

**City of Port Colborne  
Committee of the Whole  
Budget Meeting Agenda**

**Date:** Wednesday, October 18, 2023  
**Time:** 6:30 pm  
**Location:** Council Chambers, 3rd Floor, City Hall  
66 Charlotte Street, Port Colborne

**Pages**

1. **Call to Order**
2. **Adoption of Agenda**
3. **Disclosures of Interest**
4. **Staff Reports**
  - 4.1 2024 Operating (Levy) Budget, 2023-161 1
  - 4.2 2024 Proposed User Fees and Charges, 2023-162 226
5. **Correspondence Items**
6. **Presentations**
7. **Delegations**

In order to speak at a Committee of the Whole meeting, individuals must register no later than 12 noon on the date of the scheduled meeting. To register, complete the online application at [www.portcolborne.ca/delegation](http://www.portcolborne.ca/delegation), email [deputyclerk@portcolborne.ca](mailto:deputyclerk@portcolborne.ca) or phone 905-835-2900 ext. 115.
8. **Procedural Motions**
9. **Information Items**
10. **Adjournment**



**Subject: 2024 Operating (Levy) Budget**

**To: Committee of the Whole - Budget**

**From: Corporate Services Department**

Report Number: 2023-161

Meeting Date: October 18, 2023

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**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**.

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**Purpose:**

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

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**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.

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## 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

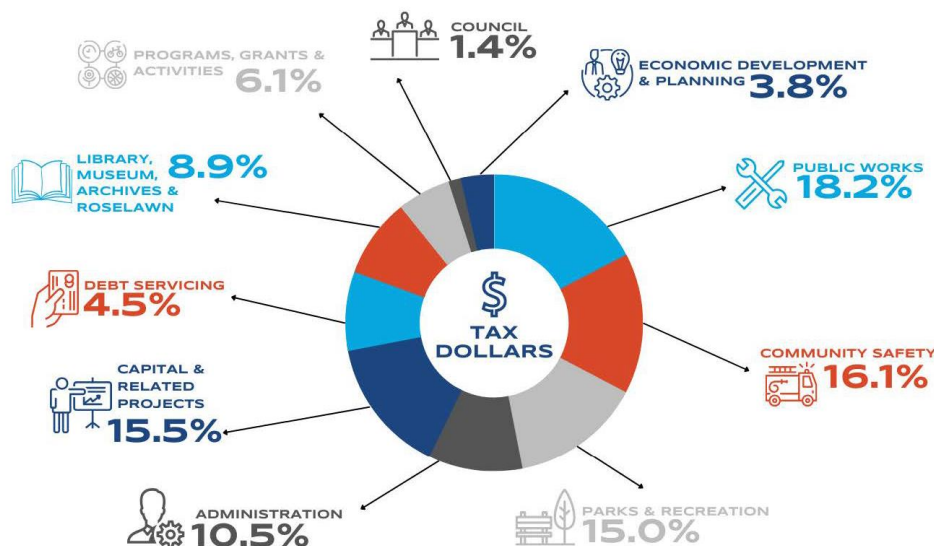
This budget was developed to maintain current service levels and continue to strengthen the City through a variety of initiatives, including those highlighted below.

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 is 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 services which are driven by service levels and need. These include ditching, grass mowing, pavement markings, 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.

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### **Financial Implications:**

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

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### **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.

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### **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.

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## **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  
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[Bryan.Boles@portcolborne.ca](mailto: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

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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.**



# Agenda

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



# Agenda

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## 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

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





# 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**

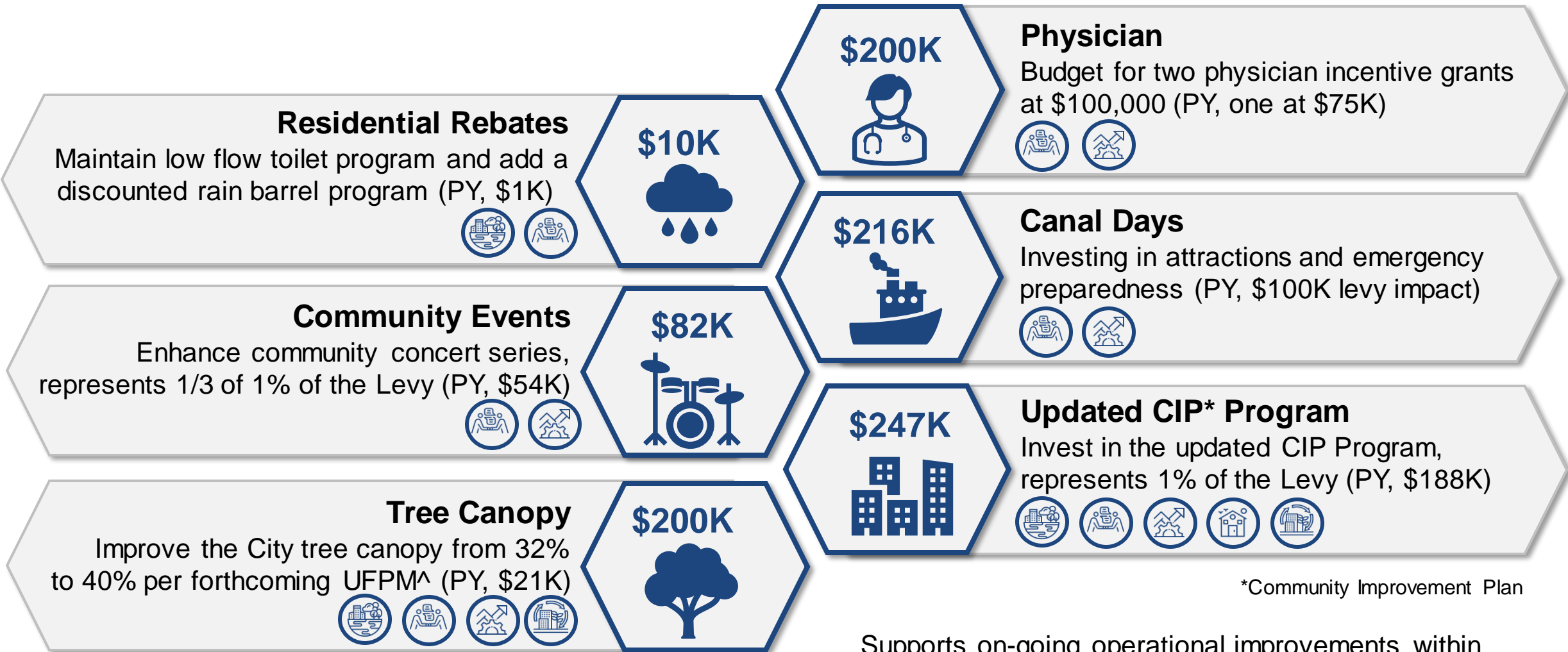


**Sustainable  
& Resilient  
Infrastructure**

**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
<b>Average</b>						
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	
<b>Median</b>						
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

\$403

Wastewater differential is driven by inflow and infiltration

# Comparison: Total Cost

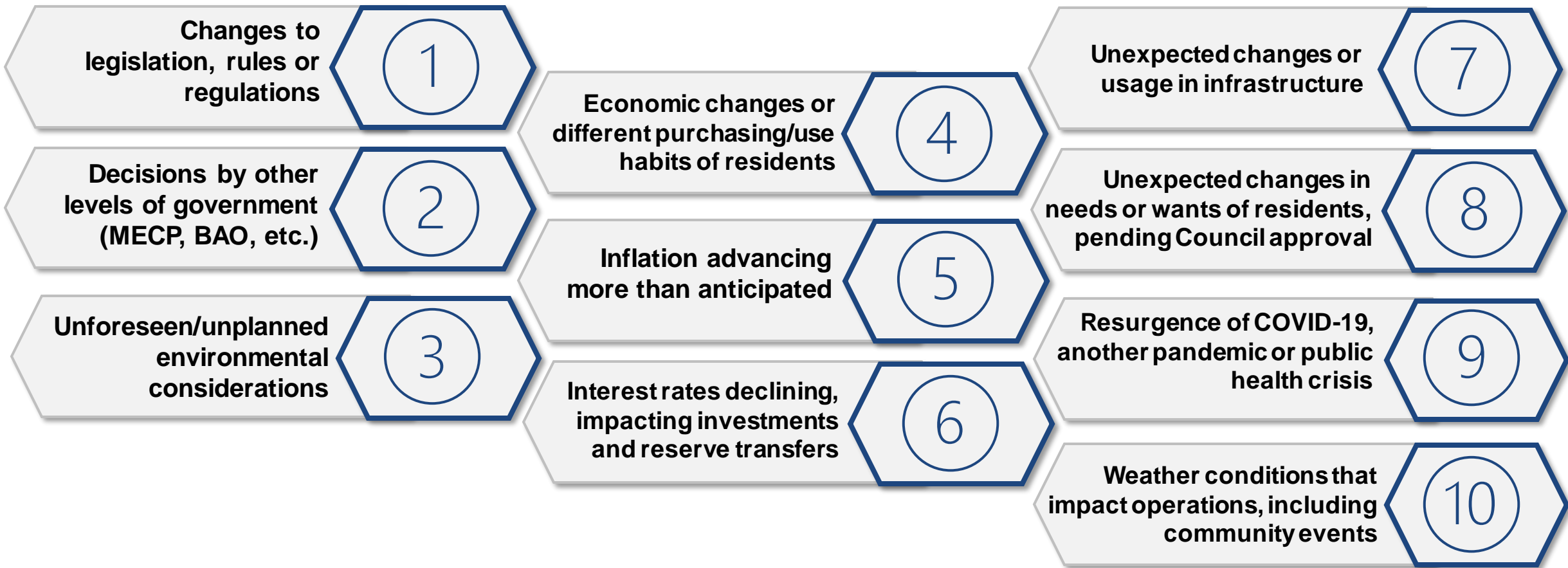
CVA	Port Colborne	Local Area Municipalities	Delta
Property Tax	3,887	4,510	(623)
Storm Sewer	140	Included in above	140
Subtotal	4,027	4,510	(483)
Water and Wastewater	1,678	1,275	403
Total	5,705	5,785	(80)

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:



# Agenda

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1 2024 Budget Summary

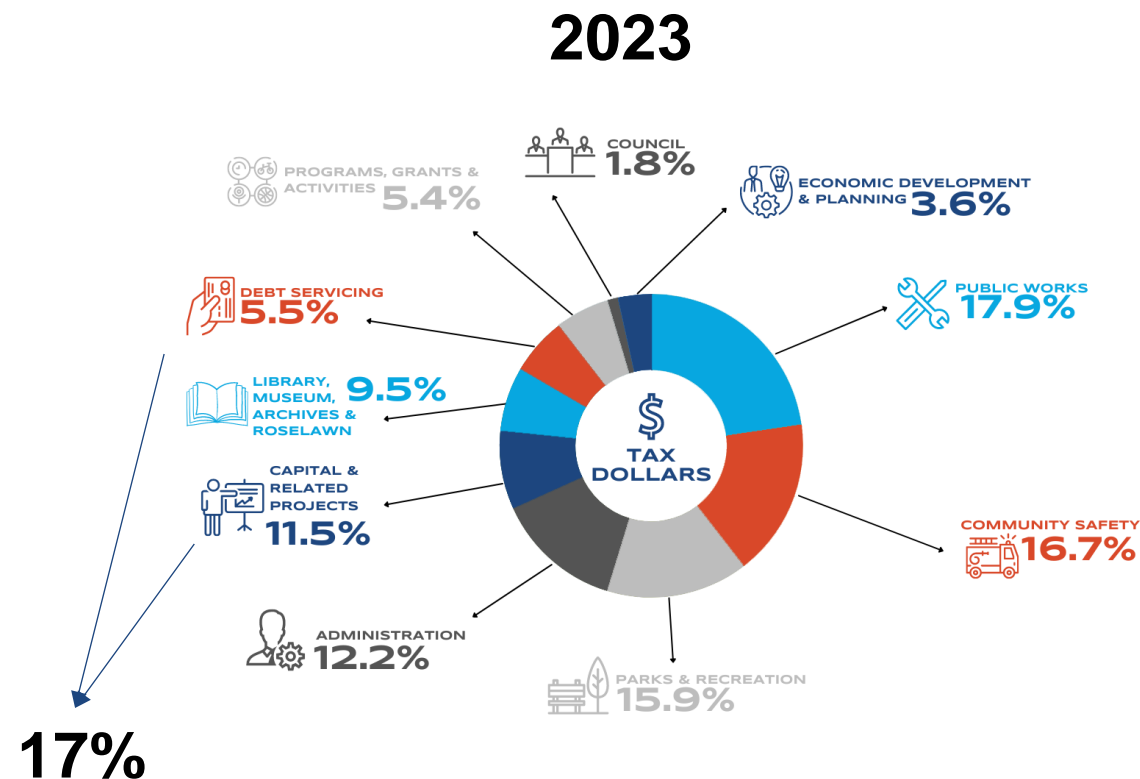
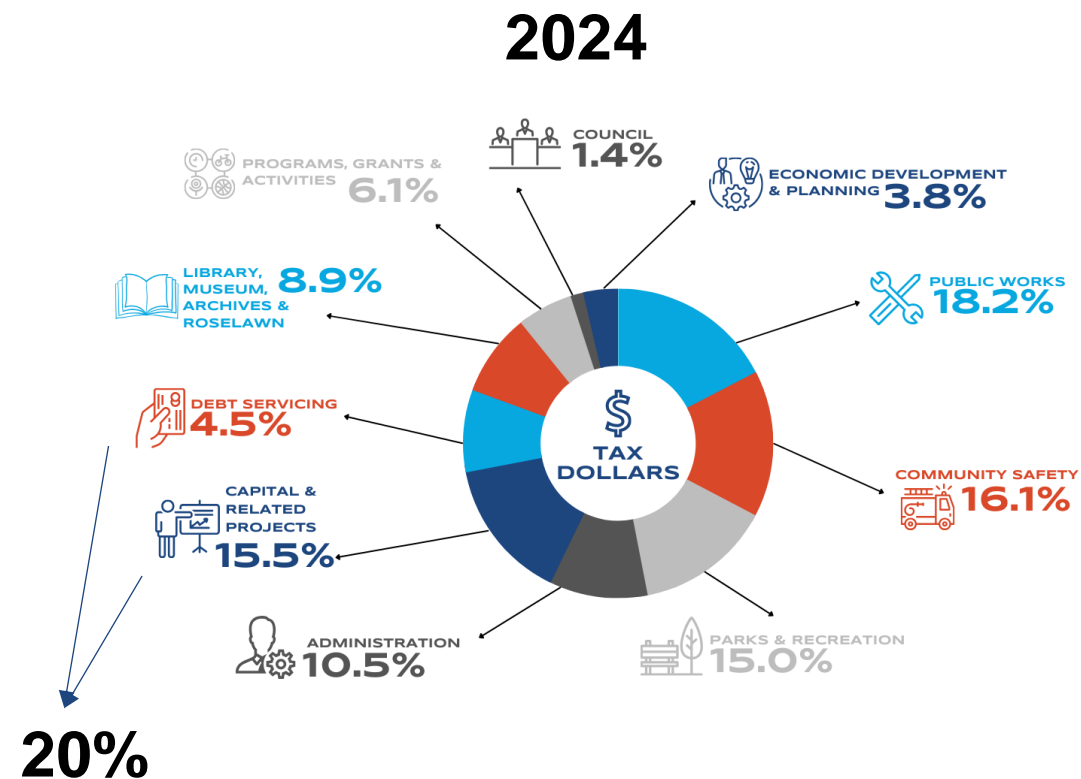
2 City Fundamentals

3 Budget Details

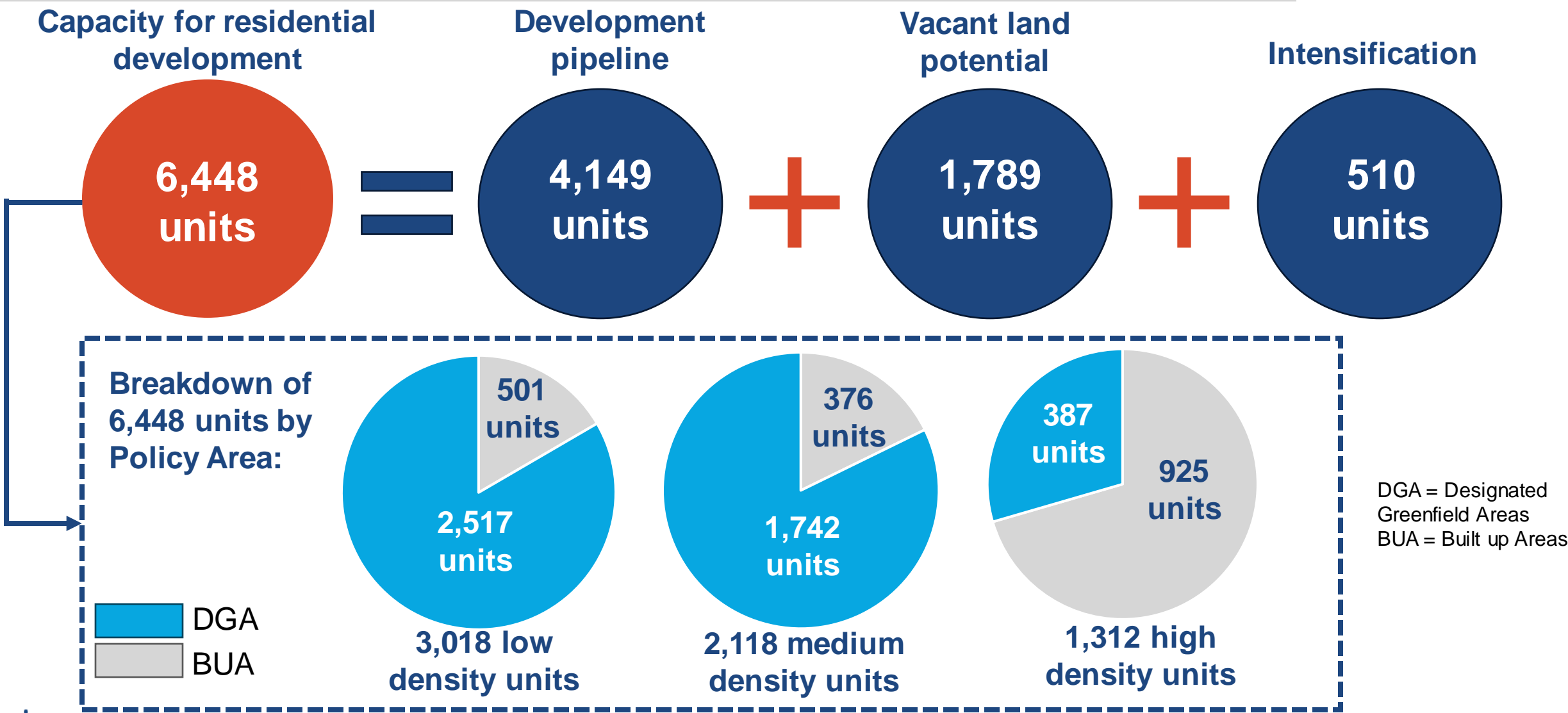
4 Thank You

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

# What tax dollars support ...



# City Growth Projections



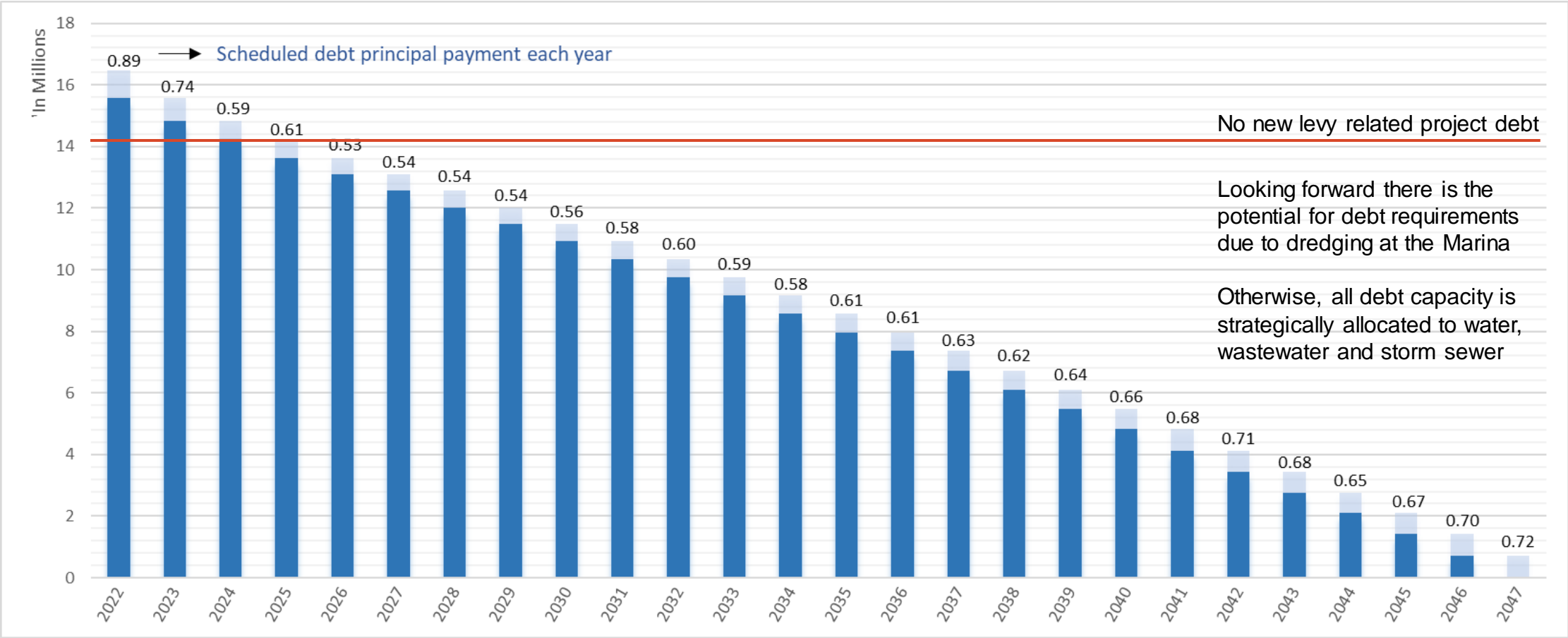
# 2023 Forecast

	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%)
<b>Surplus/(Deficit)</b>	-	-	<b>123,982</b>	-	-	<b>(123,982)</b>	<b>(100.0%)</b>



IF 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
<b>Total Reserves</b>	<b>17,842,047</b>	<b>14,986,651</b>	<b>3,046,838</b>	<b>18,033,489</b>



# Agenda

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1 2024 Budget Summary

2 City Fundamentals

3 Budget Details

4 Thank You

- 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%
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%)
<b>Surplus/(Deficit)</b>	-	-	<b>123,982</b>	-	-	<b>(123,982)</b>	<b>(100.0%)</b>

# 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
<b>Total</b>	<b>165.6</b>	<b>148.1</b>	<b>301,324</b>	<b>168.8</b>	<b>150.9</b>	<b>306,812</b>

Budget 2023	168.8	150.9	306,812
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<b>Year over Year Change</b>	<b>(3.2)</b>	<b>(2.8)</b>	<b>(5,488)</b>
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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

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## 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
<b>Total</b>	<b>6,168,881</b>

\* 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
<b>Subtotal Operating Reserve Transfer</b>	<b>1,501,438</b>	
Capital and Related Project Reserve Transfers	320,100	From previous slide
<b>Total Reserve Transfer</b>	<b>1,821,538</b>	

# 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)
<b>Total Transfers</b>	<b>(3,371,034)</b>

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

# 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

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## 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

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## 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
<b>Prime and Non-Niagara Rate</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$223.36	\$228.64
<b>Non-Prime</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$136.28	\$135.40
<b>Junior B - Hockey Game</b> (Based on Average of Adult and Youth Prime)	Per hour	\$185.84	\$188.46
<b>Minor Sports &amp; School Prime</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$146.90	\$148.28
<b>Minor Sports (including Junior B) Non-Prime</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$88.50	\$95.29
<b>School Non-Prime</b> (Based on 50% of Minor Sports Prime rate)	Per hour	\$69.02	\$74.14
<b>Individual Training (half ice) Non-Prime</b> (Per player w/one coach; Available non-prime time only; Based on 50% of Minor Sports)	Per hour	\$75.22	\$74.14
<b>Last Minute Ice Prime (Same Day Ice)</b> (Based on 75% of Prime )	Per hour	NA	\$171.48
<b>Last Minute Ice Non-Prime (Same Day Ice)</b> (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						2022 & 2023 Fee	2023 Proposed Fee	2024 Proposed Fee
Adult Burial (w eekday)	\$882	\$1,659	\$1,077	\$730	\$1,085	\$969 to \$1,275	\$1,679	\$1,700
Adult Burial (w eekend or holiday)	\$1,769	\$2,604	\$1,728	\$956	\$1,674			
Child Burial (w eekday)	\$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 (w eekend or holiday)	\$1,369		\$1,314		\$1,336			
Infant Burial (w eekday)	\$241	\$830	\$460	\$429	\$484			
Infant Burial (w eekend or holiday)	\$1,128	\$1,774	\$1,111	\$677	\$1,095			
Cremation/Columbarium (w eekday)	\$301	\$525	\$526	\$429	\$462	\$250 to \$680	\$788	\$875
Cremation/Columbarium (w eekend or holiday)	\$800	\$997	\$929	\$677	\$866			
Cemetery Services and Interment Rights Prices						2022 & 2023 Fee	2023 Proposed Fee	2024 Proposed Fee
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 (ow ner supplied)				\$100	\$100	\$50	\$100	\$100
Perpetual care markers (ow ner supplied) <48" high	\$200		\$200	\$200	\$200	\$100	\$200	\$200
Perpetual care markers (ow ner 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
Ow nership 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.



