00	(4,300.00)
Subtotal Personnel Expense	365,819.20	260,900.00	351,000.00	326,100.00	(24,900.00)
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Operating Expense					
Association/Membership Fees	362.23	300.00	300.00	300.00	
Equipment - Purchase	692.29	10,000.00	1,500.00	10,000.00	8,500.00
Protective & Uniform Clothing	363.85	900.00	1,800.00	900.00	(900.00)
Staff Training & Development	1,663.58	3,600.00	4,900.00	3,600.00	(1,300.00)
Telephone/Internet	2,584.91	700.00	1,170.00	800.00	(370.00)
Travel		2,500.00	2,500.00	3,600.00	1,100.00
Subtotal Operating Expense	5,666.86	18,000.00	12,170.00	19,200.00	7,030.00
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Total Expense	371,486.06	278,900.00	363,170.00	345,300.00	(17,870.00)

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(371,486.06)	(278,900.00)	(363,170.00)	(345,300.00)	17,870.00
Allocations: Within Departments	(43,099.13)	(31,117.00)	(31,968.19)	(82,971.00)	(51,002.81)
Allocation:Between Departments	(280,163.64)	(211,264.00)	(282,386.81)	(220,320.00)	62,066.81
Allocation:SSE	(20,093.87)	(15,217.00)	(20,340.44)	(16,030.00)	4,310.44
Surplus/(Deficit) After Allocation	(28,129.42)	(21,302.00)	(28,474.56)	(25,979.00)	2,495.56
Transfer Between Funds	(28,129.42)	(21,302.00)	(28,474.56)	(25,979.00)	2,495.56
Total Transfer	(28,129.42)	(21,302.00)	(28,474.56)	(25,979.00)	2,495.56

**City of Port Colborne
2024 Operating Budget**

	2022	Fleet 2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
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Personnel Expense					
Salaries and Wages - Full Time	\$175,747.78	\$178,700.00	\$168,800.00	\$134,100.00	(\$34,700.00)
Salaries and Wages - Part Time	24,475.52				
Overtime Pay	22,145.13	5,100.00	7,700.00	5,100.00	(2,600.00)
Employee Benefits	63,318.49	57,300.00	63,300.00	56,200.00	(7,100.00)
Subtotal Personnel Expense	285,686.92	241,100.00	239,800.00	195,400.00	(44,400.00)
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Operating Expense					
Equipment - Purchase	26,824.04	10,000.00	10,000.00	10,000.00	
Postage & Courier	133.13	400.00	500.00	400.00	(100.00)
Program Supplies	10,038.18		25,000.00		(25,000.00)
Staff Training & Development	2,117.32	4,200.00	2,600.00	4,200.00	1,600.00
Subscriptions and Publications	887.60	1,000.00	1,000.00	1,000.00	
Telephone/Internet	1,130.19	1,400.00	600.00	1,000.00	400.00
Travel	120.42	1,400.00	2,600.00	1,400.00	(1,200.00)
Subtotal Operating Expense	41,250.88	18,400.00	42,300.00	18,000.00	(24,300.00)
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Total Expense	326,937.80	259,500.00	282,100.00	213,400.00	(68,700.00)

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(326,937.80)	(259,500.00)	(282,100.00)	(213,400.00)	68,700.00
Allocations: Within Departments	(239,133.39)	(192,461.00)	(207,294.75)	(170,674.00)	36,620.75
Allocation:Between Departments	(11,898.62)	(5,881.00)	(6,561.87)	(6,901.00)	(339.13)
Allocation:SSE	(27,734.82)	(22,346.00)	(24,935.08)	(26,225.00)	(1,289.92)
Surplus/(Deficit) After Allocation	(48,170.97)	(38,812.00)	(43,308.30)	(9,600.00)	33,708.30
Transfer Between Funds	(48,170.97)	(38,812.00)	(43,308.30)	(9,600.00)	33,708.30
Total Transfer	(48,170.97)	(38,812.00)	(43,308.30)	(9,600.00)	33,708.30

**City of Port Colborne
2024 Operating Budget**

	2022	Stores 2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
Revenue					
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Expense					
Personnel Expense					
Salaries and Wages - Full Time	\$96,023.78	\$85,400.00	\$68,500.00	\$60,300.00	(\$8,200.00)
Salaries and Wages - Part Time	12,223.16	23,300.00			
Overtime Pay	558.93	3,500.00	3,500.00	3,500.00	
Employee Benefits	35,397.13	29,000.00	27,100.00	25,900.00	(1,200.00)
Subtotal Personnel Expense	144,203.00	141,200.00	99,100.00	89,700.00	(9,400.00)
Operating Expense					
R&M - Consumables and Parts	14,197.36	5,000.00	3,000.00	5,000.00	2,000.00
Staff Training & Development	696.39	1,800.00	1,800.00	1,800.00	
Telephone/Internet			500.00		(500.00)
Travel			400.00		(400.00)
Subtotal Operating Expense	14,893.75	6,800.00	5,700.00	6,800.00	1,100.00
Total Expense	159,096.75	148,000.00	104,800.00	96,500.00	(8,300.00)