**PORT COLBORNE**

\* Average

# Cemetery User Fees

## Cemetery – Non-Resident

Non-Resident	Local Municipal Cemeteries Average Rates					Port Colborne		
	Fort Erie*	Niagara Falls*	Wainfleet*	Welland*	Average*			
Opening and Closing Fees and Charges						2022 & 2023 Fee	2023 Proposed Fee	2024 Proposed Fee
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						2022 & 2023 Fee	2023 Proposed Fee	2024 Proposed Fee
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).



**PORT COLBORNE**

\* 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

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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
<b>Revenue</b>													
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
<b>Total Revenue</b>	<b>31,163,110</b>	<b>1,026,500</b>	<b>150,800</b>		<b>20,000</b>	<b>122,200</b>	<b>562,000</b>	<b>370,000</b>	<b>67,700</b>	<b>275,000</b>	<b>47,250</b>	<b>2,000</b>	<b>33,806,560</b>
<b>Expense</b>													
<b>Personnel Expense</b>													
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
<b>Subtotal Personnel Expense</b>	<b>(628,000)</b>	<b>298,000</b>	<b>822,400</b>	<b>343,600</b>	<b>1,335,600</b>	<b>3,124,200</b>	<b>977,500</b>	<b>740,000</b>	<b>3,793,100</b>	<b>5,364,600</b>	<b>709,000</b>		<b>16,880,000</b>
<b>Operating Expense</b>													
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
<b>Subtotal Operating Expense</b>	<b>8,278,210</b>	<b>2,109,050</b>	<b>151,230</b>	<b>72,400</b>	<b>197,050</b>	<b>319,840</b>	<b>310,700</b>	<b>82,700</b>	<b>375,050</b>	<b>2,497,850</b>	<b>129,850</b>	<b>32,000</b>	<b>14,555,930</b>
<b>Total Expense</b>	<b>7,650,210</b>	<b>2,407,050</b>	<b>973,630</b>	<b>416,000</b>	<b>1,532,650</b>	<b>3,444,040</b>	<b>1,288,200</b>	<b>822,700</b>	<b>4,168,150</b>	<b>7,862,450</b>	<b>838,850</b>	<b>32,000</b>	<b>31,435,930</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>23,512,900</b>	<b>(1,380,550)</b>	<b>(822,830)</b>	<b>(416,000)</b>	<b>(1,512,650)</b>	<b>(3,321,840)</b>	<b>(726,200)</b>	<b>(452,700)</b>	<b>(4,100,450)</b>	<b>(7,587,450)</b>	<b>(791,600)</b>	<b>(30,000)</b>	<b>2,370,630</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>26,713,296</b>	<b>(1,633,410)</b>	<b>(1,084,680)</b>	<b>(470,724)</b>	<b>(1,025,197)</b>	<b>(3,244,386)</b>	<b>(2,032,820)</b>	<b>(555,717)</b>	<b>(4,459,943)</b>	<b>(7,638,772)</b>	<b>(791,600)</b>	<b>(30,000)</b>	<b>3,746,047</b>
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)
<b>Total Transfer</b>	<b>4,777,249</b>	<b>50,000</b>	<b>1,103,677</b>	<b>(68,700)</b>	<b>(206,200)</b>	<b>(630,300)</b>				<b>(458,079)</b>	<b>(791,600)</b>	<b>(30,000)</b>	<b>3,746,047</b>
<b>Surplus / (Deficit)</b>	<b>\$21,936,047</b>	<b>(\$1,683,410)</b>	<b>(\$2,188,357)</b>	<b>(\$402,024)</b>	<b>(\$818,997)</b>	<b>(\$2,614,086)</b>	<b>(\$2,032,820)</b>	<b>(\$555,717)</b>	<b>(\$4,459,943)</b>	<b>(\$7,180,693)</b>			

# Appendix B - Levy and SSE Summary

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2024 SSE Budget	Total 2024 Levy & SSE Budget
<b>Revenue</b>						
Advertising and Sponsorship						\$239,500
Donations						53,000
Fines						45,000
Fundraising						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
<b>Total Revenue</b>	<b>1,438,000</b>	<b>343,023</b>	<b>93,700</b>	<b>743,332</b>	<b>2,618,055</b>	<b>36,424,615</b>
<b>Expense</b>						
<b>Personnel Expense</b>						
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
<b>Subtotal Personnel Expense</b>				<b>533,500</b>	<b>533,500</b>	<b>17,413,500</b>
<b>Operating Expense</b>						
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	30,400	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
<b>Subtotal Operating Expense</b>	<b>443,600</b>	<b>87,000</b>	<b>21,800</b>	<b>105,000</b>	<b>657,400</b>	<b>15,213,330</b>
<b>Total Expense</b>	<b>443,600</b>	<b>87,000</b>	<b>21,800</b>	<b>638,500</b>	<b>1,190,900</b>	<b>32,626,830</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>994,400</b>	<b>256,023</b>	<b>71,900</b>	<b>104,832</b>	<b>1,427,155</b>	<b>3,797,785</b>
Allocations: Within Departments						
Allocation:Between Departments						
Allocation:SSE	942,662	256,023	71,900	104,832	1,375,417	
<b>Surplus/(Deficit) After Allocation</b>	<b>51,738</b>				<b>51,738</b>	<b>3,797,785</b>
Transfer to/ (from) Capital						6,168,881
Transfer to/ (from) Reserves	51,738				51,738	1,821,538
Transfer Between Funds						(4,192,634)
<b>Total Transfer</b>	<b>51,738</b>				<b>51,738</b>	<b>3,797,785</b>
<b>Surplus / (Deficit)</b>						

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

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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)
<b>Total Revenue</b>	<b>37,733,601.28</b>	<b>35,138,569.00</b>	<b>34,072,299.00</b>	<b>36,375,365.00</b>	<b>2,303,066.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>15,646,588.47</b>	<b>16,087,015.00</b>	<b>16,146,500.00</b>	<b>16,704,500.00</b>	<b>558,000.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Operating Expense</b>					
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

	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)
<b>Subtotal Operating Expense</b>	<b>14,484,327.87</b>	<b>14,891,236.00</b>	<b>13,678,170.88</b>	<b>15,051,480.00</b>	<b>1,373,309.12</b>
<b>Total Expense</b>	<b>30,130,916.34</b>	<b>30,978,251.00</b>	<b>29,824,670.88</b>	<b>31,755,980.00</b>	<b>1,931,309.12</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>7,602,684.94</b>	<b>4,160,318.00</b>	<b>4,247,628.12</b>	<b>4,619,385.00</b>	<b>371,756.88</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>7,602,684.94</b>	<b>4,160,318.00</b>	<b>4,247,628.12</b>	<b>4,619,385.00</b>	<b>371,756.88</b>
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
<b>Total Transfer</b>	<b>7,602,684.94</b>	<b>4,036,335.68</b>	<b>4,247,628.12</b>	<b>4,619,385.00</b>	<b>371,756.88</b>
<b>Surplus / (Deficit)</b>		<b>\$123,982.32</b>			

# Appendix C - Divisional Summary & Detail

## General Government Divisional Summary

**CITY OF PORT COLBORNE****2024 Budget - General Government Divisional Summary**

	<b>Global Revenue</b>	<b>Capital (Non-Debt Funding)</b>	<b>Capital (Borrowing Costs)</b>	<b>Global Facilities</b>	<b>Global Fleet</b>	<b>Global Operations</b>	<b>Total 2024 General Govmt Budget</b>
<b>Revenue</b>							
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
<b>Total Revenue</b>	<b>29,386,338</b>	<b>1,766,772</b>				<b>10,000</b>	<b>31,163,110</b>
<b>Expense</b>							
<b>Personnel Expense</b>							
Employee Benefits	(628,000)						(628,000)
<b>Subtotal Personnel Expense</b>	<b>(628,000)</b>						<b>(628,000)</b>

	Global Revenue	Capital (Non-Debt Funding)	Capital (Borrowing Costs)	Global Facilities	Global Fleet	Global Operations	Total 2024 General Govmt Budget
<b>Operating Expense</b>							
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
<b>Subtotal Operating Expense</b>	<b>293,900</b>		<b>2,645,700</b>	<b>2,179,010</b>	<b>761,300</b>	<b>2,398,300</b>	<b>8,278,210</b>
<b>Total Expense</b>	<b>(334,100)</b>		<b>2,645,700</b>	<b>2,179,010</b>	<b>761,300</b>	<b>2,398,300</b>	<b>7,650,210</b>

	Global Revenue	Capital (Non-Debt Funding)	Capital (Borrowing Costs)	Global Facilities	Global Fleet	Global Operations	Total 2024 General Govmt Budget
<b>Surplus/(Deficit) Before Allocation</b>	<b>29,720,438</b>	<b>1,766,772</b>	<b>(2,645,700)</b>	<b>(2,179,010)</b>	<b>(761,300)</b>	<b>(2,388,300)</b>	<b>23,512,900</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>29,839,038</b>	<b>1,766,772</b>	<b>(2,645,700)</b>	<b>(161,746)</b>	<b>(49,013)</b>	<b>(2,036,055)</b>	<b>26,713,296</b>
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)
<b>Total Transfer</b>	<b>1,314,700</b>	<b>5,592,281</b>	<b>(1,546,000)</b>	<b>(161,746)</b>	<b>(49,013)</b>	<b>(372,973)</b>	<b>4,777,249</b>
<b>Surplus / (Deficit)</b>	<b>\$28,524,338</b>	<b>(\$3,825,509)</b>	<b>(\$1,099,700)</b>			<b>(\$1,663,082)</b>	<b>\$21,936,047</b>



# City of Port Colborne

## 2024 Operating Budget

### General Government

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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				
<b>Total Revenue</b>	<b>53,186,826.76</b>	<b>30,028,419.00</b>	<b>29,297,849.00</b>	<b>31,163,110.00</b>	<b>1,865,261.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>(36,680.55)</b>	<b>6,500.00</b>	<b>(400,000.00)</b>	<b>(628,000.00)</b>	<b>(228,000.00)</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Operating Expense</b>					
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				
<b>Subtotal Operating Expense</b>	<b>28,640,458.42</b>	<b>7,293,800.00</b>	<b>7,533,395.50</b>	<b>8,278,210.00</b>	<b>744,814.50</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Total Expense</b>	<b>28,603,777.87</b>	<b>7,300,300.00</b>	<b>7,133,395.50</b>	<b>7,650,210.00</b>	<b>516,814.50</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>24,583,048.89</b>	<b>22,728,119.00</b>	<b>22,164,453.50</b>	<b>23,512,900.00</b>	<b>1,348,446.50</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>27,658,985.20</b>	<b>25,960,752.00</b>	<b>25,534,876.93</b>	<b>26,713,296.00</b>	<b>1,178,419.07</b>
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
<b>Total Transfer</b>	<b>7,874,205.97</b>	<b>4,465,928.31</b>	<b>4,139,254.00</b>	<b>4,777,249.00</b>	<b>637,995.00</b>
<b>Surplus / (Deficit)</b>	<b>\$19,784,779.23</b>	<b>\$21,494,823.69</b>	<b>\$21,395,622.93</b>	<b>\$21,936,047.00</b>	<b>\$540,424.07</b>

# Appendix C - Divisional Summary & Detail

## General Government Divisional Detail

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

	<b>Global Revenue</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>28,531,306.49</b>	<b>28,267,970.00</b>	<b>27,556,200.00</b>	<b>29,386,338.00</b>	<b>1,830,138.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>(36,680.55)</b>	<b>6,500.00</b>	<b>(400,000.00)</b>	<b>(628,000.00)</b>	<b>(228,000.00)</b>
<b>Operating Expense</b>					
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)
<b>Subtotal Operating Expense</b>	<b>348,039.10</b>	<b>300,500.00</b>	<b>312,000.00</b>	<b>293,900.00</b>	<b>(18,100.00)</b>

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

**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)
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>3,776,066.83</b>	<b>1,746,649.00</b>	<b>1,731,649.00</b>	<b>1,766,772.00</b>	<b>35,123.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
<b>Surplus/(Deficit) Before Allocation</b>	<b>3,776,066.83</b>	<b>1,746,649.00</b>	<b>1,731,649.00</b>	<b>1,766,772.00</b>	<b>35,123.00</b>
Allocation:Between Departments		(127,000.00)	(127,000.00)		127,000.00
<b>Surplus/(Deficit) After Allocation</b>	<b>3,776,066.83</b>	<b>1,873,649.00</b>	<b>1,858,649.00</b>	<b>1,766,772.00</b>	<b>(91,877.00)</b>
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
<b>Total Transfer</b>	<b>5,805,735.83</b>	<b>4,550,100.00</b>	<b>4,535,100.00</b>	<b>5,592,281.00</b>	<b>1,057,181.00</b>
<b>Surplus / (Deficit)</b>	<b>(\$2,029,669.00)</b>	<b>(\$2,676,451.00)</b>	<b>(\$2,676,451.00)</b>	<b>(\$3,825,509.00)</b>	<b>(\$1,149,058.00)</b>

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

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>2,321,581.76</b>	<b>2,166,900.00</b>	<b>2,166,900.00</b>	<b>2,645,700.00</b>	<b>478,800.00</b>
<b>Total Expense</b>	<b>2,321,581.76</b>	<b>2,166,900.00</b>	<b>2,166,900.00</b>	<b>2,645,700.00</b>	<b>478,800.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(2,321,581.76)</b>	<b>(2,166,900.00)</b>	<b>(2,166,900.00)</b>	<b>(2,645,700.00)</b>	<b>(478,800.00)</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>(2,321,581.76)</b>	<b>(2,166,900.00)</b>	<b>(2,166,900.00)</b>	<b>(2,645,700.00)</b>	<b>(478,800.00)</b>
Transfer Between Funds	(895,785.00)	(895,481.00)	(895,481.00)	(1,546,000.00)	(650,519.00)
<b>Total Transfer</b>	<b>(895,785.00)</b>	<b>(895,481.00)</b>	<b>(895,481.00)</b>	<b>(1,546,000.00)</b>	<b>(650,519.00)</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,425,796.76)</b>	<b>(\$1,271,419.00)</b>	<b>(\$1,271,419.00)</b>	<b>(\$1,099,700.00)</b>	<b>\$171,719.00</b>



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

	<b>Global Facilities</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
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)
<b>Subtotal Operating Expense</b>	<b>2,080,967.76</b>	<b>2,078,000.00</b>	<b>2,113,615.50</b>	<b>2,179,010.00</b>	<b>65,394.50</b>
<b>Total Expense</b>	<b>2,080,967.76</b>	<b>2,078,000.00</b>	<b>2,113,615.50</b>	<b>2,179,010.00</b>	<b>65,394.50</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(2,080,967.76)</b>	<b>(2,078,000.00)</b>	<b>(2,113,615.50)</b>	<b>(2,179,010.00)</b>	<b>(65,394.50)</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(172,830.57)</b>	<b>(152,454.00)</b>	<b>(153,567.57)</b>	<b>(161,746.00)</b>	<b>(8,178.43)</b>
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)
<b>Total Transfer</b>	<b>(172,830.57)</b>	<b>(152,454.00)</b>	<b>(153,567.57)</b>	<b>(161,746.00)</b>	<b>(8,178.43)</b>

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

	<b>Global Fleet</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
Other Revenue	\$40,588.00				
Fees	307.77				
<b>Total Revenue</b>	<b>40,895.77</b>				
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>855,422.27</b>	<b>771,300.00</b>	<b>826,280.00</b>	<b>761,300.00</b>	<b>(64,980.00)</b>
<b>Total Expense</b>	<b>855,422.27</b>	<b>771,300.00</b>	<b>826,280.00</b>	<b>761,300.00</b>	<b>(64,980.00)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(814,526.50)</b>	<b>(771,300.00)</b>	<b>(826,280.00)</b>	<b>(761,300.00)</b>	<b>64,980.00</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>78,257.94</b>	<b>43,296.00</b>	<b>47,374.25</b>	<b>(49,013.00)</b>	<b>(96,387.25)</b>
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
<b>Total Transfer</b>	<b>78,257.94</b>	<b>43,296.00</b>	<b>47,374.25</b>	<b>(49,013.00)</b>	<b>(96,387.25)</b>

## City of Port Colborne

### 2024 Operating Budget

#### Global Operations

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
Other Revenue	\$6,722.94	\$10,000.00	\$10,000.00	\$10,000.00	
Fees		3,800.00			
<b>Total Revenue</b>	<b>6,722.94</b>	<b>13,800.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
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)
<b>Subtotal Operating Expense</b>	<b>2,202,612.80</b>	<b>1,977,100.00</b>	<b>2,114,600.00</b>	<b>2,398,300.00</b>	<b>283,700.00</b>
<b>Total Expense</b>	<b>2,202,612.80</b>	<b>1,977,100.00</b>	<b>2,114,600.00</b>	<b>2,398,300.00</b>	<b>283,700.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(2,195,889.86)</b>	<b>(1,963,300.00)</b>	<b>(2,104,600.00)</b>	<b>(2,388,300.00)</b>	<b>(283,700.00)</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(1,938,275.18)</b>	<b>(1,716,877.00)</b>	<b>(1,813,946.75)</b>	<b>(2,036,055.00)</b>	<b>(222,108.25)</b>
Transfer Between Funds	(41,116.96)	(210,232.69)	(214,771.68)	(372,973.00)	(158,201.32)
<b>Total Transfer</b>	<b>(41,116.96)</b>	<b>(210,232.69)</b>	<b>(214,771.68)</b>	<b>(372,973.00)</b>	<b>(158,201.32)</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,897,158.22)</b>	<b>(\$1,506,644.31)</b>	<b>(\$1,599,175.07)</b>	<b>(\$1,663,082.00)</b>	<b>(\$63,906.93)</b>

# 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
<b>Revenue</b>									
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
<b>Total Revenue</b>			<b>800,000</b>			<b>36,000</b>			<b>20,000</b>
<b>Expense</b>									
<b>Personnel Expense</b>									
Salaries and Wages - Part Time								268,400	
Employee Benefits								29,600	
<b>Subtotal Personnel Expense</b>								<b>298,000</b>	
<b>Operating Expense</b>									
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	

	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						
<b>Subtotal Operating Expense</b>	<b>32,500</b>	<b>197,400</b>	<b>1,015,900</b>	<b>246,900</b>	<b>20,000</b>	<b>118,300</b>	<b>108,200</b>	<b>13,350</b>	<b>15,000</b>
<b>Total Expense</b>	<b>32,500</b>	<b>197,400</b>	<b>1,015,900</b>	<b>246,900</b>	<b>20,000</b>	<b>118,300</b>	<b>108,200</b>	<b>311,350</b>	<b>15,000</b>
<b>Surplus/(Deficit) Before Allocati</b>	<b>(32,500)</b>	<b>(197,400)</b>	<b>(215,900)</b>	<b>(246,900)</b>	<b>(20,000)</b>	<b>(82,300)</b>	<b>(108,200)</b>	<b>(311,350)</b>	<b>5,000</b>
Allocation:Between Departments		3,914	157,048			68,950	22,884	564	
Allocation:SSE									5,000
<b>Surplus/(Deficit) After Allocatio</b>	<b>(32,500)</b>	<b>(201,314)</b>	<b>(372,948)</b>	<b>(246,900)</b>	<b>(20,000)</b>	<b>(151,250)</b>	<b>(131,084)</b>	<b>(311,914)</b>	
Transfer to/ (from) Reserves									
<b>Total Transfer</b>									
<b>Surplus / (Deficit)</b>	<b>(\$32,500)</b>	<b>(\$201,314)</b>	<b>(\$372,948)</b>	<b>(\$246,900)</b>	<b>(\$20,000)</b>	<b>(\$151,250)</b>	<b>(\$131,084)</b>	<b>(\$311,914)</b>	