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(159,096.75)	(148,000.00)	(104,800.00)	(96,500.00)	8,300.00
Allocations: Within Departments	8,010.63	7,615.00	8,310.62	21,545.00	13,234.38
Allocation:Between Departments	(4,100.00)				
Surplus/(Deficit) After Allocation	(163,007.38)	(155,615.00)	(113,110.62)	(118,045.00)	(4,934.38)
Transfer Between Funds	(15,432.01)	(16,700.00)	(16,700.00)	(25,900.00)	(9,200.00)
Total Transfer	(15,432.01)	(16,700.00)	(16,700.00)	(25,900.00)	(9,200.00)
Surplus / (Deficit)	(\$147,575.37)	(\$138,915.00)	(\$96,410.62)	(\$92,145.00)	\$4,265.62

**City of Port Colborne
2024 Operating Budget**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Other Revenue		\$3,600.00			
Fees	15,175.66				
Total Revenue	15,175.66	3,600.00			
Expense					
Personnel Expense					
Salaries and Wages - Full Time	920,673.27	810,800.00	1,037,100.00	935,500.00	(101,600.00)
Salaries and Wages - Part Time	123,357.78	67,000.00		82,000.00	82,000.00
Salaries and Wages - Students	22,928.17	80,000.00	47,900.00	51,900.00	4,000.00
Overtime Pay	63,488.09	46,800.00	34,000.00	46,800.00	12,800.00
Employee Benefits	346,743.21	334,200.00	397,300.00	386,700.00	(10,600.00)
Subtotal Personnel Expense	1,477,190.52	1,338,800.00	1,516,300.00	1,502,900.00	(13,400.00)
Operating Expense					
Association/Membership Fees	376.51	3,000.00	2,000.00	3,000.00	1,000.00
Comm and Public Relations	4,099.61	1,000.00	1,000.00	1,000.00	
Computer Software			1,000.00		(1,000.00)
Contract Services	204,854.12	1,119,100.00	955,500.00	1,180,100.00	224,600.00
Equipment - Purchase	5,017.57	10,000.00	5,000.00	10,000.00	5,000.00
R&M - Consumables and Parts	292,197.47	284,000.00	274,025.00	284,000.00	9,975.00
R&M - External Contractor	673,062.17				
R&M - Tree Planting	6,803.06	10,000.00	5,600.00	125,000.00	119,400.00
Staff Training & Development	19,501.09	25,000.00	26,700.00	20,700.00	(6,000.00)
Telephone/Internet	2,988.30	1,900.00	3,300.00	4,800.00	1,500.00
Travel	91.00	10,000.00	1,000.00	10,400.00	9,400.00
Subtotal Operating Expense	1,208,990.90	1,464,000.00	1,275,125.00	1,639,000.00	363,875.00
Total Expense	2,686,181.42	2,802,800.00	2,791,425.00	3,141,900.00	350,475.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Surplus/(Deficit) Before Allocation	(2,671,005.76)	(2,799,200.00)	(2,791,425.00)	(3,141,900.00)	(350,475.00)
Allocations: Within Departments	291,342.17	272,032.00	366,820.56	308,220.00	(58,600.56)
Allocation:Between Departments	586,756.66	561,185.00	577,615.27	476,955.00	(100,660.27)
Surplus/(Deficit) After Allocation	(3,549,104.59)	(3,632,417.00)	(3,735,860.83)	(3,927,075.00)	(191,214.17)
Surplus / (Deficit)	(\$3,549,104.59)	(\$3,632,417.00)	(\$3,735,860.83)	(\$3,927,075.00)	(\$191,214.17)

**City of Port Colborne
2024 Operating Budget**

Arena Operation

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
<hr/>					
Expense					
Personnel Expense					
Salaries and Wages - Full Time				\$323,800.00	\$323,800.00
Overtime Pay				20,000.00	20,000.00
Employee Benefits				128,900.00	128,900.00
Subtotal Personnel Expense				472,700.00	472,700.00
Operating Expense					
Cleaning Supplies				9,000.00	9,000.00
Contract Services				10,000.00	10,000.00
Equipment - Purchase				10,000.00	10,000.00
Program Supplies				10,000.00	10,000.00
R&M - Grounds				10,000.00	10,000.00
Staff Training & Development				5,200.00	5,200.00
Travel				5,200.00	5,200.00
Subtotal Operating Expense				59,400.00	59,400.00
Total Expense				532,100.00	532,100.00
Surplus/(Deficit) Before Allocation				(532,100.00)	(532,100.00)
Allocations: Within Departments				77,681.00	77,681.00
Allocation:Between Departments				(593,181.00)	(593,181.00)
Allocation:SSE				(16,600.00)	(16,600.00)