	Goderich Elevator	Municipal Election	Outdoor Vendors	Physician Recruitment	Residential Rebates	Showboat Lighthouse	SportsFest	Total 2024 PGA Budget
<b>Revenue</b>								
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
<b>Total Revenue</b>	<b>150,000</b>		<b>6,000</b>				<b>14,500</b>	<b>1,026,500</b>
<b>Expense</b>								
<b>Personnel Expense</b>								
Salaries and Wages - Part Time								268,400
Employee Benefits								29,600
<b>Subtotal Personnel Expense</b>								<b>298,000</b>
<b>Operating Expense</b>								
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

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

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

**Programs, Grants & Activities**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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)
<b>Total Revenue</b>	<b>1,477,717.94</b>	<b>1,497,840.00</b>	<b>997,800.00</b>	<b>1,026,500.00</b>	<b>28,700.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>274,431.14</b>	<b>227,800.00</b>	<b>352,400.00</b>	<b>298,000.00</b>	<b>(54,400.00)</b>
<b>Operating Expense</b>					
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 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

	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)
<b>Subtotal Operating Expense</b>	<b>2,523,447.71</b>	<b>3,031,200.00</b>	<b>1,798,750.00</b>	<b>2,109,050.00</b>	<b>310,300.00</b>
<b>Total Expense</b>	<b>2,797,878.85</b>	<b>3,259,000.00</b>	<b>2,151,150.00</b>	<b>2,407,050.00</b>	<b>255,900.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(1,320,160.91)</b>	<b>(1,761,160.00)</b>	<b>(1,153,350.00)</b>	<b>(1,380,550.00)</b>	<b>(227,200.00)</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(1,768,219.57)</b>	<b>(1,919,048.00)</b>	<b>(1,413,562.52)</b>	<b>(1,633,410.00)</b>	<b>(219,847.48)</b>
Transfer to/ (from) Reserves	(551,042.55)	(492,560.00)	2,500.00	50,000.00	47,500.00
<b>Total Transfer</b>	<b>(551,042.55)</b>	<b>(492,560.00)</b>	<b>2,500.00</b>	<b>50,000.00</b>	<b>47,500.00</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,217,177.02)</b>	<b>(\$1,426,488.00)</b>	<b>(\$1,416,062.52)</b>	<b>(\$1,683,410.00)</b>	<b>(\$267,347.48)</b>

# 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)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>217,001.70</b>	<b>227,800.00</b>	<b>352,400.00</b>	<b>298,000.00</b>	<b>(54,400.00)</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>3,386.49</b>	<b>12,100.00</b>	<b>13,150.00</b>	<b>13,350.00</b>	<b>200.00</b>
<b>Total Expense</b>	<b>220,388.19</b>	<b>239,900.00</b>	<b>365,550.00</b>	<b>311,350.00</b>	<b>(54,200.00)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(220,388.19)</b>	<b>(239,900.00)</b>	<b>(365,550.00)</b>	<b>(311,350.00)</b>	<b>54,200.00</b>
Allocation:Between Departments	88,530.00	776.00		564.00	564.00
<b>Surplus/(Deficit) After Allocation</b>	<b>(308,918.19)</b>	<b>(240,676.00)</b>	<b>(365,550.00)</b>	<b>(311,914.00)</b>	<b>53,636.00</b>
<b>Surplus / (Deficit)</b>	<b>(\$308,918.19)</b>	<b>(\$240,676.00)</b>	<b>(\$365,550.00)</b>	<b>(\$311,914.00)</b>	<b>\$53,636.00</b>

**City of Port Colborne  
2024 Operating Budget**

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

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

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



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

	<b>Canal Days</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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	
<b>Total Revenue</b>	<b>759,887.25</b>	<b>691,400.00</b>	<b>775,800.00</b>	<b>800,000.00</b>	<b>24,200.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
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	
<b>Subtotal Operating Expense</b>	<b>976,254.60</b>	<b>941,400.00</b>	<b>875,800.00</b>	<b>1,015,900.00</b>	<b>140,100.00</b>
<b>Total Expense</b>	<b>976,254.60</b>	<b>941,400.00</b>	<b>875,800.00</b>	<b>1,015,900.00</b>	<b>140,100.00</b>

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

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

	<b>CIP Incentives</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
Other Revenue	\$44,155.00	\$12,500.00			
<b>Total Revenue</b>	<b>44,155.00</b>	<b>12,500.00</b>			
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>127,520.29</b>	<b>200,000.00</b>	<b>187,500.00</b>	<b>246,900.00</b>	<b>59,400.00</b>
<b>Total Expense</b>	<b>127,520.29</b>	<b>200,000.00</b>	<b>187,500.00</b>	<b>246,900.00</b>	<b>59,400.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(83,365.29)</b>	<b>(187,500.00)</b>	<b>(187,500.00)</b>	<b>(246,900.00)</b>	<b>(59,400.00)</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>(83,365.29)</b>	<b>(187,500.00)</b>	<b>(187,500.00)</b>	<b>(246,900.00)</b>	<b>(59,400.00)</b>
Transfer to/ (from) Reserves	41,634.71				
<b>Total Transfer</b>	<b>41,634.71</b>				
<b>Surplus / (Deficit)</b>	<b>(\$125,000.00)</b>	<b>(\$187,500.00)</b>	<b>(\$187,500.00)</b>	<b>(\$246,900.00)</b>	<b>(\$59,400.00)</b>

# City of Port Colborne

## 2024 Operating Budget

### Community Events

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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)
<b>Total Revenue</b>	<b>16,000.00</b>	<b>15,300.00</b>	<b>23,000.00</b>	<b>36,000.00</b>	<b>13,000.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
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				
<b>Subtotal Operating Expense</b>	<b>66,693.07</b>	<b>149,000.00</b>	<b>76,600.00</b>	<b>118,300.00</b>	<b>41,700.00</b>
<b>Total Expense</b>	<b>66,693.07</b>	<b>149,000.00</b>	<b>76,600.00</b>	<b>118,300.00</b>	<b>41,700.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(50,693.07)</b>	<b>(133,700.00)</b>	<b>(53,600.00)</b>	<b>(82,300.00)</b>	<b>(28,700.00)</b>
Allocation:Between Departments	52,097.02	49,240.00	84,954.32	68,950.00	(16,004.32)
<b>Surplus/(Deficit) After Allocation</b>	<b>(102,790.09)</b>	<b>(182,940.00)</b>	<b>(138,554.32)</b>	<b>(151,250.00)</b>	<b>(12,695.68)</b>
<b>Surplus / (Deficit)</b>	<b>(\$102,790.09)</b>	<b>(\$182,940.00)</b>	<b>(\$138,554.32)</b>	<b>(\$151,250.00)</b>	<b>(\$12,695.68)</b>

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

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

**City of Port Colborne**  
**2024 Operating Budget**  
**Residential Rebates**

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

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

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

**City of Port Colborne  
2024 Operating Budget**

**Outdoor Vendors**

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



## City of Port Colborne

### 2024 Operating Budget

#### Goderich Elevator

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
Lease Income	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	
<b>Total Revenue</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
R&M - Grounds	62,846.98	85,000.00	85,000.00	85,000.00	
<b>Subtotal Operating Expense</b>	<b>62,846.98</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	
<b>Total Expense</b>	<b>62,846.98</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	
<b>Surplus/(Deficit) Before Allocation</b>	<b>87,153.02</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>65,000.00</b>	
<b>Surplus/(Deficit) After Allocation</b>	<b>87,153.02</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>65,000.00</b>	
Transfer to/ (from) Reserves	22,153.02				
<b>Total Transfer</b>	<b>22,153.02</b>				
<b>Surplus / (Deficit)</b>	<b>\$65,000.00</b>	<b>\$65,000.00</b>	<b>\$65,000.00</b>	<b>\$65,000.00</b>	

**City of Port Colborne**  
**2024 Operating Budget**  
**Municipal Election**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
Donations		\$440.00			
<b>Total Revenue</b>		<b>440.00</b>			
<b>Expense</b>					
<b>Personnel Expense</b>					
Salaries and Wages - Part Time	40,131.00				
Honourariums	13,375.00				
Employee Benefits	3,923.44				
<b>Subtotal Personnel Expense</b>	<b>57,429.44</b>				
<b>Operating Expense</b>					
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				
<b>Subtotal Operating Expense</b>	<b>103,075.85</b>	<b>8,600.00</b>			
<b>Total Expense</b>	<b>160,505.29</b>	<b>8,600.00</b>			
<b>Surplus/(Deficit) Before Allocation</b>	<b>(160,505.29)</b>	<b>(8,160.00)</b>			
<b>Surplus/(Deficit) After Allocation</b>	<b>(160,505.29)</b>	<b>(8,160.00)</b>			

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

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

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

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

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

**City of Port Colborne  
2024 Operating Budget**

	<b>SportsFest</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>32,000.00</b>	<b>14,300.00</b>	<b>9,000.00</b>	<b>14,500.00</b>	<b>5,500.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
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	
<b>Subtotal Operating Expense</b>	<b>56,012.06</b>	<b>8,700.00</b>	<b>9,000.00</b>	<b>9,000.00</b>	
<b>Total Expense</b>	<b>56,012.06</b>	<b>8,700.00</b>	<b>9,000.00</b>	<b>9,000.00</b>	
<b>Surplus/(Deficit) Before Allocation</b>	<b>(24,012.06)</b>	<b>5,600.00</b>		<b>5,500.00</b>	<b>5,500.00</b>
Allocation:Between Departments	6,512.13	6,155.00	10,619.29	(5,500.00)	(16,119.29)
<b>Surplus/(Deficit) After Allocation</b>	<b>(30,524.19)</b>	<b>(555.00)</b>	<b>(10,619.29)</b>	<b>11,000.00</b>	<b>21,619.29</b>
Transfer to/ (from) Reserves	(45,000.00)				
<b>Total Transfer</b>	<b>(45,000.00)</b>				
<b>Surplus / (Deficit)</b>	<b>\$14,475.81</b>	<b>(\$555.00)</b>	<b>(\$10,619.29)</b>	<b>\$11,000.00</b>	<b>\$21,619.29</b>

**City of Port Colborne  
2024 Operating Budget**

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

**City of Port Colborne  
2024 Operating Budget**

	<b>Land Sales</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
Donations		\$25,000.00			
Grant - Provincial		15,000.00			
Sales	27.91	549,900.00			
<b>Total Revenue</b>	<b>27.91</b>	<b>589,900.00</b>			
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
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			
<b>Subtotal Operating Expense</b>	<b>90,113.47</b>	<b>1,163,300.00</b>			
<b>Total Expense</b>	<b>90,113.47</b>	<b>1,163,300.00</b>			
<b>Surplus/(Deficit) Before Allocation</b>	<b>(90,085.56)</b>	<b>(573,400.00)</b>			
<b>Surplus/(Deficit) After Allocation</b>	<b>(90,085.56)</b>	<b>(573,400.00)</b>			
Transfer to/ (from) Reserves	(90,085.56)	(573,400.00)			
<b>Total Transfer</b>	<b>(90,085.56)</b>	<b>(573,400.00)</b>			



## 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)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
R&M - Consumables and Parts		\$30,000.00		\$20,000.00	\$20,000.00
Utilities - Hydro			20,000.00		(20,000.00)
<b>Subtotal Operating Expense</b>		<b>30,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	
<b>Total Expense</b>		<b>30,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	
<b>Surplus/(Deficit) Before Allocation</b>		<b>(30,000.00)</b>	<b>(20,000.00)</b>	<b>(20,000.00)</b>	
<b>Surplus/(Deficit) After Allocation</b>		<b>(30,000.00)</b>	<b>(20,000.00)</b>	<b>(20,000.00)</b>	
<b>Surplus / (Deficit)</b>		<b>(\$30,000.00)</b>	<b>(\$20,000.00)</b>	<b>(\$20,000.00)</b>	

# 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
<b>Revenue</b>							
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
<b>Total Revenue</b>	<b>80,400</b>	<b>16,000</b>	<b>30,000</b>	<b>24,400</b>			<b>150,800</b>
<b>Expense</b>							
<b>Personnel Expense</b>							
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
<b>Subtotal Personnel Expense</b>	<b>736,000</b>	<b>86,000</b>		<b>400</b>			<b>822,400</b>
<b>Operating Expense</b>							
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

							Total 2024 Boards & Committees Budget
	Museum	Heritage Archives	NSCTA (Levy)	Roselawn	Library (Levy)	Committees	
Cost 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
<b>Subtotal Operating Expense</b>	<b>70,230</b>	<b>11,300</b>		<b>54,700</b>		<b>15,000</b>	<b>151,230</b>
<b>Total Expense</b>	<b>806,230</b>	<b>97,300</b>		<b>55,100</b>		<b>15,000</b>	<b>973,630</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(725,830)</b>	<b>(81,300)</b>	<b>30,000</b>	<b>(30,700)</b>		<b>(15,000)</b>	<b>(822,830)</b>
Allocations: Within Departments	(213,200)	15,200		198,000			
Allocation: Between Departments	54,455	37,183		170,212			261,850
<b>Surplus/(Deficit) After Allocation</b>	<b>(567,085)</b>	<b>(133,683)</b>	<b>30,000</b>	<b>(398,912)</b>		<b>(15,000)</b>	<b>(1,084,680)</b>
Transfer Between Funds			92,000		1,011,677		1,103,677
<b>Total Transfer</b>			<b>92,000</b>		<b>1,011,677</b>		<b>1,103,677</b>
<b>Surplus / (Deficit)</b>	<b>(\$567,085)</b>	<b>(\$133,683)</b>	<b>(\$62,000)</b>	<b>(\$398,912)</b>	<b>(\$1,011,677)</b>	<b>(\$15,000)</b>	<b>(\$2,188,357)</b>

**City of Port Colborne**  
**2024 Operating Budget**  
**Boards and Committees**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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)
<b>Total Revenue</b>	<b>408,940.65</b>	<b>225,660.00</b>	<b>173,350.00</b>	<b>150,800.00</b>	<b>(22,550.00)</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>551,801.99</b>	<b>819,100.00</b>	<b>710,100.00</b>	<b>822,400.00</b>	<b>112,300.00</b>
<b>Operating Expense</b>					
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 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)

	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
<b>Subtotal Operating Expense</b>	<b>74,369.11</b>	<b>135,836.00</b>	<b>141,013.00</b>	<b>151,230.00</b>	<b>10,217.00</b>
<b>Total Expense</b>	<b>626,171.10</b>	<b>954,936.00</b>	<b>851,113.00</b>	<b>973,630.00</b>	<b>122,517.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(217,230.45)</b>	<b>(729,276.00)</b>	<b>(677,763.00)</b>	<b>(822,830.00)</b>	<b>(145,067.00)</b>
Allocation:Between Departments	210,795.15	334,591.00	346,853.36	261,850.00	(85,003.36)
<b>Surplus/(Deficit) After Allocation</b>	<b>(428,025.60)</b>	<b>(1,063,867.00)</b>	<b>(1,024,616.36)</b>	<b>(1,084,680.00)</b>	<b>(60,063.64)</b>
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)
<b>Total Transfer</b>	<b>1,234,858.31</b>	<b>1,175,860.36</b>	<b>1,175,860.36</b>	<b>1,103,677.00</b>	<b>(72,183.36)</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,662,883.91)</b>	<b>(\$2,239,727.36)</b>	<b>(\$2,200,476.72)</b>	<b>(\$2,188,357.00)</b>	<b>\$12,119.72</b>

# Appendix C - Divisional Summary & Detail

## Boards and Committees Divisional Detail

## City of Port Colborne 2024 Operating Budget

	<b>Museum</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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	
<b>Total Revenue</b>	<b>285,075.00</b>	<b>157,480.00</b>	<b>77,400.00</b>	<b>80,400.00</b>	<b>3,000.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>497,672.98</b>	<b>748,600.00</b>	<b>655,400.00</b>	<b>736,000.00</b>	<b>80,600.00</b>
<b>Operating Expense</b>					
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 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	



	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
<b>Subtotal Operating Expense</b>	<b>46,421.70</b>	<b>60,240.00</b>	<b>72,730.00</b>	<b>70,230.00</b>	<b>(2,500.00)</b>
<b>Total Expense</b>	<b>544,094.68</b>	<b>808,840.00</b>	<b>728,130.00</b>	<b>806,230.00</b>	<b>78,100.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(259,019.68)</b>	<b>(651,360.00)</b>	<b>(650,730.00)</b>	<b>(725,830.00)</b>	<b>(75,100.00)</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(55,571.01)</b>	<b>(441,914.00)</b>	<b>(444,951.32)</b>	<b>(567,085.00)</b>	<b>(122,133.68)</b>
Transfer to/ (from) Reserves	150,605.00				
<b>Total Transfer</b>	<b>150,605.00</b>				
<b>Surplus / (Deficit)</b>	<b>(\$206,176.01)</b>	<b>(\$441,914.00)</b>	<b>(\$444,951.32)</b>	<b>(\$567,085.00)</b>	<b>(\$122,133.68)</b>

**City of Port Colborne**  
**2024 Operating Budget**  
**Heritage Archives**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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	
<b>Total Revenue</b>	<b>14,330.10</b>	<b>20,180.00</b>	<b>15,950.00</b>	<b>16,000.00</b>	<b>50.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>53,939.01</b>	<b>70,100.00</b>	<b>54,300.00</b>	<b>86,000.00</b>	<b>31,700.00</b>
<b>Operating Expense</b>					
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	

	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
<b>Subtotal Operating Expense</b>	<b>2,178.76</b>	<b>7,983.00</b>	<b>10,520.00</b>	<b>11,300.00</b>	<b>780.00</b>
<b>Total Expense</b>	<b>56,117.77</b>	<b>78,083.00</b>	<b>64,820.00</b>	<b>97,300.00</b>	<b>32,480.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(41,787.67)</b>	<b>(57,903.00)</b>	<b>(48,870.00)</b>	<b>(81,300.00)</b>	<b>(32,430.00)</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(96,878.90)</b>	<b>(116,951.30)</b>	<b>(110,056.69)</b>	<b>(133,683.00)</b>	<b>(23,626.31)</b>
<b>Surplus / (Deficit)</b>	<b>(\$96,878.90)</b>	<b>(\$116,951.30)</b>	<b>(\$110,056.69)</b>	<b>(\$133,683.00)</b>	<b>(\$23,626.31)</b>

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

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

**City of Port Colborne  
2024 Operating Budget**

	<b>Roselawn</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>20,169.63</b>	<b>18,000.00</b>	<b>35,000.00</b>	<b>24,400.00</b>	<b>(10,600.00)</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
Honourariums	190.00	400.00	400.00	400.00	
<b>Subtotal Personnel Expense</b>	<b>190.00</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	
<b>Operating Expense</b>					
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	

	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	
<b>Subtotal Operating Expense</b>	<b>15,768.65</b>	<b>50,613.00</b>	<b>50,763.00</b>	<b>54,700.00</b>	<b>3,937.00</b>
<b>Total Expense</b>	<b>15,958.65</b>	<b>51,013.00</b>	<b>51,163.00</b>	<b>55,100.00</b>	<b>3,937.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>4,210.98</b>	<b>(33,013.00)</b>	<b>(16,163.00)</b>	<b>(30,700.00)</b>	<b>(14,537.00)</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(354,941.61)</b>	<b>(518,001.70)</b>	<b>(507,608.35)</b>	<b>(398,912.00)</b>	<b>108,696.35</b>
<b>Surplus / (Deficit)</b>	<b>(\$354,941.61)</b>	<b>(\$518,001.70)</b>	<b>(\$507,608.35)</b>	<b>(\$398,912.00)</b>	<b>\$108,696.35</b>

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

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

**City of Port Colborne  
2024 Operating Budget**

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



# Appendix C - Divisional Summary & Detail

## Council Divisional Detail

**City of Port Colborne  
2024 Operating Budget**

	<b>Council</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>230,891.82</b>	<b>325,400.00</b>	<b>329,500.00</b>	<b>343,600.00</b>	<b>14,100.00</b>
<b>Operating Expense</b>					
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)
<b>Subtotal Operating Expense</b>	<b>47,415.43</b>	<b>80,300.00</b>	<b>81,300.00</b>	<b>72,400.00</b>	<b>(8,900.00)</b>
<b>Total Expense</b>	<b>278,307.25</b>	<b>405,700.00</b>	<b>410,800.00</b>	<b>416,000.00</b>	<b>5,200.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(278,307.25)</b>	<b>(405,700.00)</b>	<b>(410,800.00)</b>	<b>(416,000.00)</b>	<b>(5,200.00)</b>
Allocation: Between Departments	53,208.12	51,627.00	54,087.76	54,724.00	636.24
<b>Surplus/(Deficit) After Allocation</b>	<b>(331,515.37)</b>	<b>(457,327.00)</b>	<b>(464,887.76)</b>	<b>(470,724.00)</b>	<b>(5,836.24)</b>
Transfer Between Funds				(68,700.00)	(68,700.00)
<b>Total Transfer</b>				<b>(68,700.00)</b>	<b>(68,700.00)</b>
<b>Surplus / (Deficit)</b>	<b>(\$331,515.37)</b>	<b>(\$457,327.00)</b>	<b>(\$464,887.76)</b>	<b>(\$402,024.00)</b>	<b>\$62,863.76</b>

# 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
<b>Revenue</b>						
Other Revenue		\$15,000				\$15,000
Grants - Other		5,000				5,000
<b>Total Revenue</b>		<b>20,000</b>				<b>20,000</b>
<b>Expense</b>						
<b>Personnel Expense</b>						
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
<b>Subtotal Personnel Expense</b>	<b>387,800</b>	<b>309,200</b>	<b>362,900</b>		<b>275,700</b>	<b>1,335,600</b>
<b>Operating Expense</b>						
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
<b>Subtotal Operating Expense</b>	<b>20,400</b>	<b>100,850</b>	<b>68,000</b>		<b>7,800</b>	<b>197,050</b>
<b>Total Expense</b>	<b>408,200</b>	<b>410,050</b>	<b>430,900</b>		<b>283,500</b>	<b>1,532,650</b>

	CAO	Economic Development	Marketing & Communications	Events	Tourism Services	Total 2024 CAO Division Budget
<b>Surplus/(Deficit) Before Allocation</b>	<b>(408,200)</b>	<b>(390,050)</b>	<b>(430,900)</b>		<b>(283,500)</b>	<b>(1,512,650)</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(77,500)</b>	<b>(502,609)</b>	<b>(383,088)</b>		<b>(62,000)</b>	<b>(1,025,197)</b>
Transfer Between Funds	(77,500)		(66,700)		(62,000)	(206,200)
<b>Total Transfer</b>	<b>(77,500)</b>		<b>(66,700)</b>		<b>(62,000)</b>	<b>(206,200)</b>
<b>Surplus / (Deficit)</b>		<b>(\$502,609)</b>	<b>(\$316,388)</b>			<b>(\$818,997)</b>

**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)
<b>Revenue</b>					
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			
<b>Total Revenue</b>	<b>104,371.56</b>	<b>55,500.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>1,292,938.39</b>	<b>1,259,850.00</b>	<b>1,213,200.00</b>	<b>1,335,600.00</b>	<b>122,400.00</b>
<b>Operating Expense</b>					
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				

	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
<b>Subtotal Operating Expense</b>	<b>224,757.22</b>	<b>252,900.00</b>	<b>230,090.00</b>	<b>197,050.00</b>	<b>(33,040.00)</b>
<b>Total Expense</b>	<b>1,517,695.61</b>	<b>1,512,750.00</b>	<b>1,443,290.00</b>	<b>1,532,650.00</b>	<b>89,360.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(1,413,324.05)</b>	<b>(1,457,250.00)</b>	<b>(1,423,290.00)</b>	<b>(1,512,650.00)</b>	<b>(89,360.00)</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(1,275,198.27)</b>	<b>(1,197,862.00)</b>	<b>(1,099,847.23)</b>	<b>(1,025,197.00)</b>	<b>74,650.23</b>
Transfer Between Funds	(45,000.00)	(55,000.00)	(55,000.00)	(206,200.00)	(151,200.00)
<b>Total Transfer</b>	<b>(45,000.00)</b>	<b>(55,000.00)</b>	<b>(55,000.00)</b>	<b>(206,200.00)</b>	<b>(151,200.00)</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,230,198.27)</b>	<b>(\$1,142,862.00)</b>	<b>(\$1,044,847.23)</b>	<b>(\$818,997.00)</b>	<b>\$225,850.23</b>

# 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		
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>147,586.24</b>	<b>142,100.00</b>	<b>197,300.00</b>		<b>(197,300.00)</b>
<b>Operating Expense</b>					
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)
<b>Subtotal Operating Expense</b>	<b>3,656.30</b>	<b>2,000.00</b>	<b>5,190.00</b>		<b>(5,190.00)</b>
<b>Total Expense</b>	<b>151,242.54</b>	<b>144,100.00</b>	<b>202,490.00</b>		<b>(202,490.00)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(151,242.54)</b>	<b>(144,100.00)</b>	<b>(202,490.00)</b>		<b>202,490.00</b>
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

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

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>369,920.11</b>	<b>374,600.00</b>	<b>373,200.00</b>	<b>387,800.00</b>	<b>14,600.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>22,400.44</b>	<b>49,300.00</b>	<b>49,800.00</b>	<b>20,400.00</b>	<b>(29,400.00)</b>
<b>Total Expense</b>	<b>392,320.55</b>	<b>423,900.00</b>	<b>423,000.00</b>	<b>408,200.00</b>	<b>(14,800.00)</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(392,320.55)</b>	<b>(423,900.00)</b>	<b>(423,000.00)</b>	<b>(408,200.00)</b>	<b>14,800.00</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(400,353.93)</b>	<b>(294,806.00)</b>	<b>(284,020.68)</b>	<b>(77,500.00)</b>	<b>206,520.68</b>
Transfer Between Funds				(77,500.00)	(77,500.00)
<b>Total Transfer</b>				<b>(77,500.00)</b>	<b>(77,500.00)</b>
<b>Surplus / (Deficit)</b>	<b>(\$400,353.93)</b>	<b>(\$294,806.00)</b>	<b>(\$284,020.68)</b>		<b>\$284,020.68</b>

**City of Port Colborne**  
**2024 Operating Budget**  
**Marketing and Communication**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
Grants - Other		\$1,500.00			
<b>Total Revenue</b>		<b>1,500.00</b>			
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>210,176.48</b>	<b>232,850.00</b>	<b>235,700.00</b>	<b>362,900.00</b>	<b>127,200.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>65,607.16</b>	<b>65,400.00</b>	<b>69,700.00</b>	<b>68,000.00</b>	<b>(1,700.00)</b>
<b>Total Expense</b>	<b>275,783.64</b>	<b>298,250.00</b>	<b>305,400.00</b>	<b>430,900.00</b>	<b>125,500.00</b>

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

**City of Port Colborne**  
**2024 Operating Budget**  
**Economic Development**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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			
<b>Total Revenue</b>	<b>104,371.56</b>	<b>54,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>565,255.56</b>	<b>510,300.00</b>	<b>407,000.00</b>	<b>309,200.00</b>	<b>(97,800.00)</b>
<b>Operating Expense</b>					
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	

	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
<b>Subtotal Operating Expense</b>	<b>133,093.32</b>	<b>136,200.00</b>	<b>105,400.00</b>	<b>100,850.00</b>	<b>(4,550.00)</b>
<b>Total Expense</b>	<b>698,348.88</b>	<b>646,500.00</b>	<b>512,400.00</b>	<b>410,050.00</b>	<b>(102,350.00)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(593,977.32)</b>	<b>(592,500.00)</b>	<b>(492,400.00)</b>	<b>(390,050.00)</b>	<b>102,350.00</b>
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)			
<b>Surplus/(Deficit) After Allocation</b>	<b>(599,460.70)</b>	<b>(606,306.00)</b>	<b>(510,426.55)</b>	<b>(502,609.00)</b>	<b>7,817.55</b>
Transfer Between Funds	(45,000.00)	(55,000.00)	(55,000.00)		55,000.00
<b>Total Transfer</b>	<b>(45,000.00)</b>	<b>(55,000.00)</b>	<b>(55,000.00)</b>		<b>55,000.00</b>
<b>Surplus / (Deficit)</b>	<b>(\$554,460.70)</b>	<b>(\$551,306.00)</b>	<b>(\$455,426.55)</b>	<b>(\$502,609.00)</b>	<b>(\$47,182.45)</b>

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

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>				<b>275,700.00</b>	<b>275,700.00</b>
<b>Operating Expense</b>					
Staff Training & Development				3,500.00	3,500.00
Telephone/Internet				800.00	800.00
Travel				3,500.00	3,500.00
<b>Subtotal Operating Expense</b>				<b>7,800.00</b>	<b>7,800.00</b>
<b>Total Expense</b>				<b>283,500.00</b>	<b>283,500.00</b>
<b>Surplus/(Deficit) Before Allocation</b>				<b>(283,500.00)</b>	<b>(283,500.00)</b>
Allocations: Within Departments				(87,100.00)	(87,100.00)
Allocation: Between Departments				(134,400.00)	(134,400.00)
<b>Surplus/(Deficit) After Allocation</b>				<b>(62,000.00)</b>	<b>(62,000.00)</b>
Transfer Between Funds				(62,000.00)	(62,000.00)
<b>Total Transfer</b>				<b>(62,000.00)</b>	<b>(62,000.00)</b>



# 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
<b>Revenue</b>							
Licences and Permits		\$36,000		\$25,000			\$61,000
Fees		200		61,000			61,200
<b>Total Revenue</b>		<b>36,200</b>		<b>86,000</b>			<b>122,200</b>
<b>Expense</b>							
<b>Personnel Expense</b>							
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
<b>Subtotal Personnel Expense</b>	<b>229,400</b>	<b>482,900</b>	<b>255,600</b>	<b>939,200</b>	<b>567,000</b>	<b>650,100</b>	<b>3,124,200</b>
<b>Operating Expense</b>							
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
<b>Subtotal Operating Expense</b>	<b>70,800</b>	<b>15,900</b>	<b>9,040</b>	<b>150,700</b>	<b>20,000</b>	<b>53,400</b>	<b>319,840</b>
<b>Total Expense</b>	<b>300,200</b>	<b>498,800</b>	<b>264,640</b>	<b>1,089,900</b>	<b>587,000</b>	<b>703,500</b>	<b>3,444,040</b>

	Corporate Services Global	Clerks	Customer Service	Financial Services	Human Resources	Information Technology	Total 2024 Corporate Services Budget
<b>Surplus/(Deficit) Before Allocation</b>	<b>(300,200)</b>	<b>(462,600)</b>	<b>(264,640)</b>	<b>(1,003,900)</b>	<b>(587,000)</b>	<b>(703,500)</b>	<b>(3,321,840)</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(45,800)</b>	<b>(506,312)</b>	<b>(328,594)</b>	<b>(1,014,798)</b>	<b>(635,216)</b>	<b>(713,666)</b>	<b>(3,244,386)</b>
Transfer Between Funds	(45,800)	(22,300)	(58,300)	(199,300)	(143,500)	(161,100)	(630,300)
<b>Total Transfer</b>	<b>(45,800)</b>	<b>(22,300)</b>	<b>(58,300)</b>	<b>(199,300)</b>	<b>(143,500)</b>	<b>(161,100)</b>	<b>(630,300)</b>
<b>Surplus / (Deficit)</b>		<b>(\$484,012)</b>	<b>(\$270,294)</b>	<b>(\$815,498)</b>	<b>(\$491,716)</b>	<b>(\$552,566)</b>	<b>(\$2,614,086)</b>

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

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>87,644.22</b>	<b>124,300.00</b>	<b>90,500.00</b>	<b>122,200.00</b>	<b>31,700.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>2,773,940.31</b>	<b>2,806,900.00</b>	<b>2,957,800.00</b>	<b>3,124,200.00</b>	<b>166,400.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>229,762.09</b>	<b>309,800.00</b>	<b>353,560.00</b>	<b>319,840.00</b>	<b>(33,720.00)</b>
<b>Total Expense</b>	<b>3,003,702.40</b>	<b>3,116,700.00</b>	<b>3,311,360.00</b>	<b>3,444,040.00</b>	<b>132,680.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(2,916,058.18)</b>	<b>(2,992,400.00)</b>	<b>(3,220,860.00)</b>	<b>(3,321,840.00)</b>	<b>(100,980.00)</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(2,775,280.18)</b>	<b>(2,913,598.00)</b>	<b>(3,091,693.41)</b>	<b>(3,244,386.00)</b>	<b>(152,692.59)</b>
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)
<b>Total Transfer</b>	<b>(558,559.52)</b>	<b>(504,245.99)</b>	<b>(504,245.99)</b>	<b>(630,300.00)</b>	<b>(126,054.01)</b>
<b>Surplus / (Deficit)</b>	<b>(\$2,216,720.66)</b>	<b>(\$2,409,352.01)</b>	<b>(\$2,587,447.42)</b>	<b>(\$2,614,086.00)</b>	<b>(\$26,638.58)</b>

# 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)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>214,288.90</b>	<b>217,100.00</b>	<b>208,900.00</b>	<b>229,400.00</b>	<b>20,500.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>59,361.11</b>	<b>71,000.00</b>	<b>79,450.00</b>	<b>70,800.00</b>	<b>(8,650.00)</b>
<b>Total Expense</b>	<b>273,650.01</b>	<b>288,100.00</b>	<b>288,350.00</b>	<b>300,200.00</b>	<b>11,850.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(273,650.01)</b>	<b>(288,100.00)</b>	<b>(288,350.00)</b>	<b>(300,200.00)</b>	<b>(11,850.00)</b>
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
<b>Surplus/(Deficit) After Allocation</b>				<b>(45,800.00)</b>	<b>(45,800.00)</b>
Transfer Between Funds				(45,800.00)	(45,800.00)
<b>Total Transfer</b>				<b>(45,800.00)</b>	<b>(45,800.00)</b>



**City of Port Colborne  
2024 Operating Budget**

	<b>Clerks</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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)
<b>Total Revenue</b>	<b>35,697.22</b>	<b>38,300.00</b>	<b>34,500.00</b>	<b>36,200.00</b>	<b>1,700.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>451,830.32</b>	<b>477,800.00</b>	<b>440,300.00</b>	<b>482,900.00</b>	<b>42,600.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>5,101.71</b>	<b>11,700.00</b>	<b>33,400.00</b>	<b>15,900.00</b>	<b>(17,500.00)</b>
<b>Total Expense</b>	<b>456,932.03</b>	<b>489,500.00</b>	<b>473,700.00</b>	<b>498,800.00</b>	<b>25,100.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(421,234.81)</b>	<b>(451,200.00)</b>	<b>(439,200.00)</b>	<b>(462,600.00)</b>	<b>(23,400.00)</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(461,027.81)</b>	<b>(493,815.00)</b>	<b>(457,226.55)</b>	<b>(506,312.00)</b>	<b>(49,085.45)</b>
Transfer Between Funds				(22,300.00)	(22,300.00)
<b>Total Transfer</b>				<b>(22,300.00)</b>	<b>(22,300.00)</b>
<b>Surplus / (Deficit)</b>	<b>(\$461,027.81)</b>	<b>(\$493,815.00)</b>	<b>(\$457,226.55)</b>	<b>(\$484,012.00)</b>	<b>(\$26,785.45)</b>

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

**Customer Service**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>401,452.39</b>	<b>302,000.00</b>	<b>358,600.00</b>	<b>255,600.00</b>	<b>(103,000.00)</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>1,596.71</b>	<b>8,300.00</b>	<b>8,970.00</b>	<b>9,040.00</b>	<b>70.00</b>
<b>Total Expense</b>	<b>403,049.10</b>	<b>310,300.00</b>	<b>367,570.00</b>	<b>264,640.00</b>	<b>(102,930.00)</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(403,049.10)</b>	<b>(310,300.00)</b>	<b>(367,570.00)</b>	<b>(264,640.00)</b>	<b>102,930.00</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(353,374.90)</b>	<b>(320,051.00)</b>	<b>(348,024.24)</b>	<b>(328,594.00)</b>	<b>19,430.24</b>
Transfer Between Funds	(68,430.69)	(74,053.42)	(74,053.42)	(58,300.00)	15,753.42
<b>Total Transfer</b>	<b>(68,430.69)</b>	<b>(74,053.42)</b>	<b>(74,053.42)</b>	<b>(58,300.00)</b>	<b>15,753.42</b>
<b>Surplus / (Deficit)</b>	<b>(\$284,944.21)</b>	<b>(\$245,997.58)</b>	<b>(\$273,970.82)</b>	<b>(\$270,294.00)</b>	<b>\$3,676.82</b>

# City of Port Colborne

## 2024 Operating Budget

### Financial Services

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>51,947.00</b>	<b>86,000.00</b>	<b>56,000.00</b>	<b>86,000.00</b>	<b>30,000.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>820,888.97</b>	<b>801,000.00</b>	<b>945,200.00</b>	<b>939,200.00</b>	<b>(6,000.00)</b>
<b>Operating Expense</b>					
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)
<b>Subtotal Operating Expense</b>	<b>127,749.10</b>	<b>149,000.00</b>	<b>160,850.00</b>	<b>150,700.00</b>	<b>(10,150.00)</b>
<b>Total Expense</b>	<b>948,638.07</b>	<b>950,000.00</b>	<b>1,106,050.00</b>	<b>1,089,900.00</b>	<b>(16,150.00)</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(896,691.07)</b>	<b>(864,000.00)</b>	<b>(1,050,050.00)</b>	<b>(1,003,900.00)</b>	<b>46,150.00</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(967,566.32)</b>	<b>(930,520.00)</b>	<b>(1,122,129.90)</b>	<b>(1,014,798.00)</b>	<b>107,331.90</b>
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
<b>Total Transfer</b>	<b>(295,015.72)</b>	<b>(219,047.62)</b>	<b>(219,047.62)</b>	<b>(199,300.00)</b>	<b>19,747.62</b>
<b>Surplus / (Deficit)</b>	<b>(\$672,550.60)</b>	<b>(\$711,472.38)</b>	<b>(\$903,082.28)</b>	<b>(\$815,498.00)</b>	<b>\$87,584.28</b>

## City of Port Colborne

### 2024 Operating Budget

#### Human Resources

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>483,615.36</b>	<b>532,400.00</b>	<b>514,300.00</b>	<b>567,000.00</b>	<b>52,700.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>29,052.27</b>	<b>19,000.00</b>	<b>30,670.00</b>	<b>20,000.00</b>	<b>(10,670.00)</b>
<b>Total Expense</b>	<b>512,667.63</b>	<b>551,400.00</b>	<b>544,970.00</b>	<b>587,000.00</b>	<b>42,030.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(512,667.63)</b>	<b>(551,400.00)</b>	<b>(544,970.00)</b>	<b>(587,000.00)</b>	<b>(42,030.00)</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(546,342.37)</b>	<b>(597,229.00)</b>	<b>(589,629.57)</b>	<b>(635,216.00)</b>	<b>(45,586.43)</b>
Transfer Between Funds	(100,378.44)	(108,626.22)	(108,626.22)	(143,500.00)	(34,873.78)
<b>Total Transfer</b>	<b>(100,378.44)</b>	<b>(108,626.22)</b>	<b>(108,626.22)</b>	<b>(143,500.00)</b>	<b>(34,873.78)</b>
<b>Surplus / (Deficit)</b>	<b>(\$445,963.93)</b>	<b>(\$488,602.78)</b>	<b>(\$481,003.35)</b>	<b>(\$491,716.00)</b>	<b>(\$10,712.65)</b>



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

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>401,864.37</b>	<b>476,600.00</b>	<b>490,500.00</b>	<b>650,100.00</b>	<b>159,600.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>6,901.19</b>	<b>50,800.00</b>	<b>40,220.00</b>	<b>53,400.00</b>	<b>13,180.00</b>
<b>Total Expense</b>	<b>408,765.56</b>	<b>527,400.00</b>	<b>530,720.00</b>	<b>703,500.00</b>	<b>172,780.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(408,765.56)</b>	<b>(527,400.00)</b>	<b>(530,720.00)</b>	<b>(703,500.00)</b>	<b>(172,780.00)</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(446,968.78)</b>	<b>(571,983.00)</b>	<b>(574,683.15)</b>	<b>(713,666.00)</b>	<b>(138,982.85)</b>
Transfer Between Funds	(94,734.67)	(102,518.73)	(102,518.73)	(161,100.00)	(58,581.27)
<b>Total Transfer</b>	<b>(94,734.67)</b>	<b>(102,518.73)</b>	<b>(102,518.73)</b>	<b>(161,100.00)</b>	<b>(58,581.27)</b>
<b>Surplus / (Deficit)</b>	<b>(\$352,234.11)</b>	<b>(\$469,464.27)</b>	<b>(\$472,164.42)</b>	<b>(\$552,566.00)</b>	<b>(\$80,401.58)</b>

# 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)
<b>Revenue</b>					
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)
<b>Total Revenue</b>	<b>410,284.64</b>	<b>512,200.00</b>	<b>581,000.00</b>	<b>562,000.00</b>	<b>(19,000.00)</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>833,803.19</b>	<b>799,000.00</b>	<b>888,100.00</b>	<b>977,500.00</b>	<b>89,400.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>428,177.07</b>	<b>461,250.00</b>	<b>420,370.00</b>	<b>310,700.00</b>	<b>(109,670.00)</b>
<b>Total Expense</b>	<b>1,261,980.26</b>	<b>1,260,250.00</b>	<b>1,308,470.00</b>	<b>1,288,200.00</b>	<b>(20,270.00)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(851,695.62)</b>	<b>(748,050.00)</b>	<b>(727,470.00)</b>	<b>(726,200.00)</b>	<b>1,270.00</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(1,861,202.52)</b>	<b>(1,908,773.00)</b>	<b>(2,013,481.56)</b>	<b>(2,032,820.00)</b>	<b>(19,338.44)</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,861,202.52)</b>	<b>(\$1,908,773.00)</b>	<b>(\$2,013,481.56)</b>	<b>(\$2,032,820.00)</b>	<b>(\$19,338.44)</b>

# 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)
<b>Revenue</b>					
Fees	\$219,320.27	\$215,000.00	\$215,000.00	\$370,000.00	\$155,000.00
<b>Total Revenue</b>	<b>219,320.27</b>	<b>215,000.00</b>	<b>215,000.00</b>	<b>370,000.00</b>	<b>155,000.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>432,601.35</b>	<b>591,700.00</b>	<b>553,200.00</b>	<b>740,000.00</b>	<b>186,800.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>95,215.06</b>	<b>124,200.00</b>	<b>39,550.00</b>	<b>82,700.00</b>	<b>43,150.00</b>
<b>Total Expense</b>	<b>527,816.41</b>	<b>715,900.00</b>	<b>592,750.00</b>	<b>822,700.00</b>	<b>229,950.00</b>

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



# 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
<b>Revenue</b>			
Donations		\$600	\$600
Fines	45,000		45,000
Licences and Permits	1,500		1,500
Fees		20,600	20,600
<b>Total Revenue</b>	<b>46,500</b>	<b>21,200</b>	<b>67,700</b>
<b>Expense</b>			
<b>Personnel Expense</b>			
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
<b>Subtotal Personnel Expense</b>	<b>428,800</b>	<b>3,364,300</b>	<b>3,793,100</b>
<b>Operating Expense</b>			
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

			<b>Total 2024 Community Safety Budget</b>
	<b>Bylaws</b>	<b>Fire</b>	
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
<b>Subtotal Operating Expense</b>	<b>39,300</b>	<b>335,750</b>	<b>375,050</b>
<b>Total Expense</b>	<b>468,100</b>	<b>3,700,050</b>	<b>4,168,150</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(421,600)</b>	<b>(3,678,850)</b>	<b>(4,100,450)</b>
Allocations: Within Departments	65,900	(65,900)	
Allocation:Between Departments	13,003	346,490	359,493
<b>Surplus/(Deficit) After Allocation</b>	<b>(500,503)</b>	<b>(3,959,440)</b>	<b>(4,459,943)</b>
<hr/>			
<b>Surplus / (Deficit)</b>	<b>(\$500,503)</b>	<b>(\$3,959,440)</b>	<b>(\$4,459,943)</b>

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

**Community Safety**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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			
<b>Total Revenue</b>	<b>183,016.94</b>	<b>132,700.00</b>	<b>46,700.00</b>	<b>67,700.00</b>	<b>21,000.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>3,678,853.23</b>	<b>3,910,800.00</b>	<b>3,831,400.00</b>	<b>3,793,100.00</b>	<b>(38,300.00)</b>
<b>Operating Expense</b>					
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

	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
<b>Subtotal Operating Expense</b>	<b>371,842.36</b>	<b>363,850.00</b>	<b>333,900.00</b>	<b>375,050.00</b>	<b>41,150.00</b>
<b>Total Expense</b>	<b>4,050,695.59</b>	<b>4,274,650.00</b>	<b>4,165,300.00</b>	<b>4,168,150.00</b>	<b>2,850.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(3,867,678.65)</b>	<b>(4,141,950.00)</b>	<b>(4,118,600.00)</b>	<b>(4,100,450.00)</b>	<b>18,150.00</b>
Allocation:Between Departments	253,874.56	264,577.00	246,357.91	359,493.00	113,135.09
Allocation:SSE	(30,542.18)				
<b>Surplus/(Deficit) After Allocation</b>	<b>(4,091,011.03)</b>	<b>(4,406,527.00)</b>	<b>(4,364,957.91)</b>	<b>(4,459,943.00)</b>	<b>(94,985.09)</b>
<b>Surplus / (Deficit)</b>	<b>(\$4,091,011.03)</b>	<b>(\$4,406,527.00)</b>	<b>(\$4,364,957.91)</b>	<b>(\$4,459,943.00)</b>	<b>(\$94,985.09)</b>