Appendix C - Divisional Summary & Detail

Niagara South Coast Tourism Association (NSCTA) Divisional Detail

**City of Port Colborne
2024 Operating Budget**

	2022	NSCTA 2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
Revenue					
Other Revenue	\$68.40				
Fees			2,000.00	2,000.00	
Grants - Other		17,600.00			
Grant - Federal		4,900.00			
Grant - Provincial	3,689.00	2,300.00			
Total Revenue	3,757.40	24,800.00	2,000.00	2,000.00	
Expense					
Personnel Expense					
Salaries and Wages - Full Time	4,036.48				
Subtotal Personnel Expense	4,036.48				
Operating Expense					
Contract Services	39,853.66	63,600.00	47,000.00	32,000.00	(15,000.00)
R&M - Consumables and Parts		1,100.00			
SME - Audit and Actuary	11,295.36	4,700.00			
Subject Matter Experts - Legal	12,102.21	200.00			
Telephone/Internet		200.00			
Subtotal Operating Expense	63,251.23	69,800.00	47,000.00	32,000.00	(15,000.00)
Total Expense	67,287.71	69,800.00	47,000.00	32,000.00	(15,000.00)
Surplus/(Deficit) Before Allocation	(63,530.31)	(45,000.00)	(45,000.00)	(30,000.00)	15,000.00
Surplus/(Deficit) After Allocation	(63,530.31)	(45,000.00)	(45,000.00)	(30,000.00)	15,000.00
Transfer Between Funds	(63,530.31)	(45,000.00)	(45,000.00)	(30,000.00)	15,000.00
Total Transfer	(63,530.31)	(45,000.00)	(45,000.00)	(30,000.00)	15,000.00

Appendix C - Divisional Summary & Detail

Library Divisional Detail

City of Port Colborne 2024 Operating Budget

	2022	Library 2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
Revenue					
Donations	\$5,753.03	\$6,000.00	\$4,600.00	\$4,800.00	\$200.00
Rentals	239.12	600.00	300.00	650.00	350.00
Other Revenue	190.73	35.00			
Fees	4,001.96	6,500.00	2,900.00	3,500.00	600.00
Grants - Other	292.00	2,352.00			
Grant - Provincial	38,328.00	38,300.00	38,300.00	38,300.00	
Sales	1,021.11	3,000.00			
Total Revenue	49,825.95	56,787.00	46,100.00	47,250.00	1,150.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	416,315.14	438,900.00	442,300.00	451,200.00	8,900.00
Salaries and Wages - Part Time	66,992.78	65,700.00	68,400.00	69,900.00	1,500.00
Overtime Pay	774.49	90.00			
Employee Benefits	155,062.50	183,300.00	192,300.00	187,900.00	(4,400.00)
Subtotal Personnel Expense	639,144.91	687,990.00	703,000.00	709,000.00	6,000.00
Operating Expense					
Association/Membership Fees	900.00	1,500.00	1,500.00	1,500.00	
Library Collection	60,561.25	71,300.00	71,300.00	44,800.00	(26,500.00)
Library Digital Resources				30,000.00	30,000.00
Comm and Public Relations	292.51	500.00	500.00	500.00	
Computer Software	640.96	500.00	1,000.00	1,000.00	
Contract Services	4,673.19	4,000.00	3,500.00	4,000.00	500.00
Equipment - Purchase	5,627.24	6,600.00	6,000.00	7,000.00	1,000.00
Financial Expenses	31.64				
Hospitality Expense	814.31	700.00	500.00	750.00	250.00

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Office Supplies	3,600.61	3,500.00	3,000.00	3,000.00	
Postage & Courier	456.37	500.00	700.00	700.00	
Program Supplies	3,693.78	5,000.00	3,000.00	3,500.00	500.00
Protective & Uniform Clothing			1,200.00	1,300.00	100.00
Staff Training & Development	4,191.62	7,000.00	7,000.00	7,000.00	
SME - Audit and Actuary	2,455.76	12,800.00	12,800.00	7,200.00	(5,600.00)
Telephone/Internet	11,119.47	16,660.00	16,660.00	17,100.00	440.00
Travel	6.00	600.00	2,600.00	500.00	(2,100.00)
Subtotal Operating Expense	99,064.71	131,160.00	131,260.00	129,850.00	(1,410.00)
Total Expense	738,209.62	819,150.00	834,260.00	838,850.00	4,590.00
Surplus/(Deficit) Before Allocation	(688,383.67)	(762,363.00)	(788,160.00)	(791,600.00)	(3,440.00)
Surplus/(Deficit) After Allocation	(688,383.67)	(762,363.00)	(788,160.00)	(791,600.00)	(3,440.00)
Transfer to/ (from) Reserves	9,068.68	(39,500.00)	(39,500.00)		39,500.00
Transfer Between Funds	(697,452.35)	(756,920.36)	(748,660.00)	(791,600.00)	(42,940.00)
Total Transfer	(688,383.67)	(796,420.36)	(788,160.00)	(791,600.00)	(3,440.00)
Surplus / (Deficit)		\$34,057.36			