# Appendix C - Divisional Summary & Detail

## Community Safety Divisional Detail

**City of Port Colborne  
2024 Operating Budget**

	<b>Bylaws</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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			
<b>Total Revenue</b>	<b>112,330.34</b>	<b>96,300.00</b>	<b>25,500.00</b>	<b>46,500.00</b>	<b>21,000.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>407,385.39</b>	<b>397,900.00</b>	<b>413,400.00</b>	<b>428,800.00</b>	<b>15,400.00</b>
<b>Operating Expense</b>					
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)

	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
<b>Subtotal Operating Expense</b>	<b>103,542.55</b>	<b>76,950.00</b>	<b>35,650.00</b>	<b>39,300.00</b>	<b>3,650.00</b>
<b>Total Expense</b>	<b>510,927.94</b>	<b>474,850.00</b>	<b>449,050.00</b>	<b>468,100.00</b>	<b>19,050.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(398,597.60)</b>	<b>(378,550.00)</b>	<b>(423,550.00)</b>	<b>(421,600.00)</b>	<b>1,950.00</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(504,169.78)</b>	<b>(468,149.00)</b>	<b>(536,999.54)</b>	<b>(500,503.00)</b>	<b>36,496.54</b>
<b>Surplus / (Deficit)</b>	<b>(\$504,169.78)</b>	<b>(\$468,149.00)</b>	<b>(\$536,999.54)</b>	<b>(\$500,503.00)</b>	<b>\$36,496.54</b>



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

	<b>Fire</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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			
<b>Total Revenue</b>	<b>70,686.60</b>	<b>36,400.00</b>	<b>21,200.00</b>	<b>21,200.00</b>	
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>3,271,467.84</b>	<b>3,512,900.00</b>	<b>3,418,000.00</b>	<b>3,364,300.00</b>	<b>(53,700.00)</b>
<b>Operating Expense</b>					
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

	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
<b>Subtotal Operating Expense</b>	<b>268,299.81</b>	<b>286,900.00</b>	<b>298,250.00</b>	<b>335,750.00</b>	<b>37,500.00</b>
<b>Total Expense</b>	<b>3,539,767.65</b>	<b>3,799,800.00</b>	<b>3,716,250.00</b>	<b>3,700,050.00</b>	<b>(16,200.00)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(3,469,081.05)</b>	<b>(3,763,400.00)</b>	<b>(3,695,050.00)</b>	<b>(3,678,850.00)</b>	<b>16,200.00</b>
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)				
<b>Surplus/(Deficit) After Allocation</b>	<b>(3,586,841.25)</b>	<b>(3,938,378.00)</b>	<b>(3,827,958.37)</b>	<b>(3,959,440.00)</b>	<b>(131,481.63)</b>
<b>Surplus / (Deficit)</b>	<b>(\$3,586,841.25)</b>	<b>(\$3,938,378.00)</b>	<b>(\$3,827,958.37)</b>	<b>(\$3,959,440.00)</b>	<b>(\$131,481.63)</b>

# Appendix C - Divisional Summary & Detail

## Public Works Divisional Summary

**CITY OF PORT COLBORNE**  
**2024 Budget - Public Works Divisional Summary**

	<b>Arena Operations</b>	<b>Drainage</b>	<b>Environmental Compliance</b>	<b>Facilities</b>	<b>Fleet</b>	<b>Parks &amp; Trails</b>
<b>Revenue</b>						
Other Revenue		\$219,000				
Grant - Provincial		50,000				
<b>Total Revenue</b>		<b>269,000</b>				
<b>Expense</b>						
<b>Personnel Expense</b>						
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
<b>Subtotal Personnel Expense</b>	<b>472,700</b>	<b>206,300</b>	<b>252,500</b>	<b>326,100</b>	<b>195,400</b>	<b>1,066,800</b>
<b>Operating Expense</b>						
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
<b>Subtotal Operating Expense</b>	<b>59,400</b>	<b>9,200</b>	<b>23,000</b>	<b>19,200</b>	<b>18,000</b>	<b>540,350</b>
<b>Total Expense</b>	<b>532,100</b>	<b>215,500</b>	<b>275,500</b>	<b>345,300</b>	<b>213,400</b>	<b>1,607,150</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(532,100)</b>	<b>53,500</b>	<b>(275,500)</b>	<b>(345,300)</b>	<b>(213,400)</b>	<b>(1,607,150)</b>
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)
<b>Surplus/(Deficit) After Allocation</b>		<b>7,765</b>	<b>(299,611)</b>	<b>(25,979)</b>	<b>(9,600)</b>	<b>(2,154,907)</b>
Transfer to/ (from) Reserves		85,000				
Transfer Between Funds		(10,100)	(105,800)	(25,979)	(9,600)	(31,900)
<b>Total Transfer</b>		<b>74,900</b>	<b>(105,800)</b>	<b>(25,979)</b>	<b>(9,600)</b>	<b>(31,900)</b>
<b>Surplus / (Deficit)</b>		<b>(\$67,135)</b>	<b>(\$193,811)</b>			<b>(\$2,123,007)</b>

	Project Management	Public Works Global	Stores	Transportation	Total 2024 Public Works Budget
<b>Revenue</b>					
Other Revenue					\$219,000
Grant - Provincial					50,000
<b>Total Revenue</b>					<b>269,000</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>771,000</b>		<b>89,700</b>	<b>1,502,900</b>	<b>4,883,400</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>26,100</b>		<b>6,800</b>	<b>1,639,000</b>	<b>2,341,050</b>
<b>Total Expense</b>	<b>797,100</b>		<b>96,500</b>	<b>3,141,900</b>	<b>7,224,450</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(797,100)</b>		<b>(96,500)</b>	<b>(3,141,900)</b>	<b>(6,955,450)</b>
Allocations: Within Departments	81,755		21,545	308,220	631,489
Allocation:Between Departments	93,665			476,955	33,267
Allocation:SSE					(120,234)
<b>Surplus/(Deficit) After Allocation</b>	<b>(972,520)</b>		<b>(118,045)</b>	<b>(3,927,075)</b>	<b>(7,499,972)</b>
Transfer to/ (from) Reserves					85,000
Transfer Between Funds	(195,000)		(25,900)		(404,279)
<b>Total Transfer</b>	<b>(195,000)</b>		<b>(25,900)</b>		<b>(319,279)</b>
<b>Surplus / (Deficit)</b>	<b>(\$777,520)</b>		<b>(\$92,145)</b>	<b>(\$3,927,075)</b>	<b>(\$7,180,693)</b>

## City of Port Colborne 2024 Operating Budget

	<b>Public Works</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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	
<b>Total Revenue</b>	<b>313,551.48</b>	<b>304,100.00</b>	<b>272,500.00</b>	<b>275,000.00</b>	<b>2,500.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>4,821,684.39</b>	<b>4,503,700.00</b>	<b>4,804,700.00</b>	<b>5,364,600.00</b>	<b>559,900.00</b>
<b>Operating Expense</b>					
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				
<b>Subtotal Operating Expense</b>	<b>1,942,561.51</b>	<b>2,171,600.00</b>	<b>2,008,225.00</b>	<b>2,497,850.00</b>	<b>489,625.00</b>
<b>Total Expense</b>	<b>6,764,245.90</b>	<b>6,675,300.00</b>	<b>6,812,925.00</b>	<b>7,862,450.00</b>	<b>1,049,525.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(6,450,694.42)</b>	<b>(6,371,200.00)</b>	<b>(6,540,425.00)</b>	<b>(7,587,450.00)</b>	<b>(1,047,025.00)</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(7,150,517.49)</b>	<b>(7,090,771.00)</b>	<b>(7,220,023.55)</b>	<b>(7,638,772.00)</b>	<b>(418,748.45)</b>
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)
<b>Total Transfer</b>	<b>(332,387.44)</b>	<b>(314,792.00)</b>	<b>(401,588.09)</b>	<b>(458,079.00)</b>	<b>(56,490.91)</b>
<b>Surplus / (Deficit)</b>	<b>(\$6,818,130.05)</b>	<b>(\$6,775,979.00)</b>	<b>(\$6,818,435.46)</b>	<b>(\$7,180,693.00)</b>	<b>(\$362,257.54)</b>

# 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)
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>7,651.75</b>	<b>7,500.00</b>	<b>3,500.00</b>	<b>6,000.00</b>	<b>2,500.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>301,468.55</b>	<b>301,700.00</b>	<b>537,200.00</b>	<b>481,200.00</b>	<b>(56,000.00)</b>
<b>Operating Expense</b>					
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)
<b>Subtotal Operating Expense</b>	<b>112,890.88</b>	<b>136,300.00</b>	<b>138,040.00</b>	<b>156,800.00</b>	<b>18,760.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Total Expense</b>	<b>414,359.43</b>	<b>438,000.00</b>	<b>675,240.00</b>	<b>638,000.00</b>	<b>(37,240.00)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(406,707.68)</b>	<b>(430,500.00)</b>	<b>(671,740.00)</b>	<b>(632,000.00)</b>	<b>39,740.00</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(86,315.25)</b>	<b>(109,578.00)</b>	<b>(184,705.23)</b>	<b>(138,800.00)</b>	<b>45,905.23</b>
Transfer Between Funds	(86,315.25)	(109,578.00)	(184,705.23)	(138,800.00)	45,905.23
<b>Total Transfer</b>	<b>(86,315.25)</b>	<b>(109,578.00)</b>	<b>(184,705.23)</b>	<b>(138,800.00)</b>	<b>45,905.23</b>

## City of Port Colborne 2024 Operating Budget

	<b>Parks</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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				
<b>Total Revenue</b>	<b>36,230.27</b>	<b>19,000.00</b>			
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>1,097,479.91</b>	<b>1,218,700.00</b>	<b>1,139,200.00</b>	<b>1,066,800.00</b>	<b>(72,400.00)</b>
<b>Operating Expense</b>					
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

	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
<b>Subtotal Operating Expense</b>	<b>459,215.58</b>	<b>481,300.00</b>	<b>484,600.00</b>	<b>540,350.00</b>	<b>55,750.00</b>
<b>Total Expense</b>	<b>1,556,695.49</b>	<b>1,700,000.00</b>	<b>1,623,800.00</b>	<b>1,607,150.00</b>	<b>(16,650.00)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(1,520,465.22)</b>	<b>(1,681,000.00)</b>	<b>(1,623,800.00)</b>	<b>(1,607,150.00)</b>	<b>16,650.00</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(1,988,914.86)</b>	<b>(2,168,368.00)</b>	<b>(2,138,924.37)</b>	<b>(2,154,907.00)</b>	<b>(15,982.63)</b>
Transfer Between Funds				(31,900.00)	(31,900.00)
<b>Total Transfer</b>				<b>(31,900.00)</b>	<b>(31,900.00)</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,988,914.86)</b>	<b>(\$2,168,368.00)</b>	<b>(\$2,138,924.37)</b>	<b>(\$2,123,007.00)</b>	<b>\$15,917.37</b>

## City of Port Colborne

### 2024 Operating Budget

#### Project Management

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>661,058.51</b>	<b>554,500.00</b>	<b>485,900.00</b>	<b>771,000.00</b>	<b>285,100.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>24,386.68</b>	<b>18,900.00</b>	<b>17,670.00</b>	<b>26,100.00</b>	<b>8,430.00</b>
<b>Total Expense</b>	<b>685,445.19</b>	<b>573,400.00</b>	<b>503,570.00</b>	<b>797,100.00</b>	<b>293,530.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(685,445.19)</b>	<b>(573,400.00)</b>	<b>(503,570.00)</b>	<b>(797,100.00)</b>	<b>(293,530.00)</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(824,622.26)</b>	<b>(705,442.00)</b>	<b>(649,442.06)</b>	<b>(972,520.00)</b>	<b>(323,077.94)</b>
Transfer Between Funds	(116,433.05)	(126,000.00)	(126,000.00)	(195,000.00)	(69,000.00)
<b>Total Transfer</b>	<b>(116,433.05)</b>	<b>(126,000.00)</b>	<b>(126,000.00)</b>	<b>(195,000.00)</b>	<b>(69,000.00)</b>
<b>Surplus / (Deficit)</b>	<b>(\$708,189.21)</b>	<b>(\$579,442.00)</b>	<b>(\$523,442.06)</b>	<b>(\$777,520.00)</b>	<b>(\$254,077.94)</b>



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

	<b>Drainage</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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	
<b>Total Revenue</b>	<b>254,493.80</b>	<b>274,000.00</b>	<b>269,000.00</b>	<b>269,000.00</b>	
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>270,898.16</b>	<b>220,200.00</b>	<b>293,500.00</b>	<b>206,300.00</b>	<b>(87,200.00)</b>
<b>Operating Expense</b>					
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				
<b>Subtotal Operating Expense</b>	<b>62,148.24</b>	<b>9,000.00</b>	<b>12,730.00</b>	<b>9,200.00</b>	<b>(3,530.00)</b>
<b>Total Expense</b>	<b>333,046.40</b>	<b>229,200.00</b>	<b>306,230.00</b>	<b>215,500.00</b>	<b>(90,730.00)</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(78,552.60)</b>	<b>44,800.00</b>	<b>(37,230.00)</b>	<b>53,500.00</b>	<b>90,730.00</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(218,048.00)</b>	<b>(1,106.00)</b>	<b>(149,408.47)</b>	<b>7,765.00</b>	<b>157,173.47</b>
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)
<b>Total Transfer</b>	<b>42,857.11</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>74,900.00</b>	<b>(10,100.00)</b>
<b>Surplus / (Deficit)</b>	<b>(\$260,905.11)</b>	<b>(\$86,106.00)</b>	<b>(\$234,408.47)</b>	<b>(\$67,135.00)</b>	<b>\$167,273.47</b>

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

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>217,879.62</b>	<b>226,600.00</b>	<b>142,700.00</b>	<b>252,500.00</b>	<b>109,800.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>13,117.74</b>	<b>18,900.00</b>	<b>19,890.00</b>	<b>23,000.00</b>	<b>3,110.00</b>
<b>Total Expense</b>	<b>230,997.36</b>	<b>245,500.00</b>	<b>162,590.00</b>	<b>275,500.00</b>	<b>112,910.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(230,997.36)</b>	<b>(245,500.00)</b>	<b>(162,590.00)</b>	<b>(275,500.00)</b>	<b>(112,910.00)</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(244,204.76)</b>	<b>(258,131.00)</b>	<b>(176,789.11)</b>	<b>(299,611.00)</b>	<b>(122,821.89)</b>
Transfer Between Funds	(80,763.85)	(87,400.00)	(87,400.00)	(105,800.00)	(18,400.00)
<b>Total Transfer</b>	<b>(80,763.85)</b>	<b>(87,400.00)</b>	<b>(87,400.00)</b>	<b>(105,800.00)</b>	<b>(18,400.00)</b>
<b>Surplus / (Deficit)</b>	<b>(\$163,440.91)</b>	<b>(\$170,731.00)</b>	<b>(\$89,389.11)</b>	<b>(\$193,811.00)</b>	<b>(\$104,421.89)</b>

**City of Port Colborne  
2024 Operating Budget**

	<b>Facilities</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
<hr/>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>365,819.20</b>	<b>260,900.00</b>	<b>351,000.00</b>	<b>326,100.00</b>	<b>(24,900.00)</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>5,666.86</b>	<b>18,000.00</b>	<b>12,170.00</b>	<b>19,200.00</b>	<b>7,030.00</b>
<b>Total Expense</b>	<b>371,486.06</b>	<b>278,900.00</b>	<b>363,170.00</b>	<b>345,300.00</b>	<b>(17,870.00)</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(371,486.06)</b>	<b>(278,900.00)</b>	<b>(363,170.00)</b>	<b>(345,300.00)</b>	<b>17,870.00</b>
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
<b>Surplus/(Deficit) After Allocation</b>	<b>(28,129.42)</b>	<b>(21,302.00)</b>	<b>(28,474.56)</b>	<b>(25,979.00)</b>	<b>2,495.56</b>
Transfer Between Funds	(28,129.42)	(21,302.00)	(28,474.56)	(25,979.00)	2,495.56
<b>Total Transfer</b>	<b>(28,129.42)</b>	<b>(21,302.00)</b>	<b>(28,474.56)</b>	<b>(25,979.00)</b>	<b>2,495.56</b>

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

	2022	Fleet 2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>285,686.92</b>	<b>241,100.00</b>	<b>239,800.00</b>	<b>195,400.00</b>	<b>(44,400.00)</b>
<b>Operating Expense</b>					
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)
<b>Subtotal Operating Expense</b>	<b>41,250.88</b>	<b>18,400.00</b>	<b>42,300.00</b>	<b>18,000.00</b>	<b>(24,300.00)</b>
<b>Total Expense</b>	<b>326,937.80</b>	<b>259,500.00</b>	<b>282,100.00</b>	<b>213,400.00</b>	<b>(68,700.00)</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(326,937.80)</b>	<b>(259,500.00)</b>	<b>(282,100.00)</b>	<b>(213,400.00)</b>	<b>68,700.00</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(48,170.97)</b>	<b>(38,812.00)</b>	<b>(43,308.30)</b>	<b>(9,600.00)</b>	<b>33,708.30</b>
Transfer Between Funds	(48,170.97)	(38,812.00)	(43,308.30)	(9,600.00)	33,708.30
<b>Total Transfer</b>	<b>(48,170.97)</b>	<b>(38,812.00)</b>	<b>(43,308.30)</b>	<b>(9,600.00)</b>	<b>33,708.30</b>



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

	<b>Stores</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>144,203.00</b>	<b>141,200.00</b>	<b>99,100.00</b>	<b>89,700.00</b>	<b>(9,400.00)</b>
<b>Operating Expense</b>					
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)
<b>Subtotal Operating Expense</b>	<b>14,893.75</b>	<b>6,800.00</b>	<b>5,700.00</b>	<b>6,800.00</b>	<b>1,100.00</b>
<b>Total Expense</b>	<b>159,096.75</b>	<b>148,000.00</b>	<b>104,800.00</b>	<b>96,500.00</b>	<b>(8,300.00)</b>

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

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

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
Other Revenue Fees	15,175.66	\$3,600.00			
<b>Total Revenue</b>	<b>15,175.66</b>	<b>3,600.00</b>			
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>1,477,190.52</b>	<b>1,338,800.00</b>	<b>1,516,300.00</b>	<b>1,502,900.00</b>	<b>(13,400.00)</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>1,208,990.90</b>	<b>1,464,000.00</b>	<b>1,275,125.00</b>	<b>1,639,000.00</b>	<b>363,875.00</b>
<b>Total Expense</b>	<b>2,686,181.42</b>	<b>2,802,800.00</b>	<b>2,791,425.00</b>	<b>3,141,900.00</b>	<b>350,475.00</b>

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Surplus/(Deficit) Before Allocation</b>	<b>(2,671,005.76)</b>	<b>(2,799,200.00)</b>	<b>(2,791,425.00)</b>	<b>(3,141,900.00)</b>	<b>(350,475.00)</b>
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)
<b>Surplus/(Deficit) After Allocation</b>	<b>(3,549,104.59)</b>	<b>(3,632,417.00)</b>	<b>(3,735,860.83)</b>	<b>(3,927,075.00)</b>	<b>(191,214.17)</b>
<hr/>					
<b>Surplus / (Deficit)</b>	<b>(\$3,549,104.59)</b>	<b>(\$3,632,417.00)</b>	<b>(\$3,735,860.83)</b>	<b>(\$3,927,075.00)</b>	<b>(\$191,214.17)</b>

## City of Port Colborne

### 2024 Operating Budget

#### Arena Operation

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>				<b>472,700.00</b>	<b>472,700.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>				<b>59,400.00</b>	<b>59,400.00</b>
<b>Total Expense</b>				<b>532,100.00</b>	<b>532,100.00</b>
<b>Surplus/(Deficit) Before Allocation</b>				<b>(532,100.00)</b>	<b>(532,100.00)</b>
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		
<b>Revenue</b>					
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			
<b>Total Revenue</b>	<b>3,757.40</b>	<b>24,800.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	
<b>Expense</b>					
<b>Personnel Expense</b>					
Salaries and Wages - Full Time	4,036.48				
<b>Subtotal Personnel Expense</b>	<b>4,036.48</b>				
<b>Operating Expense</b>					
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			
<b>Subtotal Operating Expense</b>	<b>63,251.23</b>	<b>69,800.00</b>	<b>47,000.00</b>	<b>32,000.00</b>	<b>(15,000.00)</b>
<b>Total Expense</b>	<b>67,287.71</b>	<b>69,800.00</b>	<b>47,000.00</b>	<b>32,000.00</b>	<b>(15,000.00)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(63,530.31)</b>	<b>(45,000.00)</b>	<b>(45,000.00)</b>	<b>(30,000.00)</b>	<b>15,000.00</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>(63,530.31)</b>	<b>(45,000.00)</b>	<b>(45,000.00)</b>	<b>(30,000.00)</b>	<b>15,000.00</b>
Transfer Between Funds	(63,530.31)	(45,000.00)	(45,000.00)	(30,000.00)	15,000.00
<b>Total Transfer</b>	<b>(63,530.31)</b>	<b>(45,000.00)</b>	<b>(45,000.00)</b>	<b>(30,000.00)</b>	<b>15,000.00</b>

# Appendix C - Divisional Summary & Detail

## Library Divisional Detail



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

	<b>Library</b>				
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>(2024 Budget - 2023 Budget)</b>
<b>Revenue</b>					
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			
<b>Total Revenue</b>	<b>49,825.95</b>	<b>56,787.00</b>	<b>46,100.00</b>	<b>47,250.00</b>	<b>1,150.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>639,144.91</b>	<b>687,990.00</b>	<b>703,000.00</b>	<b>709,000.00</b>	<b>6,000.00</b>
<b>Operating Expense</b>					
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

	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)
<b>Subtotal Operating Expense</b>	<b>99,064.71</b>	<b>131,160.00</b>	<b>131,260.00</b>	<b>129,850.00</b>	<b>(1,410.00)</b>
<b>Total Expense</b>	<b>738,209.62</b>	<b>819,150.00</b>	<b>834,260.00</b>	<b>838,850.00</b>	<b>4,590.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(688,383.67)</b>	<b>(762,363.00)</b>	<b>(788,160.00)</b>	<b>(791,600.00)</b>	<b>(3,440.00)</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>(688,383.67)</b>	<b>(762,363.00)</b>	<b>(788,160.00)</b>	<b>(791,600.00)</b>	<b>(3,440.00)</b>
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)
<b>Total Transfer</b>	<b>(688,383.67)</b>	<b>(796,420.36)</b>	<b>(788,160.00)</b>	<b>(791,600.00)</b>	<b>(3,440.00)</b>
<b>Surplus / (Deficit)</b>		<b>\$34,057.36</b>			

# Appendix D - Self Sustaining Entities (SSE) Divisional Summary

**CITY OF PORT COLBORNE**  
**2024 Budget - Self Sustaining Entities**

	<b>Sugarloaf Marina</b>	<b>Nickel Beach</b>	<b>Cemetery</b>	<b>Building</b>	<b>Total 2024 SSE Budget</b>
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>1,438,000</b>	<b>343,023</b>	<b>93,700</b>	<b>743,332</b>	<b>2,618,055</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
Salaries and Wages - Full Time				407,700	407,700
Overtime Pay				8,200	8,200
Employee Benefits				117,600	117,600
<b>Subtotal Personnel Expense</b>				<b>533,500</b>	<b>533,500</b>
<b>Operating Expense</b>					
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

	<b>Sugarloaf Marina</b>	<b>Nickel Beach</b>	<b>Cemetery</b>	<b>Building</b>	<b>Total 2024 SSE Budget</b>
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
<b>Subtotal Operating Expense</b>	<b>443,600</b>	<b>87,000</b>	<b>21,800</b>	<b>105,000</b>	<b>657,400</b>
<b>Total Expense</b>	<b>443,600</b>	<b>87,000</b>	<b>21,800</b>	<b>638,500</b>	<b>1,190,900</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>994,400</b>	<b>256,023</b>	<b>71,900</b>	<b>104,832</b>	<b>1,427,155</b>
Allocation:SSE	942,662	256,023	71,900	104,832	1,375,417
<b>Surplus/(Deficit) After Allocation</b>	<b>51,738</b>				<b>51,738</b>
Transfer to/ (from) Reserves	51,738				51,738
<b>Total Transfer</b>	<b>51,738</b>				<b>51,738</b>

**City of Port Colborne**  
**2024 Operating Budget**  
**Self Sustaining Entities**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>2,173,761.55</b>	<b>2,042,850.00</b>	<b>2,377,600.00</b>	<b>2,618,055.00</b>	<b>240,455.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>715,860.34</b>	<b>836,265.00</b>	<b>906,100.00</b>	<b>533,500.00</b>	<b>(372,600.00)</b>
<b>Operating Expense</b>					
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 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)
<b>Subtotal Operating Expense</b>	<b>726,891.17</b>	<b>666,500.00</b>	<b>738,017.38</b>	<b>657,400.00</b>	<b>(80,617.38)</b>
<b>Total Expense</b>	<b>1,442,751.51</b>	<b>1,502,765.00</b>	<b>1,644,117.38</b>	<b>1,190,900.00</b>	<b>(453,217.38)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>731,010.04</b>	<b>540,085.00</b>	<b>733,482.62</b>	<b>1,427,155.00</b>	<b>693,672.38</b>
Allocation:SSE	750,399.87	778,940.00	842,634.78	1,375,417.00	532,782.22
<b>Surplus/(Deficit) After Allocation</b>	<b>(19,389.83)</b>	<b>(238,855.00)</b>	<b>(109,152.16)</b>	<b>51,738.00</b>	<b>160,890.16</b>
Transfer to/ (from) Reserves	(19,389.83)	(238,855.00)	(109,152.16)	51,738.00	160,890.16
<b>Total Transfer</b>	<b>(19,389.83)</b>	<b>(238,855.00)</b>	<b>(109,152.16)</b>	<b>51,738.00</b>	<b>160,890.16</b>

# Appendix D - Self Sustaining Entities (SSE) Divisional Detail



## City of Port Colborne

### 2024 Operating Budget

#### Building Inspection

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
Licences and Permits	\$513,250.13	\$523,500.00	\$450,000.00	\$743,332.00	\$293,332.00
<b>Total Revenue</b>	<b>513,250.13</b>	<b>523,500.00</b>	<b>450,000.00</b>	<b>743,332.00</b>	<b>293,332.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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
<b>Subtotal Personnel Expense</b>	<b>292,580.92</b>	<b>329,700.00</b>	<b>339,700.00</b>	<b>533,500.00</b>	<b>193,800.00</b>
<b>Operating Expense</b>					
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
<b>Subtotal Operating Expense</b>	<b>78,117.64</b>	<b>170,300.00</b>	<b>59,650.00</b>	<b>105,000.00</b>	<b>45,350.00</b>

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

## City of Port Colborne

### 2024 Operating Budget

#### Sugarloaf Marina

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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	
<b>Total Revenue</b>	<b>1,237,401.31</b>	<b>1,333,950.00</b>	<b>1,408,500.00</b>	<b>1,438,000.00</b>	<b>29,500.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>305,675.13</b>	<b>360,400.00</b>	<b>379,000.00</b>		<b>(379,000.00)</b>
<b>Operating Expense</b>					
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	

	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)
<b>Subtotal Operating Expense</b>	<b>495,171.14</b>	<b>380,300.00</b>	<b>494,867.38</b>	<b>443,600.00</b>	<b>(51,267.38)</b>
<b>Total Expense</b>	<b>800,846.27</b>	<b>740,700.00</b>	<b>873,867.38</b>	<b>443,600.00</b>	<b>(430,267.38)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>436,555.04</b>	<b>593,250.00</b>	<b>534,632.62</b>	<b>994,400.00</b>	<b>459,767.38</b>
Allocation:SSE	469,069.14	572,948.00	534,632.62	942,662.00	408,029.38
<b>Surplus/(Deficit) After Allocation</b>	<b>(32,514.10)</b>	<b>20,302.00</b>		<b>51,738.00</b>	<b>51,738.00</b>
Transfer to/ (from) Reserves	(32,514.10)	20,302.00		51,738.00	51,738.00
<b>Total Transfer</b>	<b>(32,514.10)</b>	<b>20,302.00</b>		<b>51,738.00</b>	<b>51,738.00</b>

**City of Port Colborne  
2024 Operating Budget**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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)
<b>Total Revenue</b>	<b>368,617.73</b>	<b>156,400.00</b>	<b>428,000.00</b>	<b>343,023.00</b>	<b>(84,977.00)</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
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)
<b>Subtotal Personnel Expense</b>	<b>117,604.29</b>	<b>146,165.00</b>	<b>187,400.00</b>		<b>(187,400.00)</b>
<b>Operating Expense</b>					
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			
<b>Subtotal Operating Expense</b>	<b>129,741.61</b>	<b>88,600.00</b>	<b>161,800.00</b>	<b>87,000.00</b>	<b>(74,800.00)</b>

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

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

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>54,492.38</b>	<b>29,000.00</b>	<b>91,100.00</b>	<b>93,700.00</b>	<b>2,600.00</b>
<b>Expense</b>					
<b>Personnel Expense</b>					
<b>Operating Expense</b>					
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			
<b>Subtotal Operating Expense</b>	<b>23,860.78</b>	<b>27,300.00</b>	<b>21,700.00</b>	<b>21,800.00</b>	<b>100.00</b>
<b>Total Expense</b>	<b>23,860.78</b>	<b>27,300.00</b>	<b>21,700.00</b>	<b>21,800.00</b>	<b>100.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>30,631.60</b>	<b>1,700.00</b>	<b>69,400.00</b>	<b>71,900.00</b>	<b>2,500.00</b>
Allocation:SSE	30,631.60	1,700.00	69,400.00	71,900.00	2,500.00

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
<b>City Facilities Subtotal</b>	<b>187,790</b>	<b>850,430</b>	<b>120,200</b>	<b>110,050</b>	<b>8,000</b>	<b>335,600</b>	<b>16,000</b>	<b>1,628,070</b>
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
<b>Boards and Committees Subtotal</b>	<b>45,040</b>	<b>32,070</b>	<b>13,970</b>	<b>15,100</b>	<b>-</b>	<b>92,000</b>	<b>-</b>	<b>198,180</b>
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
<b>Parks Subtotal</b>	<b>2,850</b>	<b>22,630</b>	<b>56,320</b>	<b>30,300</b>	<b>2,000</b>	<b>31,700</b>	<b>21,400</b>	<b>167,200</b>

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
<b>Total</b>	<b>1,180,100</b>	<b>284,000</b>	<b>125,000</b>	<b>1,589,100</b>

## 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
<b>Total</b>	<b>202,000</b>	<b>52,500</b>	<b>136,500</b>	<b>28,000</b>	<b>75,000</b>	<b>494,000</b>

## Appendix G - Tax Allocation

## Appendix G - Tax Allocation

	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								(347,440)
Allocation: Between Department	(2,658,265)			247,860	261,850	54,724	359,493	(90,140)
Allocation:SSE	(542,131)			5,000				(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%

**Subject: 2024 Proposed User Fees and Charges**

**To: Committee of the Whole - Budget**

**From: Corporate Services Department**

Report Number: 2023-162

Meeting Date: October 18, 2023

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**Recommendation:**

That the Committee of the Whole recommend to Council:

That Corporate Services Department Report 2023-162 **BE RECEIVED**;

That the 2024 Proposed User Fees and Charges schedules attached as Appendices A to S of Corporate Services Report 2023-162 **BE APPROVED**; and

That the draft by-law attached as Appendix T of Corporate Services Report 2023-162 be brought forward to Council for consideration.

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**Purpose:**

The purpose of this report is to seek Council approval to amend and replace schedules from the previously approved user fees and charges (Report 2022-244) by-law with the 2024 proposed user fees and charges schedules identified in Appendices A to S of Corporate Services Report 2023-162.

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**Background:**

As part of the annual budget process, user fees and charges are reviewed to ensure that previously approved or new user fees and charges are complete and included in this user fee bylaw, account for changes in service, and consider market rates and cost recovery.

Section 391 of the *Municipal Act* and section 69 of the *Planning Act* provide the authority for a municipality to establish fees and charges. The fundamental principle behind user fees and cost recovery price setting is that those who actually consume and benefit from the good/service pay for it and those who do not use the good/service or



receive any benefit from it should not be obligated to pay for it. A key element is that the benefit of the service is to the individual, not the general taxpayer. The main economic reason why user charges should be levied on the direct recipient of benefits is that this improves the efficiency of the government in allocating resources in a way which creates the largest bundle of possible services demanded by the public.

## Discussion:

User fees and charges were reviewed as part of the annual budget process. This review is occurring as per the approved User Fee Principles and Framework approved by Council at the May 9, 2023 meeting.

Financial Services is in the process of reviewing user fees category-by-category. As identified in the 2024 Operating (Levy) Budget, Report 2023-161, Financial Services has started with the largest user fees and those at full-cost recover. In 2024 Financial Services will expand its review as follows:

Category	Model	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	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	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. Wilson Heritage Research Archives	2, 3	2024
By-Law Enforcement	2	2024
Cemeteries of the City of Port Colborne	1, 2, 3	Yes
Planning and Development	1	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

Some of the salient changes included in this proposed bylaw are as follows:

- Arena fees have been updated to reflect the average Niagara municipal ice rates of comparable times and to, in many cases, include user group liability insurance premiums. Non-resident has been redefined to be non-Niagara. Prime and non-Prime hours have been redefined to expand non-Prime time and School related rates has been consolidated. Staff believe that the impact of these changes will have no material on an organization but rather clarify user rates and provide additional opportunities to provide ice time.
- Rental facilities (including pavilions, playing fields, and meeting rooms) across the city fees have been updated to include user group insurance premiums in an effort for fees to be more transparent and to insure that groups and the City are protected.
- Beach fees were updated to reflect a new non-beachfront parking options (Zone 2 Reserved Daily Pass). Staff are reviewing the possibility of adding hourly parking fees, if proposed this will occur early in 2024.
- Marina fees have been updated to reflect the 2024 Sugarloaf Marina User Fees approved by Council on July 18, 2023 (report 2023-136).
- Corporate Services fees have been updated to include new fees for civil ceremonies, a service new to the City.
- Cemetery fees have been simplified and updated after having reviewed the operational costs of the services offered as well as the cost of maintaining the cemeteries in perpetuity. In 2022, the City underwent a full cost accounting exercise. For 2024 those fees, adjusted for cost escalation, are proposed for non-residents. Based on feedback from Council the following discounted rates are proposed for Port Colborne residents:
  - Opening and closing fees are proposed at the average rate of neighbouring municipal cemeteries of weekend and holidays.
  - Cemetery services and interment rights are proposed at the highest comparator, rounded to nearest tenth.
  - The one rate opening and closing rate, regardless of burial or cremation, is due to the fact that the City does not schedule this type of work given the lower occurrence. Therefore, any work otherwise scheduled during the day is moved to overtime.
- Planning and building fees have been increased by inflation as per recommendations during the fee setting process. As noted during the budget process, structural changes to those departments will require another review of those fees which will come in early 2024.

- Filming fees have been added to reflect the new fees proposed in the Filming Policy presented to Council on October 10, 2023 through report 2023-173.
- 

### **Internal Consultations:**

Internally, user fees and charges have been discussed through the development of the 2024 Levy Budget.

Financial Services would like to thank City departments for their leadership and cooperation in updating certain user fees and charges in this report and look forward to working with others to update their user fees and charges going forward.

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### **Financial Implications:**

User fees and charges are a significant source of revenue for the City. The City will rely on \$4.2 million generated through user fees and charges to deliver the wide range of services offered in the 2024 Levy Budget. This represents a \$0.5 million increase over the \$3.7 million projected in the 2023 Levy Budget. This year-over-year change is primarily driven by a budgeted increase in planning and development fees (\$155,000) and building permits (\$293,000) resulting from anticipated growth. This increase will be realized through the changes in this bylaw and updates to be proposed in early 2024.

An alternative to the proposed fees and charges schedules would be to not increase the fees and charges and to subsidize the cost of service through the general levy tax base. This alternative is not recommended since many of these services directly benefit the user and provide little or no direct benefits to the community as a whole. Alternatively, larger increases to the fees and charges schedule could have been applied to ensure full cost recovery and no subsidization from the general tax levy. This alternative is also not recommended since larger increases may have negative impacts on lower income customers and small businesses.

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### **Public Engagement:**

User fees and charges take into account cost recovery and for significant or material user fees and charges market rates are considered when available.

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### **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 Council approve the proposed user fees and charges outlined in this report.

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## **Appendices:**

- a. Schedule A - Engineering and Operations
- b. Schedule B - Dog Licensing
- c. Schedule C - Fire and Emergency
- d. Schedule D - Vale Health and Wellness Centre
- e. Schedule E - Parks and Pavilions
- f. Schedule F - Playing Fields and Sport Courts
- g. Schedule G - Beaches
- h. Schedule H - Roselawn Centre
- i. Schedule I - Sugarloaf Marina
- j. Schedule J - Procedures for Tax Registration and Tax Sales
- k. Schedule K - Corporate Services
- l. Schedule L - Port Colborne Historical and Marine Museum
- m. Schedule M - L.R. Wilson Heritage Research Archives
- n. Schedule N – By-Law Enforcement
- o. Schedule O - Cemeteries of the City of Port Colborne
- p. Schedule P – Planning and Development
- q. Schedule Q - Maintenance & Occupancy of Property (Property Standards By-law)
- r. Schedule R - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections
- s. Schedule S - Filming

- t. Draft By-law to Establish User Fees and Charges

Respectfully submitted,

Adam Pigeau, CPA, CA  
Manager, Financial Services/Deputy Treasurer  
905-835-2900 Ext. 101  
adam.pigeau@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.

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees						
Service Type	Name	Description	2023 Fee (plus HST as applicable)	2023 Minimum Fee	2024 Proposed Fee (plus HST as applicable)	2024 Proposed Minimum Fee
Commemorative	Park Bench	Installation of a bench within a City park.	\$2,375.39	-	\$3,325.00	-
Commemorative	Promenade Bench	Installation of a bench on the West Street promenade.	\$1,873.07	-	\$2,294.00	-
Commemorative	Muskoka Chair	Installation of a Muskoka chair.	\$1,553.77	-	\$1,772.00	-
Commemorative	Tree Planting	Planting of a single native species tree on City property.	\$684.96	-	\$895.00	-
Commemorative	Pet Waste Station	Installation of a pet waste station.	\$1,279.36	-	\$1,291.00	-
Commemorative	Plaque Replacement	Replacement plaque for a previously purchased commemorative item.	\$251.43	-	\$261.49	-
Drainage	Drainage Apportionment Agreement	Cost for the Drainage Superintendent to complete a drainage apportionment agreement due to the severance of a parcel. Fee is for up to 5 parcels, more than 5 parcels will be completed by an appointed Engineer and fees (actual cost) will be charged accordingly.	\$118.00	-	Actual Cost	-
Engineering	Water Model	Running a proposed development through the water model to determine if existing infrastructure is sufficient or if upgrades are required.	Actual Cost	-	Actual Cost	-
Water/Sewer/Storm	Service Decommissioning	Decommissioning of a water service, sanitary or storm lateral.	\$1,750.00/service	-	\$2,726.00/service	-
General	Rock Removal	Removal of Rock for Trench Work.	\$143.11/hour	\$572.44	\$181.00/hour	minimum 4 hours plus \$100.00 disposal fee
General	Street Sweeping*	Street sweeping for general cleanliness of the roadways.	\$150.76/hour	\$603.04	\$207.00/hour	minimum 4 hours plus \$100.00 disposal fee
General	Street Cleaning	Removal and recovery of debris including mud, and rock left within the roadway with means other than a street sweeper.	\$150.76/hour	minimum 4 hours	\$156.79/hour	minimum 4 hours plus \$100.00 disposal fee
General	Cart Retrieval Fee	Retrieval and storage of a single cart.	\$65.00/cart	-	\$78.00/cart	-
General	On-Call Supervisor Call Out	Request for Supervisor inspection found to be caused by private property issue afterhours, Monday to Saturday. Only charged if deemed to be a private issue, no charge for City issue.	\$131.54/Hour	-	\$136.80/Hour	minimum 4 hours

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees						
Service Type	Name	Description	2023 Fee (plus HST as applicable)	2023 Minimum Fee	2024 Proposed Fee (plus HST as applicable)	2024 Proposed Minimum Fee
General	On-Call Supervisor Call Out	Request for Supervisor inspection found to be caused by private property issue on Sundays and statutory holidays. Only charged if deemed to be a private issue, no charge for City issue.	\$164.79/Hour	–	\$171.38/Hour	minimum 4 hours
Parks	Trail Closure*	To be charged per application for each trail closure. Accomodates one section of trail to be closed with two barricades and road closed signage. Closures beyond one section of trail (entrance to entrance) are subject to job specific pricing.	\$120.79	–	\$125.62	–
Parks	Parade and Event Services *	Services to clear City owned waste bins at a higher frequency then the standard level of service during Parades and Events.	\$339.16	–	\$352.73	–
Parks	Park & Pavilion Services*	Electrical and Water connections when requested from renters. Connections only available at select locations.	\$31.65	-	\$75.00	-
Roads	Driveway Culvert	Install HDPE driveway culvert up to 600mm in diameter; includes stone backfill and compaction to grade.	\$469.03/meter	–	\$485.00/meter	–
Roads	Driveway Culvert	Install HDPE driveway culvert over 600mm in diameter; includes stone backfill and compaction to grade.	Actual Cost	–	Actual Cost	–
Roads	Asphalt Driveway Apron Installation	Includes preparation and installation of a residential asphalt driveway apron to City standards.	\$53.10/square meter	\$159.18	\$65.00/square meter	\$195.00
Roads	Curb Cut	Cut existing curb to accommodate a new entrance.	\$144.03/meter	\$432.09	\$149.79/meter	\$449.37
Roads	Curb Installation	Install curb to match existing area. One cost for standard curb & gutter, barrier curb or mountable curb.	\$195.13/meter	\$390.26	\$202.94/meter	\$405.87
Roads	Sidewalk Repair	Replace existing sidewalk panels.	\$162.61/square meter	\$325.22	\$169.11/square meter	\$338.23
Roads	Road Closure*	To be charged per application for each road closure. Accommodates one block of roadway to be closed with two barricades and road closed signage. Closures beyond one block are subject to job specific pricing.	\$241.50	–	\$251.16	–

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees						
Service Type	Name	Description	2023 Fee (plus HST as applicable)	2023 Minimum Fee	2024 Proposed Fee (plus HST as applicable)	2024 Proposed Minimum Fee
Roads	Traffic Control	Traffic control on primary roadways for City construction activities generated through Municipal Consent and Building Permits. Fee accommodates a 4 hour operation during regular business hours. Fee to be doubled for an 8 hour operation. Work beyond regular business hours is subject to job specific pricing.	\$934.84	–	\$972.23	–
Roads	Traffic Control	Traffic control on secondary roadways for City construction activities generated through Municipal Consent and Building Permits. Fee accommodates a one day lane shift. Work beyond regular business hours is subject to job specific pricing.	\$286.63	–	\$298.10	–
Roads	New Granular Driveway Installation	New installation of a granular driveway including excavation and placement of granular to a minimum area of 40 square meters. Cost per square meter to be charged above the flat fee of 40 square meters.	\$55.49/square meter	\$2,219.60		
Roads	Tree Trimming per By-law 6175/01/15	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$194.84/hr	–	\$202.63/hr	–
Roads	Tree Removal per By-law 6175/01/16	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$194.84/hr	–	\$202.63/hr	–
Roads	Stump Removal per By-law 6175/01/17	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$269.65/hr	–	\$280.44/hr	–
Roads	Stump Reinstatement per By-law 6175/01/18	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$211.54/hr	–	\$410.00	–
Roads	Tree Replacement per By-law 6175/01/18	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$684.96	–	\$848.00	–
Roads	Arborist Tree Inspection per By-law 6175/01/19	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$617.93	–	Actual Cost	–
Sewer	Sewer Rodding	Sewer rodding during Operations regular hours.	\$345.00/event	–	Actual Cost	–
Sewer	Sewer Rodding	Sewer rodding outside of Operations regular hours.	\$762.00/event	–	Actual Cost	–



APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees						
Service Type	Name	Description	2023 Fee (plus HST as applicable)	2023 Minimum Fee	2024 Proposed Fee (plus HST as applicable)	2024 Proposed Minimum Fee
Sewer	Review of inspection and testing plans for private sanitary sewers, forcemains, maintenance holes and/or chambers	Review of inspection and testing plans for sanitary sewers, forcemains, maintenance holes and/or chambers required under Province's Design Criteria for Sanitary Sewers, Storm Sewers and Forcemains for Alterations Authorized under Environmental Compliance Approval that will connect to the City's wastewater collection system.	\$136.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.	\$240.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Sewer	Witness inspection and testing activities for sanitary sewers, forcemains, maintenance holes and/or chambers	Witnessing all required inspection and testing activities for sanitary sewers, forcemains, maintenance holes and/or chambers that will connect to the City's wastewater collection system.	\$65.00/hour	minimum 4 hours	\$67.60/hour	minimum 4 hours
Water	Water Service Turn On/Off	One fee to turn off and back on, during Operations regular business hours for a valve up to 100mm. Additional fee will apply if water is turned back on a different day, or after regular business hours.	\$60.00/event	–	\$79.00/event	–
Water	Water Service Turn On/Off	One fee to turn off and back on, during Operations regular business hours for a valve 100mm and larger. Additional fee will apply if water is turned back on a different day, or after regular business hours.	\$135.00/event	–	\$159.00/event	–
Water	Water Service Turn On/Off	One fee to turn off and on, outside of Operations regular business hours. Four hour window to have water turned back on. Additional fee will apply if water is turned back on after four hours, or on a different day.	\$390.00/event	–	\$405.00/event	–
Water	Unscheduled Water Meter Reading	Water meter reading as requested by user.	\$100.00/event	–	\$104.00/event	–