Appendix D - Self Sustaining Entities (SSE) Divisional Summary

CITY OF PORT COLBORNE
2024 Budget - Self Sustaining Entities

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2024 SSE Budget
Revenue					
Investment Income			\$4,000		\$4,000
Lease Income	32,000				32,000
Licences and Permits				743,332	743,332
Rentals	3,000				3,000
Other Revenue	3,000				3,000
Fees	30,000	343,023			373,023
Sales	1,370,000		89,700		1,459,700
Total Revenue	1,438,000	343,023	93,700	743,332	2,618,055
Expense					
Personnel Expense					
Salaries and Wages - Full Time				407,700	407,700
Overtime Pay				8,200	8,200
Employee Benefits				117,600	117,600
Subtotal Personnel Expense				533,500	533,500
Operating Expense					
Association/Membership Fees	2,000		800	6,300	9,100
Cleaning Supplies	8,000	8,000			16,000
Comm and Public Relations	5,000	8,000		1,000	14,000
Computer Software	5,000				5,000
Contract Services	60,000	30,000	3,000	60,000	153,000
Cost of of Goods Sold	220,000				220,000
Equipment - Purchase	10,000		1,100	6,000	17,100
Equipment - Rental			6,900		6,900
Hospitality Expense				500	500
Office Supplies	2,500			2,400	4,900
Postage & Courier	100			600	700
Program Supplies	10,000	4,000			14,000
Protective & Uniform Clothing	3,000	2,000		3,000	8,000

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2024 SSE Budget
R&M - Grounds	30,000	10,000	10,000		50,000
R&M - Consumables and Parts	60,000	10,000			70,000
Staff Training & Development				6,200	6,200
SME - Consultants		15,000		10,000	25,000
Subscriptions and Publications				400	400
Telephone/Internet	28,000			2,400	30,400
Travel				6,200	6,200
Subtotal Operating Expense	443,600	87,000	21,800	105,000	657,400
Total Expense	443,600	87,000	21,800	638,500	1,190,900
Surplus/(Deficit) Before Allocation	994,400	256,023	71,900	104,832	1,427,155
Allocation:SSE	942,662	256,023	71,900	104,832	1,375,417
Surplus/(Deficit) After Allocation	51,738				51,738
Transfer to/ (from) Reserves	51,738				51,738
Total Transfer	51,738				51,738

City of Port Colborne
2024 Operating Budget
Self Sustaining Entities

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Advertising and Sponsorship			\$5,000.00		(\$5,000.00)
Investment Income	12,368.73	3,400.00	4,000.00	4,000.00	
Lease Income	57,585.02	31,800.00	33,500.00	32,000.00	(1,500.00)
Licences and Permits	513,250.13	523,500.00	450,000.00	743,332.00	293,332.00
Rentals	2,953.25	3,600.00		3,000.00	3,000.00
Other Revenue	1,179.61	2,400.00		3,000.00	3,000.00
Fees	368,673.27	184,150.00	428,000.00	373,023.00	(54,977.00)
Sales	1,217,751.54	1,294,000.00	1,457,100.00	1,459,700.00	2,600.00
Total Revenue	2,173,761.55	2,042,850.00	2,377,600.00	2,618,055.00	240,455.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	317,633.62	367,265.00	498,800.00	407,700.00	(91,100.00)
Salaries and Wages - Part Time	58,950.79	100,200.00	18,100.00		(18,100.00)
Salaries and Wages - Students	205,572.92	180,500.00	167,700.00		(167,700.00)
Overtime Pay	10,402.84	18,200.00	25,300.00	8,200.00	(17,100.00)
Employee Benefits	123,300.17	170,100.00	196,200.00	117,600.00	(78,600.00)
Subtotal Personnel Expense	715,860.34	836,265.00	906,100.00	533,500.00	(372,600.00)
Operating Expense					
Association/Membership Fees	1,124.27	3,300.00	5,200.00	9,100.00	3,900.00
Cleaning Supplies	6,832.45	13,000.00	11,000.00	16,000.00	5,000.00
Comm and Public Relations	7,206.44	9,000.00	13,500.00	14,000.00	500.00
Computer Software	2,539.96	2,500.00	5,000.00	5,000.00	
Contract Services	280,434.32	173,000.00	215,000.00	153,000.00	(62,000.00)
Cost of of Goods Sold	232,823.23	165,200.00	220,567.38	220,000.00	(567.38)
Equipment - Purchase	2,584.35	9,100.00	11,100.00	17,100.00	6,000.00
Equipment - Rental	6,668.00	6,800.00	6,900.00	6,900.00	

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Financial Expenses	518.28				
Hospitality Expense	343.15	500.00	500.00	500.00	
Office Supplies	3,089.75	4,900.00	2,500.00	4,900.00	2,400.00
Postage & Courier	11.01	700.00	200.00	700.00	500.00
Program Supplies	2,298.17	11,000.00	14,800.00	14,000.00	(800.00)
Protective & Uniform Clothing	7,517.17	8,100.00	8,300.00	8,000.00	(300.00)
R&M - Grounds	35,486.11	48,000.00	50,000.00	50,000.00	
R&M - Consumables and Parts	43,199.42	40,000.00	60,000.00	70,000.00	10,000.00
Staff Training & Development	6,974.76	12,700.00	12,300.00	6,200.00	(6,100.00)
SME - Consultants	56,939.16	120,000.00	60,000.00	25,000.00	(35,000.00)
Subscriptions and Publications		400.00	150.00	400.00	250.00
Telephone/Internet	28,635.68	29,400.00	31,400.00	30,400.00	(1,000.00)
Travel	1,665.49	8,900.00	9,600.00	6,200.00	(3,400.00)
Subtotal Operating Expense	726,891.17	666,500.00	738,017.38	657,400.00	(80,617.38)
Total Expense	1,442,751.51	1,502,765.00	1,644,117.38	1,190,900.00	(453,217.38)
Surplus/(Deficit) Before Allocation	731,010.04	540,085.00	733,482.62	1,427,155.00	693,672.38
Allocation:SSE	750,399.87	778,940.00	842,634.78	1,375,417.00	532,782.22
Surplus/(Deficit) After Allocation	(19,389.83)	(238,855.00)	(109,152.16)	51,738.00	160,890.16
Transfer to/ (from) Reserves	(19,389.83)	(238,855.00)	(109,152.16)	51,738.00	160,890.16
Total Transfer	(19,389.83)	(238,855.00)	(109,152.16)	51,738.00	160,890.16

Appendix D - Self Sustaining Entities (SSE) Divisional Detail

**City of Port Colborne
2024 Operating Budget**

Building Inspection

	2022	2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
Revenue					
Licences and Permits	\$513,250.13	\$523,500.00	\$450,000.00	\$743,332.00	\$293,332.00
Total Revenue	513,250.13	523,500.00	450,000.00	743,332.00	293,332.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	226,930.51	151,600.00	262,400.00	407,700.00	145,300.00
Salaries and Wages - Part Time		100,200.00			
Overtime Pay	309.82	8,200.00	5,300.00	8,200.00	2,900.00
Employee Benefits	65,340.59	69,700.00	72,000.00	117,600.00	45,600.00
Subtotal Personnel Expense	292,580.92	329,700.00	339,700.00	533,500.00	193,800.00
Operating Expense					
Association/Membership Fees	(296.83)	2,000.00	2,000.00	6,300.00	4,300.00
Comm and Public Relations		1,000.00	1,000.00	1,000.00	
Contract Services	33,975.40	60,000.00	32,500.00	60,000.00	27,500.00
Equipment - Purchase	53.14			6,000.00	6,000.00
Hospitality Expense	343.15	500.00	500.00	500.00	
Office Supplies	1,760.24	2,400.00		2,400.00	2,400.00
Postage & Courier	11.01	600.00	100.00	600.00	500.00
Protective & Uniform Clothing	3,698.45	3,000.00	4,000.00	3,000.00	(1,000.00)
Staff Training & Development	4,335.47	4,000.00	4,000.00	6,200.00	2,200.00
SME - Consultants	32,280.66	90,000.00	10,000.00	10,000.00	
Subscriptions and Publications		400.00	150.00	400.00	250.00
Telephone/Internet	1,151.00	2,400.00	1,400.00	2,400.00	1,000.00
Travel	805.95	4,000.00	4,000.00	6,200.00	2,200.00
Subtotal Operating Expense	78,117.64	170,300.00	59,650.00	105,000.00	45,350.00

Appendix D - SSE Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Total Expense	370,698.56	500,000.00	399,350.00	638,500.00	239,150.00
Surplus/(Deficit) Before Allocation	142,551.57	23,500.00	50,650.00	104,832.00	54,182.00
Allocation:SSE	130,962.03	132,871.00	140,845.37	104,832.00	(36,013.37)
Surplus/(Deficit) After Allocation	11,589.54	(109,371.00)	(90,195.37)		90,195.37
Transfer to/ (from) Reserves	11,589.54	(109,371.00)	(90,195.37)		90,195.37
Total Transfer	11,589.54	(109,371.00)	(90,195.37)		90,195.37

**City of Port Colborne
2024 Operating Budget**

Sugarloaf Marina

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Advertising and Sponsorship			\$5,000.00		(\$5,000.00)
Lease Income	51,504.43	31,800.00	27,500.00	32,000.00	4,500.00
Rentals	2,953.25	1,200.00		3,000.00	3,000.00
Other Revenue	1,179.61	2,400.00		3,000.00	3,000.00
Fees	6,136.13	30,150.00	6,000.00	30,000.00	24,000.00
Sales	1,175,627.89	1,268,400.00	1,370,000.00	1,370,000.00	
Total Revenue	1,237,401.31	1,333,950.00	1,408,500.00	1,438,000.00	29,500.00
Expense					
Personnel Expense					
Salaries and Wages - Full Time	90,703.11	198,100.00	199,000.00		(199,000.00)
Salaries and Wages - Part Time	45,681.16				
Salaries and Wages - Students	112,365.78	70,000.00	71,900.00		(71,900.00)
Overtime Pay	10,093.02	10,000.00	20,000.00		(20,000.00)
Employee Benefits	46,832.06	82,300.00	88,100.00		(88,100.00)
Subtotal Personnel Expense	305,675.13	360,400.00	379,000.00		(379,000.00)
Operating Expense					
Association/Membership Fees	1,406.10	500.00	2,000.00	2,000.00	
Cleaning Supplies	5,989.93	8,000.00	6,000.00	8,000.00	2,000.00
Comm and Public Relations	2,702.00	3,000.00	4,500.00	5,000.00	500.00
Computer Software	2,539.96	2,500.00	5,000.00	5,000.00	
Contract Services	144,085.08	80,000.00	100,000.00	60,000.00	(40,000.00)
Cost of Goods Sold	232,823.23	165,200.00	220,567.38	220,000.00	(567.38)
Equipment - Purchase	2,208.18	5,000.00	10,000.00	10,000.00	
Financial Expenses	518.28				
Office Supplies	1,329.51	2,500.00	2,500.00	2,500.00	