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees						
Service Type	Name	Description	2023 Fee (plus HST as applicable)	2023 Minimum Fee	2024 Proposed Fee (plus HST as applicable)	2024 Proposed Minimum Fee
Water	Water Service Tapping	Watermain tapping for water service up to 50mm.	\$375.00 per tap	Contractor responsible for preparing and securing site for tapping. If not ready to tap (ie. watermain has not been exposed), or traffic protection and/or shoring protection doesn't meet regulatory requirements, staff will not proceed, but will charge the fee, plus another fee when return to perform the tap. If staff are required to wait while any of the above are completed, hourly rate of \$60/hour/staff member will apply, on top of the fee.	\$423.00 per tap	Contractor responsible for preparing and securing site for tapping. If not ready to tap (ie. watermain has not been exposed), or traffic protection and/or shoring protection doesn't meet regulatory requirements, staff will not proceed, but will charge the fee, plus another fee when return to perform the tap. If staff are required to wait while any of the above are completed, hourly rate of \$62/hour/staff member will apply, on top of the fee.
Water	Water Service Upgrade	Upgrading an existing water service to a larger diameter, up to 50mm as per City standards.	Actual Cost	\$5,000.00	Actual Cost	\$5,000.00
Water	Water service (100mm +) commissioning plan review	Review of commissioning plans required under the Provincial Watermain Disinfection Procedure for water services 100mm+.	\$72.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.	\$240.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees						
Service Type	Name	Description	2023 Fee (plus HST as applicable)	2023 Minimum Fee	2024 Proposed Fee (plus HST as applicable)	2024 Proposed Minimum Fee
Water	Private Watermain Commissioning Plan review	Review of commissioning plans required under the Provincial Watermain Disinfection Procedure for watermains that will be connected to the City's water system.	\$144.00	sion with required edits,	\$240.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Water	Water Service (100mm +) commissioning activities - witness and sampling	Witnessing of the commissioning activities for water services 100mm+. All required sampling activities.	\$60.00/hour	minimum 4 hours	\$62.40/hour	minimum 4 hours
Water	Private Watermain Commissioning Activities - witness and sampling	Witnessing of the commissioning activities for private watermains (i.e. new subdivisions, watermains that technically fall under the Building Code but must meet requirements of Watermain Commissioning Protocol) that will be connected to the City's water system. All required sampling activities.	\$60.00/hour	minimum 4 hours	\$62.40/hour	minimum 4 hours
Water	Laboratory Analysis of Water Samples required under commissioning plans	Analysis of all samples required under the commissioning plans (water service 100mm+ or private watermains).	\$35.00/sample	-	\$36.04/sample	-
Water	Oversee Final Connections (private watermain or service)	Time for an Operator-in-Charge to review the watermain/service connection plan to establish flush and sample points and to directly oversee the connection, in accordance with the City's Watermain Commissioning Protocol and with the Provincial Watermain Disinfection Procedure.	\$60.00/hour	minimum 4 hours	\$62.40/hour	minimum 4 hours
Water	Development flushing	Flushing fees for maintaining water quality in active development with not enough demand. This would be part of the Subdivision flushing agreement to maintain water quality.		minimum 1 hour, minimum 5 cubic metres per event		minimum 1 hour, minimum 5 cubic metres per event
Water/Sewer/Storm	Inspection of water service and/or sewer lateral install.	When outside contractors perform new installation of water service and/or sewer lateral our fee for the inspection. (hourly rate)	\$60.00/hour	minimum 4 hours	\$62.40/hour	minimum 4 hours

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees						
Service Type	Name	Description	2023 Fee (plus HST as applicable)	2023 Minimum Fee	2024 Proposed Fee (plus HST as applicable)	2024 Proposed Minimum Fee
Water/Sewer/Storm	Inspection of water service and/or sewer lateral install. (after hours/emergency)	When outside contractors perform new installation of water service and/or sewer lateral our fee for the inspection,and the inspection is outside normal operating hours. (hourly afterhours rate - emergency call out is 4 hour minimum)	\$120.00/hour	emergency call out - 4 hour minimum \$404.00	\$124.80/hour	emergency call out - 4 hour minimum \$499.20
Water/Sewer/Storm	Inspection of service disconnect	When outside contractors perform a disconnect of water service and/or sewer lateral our fee for the inspection. (hourly rate)	\$60.00/hour	minimum 4 hours	\$62.40/hour	minimum 4 hours
Water/Sewer/Storm	Inspection of service disconnect (After hours/emergency	When outside contractors perform a disconnect of water service and/or sewer lateral our fee for the inspection, and the inspection is outside normal operating hours. (emergency call out is a 4 hour minimum)	\$120/hour	emergency call out - 4 hour minimum \$404.00	\$124.80/hour	emergency call out - 4 hour minimum \$499.20
Water/Sewer/Storm	Review of Form 1, Form SS1 (or equivalent) for watermains, sanitary sewers and/or storm sewers	Review to ensure the Form 1, Form SS1, or equivalent, submitted to the City for watermains, sanitary sewers and/or storm sewers that will connect to the City's water system, wastewater collection system and/or stormwater system, are in compliance with the requirements of the City's Drinking Water Works Permit and/or the City's Consolidated Linear Infrastructure Environmental Compliance Approval.	\$72.00	itted in one package, wil	\$75.00	One fee for each form (i.e. if submit for water, sani and storm - 3 fees) for initial review. If all 3 forms submitted in one package, will only charge 2 fees. One "free" resubmission with required edits, fee applies again to any additional edits.

Notes:

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees						
Service Type	Name	Description	2023 Fee (plus HST as applicable)	2023 Minimum Fee	2024 Proposed Fee (plus HST as applicable)	2024 Proposed Minimum Fee

- 1. The Municipal Consent permit is applicable for all occupancy within the road allowance and on City property.
- 2. All works taking place on private property must have proper permitting from the City's Building Department. A Municipal Consent permit for servicing will only be issued upon approved permits from the Building Department.
- 3. All service installations within the right of way (Water, Sanitary, Storm) must be witnessed by the City's Engineering & Operations Department. Please contact the City at 905-835-2900 ext. 233 to arrange an inspection.
- 4. All private service connections at the property line must be witnessed by the City's Building Department. Please contact the City's Building Division at 905-835-2900 ext. 229 to arrange an inspection.
- 5. Operations hours are 7:00am to 3:00pm from the first Monday in May to the third Friday in September and 8:00am to 4:00pm outside of the listed dates.
- 6. All fees and charges listed are exclusive of any applicable taxes.
- 7. \* Not for Profit is half of the cost.

**APPENDIX B: Schedule B - Dog Licensing**

Dog Licensing **	2023 Fee	2024 Proposed Fee
<b>1. Early purchase discount rate on or before March 15th of each year:</b>		
Licence, Neutered/Spayed dog*	\$16.00	\$18.00
Licence, Un-Neutered/Un-Spayed dog	\$30.00	\$33.00
Vicious Dog	\$113.00	\$124.00
<b>2. After March 15th of each year where sections 3 and 4 of this Schedule are not applicable:</b>		
Licence, Neutered/Spayed dog*	\$30.00	\$33.00
Licence, Un-Neutered/Un-Spayed dog	\$41.00	\$45.00
Vicious Dog	\$113.00	\$124.00
3. Replacement Tag – verification of original tag purchase required	\$5.00	\$6.00
4. Application for Hearing – non refundable	\$210.00	\$231.00
Kennel Licensing	2023 Fee	2024 Proposed Fee
Kennel License	\$92.00	\$101.00

Notes:

\* Proof is required

\*\* No HST is applicable

## APPENDIX C: Schedule C - Fire and Emergency

*All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.*

*Administrative Fee of \$50.00 to be charged to all invoices.*

Emergency Response	2023 Fee	2024 Proposed Fee
* Nuisance false alarms and nuisance deployments: First false alarm in any calendar year	Nil	Nil
* Nuisance false alarms and nuisance deployments: Subsequent false alarms in calendar year	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
Billing for firefighting services using a third party, as necessary.	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
Failure to Extinguish Open Air Burning (liable for costs under Section 2.5 By-Law 6280/106/15). Owner responsible for any and all additional expenses - to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
Hourly Rate of Personnel	Current	Current

*Motor vehicle accident/vehicle fire and providing firefighting or other emergency services to a non-resident:		
a) * For the first hour or any part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched

*Note: MTO Rates are applicable to residents when Fire Department services are provided on Hwy. No's 3, 58 and 140.*

## APPENDIX C: Schedule C - Fire and Emergency

*All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.*

*Administrative Fee of \$50.00 to be charged to all invoices.*

Response to fires on or beside rail lines caused by Railway Company - owner responsible for any and all additional expenses - to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
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<b>*For attending a natural gas incident</b>		
a) * For the first hour or any part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched

Extraordinary expenses - Owner responsible for any and all additional expenses that the Fire Chief or Deputy Fire Chief determines-to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
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<b>*For responding to non-emergency requests</b>		
a) * For the first hour or any part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched



**APPENDIX C: Schedule C - Fire and Emergency**

*All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.*

*Administrative Fee of \$50.00 to be charged to all invoices.*

Fire Prevention	2023 Fee (plus HST)	2024 Proposed Fee (plus HST)
<b>Commercial (GROUP A, D&amp;E OCCUPANCY)</b>		
Refreshment Vehicle	\$137.63	\$151.00
Inspect base building, less than 3,000 sq. ft. (gross area)	\$275.27	\$303.00
- Plus inspect each additional 3,000 sq. ft.	\$137.63	\$151.00
- Plus inspect each suite in addition to base building	\$27.53	\$30.00
Day Care: Home Day Cares with less than 5 children	\$82.58	\$91.00
Day Care: Licenced Day Cares with occupant load of 40 or less	\$165.16	\$182.00
Day Care: Licenced Day Cares with occupant load of more than 40	\$275.27	\$303.00
Repeat follow-up inspections on a violation	\$82.58	\$91.00
<b>Institutional (GROUP B) or Residential (GROUP C containing a Care Facility)</b>		
Inspect base building, less than 3,000 sq. ft. (gross area)	\$302.79	\$333.00
- Plus inspect each additional 3,000 sq. ft.	\$137.63	\$151.00
- Plus each dwelling/unit/sleeping room in addition to base building	\$11.01	\$12.00
Repeat follow-up inspections on a violation	\$82.58	\$91.00
<b>Residential (GROUP C, Not Including Care Facilities) (includes Hotels, Motels, Apartments and Bed and Breakfast)</b>		
Small building – 3,000 sq. ft. or less – containing single dwelling units	\$82.58	\$91.00
Small building – 3,000 sq. ft. or less – containing two dwelling units	\$330.32	\$363.00
Large building – more than 3,000 sq. ft. OR contains		
- 3 to 5 dwelling units/suites of residential occupancy	\$550.54	\$606.00
- 6 to 18 dwelling units/suites of residential occupancy	\$825.80	\$908.00
- More than 18 dwelling units/suites of residential occupancy	\$1,651.61	\$1,817.00
Repeat follow-up inspections on a violation	\$82.58	\$91.00
Bed and Breakfast – up to four (4) sleeping rooms	\$302.79	\$333.00

## APPENDIX C: Schedule C - Fire and Emergency

*All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.*

*Administrative Fee of \$50.00 to be charged to all invoices.*

Industrial (GROUP F OCCUPANCY)		
Inspect base building, less than 3,000 sq. ft. (gross area)	\$192.69	\$212.00
Plus inspect each additional 3,000 sq. ft.	\$82.58	\$91.00
Plus inspect each suite in addition to base building	\$27.53	\$30.00
Repeat follow-up inspections on a violation	\$82.58	\$91.00

Miscellaneous Inspections/Application Reviews/Permits		
Open Air Burning Site Inspection and Clearance	\$82.58	\$91.00
Fireworks Vendor-Site Inspection	\$82.58	\$91.00
Propane Licence Application Review (Basic)	\$103.00	\$113.00
Propane Licence Application Review (Complex)	\$66.06/hour	\$73.00/hour
Marijuana Grow-Op/Drug Lab Compliance Inspection	\$275.27	\$303.00
Review of Site Plans	\$66.06/hour	\$73.00/hour
Sale of Consumer Fireworks Vendor Permit	\$110.11/annually	\$121.00/annually
Display Fireworks Discharge Permit	\$165.16/per event	\$182.00/per event

Fire Department Assistance	2023 Fee (plus HST)	2024 Proposed Fee (plus HST)
Fire Watch	\$66.06/hour	\$73.00/hour
Securing Buildings	\$66.06/hour	\$73.00/hour
Fire Prevention Assistance	\$66.06/hour	\$73.00/hour
Training Assistance	\$66.06/hour	\$73.00/hour

File Reports and File Searches	2023 Fee (plus HST)	2024 Proposed Fee (plus HST)
File Search/File Reports - Environmental Issues	\$275.27	\$303.00
File Search/File Reports - Information	\$192.69	\$212.00
Letters and Produce Incident Reports to Insurance Companies	\$192.69	\$212.00
LLBO - Letters of Compliance	\$192.69	\$212.00

**APPENDIX C: Schedule C - Fire and Emergency**

*All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.*

*Administrative Fee of \$50.00 to be charged to all invoices.*

Smoke and Carbon Monoxide Alarm Installations	2023 Fee (plus HST)	2024 Proposed Fee (plus HST)
Installation of Smoke Alarm	\$13.28 each	\$30.00 each
Installation of Plug-In Carbon Monoxide Alarm	\$26.55 each	\$40.00 each
Installation of Combination Alarm	\$30.98 each	\$50.00 each
Installation of Wireless Interconnected Smoke Alarm	New	\$65.00 each
Installation of Wireless Interconnected Combination Alarm	New	\$100.00 each

Fire Department Services	2023 Fee (plus HST)	2024 Proposed Fee (plus HST)
Refilling of Air Cylinders	\$13.21 each	\$15.00 each
Fire Extinguisher Rentals	\$11.01 each	\$12.00 each
Photographs	\$5.51 each	\$6.00 each
I.D. Photos	\$11.01 each	\$12.00 each
Meeting Room Rental*	\$110.11 daily	\$150.00 daily
911 Sign Installation	\$110.11 daily	\$121.00 daily
911 Sign Replacement	\$55.05 each	\$61.00 each
Emily Sign Installation	\$108.79 daily	\$120.00 daily

\*Includes applicable User Group Liability Insurance premium

**APPENDIX D:** Schedule D - Vale Health and Wellness Centre

Arena	Term	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
<b>Prime and Non-Niagara Rate*</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$223.36	\$226.38
<b>Non-Prime*</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$136.28	\$223.36
<b>Junior B - Hockey Game</b> (Based on Average of Adult and Youth Prime)	Per hour	\$185.84	\$188.46
<b>Minor Sports &amp; School Prime</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$146.90	\$148.28
<b>Minor Sports (including Junior B) Non-Prime</b> (Based on average of Niagara municipal ice rates at time rates approved)	Per hour	\$88.50	\$95.29
<b>School Non-Prime</b> (Based on 50% of Minor Sports Prime rate)	Per hour	\$69.02	\$74.14
<b>Individual Training (half ice) Non-Prime*</b> (Per player w/one coach; Available non-prime time only; Based on 50% of Minor Sports)	Per hour	\$75.22	\$78.24
<b>Last Minute Ice Prime*</b> (Same Day Ice) (Based on 75% of Prime )	Per hour	N/A	\$174.50
<b>Last Minute Ice Non-Prime*</b> (Same Day Ice) (Based on 75% of Non-Prime)	Per hour	N/A	\$104.57

- Leagues are charged the rate in effect at the time their ice rental agreement are made for the duration of the agreement.

- "Term" references ice hours booked regardless of usage. Per hour references 50 minutes allowing 10 minutes for a flood.

- Prime is anytime not denoted as Non-Prime.

- Non-Prime is weekdays before 5pm and after 9pm. Minor sports refers to youth sports associations and training with atleast one coach. The default age of a youth is 18 and under, unless defined otherwise by a Canadian sports association to which the renting association/club/orgnaization is governed.

- All fees are plus insurance unless insurance is otherwise provided.

\*Includes applicable User Group Liability Insurance premium

**APPENDIX D: Schedule D - Vale Health and Wellness Centre**

Family and Public Ice Skating	Term	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Students	Per session	\$3.54	\$3.54
Adults	Per session	\$4.42	\$4.42
Seniors	Per session	\$3.54	\$3.54
Seniors Pay-As-You-Play	Per session	\$4.42	\$4.42
Pay-As-You-Play	Per session	\$4.42	\$4.42
Stick and Puck (Adult and 1 child)	Per session	\$4.42	\$4.42
Stick and Puck (Each additional child)	Per session	\$3.54	\$3.54
Tots and Adults	Per session	\$4.42	\$4.42
Public Skate Group Pass (Max 5 people. Min 1 adult 18+)	Per session	\$10.62	\$10.62

Summer Arena Floor/Facility Rental (No Ice)*	Term	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Rink 2 – Floor ** (Non-Profit; Youth Sport Groups)	Per hour	\$57.52	\$60.54
Rink 2 – Floor** (Adult Sport Group; Commercial – Trade Show/Event)	Per hour	\$85.84	\$88.86

\*Does not include associated staging and removal costs and access to the Golden Puck Community Room

\*\*Includes applicable User Group Liability Insurance

Golden Puck Community Room (GPCR) (Includes 2 6ft tables and 12 chairs)	Term	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
For Profit/Commercial Use (Full Room)**	Daily	\$336.28	\$340.60
	Hourly	\$73.45	\$77.77
Not for Profit/Community Groups (Full Room)**	Daily	\$168.14	\$172.46
	Hourly	\$39.82	\$44.14
For Profit/Commercial Use (Half Room)**	Daily	\$168.14	\$172.46
	Hourly	\$36.28	\$40.60
Not for Profit/Community Groups (Half Room)**	Daily	\$84.07	\$88.39
	Hourly	\$19.47	\$23.79

\*Tournaments and Trade Shows will have access with floor/facility booking at negotiated rates

\*\*Includes applicable User Group Liability Insurance

**APPENDIX D:** Schedule D - Vale Health and Wellness Centre

Other Rates	Term	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Upper or Lower Lobby** Not for Profit/Community Group	Hourly	\$20.35	\$23.05
Upper or Lower Lobby** For Profit/Commercial	Hourly	\$36.28	\$38.98
Dressing Room (special events/tournaments)	Each/Daily	\$36.28	\$36.28
Swipe Card (Replacement)	Each	\$13.27	\$13.27
Keys (Additional)	Each	\$13.27	\$13.27
Power Cart & Hydro	Each	\$19.47	\$19.47

\*\*Includes applicable User Group Liability Insurance premium

Staffing	Term	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Assistant Arena Attendant Chargeback (Trade shows, tournaments, large scale events, etc.)	Per hour	\$7.08	\$7.08

## APPENDIX E: Schedule E - Parks and Pavilions

Park Pavilions	Term	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Pavilion – Large*	Per Booking Per Day	\$41.59	\$68.59
Pavilion – Small*	Per Booking Per Day	\$35.39	\$62.39
Bandshell	Per Booking Per Day	\$59.29	\$59.29
Hydro	Per Booking Per Day	\$6.19	\$6.19
Washroom Rental Rate (non-public, after hours before Labour Day Weekend or after Thanksgiving)	Per Booking Per Day	\$53.10	\$53.10
Park Permit (events) Note: Park permit does not include pavilion fee	Per Booking Per Day	\$88.50	\$88.50

\*Includes applicable User Group Liability Insurance premium

## APPENDIX F: Schedule F - Playing Fields and Sport Courts

Playing Fields and Sport Courts	Unit	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Soccer Fields – Youth*	Per game (2 hours)	\$8.85	\$10.36
Soccer Fields – Youth Tournament**	Per field/Per hour	\$8.85	\$8.85
Soccer Fields – Adult*	Per game (2 hours)	\$63.71	\$65.22
Soccer Fields – Adult Tournament**	Per field/Per hour	\$30.97	\$30.97
Baseball/Softball Diamonds – Youth*	Per game (2 hours)	\$8.85	\$10.36
Baseball/Softball Diamonds – Youth Tournament**	Per field/Per hour	\$8.85	\$8.85
Baseball/Softball Diamonds – Adult*	Per game (2 hours)	\$63.71	\$65.22
Baseball/Softball Diamonds – Adult Tournament**	Per field/Per hour	\$30.97	\$30.97
Lighting (soccer field or baseball/softball diamond)	Add/Per field	\$17.70	\$17.70
Lining (soccer field or baseball/softball diamond)	Add/Per field	\$17.70	\$17.70
Floating	Add/Per field	\$17.70	\$17.70
Tennis Courts* (Cedar Bay Centennial or West Side Tennis Courts)	Per court/Per hour	\$4.52	\$6.03
Volleyball Courts*** (Cedar Bay Centennial Park)	Per court/Per hour	\$11.50	\$13.01
Horse Paddock Skateboard & BMX Park	Sanctioned OR Un-Sanctioned Competitions terms to be negotiated.		