Appendix D - SSE Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Postage & Courier		100.00	100.00	100.00	
Program Supplies	1,728.52	8,000.00	10,000.00	10,000.00	
Protective & Uniform Clothing	3,091.82	3,100.00	3,000.00	3,000.00	
R&M - Grounds	22,997.13	28,000.00	30,000.00	30,000.00	
R&M - Consumables and Parts	43,199.42	40,000.00	60,000.00	60,000.00	
Staff Training & Development	2,639.29	4,000.00	5,600.00		(5,600.00)
Telephone/Internet	27,053.15	26,400.00	30,000.00	28,000.00	(2,000.00)
Travel	859.54	4,000.00	5,600.00		(5,600.00)
Subtotal Operating Expense	495,171.14	380,300.00	494,867.38	443,600.00	(51,267.38)
Total Expense	800,846.27	740,700.00	873,867.38	443,600.00	(430,267.38)
Surplus/(Deficit) Before Allocation	436,555.04	593,250.00	534,632.62	994,400.00	459,767.38
Allocation:SSE	469,069.14	572,948.00	534,632.62	942,662.00	408,029.38
Surplus/(Deficit) After Allocation	(32,514.10)	20,302.00		51,738.00	51,738.00
Transfer to/ (from) Reserves	(32,514.10)	20,302.00		51,738.00	51,738.00
Total Transfer	(32,514.10)	20,302.00		51,738.00	51,738.00

**City of Port Colborne
2024 Operating Budget**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Lease Income	\$6,080.59		\$6,000.00		(\$6,000.00)
Rentals		2,400.00			
Fees	362,537.14	154,000.00	422,000.00	343,023.00	(78,977.00)
Total Revenue	368,617.73	156,400.00	428,000.00	343,023.00	(84,977.00)
Expense					
Personnel Expense					
Salaries and Wages - Full Time		17,565.00	37,400.00		(37,400.00)
Salaries and Wages - Part Time	13,269.63		18,100.00		(18,100.00)
Salaries and Wages - Students	93,207.14	110,500.00	95,800.00		(95,800.00)
Employee Benefits	11,127.52	18,100.00	36,100.00		(36,100.00)
Subtotal Personnel Expense	117,604.29	146,165.00	187,400.00		(187,400.00)
Operating Expense					
Cleaning Supplies	842.52	5,000.00	5,000.00	8,000.00	3,000.00
Comm and Public Relations	4,504.44	5,000.00	8,000.00	8,000.00	
Contract Services	94,036.95	30,000.00	80,000.00	30,000.00	(50,000.00)
Equipment - Purchase		3,000.00			
Program Supplies	569.65	3,000.00	4,800.00	4,000.00	(800.00)
Protective & Uniform Clothing	726.90	2,000.00	1,300.00	2,000.00	700.00
R&M - Grounds	3,971.12	10,000.00	10,000.00	10,000.00	
R&M - Consumables and Parts				10,000.00	10,000.00
Staff Training & Development			2,700.00		(2,700.00)
SME - Consultants	24,658.50	30,000.00	50,000.00	15,000.00	(35,000.00)
Telephone/Internet	431.53	600.00			
Subtotal Operating Expense	129,741.61	88,600.00	161,800.00	87,000.00	(74,800.00)

Appendix D - SSE Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Total Expense	247,345.90	234,765.00	349,200.00	87,000.00	(262,200.00)
Surplus/(Deficit) Before Allocation	121,271.83	(78,365.00)	78,800.00	256,023.00	177,223.00
Allocation:SSE	119,737.10	71,421.00	97,756.79	256,023.00	158,266.21
Surplus/(Deficit) After Allocation	1,534.73	(149,786.00)	(18,956.79)		18,956.79
Transfer to/ (from) Reserves	1,534.73	(149,786.00)	(18,956.79)		18,956.79
Total Transfer	1,534.73	(149,786.00)	(18,956.79)		18,956.79

City of Port Colborne 2024 Operating Budget

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Revenue					
Investment Income	\$12,368.73	\$3,400.00	\$4,000.00	\$4,000.00	
Sales	42,123.65	25,600.00	87,100.00	89,700.00	2,600.00
Total Revenue	54,492.38	29,000.00	91,100.00	93,700.00	2,600.00
Expense					
Personnel Expense					
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Operating Expense					
Association/Membership Fees	15.00	800.00	1,200.00	800.00	(400.00)
Contract Services	8,336.89	3,000.00	2,500.00	3,000.00	500.00
Equipment - Purchase	323.03	1,100.00	1,100.00	1,100.00	
Equipment - Rental	6,668.00	6,800.00	6,900.00	6,900.00	
R&M - Grounds	8,517.86	10,000.00	10,000.00	10,000.00	
Staff Training & Development		4,700.00			
Travel		900.00			
Subtotal Operating Expense	23,860.78	27,300.00	21,700.00	21,800.00	100.00
Total Expense	23,860.78	27,300.00	21,700.00	21,800.00	100.00
Surplus/(Deficit) Before Allocation	30,631.60	1,700.00	69,400.00	71,900.00	2,500.00
Allocation:SSE	30,631.60	1,700.00	69,400.00	71,900.00	2,500.00
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Appendix E - Facilities Detail

Appendix F - Transportation & Parks 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	11,240	65,750	4,950	12,600	1,000	78,000		173,540
Fire Station 1	13,460	22,770	5,100	15,000	1,500	22,000		79,830
Humberstone Community Hall	3,440	1,350	1,300	2,000		4,700		12,790
Operations Centre	43,710	48,070	26,130	18,000	2,000	122,500		260,410
Seaway Properties		530				-	16,000	16,530
Soccer Complex		3,800	3,520	1,500		14,100		22,920
Vale Health and Wellness Centre	115,940	500,000	79,200	50,000	2,000	84,000		831,140
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		208,160						208,160
City Facilities Subtotal	187,790	850,430	120,200	110,050	8,000	335,600	16,000	1,628,070
Library Facility	12,480	14,600	2,090	5,000		43,700		77,870
Roselawn	19,770	11,070	5,500	5,000		37,100		78,440
Historical Marine Museum	8,930	4,500	4,730	4,000		10,200		32,360
Heritage Reseach Arvices	3,860	1,900	1,650	1,100		1,000		9,510
Boards and Committees Subtotal	45,040	32,070	13,970	15,100	-	92,000	-	198,180
West Street Harbourview Docks		1,430	1,650	4,000		2,100	100	9,280
Market Square		1,270		200		200	3,200	4,870
HH Knoll		8,020		7,500		2,500		18,020
Centennial Park		800		3,000		2,500		6,300
Lion Field	2,050	2,470		1,500		5,000		11,020
Tennis Courts		1,140	1,870	2,000		1,000		6,010
Lock 8 Lighthouse				1,000		500		1,500
Lock 8/Skate Park		3,170		5,000		500	1,600	10,270
Vimy Park		410		1,000		1,000		2,410
Lockview Park		430				1,000		1,430
Rotary Park						500		500
Seaway Park		950						950
King George Park				100				100
Old Scout Camp	800	640						1,440
Other Parks		1,900	52,800	5,000	2,000	14,900		76,600
Railways							16,500	16,500
Parks Subtotal	2,850	22,630	56,320	30,300	2,000	31,700	21,400	167,200

Overholt Cemetery								-
Nickel Beach		6,500		500		1,500		8,500
Sugarloaf Marina	14,150	25,830	30,970	27,500	1,500	51,100		151,050
Marina Store	4,470	11,840				500		16,810
Self Sustaining Entities Subtotal	18,620	44,170	30,970	28,000	1,500	53,100	-	176,360
Levy Total	254,300	949,300	221,460	183,450	11,500	512,400	37,400	2,169,810
Colborne / Johnston St Pump Station (S)				200		250	3,000	3,450
Elizabeth St. Bulk Water Depot (W)				500		250	4,000	4,750
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	254,300	949,300	221,460	184,650	11,500	513,400	44,400	2,179,010

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	25,000	15,000		40,000
Crack Sealing	52,500			52,500
Culvert Repairs	10,000	20,000		30,000
Curb Maintenance	5,000			5,000
Driveways				-
Guardrails	20,000	1,000		21,000
Patching and Spraying	105,000			105,000
Clay Road Maintenance	6,300			6,300
Pavement Marking	100,000	5,000		105,000
Pothole Repair		15,000		15,000
Road Grading		45,000		45,000
Shouldering	5,200	27,750		32,950
Street Lights	42,000			42,000
Traffic Signals	15,750	20,000		35,750
Traffic Signs	5,250			5,250
Pleasant Beach Waste Management		250		250
Safety Device		5,000		5,000
Roads Preventative Maintenance	427,000	154,000	-	581,000
Sidewalk Maintenance	26,250	1,000		27,250
Plant Maintenance/Replacement	250,000	2,500	125,000	377,500
Dust Suppression	25,000			25,000
Vandalism		500		500
Grass Mowing Spraying	120,000	2,000		122,000
Debris & Litter		1,500		1,500
Spring/Summer Maintenance	395,000	6,500	125,000	526,500

	Contract Services	Repair and Maintenance (Consumables and Parts)	Repair and Maintenance (Tree Replacement)	Total
Culvert Repairs - Ditchings	15,000	40,000		55,000
Ditchings	120,000			120,000
Culverts and Ditchings	135,000	40,000	-	175,000
Sanding / Salting	49,350	75,000		124,350
Sidewalk Snow Removal				-
Snow Fence		2,500		2,500
Snow Ploughing	85,000	5,000		90,000
Winter Maintenance	134,350	82,500	-	216,850
CN Rail	12,600			12,600
CP Rails	4,750			4,750
PC Harbour/Trillium Rail (West)	32,550			32,550
PC Harbour/Vale Rail (East)	12,600			12,600
Railways	62,500	-	-	62,500
Total	1,180,100	284,000	125,000	1,589,100

Appendix F - Parks Detail

	Contract Services	Equipment Purchase and Rental	Repair and Maintenance (Ground)	Repair and Maintenance (Consumables and Parts)	Repair and Maintenance (Tree Replacement)	Total
Plant Maintenance/Replacement	25,000		12,500	2,500	75,000	115,000
Culvert Repairs - Ditchings	10,000					10,000
Grass Mowing Spraying	10,000	5,000	34,000			49,000
Sanding/Salting			20,000			20,000
Patching and Spraying	65,000					65,000
Pavement Marking	17,500					17,500
Vandalism	5,000		9,500			14,500
Sportsfield Maintenance	10,000	23,500	46,000			79,500
Barriers	19,000			1,000		20,000
Beautification	14,000	23,000	7,500	3,500		48,000
Signage	19,000			3,000		22,000
Sanitation	7,500		7,000	7,000		21,500
Winter Operation		1,000		11,000		12,000
Total	202,000	52,500	136,500	28,000	75,000	494,000

Appendix G - Tax Allocation

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	General Government	Debt	Capital	PGA	Boards & Committees	Council	Community Safety	Public Works
Surplus/(Deficit) Before Allocation	24,391,828	(2,645,700)	1,766,772	(1,380,550)	(822,830)	(416,000)	(4,100,450)	(5,980,300)
Allocation: Within Department				247,860	261,850	54,724	359,493	(347,440)
Allocation: Between Department	(2,658,265)			5,000				(90,140)
Allocation:SSE	(542,131)							(58,855)
Surplus/(Deficit) After Allocations	27,592,224	(2,645,700)	1,766,772	(1,633,410)	(1,084,680)	(470,724)	(4,459,943)	(5,483,865)
Transfer to/ (from) Capital	-		6,168,881					
Transfer to/ (from) Reserves	1,314,700		320,100	50,000				85,000
Transfer Between Funds	(583,732)	(1,546,000)	(896,700)		1,103,677	(68,700)		(511,179)
Surplus / (Deficit)	26,861,256	(1,099,700)	(3,825,509)	(1,683,410)	(2,188,357)	(402,024)	(4,459,943)	(5,057,686)
Property Tax	(24,693,620)							
Allocation (OMPF + Interest + Other Misc - Global Operations)	2,167,636			184,782		44,129	489,553	555,165
Total	4,335,272	(1,099,700)	(3,825,509)	(1,498,628)	(2,188,357)	(357,895)	(3,970,390)	(4,502,521)
Percentage		4.5%	15.5%	6.1%	8.9%	1.4%	16.1%	18.2%

	Administration			Economic Development & Planning			Parks & Recreation		
	CAO	Corporate Services	Total	Economic Development	Planning	Total	Recreation	Parks	Total
Surplus/(Deficit) Before Allocation	(1,122,600)	(3,321,840)	(4,444,440)	(390,050)	(452,700)	(842,750)	(726,200)	(1,607,150)	(2,333,350)
Allocation: Within Department		(81,186)	(81,186)			-	81,186	347,440	428,626
Allocation: Between Department	(570,529)	129,840	(440,689)	94,320	103,017	197,337	1,806,134	261,696	2,067,830
Allocation:SSE	(29,483)	(126,108)	(155,591)	18,239			(580,700)	(61,379)	(642,079)
Surplus/(Deficit) After Allocations	(522,588)	(3,244,386)	(3,766,974)	(502,609)	(555,717)	(1,058,326)	(2,032,820)	(2,154,907)	(4,187,727)
Transfer to/ (from) Capital									
Transfer to/ (from) Reserves									
Transfer Between Funds	(206,200)	(630,300)	(836,500)			-		(31,900)	
Surplus / (Deficit)	(316,388)	(2,614,086)	(2,930,474)	(502,609)	(555,717)	(1,058,326)	(2,032,820)	(2,123,007)	(4,155,827)
Minus: Property Tax									
Allocation (OMPF + Interest + Other Misc - Global Operations)	34,729	286,939	321,668	55,170	60,999	116,169	223,136	233,035	456,171
Total	(281,659)	(2,327,147)	(2,608,806)	(447,439)	(494,718)	(942,157)	(1,809,684)	(1,889,972)	(3,699,656)
Percentage	1.1%	9.4%	10.5%	1.8%	2.0%	3.8%	7.3%	7.7%	15.0%