\*Includes applicable User Group Liability Insurance premium

\*\*Plus applicable tournament insurance premium (please contact)

\*\*\*Tournaments on request



**APPENDIX G: Schedule G - Beaches**

Nickel Beach			
Pass/Permit Type	Classification	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Zone 1 Reserved Daily Pass	Weekday (Monday-Thursday)	\$40.00	\$40.00
	Weekend (Friday-Sunday)	\$50.00	\$50.00
Zone 2 Reserved Daily Pass	Weekday (Monday-Thursday)	N/A	\$25.00
	Weekend (Friday-Sunday)	N/A	\$35.00
Zone 2 General Daily Pass	Weekday (Monday-Thursday)	\$20.00	\$20.00
	Weekend (Friday-Sunday)	\$30.00	\$30.00
Zone 3 Overflow Daily Pass	Weekday (Monday-Thursday)	\$20.00	\$20.00
	Weekend (Friday-Sunday)	\$30.00	\$30.00
Season Passes	PORTicipate Pass (Port Colborne Residents Only)	FREE	FREE
	Gold Pass (Zone 2 General, Monday-Thursday)	\$150.00	\$150.00
	Platinum Pass (Zone 2 Reserved, 7 days/week)	\$350.00	\$350.00

Centennial – Cedar Bay Beach			
Pass/Permit Type	Classification	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Daily Pass (Per vehicle)	Weekday (Monday-Thursday)	\$20.00	\$20.00
	Weekend (Friday-Sunday)	\$30.00	\$30.00

Beach Fines			
Wreckless Driving/Environmental Impact		\$250.00	\$250.00
Prohibited Items		\$75.00	\$75.00
Unauthorized use/transfer of day passes or seasonal passes		\$75.00	\$75.00
Open Alcohol		\$75.00	\$75.00

**APPENDIX H : Schedule H - Roselawn Centre**

<b>Roselawn Centre (Rental rates are based on a 6 hour event use.)</b>	<b>Term</b>	<b>2023 Fee (plus HST as applicable)</b>	<b>2024 Proposed Fee (plus HST as applicable)</b>
President's Room Rental (no alcohol)*		\$300.00	\$327.00
President's Room Rental (with alcohol)*		\$300.00	\$354.00
Roselawn – All Rooms (no alcohol)*		\$570.00	\$597.00
Roselawn – All Rooms (with alcohol)*		\$570.00	\$624.00
Daily Dishwasher Fee (Dish rental)		\$50.00	\$50.00
Table Linens	Per table	\$5.50	\$5.50
Linen Napkins	Per napkin	\$2.50	\$2.50
Cruiser Tables	Per table	\$2.60	\$2.60
Outdoor Garden (Tents, tables and chairs are not supplied)		\$198.00	\$198.00
Door Open Fee (plus staff time) (Wedding Pictures, Event Set-up, etc.)		\$55.00	\$55.00

\*Includes applicable User Group Liability Insurance premium

**APPENDIX I: Schedule I - Sugarloaf Marina**

Seasonal Dock Rates		
Docking Options	2023 Fee (plus HST as applicable)	2024 Fee (plus HST as applicable)
Boats 16 - 19 ft (unserviced)	\$52.50/ft	\$57.75/ft
Boats 20 - 26 ft (optional service)	\$63.85/ft	\$70.00/ft
Boats 27 - 34 ft (serviced)	\$75.25/ft	\$82.77/ft
Boats 35 - 60 ft (serviced)	\$78.65/ft	\$86.51/ft
Power Options	2023 Fee (plus HST as applicable)	2024 Fee (plus HST as applicable)
Use of 15A/110V Power	\$100.00	\$110.00
Use of 30 Amp shore power	\$265.00	\$291.50
Second Boat (Must be owned by same owner with valid proof of insurance.)	2023 Fee (plus HST as applicable)	2024 Fee (plus HST as applicable)
On J Run (16 ft dock)	\$265.00	\$291.50
On Dock #3 (17 ft dock)	\$290.00	\$319.00
Discounted Rates	2023 Fee (plus HST as applicable)	2024 Fee (plus HST as applicable)
Early Bird Discount - Based on payment in full for winter storage fees by September 1, and summer launch/mooring fees by February 15 annually.	5% of applicable rates	5% of applicable rates
Tournament/Regatta Discount (Only with proof of registration)	40% of applicable rates	40% of applicable rates
First time seasonal customer incentive (One time only, paid in full by February 15)	20% of seasonal rate	10% of seasonal rate
Same Slip/Non Designated Space Discount *	50% of 1st dock fee	50% of 1st dock fee

\* Only available for use directly beside oversized vessels or non-designated docking spaces. Must be preapproved by marina management. Must be same owner.

**APPENDIX I: Schedule I - Sugarloaf Marina**

<b>Transient &amp; Boat Ramp Rates</b>		
<b>Transient Rates (per foot)</b>	<b>2023 Fee (plus HST as applicable)</b>	<b>2024 Fee (plus HST as applicable)</b>
Daily	\$2.25	\$2.47
Canal Days Daily Rates (Monday-Monday)	\$3.75	\$4.12
Weekly	\$12.50	\$13.75
Monthly	\$30.50	\$33.55
<b>Launch Ramp Rates</b>	<b>2023 Fee (plus HST as applicable)</b>	<b>2024 Fee (plus HST as applicable)</b>
Daily Launch Pass	\$20.00	\$20.00
Seasonal Pass	\$125.00	\$125.00
**Non-Display Fine - Missing Ramp Pass	\$35.39	\$35.39
** Customer is still subject to the By-Law Parking Enforcement Fine as well		
<b>Miscellaneous Fees</b>		
<b>Additional Fees</b>	<b>2023 Fee (plus HST as applicable)</b>	<b>2024 Fee (plus HST as applicable)</b>
Seasonal Dock Box Rental (Limited Availability)	\$100.00	\$110.00
Workplace Passport (Based on satisfaction of all required registration documents)	\$250.00	\$265.00
Non Registered Boat Fee (Daily) ***	\$1.50/ft	\$1.65/ft
Missed appointment/unprepared Fee****	\$125.00	\$125.00
Administrative/Cancellation Fee	\$25.00	\$25.00
Dock Hold Deposit (To hold same space for following season)	20% of current dock rate	20% of current dock rate
Interest Charges - Balances owing (Monthly)	1.25%	1.25%

\*\*\* For any boat found in a slip or storage that is without proper registration with marina office or has balances owing. Based on dock or boat LOA, whichever is greater.

\*\*\*\* Applied to customers who are not prepared at time of scheduled service appointments, or miss scheduled appointment times without prior confirmation.

**APPENDIX I: Schedule I - Sugarloaf Marina**

Storage and Boat Yard Rates				
Winter Storage - All Inclusive (Includes fall haul out, powerwash*, blocking/cradle setup, and spring launch)	2023 Fee (plus HST as applicable)		2024 Fee (plus HST as applicable)	
	\$3.85/ sq. ft	\$925 minimum fee	\$4.23/ sq. ft	\$925 minimum fee
Winter Storage - Trailerable Only (Own trailer, no marina services)	2023 Fee (plus HST as applicable)		2024 Fee (plus HST as applicable)	
	\$2.63/ sq. ft	\$500 minimum fee	\$2.89/ sq. ft	\$500 minimum fee
Winter Storage - Non Seasonal Boater	2023 Fee (plus HST as applicable)		2024 Fee (plus HST as applicable)	
	\$5.75/ sq. ft		\$6.00/ sq. ft	
Summer Storage	2023 Fee (plus HST as applicable)		2024 Fee (plus HST as applicable)	
Seasonal (April 15-October 15)	\$5.75/ sq. ft	\$500 minimum fee	\$6.03/ sq. ft	\$500 minimum fee
Monthly	\$1.02/ sq. ft		\$1.07/ sq. ft	
Weekly	\$0.26/ sq. ft		\$0.27/ sq. ft	
Boat Handling & Yard Fees	2023 Fee (plus HST as applicable)		2024 Fee (plus HST as applicable)	
	Seasonal Slip Holder***	Non-Seasonal Slip Holder	Seasonal Slip Holder***	Non-Seasonal Slip Holder
Travel Lift (Haul Out/Launch) Minimum \$225 charge	\$9.70/ft	\$10.90/ft	\$10.18/ft	\$10.90/ft
Travel Lift (per hour after first hour)	\$80.00/hr	\$100.00/hr	\$80.00/hr	\$100.00/hr
Block & Stand Rental (per season)	\$5.75/ft	\$6.90/ft	\$5.75/ft	\$6.90/ft
Power Washing Hull Bottom**	\$2.75/ft	\$3.15/ft	\$2.75/ft	\$3.15/ft
Yard Equipment Fee	\$ 125/hr	\$ 145/hr	\$ 125/hr	\$ 145/hr
Yard Labour Fee	\$ 80/hr	\$ 100/hr	\$ 80/hr	\$ 100/hr
Mast Stepping - Length Overall (LOA)	\$ 4.15/ft	\$ 6.40/ft	\$ 4.15/ft	\$ 6.40/ft
Mast Storage (per season) - Length Overall (LOA)	\$ 1.81/ft	\$ 3.45/ft	\$ 1.81/ft	\$ 3.45/ft
Trailer/Cradle Storage (per season)	\$115.00	\$200.00	\$115.00	\$200.00
Pump-out (Transients)	N/A	\$15.00	N/A	\$15.00

\* Based on payment in full prior to haul out.

\*\* Powerwash only free for boats with anti-fouling paint on hull. Oversized boats (>42 ft in length), or non anti-fouling on hull may result in applicable extra charges.

\*\*\* Based on payment in full for dockage during current season.

**APPENDIX I: Schedule I - Sugarloaf Marina**

Marina Pavilion Rates**			
Organization		2023 Fee (plus HST as applicable)	2024 Fee (plus HST as applicable)
		Flat Rate	Flat Rate*
Event with 1 to 100 participants with no alcohol	Seasonal boater	\$200.00	\$254.00
	General Public	\$375.00	\$429.00
Event with 1 to 100 participants with alcohol	Seasonal boater	\$200.00	\$335.00
	General Public	\$375.00	\$510.00
Event with 101 to 250 participants with no alcohol	Seasonal boater	\$200.00	\$308.00
	General Public	\$375.00	\$483.00
Event with 101 to 250 participants with alcohol	Seasonal boater	\$200.00	\$443.00
	General Public	\$375.00	\$618.00
Additional charges:		Flat Rate	Flat Rate
Clean-up fee is charged		\$30.00	\$30.00
Damage deposit (refundable w/o damage to property)		\$200.00	\$200.00
Chairs (per chair)		\$5.75	\$5.75
Tables (per table)		\$13.00	\$13.00

\*Includes applicable User Group Liability Insurance

Non-Motorized Recreation Rental Fees		
Rates	2023 Fee (plus HST as applicable)	2024 Fee (plus HST as applicable)
Kayak	\$13.27/hr	\$13.27/hr
Stand Up Paddleboard (SUP) or Canoe	\$17.69/hr	\$17.69/hr
Refundable Security Deposit	\$100.00	\$100.00
Children under 13 years of age	FREE with Adult Purchase	FREE with Adult Purchase
PORTicipate Pass/Seasonal Slip Holder Fee	50% of all applicable fees	50% of all applicable fees
Punch Pass (15 hours)	\$125.00	\$125.00

**APPENDIX J: Schedule J - Procedures for Tax Registration and Tax Sales**

Whereas Section 385 of the *Municipal Act, 2001* provides that a municipality may fix a scale of costs to be charged as reasonable costs of proceedings under Part XI of said Act, the scale of costs per property shall be as follows:

Procedure	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
<b>Tax Registration</b> (per address)	Actual Cost for 3 <sup>rd</sup> Party Services	Actual Cost for 3 <sup>rd</sup> Party Services
<b>Tax Sale</b> (per address)	Actual Cost for 3 <sup>rd</sup> Party Services	Actual Cost for 3 <sup>rd</sup> Party Services
<b>Administration Processing Fee</b>	\$500.00	\$520.00
<b>Extension Agreement</b> Prepare Extension Agreement and present to Council for consideration	\$275.00	\$286.00
<b>Other direct incidental costs:</b> Costs for other direct incidental items not considered above to be established as incurred based on invoice cost, plus ten percent (10% Administration Fee).		

## APPENDIX K: Schedule K - Corporate Services

Service	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Tax Arrears Certificate (includes water arrears)	\$50.00	\$52.00
Paper Copy - Tax Inquiry / Water Inquiry Returned	\$7.00	\$7.00
Cheque Charge	\$35.00	\$35.00
New Account Fee - Ownership Change	\$50.00	\$52.00
New Account Fee - New Roll Creation	\$50.00	\$52.00
New Account Fee - Water	\$50.00	\$52.00
Transfers to Tax for Over Due Accounts	\$50.00	\$52.00
POA Add to Tax Administration Fee	\$50.00	\$52.00
Administration Fee Accounts Sent to Collections	\$50.00	\$52.00
Marriage License	\$125.00	\$130.00
Civil Ceremony held at City Hall* (during regular business hours)	NEW	\$250.00
Civil Ceremony held at City Hall* (outside of regular business hours)	NEW	\$300.00
Civil Ceremony held at location other than City Hall*	NEW	\$350.00 plus mileage at City rate
Commissioner for Taking Affidavits (including HST)**	\$15.00	\$20.00
Death Registrations	\$20.00	\$25.00
Photocopying (per page)	\$0.25	\$0.25

\* \$100.00 non-refundable fee due upon initial consultation with the officiant



**APPENDIX L:** Schedule L - Port Colborne Historical and Marine Museum

Museum	Term	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
<b>Retrieval Fees:</b>			
Artifact/ Photograph - (Appointment Required)	Per item	\$20.00	\$20.00
<b>Tours:</b>			
Group Tours (Minimum 5 people)	Per person	\$5.00	\$5.00
School Tours	Per student	\$5.00	\$5.00
Off Site Tours – Cemetery, West St Humberstone, etc.	Per person	\$5.00	\$5.00
<b>Admission Fees:</b>			
Museum & Village		Donation Box	Donation Box
Canal Days		Sponsored	Sponsored
Christmas Festival		By Donation	By Donation
<b>Membership Fees:</b>			
Students/Seniors (60+)		\$5.00	\$5.00
Individual		\$8.00	\$8.00
Family		\$10.00	\$10.00
Life Patron		\$100.00	\$100.00
Sustaining (Corporate)		By Donation	By Donation

**APPENDIX M:** Schedule M - L.R. Wilson Heritage Research Archives

Archives	Term	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
<b>Research Fees:</b> (The following applies to research conducted by Museum staff for others.)			
Commercial Use	Per hour	\$60.00	\$60.00
Personal Use	Per hour	\$20.00	\$20.00
Student Use	Per hour	\$10.00	\$10.00
Unassisted Research		By Donation	By Donation
<b>Retrieval Fees:</b>			
Artifact/ Photograph - (Appointment Required)	Per item	\$20.00	\$20.00
<b>Photo Reproduction Fees:</b> Copyright Restrictions Apply and a Reproduction Agreement must be signed			
Commercial Use	Per image	\$50.00	\$50.00
Personal Use	Per image	\$30.00	\$30.00
Publication ( print, digital)	Per image	\$100.00	\$100.00
<b>Photocopies:</b>			
<b>*Copyright Restrictions Apply</b>			
Black & White 8 x 10 copy paper	Per copy	\$0.25	\$0.25
Black & White > 8 x 10 copy paper	Per copy	\$0.50	\$0.50
Colour Copy	Per page	\$1.00	\$1.00
<b>(Retrieval fees may apply)</b>			
<b>Rental Fees for MacDonald Conference Hall:*</b>			
Daily Rental up to 8 hours (Requires signed contract)	Daily	\$120.00	\$150.00

\*Includes applicable User Group Liability Insurance premium

**APPENDIX N: Schedule N - By-Law Enforcement**

Miscellaneous Fees		
Schedule of Fees	2023 Fee	2024 Proposed Fee
<b>Fence By-Law</b>		
Fence Variance (non-refundable)	\$521.00	\$573.00
Fence By-Law Order to Comply – application fee	\$235.00	\$259.00
<b>Boulevard and of Snow Removal By-Law</b>		
Snow clearing - per meter	\$12.00	\$13.00
Snow and Ice Removal By-Law Order to Comply – application fee	\$227.00	\$250.00
<b>Regulate Noise By-Law</b>		
Noise Variance – Private function taking place on private property	\$173.00	\$190.00
Noise Variance – Private function taking place on City	\$115.00	\$127.00
<b>On Street Parking Permits</b>		
Initial Fee (per vehicle)	\$31.00	\$34.00
Replacement Fee (per vehicle)	\$47.00	\$52.00
Fail to display permit prominently	\$31.00	\$34.00
Park without permit	\$58.00	\$64.00
<b>Encroachment Agreements</b>		
Application	\$397.00	\$437.00
Annual	\$113.00	\$124.00
<b>Discharge of Firearm</b>		
Discharge of Firearm Variance	\$107.00	\$118.00

Maintenance of Property and Land(Lot Maintenance By-law)		
Schedule of Fees	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Re-inspection fee*	\$110.00	\$121.00
Minimum maintenance fee	\$198.00	\$218.00
Administration fee	Add 15%	Add 15%
Mailing fee	\$31.00	\$34.00
*Re-inspection fee is payable where violation still exists.		

**APPENDIX N: Schedule N - By-Law Enforcement**

<b>Cutting Grasses and Weeds(Lot Maintenance By-law)</b>		
<b>Lot Size</b>	<b>2023 Fee</b>	<b>2024 Proposed Fee</b>
1 to 7,500 square feet	Actual Costs	Actual Costs
7,501 to 15,000 square feet	Actual Costs	Actual Costs
15,001 to 30,000 square feet	Actual Costs	Actual Costs
30,000 square feet to 1 acre	Actual Costs	Actual Costs
> 1 acre to 1.5 acres	Actual Costs	Actual Costs
> 1.5 acres to 2 acres	Actual Costs	Actual Costs
Each additional acre	Actual Costs	Actual Costs

<b>Erection and Maintenance of Signs and Other Advertising Devices (Sign By-law)</b>				
<b>Sign Type</b>	<b>Size</b>	<b>Term</b>	<b>2023 Fee</b>	<b>2024 Proposed Fee</b>
Awning	Each		\$58.00	\$64.00
Banner	Not exceeding 6.7 square meters	Per 15 days	\$17.00	\$19.00
Banner	Exceeding 6.7 square meters	Per 15 days	\$36.00	\$40.00
Billboard	Maximum 50 square meters	Per square meter	\$6.00	\$7.00
Facia	Maximum 15 square meters	Per square meter	\$6.00	\$7.00
Ground	Maximum 10 square meters		\$58.00	\$64.00
Mall		Per square meter	\$6.00	\$7.00
Pole / Pylon	Maximum 20 square meters	Per square meter	\$6.00	\$7.00
Portable	Maximum 9 square meters	Per 15 days	\$17.00	\$19.00
Projecting	Maximum 10 square meters		\$58.00	\$64.00
Roof	Maximum 50 square meters	Per square meter	\$6.00	\$7.00

<b>Sign Variance By-law</b>		
<b>Type</b>	<b>2023 Fee</b>	<b>2024 Proposed Fee</b>
Sign Variance (non-refundable)	\$810.00	\$891.00
Order to Comply – administration fee	\$235.00	\$259.00

**APPENDIX N: Schedule N - By-Law Enforcement**

Pool Variance By-law		
Type	2023 Fee	2024 Proposed Fee
Pool Variance (non-refundable)	\$450.00	\$495.00
Order to Comply – administration fee	\$235.00	\$259.00

Respecting the Keeping of Animals (Exotic Animals By-law)		
Schedule of Fees	2023 Fee	2024 Proposed Fee
For the first animal of each species	\$22.00	\$24.00
For the second and third animal of each species	\$3.00	\$3.00
For each species the aggregate of which exceed three in	\$2.00	\$2.00
Maximum Licensing fee*	\$5,785.00	\$6,364.00
*regardless of the number of animals, animal species or sub-species held in a single location		

Note: Beach and Marina enforcement penalties are noted in their respective appendices

**APPENDIX O: Schedule O - Cemeteries of the City of Port**

Resident	2022 & 2023 Fee (plus HST)	2024 Proposed Fee (plus HST)
Opening and Closing Fees and Charges		
Adult Burial (weekday)	\$969.00 to \$1,275.00	\$ 1,700.00
Adult Burial (weekend or holiday)		
Child Burial (weekday)*	\$357.00 to \$377.00	No Charge for Port Colborne Residents under the age of 12 years old
Child Burial (weekend or holiday)*		
Infant Burial (weekday)*		
Infant Burial (weekend or holiday)*		
Cremation/Columbarium (weekday)	\$250.00 to \$680.00	\$ 875.00
Cremation/Columbarium (weekend or holiday)		
Cemetery Services and Interment Rights Prices		
Single Lot or Grave	\$ 1,377.00	\$ 2,880.00
Infant Lot or Grave*	420.00	No Charge for Port Colborne Residents under the age of 12 years old
Cremation Plot	\$ 485.00	\$ 1,460.00
Columbarium, each crypt	\$1,377.00 to \$1,530.00	\$ 3,310.00
Pouring Foundation (per cubic foot of concrete)	\$ 40.00	\$ 45.00
Perpetual care markers (owner supplied)	\$ 50.00	\$ 100.00
Perpetual care markers (owner supplied) <48" high	\$ 100.00	\$ 200.00
Perpetual care markers (owner supplied) >48" high	\$ 200.00	\$ 400.00
Disinternment (opening fee plus actual cost to disinter)	\$ 969.00	\$ 1,500.00
Ownership Transfer Fee	\$ 26.00	\$ 115.00

\* Regular Single Lot or Grave fees apply for non-residents of Port Colborne.

\*\* Rates previously calculated at full cost recovery.

**APPENDIX O: Schedule O - Cemeteries of the City of Port**

Non-Resident	2022 & 2023 Fee (plus HST)	2024 Proposed Fee (plus HST)
<b>Opening and Closing Fees and Charges</b>		
Adult Burial (weekday)	\$969.00 to \$1,275.00	\$ 1,880.00
Adult Burial (weekend or holiday)		
Child Burial (weekday)*	\$357.00 to \$377.00	No Charge for Port Colborne Residents under the age of 12 years old
Child Burial (weekend or holiday)*		
Infant Burial (weekday)*		
Infant Burial (weekend or holiday)*		
Cremation/Columbarium (weekday)	\$250.00 to \$680.00	\$ 900.00
Cremation/Columbarium (weekend or holiday)		
<b>Cemetery Services and Interment Rights Prices</b>	<b>2022 &amp; 2023 Fee (plus HST)</b>	<b>2024 Proposed Fee (plus HST)</b>
Single Lot or Grave	\$ 1,377.00	\$ 4,470.00
Infant Lot or Grave*	420.00	No Charge for Port Colborne Residents under the age of 12 years old
Cremation Plot	\$ 485.00	\$ 2,000.00
Columbarium, each crypt	\$1,377.00 to \$1,530.00	\$ 4,290.00
Pouring Foundation (per cubic foot of concrete)	\$ 40.00	\$ 60.00
Perpetual care markers (owner supplied)	\$ 50.00	\$ 100.00
Perpetual care markers (owner supplied) <48" high	\$ 100.00	\$ 200.00
Perpetual care markers (owner supplied) >48" high	\$ 200.00	\$ 400.00
Disinternment (opening fee plus actual cost to disinter)	\$ 969.00	\$ 1,660.00
Ownership Transfer Fee	\$ 26.00	\$ 130.00

\* Regular Single Lot or Grave fees apply for non-residents of Port Colborne.

\*\* Rates previously calculated at full cost recovery.

## APPENDIX P: Schedule P - Planning and Development

Application	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
<b>Official Plan</b>		
Official Plan Amendment	\$5,092.00	\$5,296.00
Adjournment of an Official Plan Amendment (at applicant's request)	\$810.00	\$842.00
<b>Zoning By-Law</b>		
Zoning By-Law Amendment	\$4,513.00	\$4,694.00
Adjournment of a Zoning By-Law (at owner's request)	\$810.00	\$842.00
Removal of a Holding Symbol	\$1,157.00	\$1,203.00
Temporary Use By-Law	\$4,513.00	\$4,694.00
Preparation of a Temporary Use Agreement	\$2,082.00	\$2,165.00
Extension of a Temporary Use	\$1,736.00	\$1,805.00
<b>Plan of Subdivision</b>		
Draft Plan Approval of Subdivision (For greater certainty, the maximum fee shall be \$7,822.00 plus per lot/ block to a maximum of \$10,400 = \$18,222.000)	\$7,521.00 base fee plus \$50.00 per lot/ block to a maximum of \$10,000.00	\$7,822.00 base fee plus \$52.00 per lot/ block to a maximum of \$10,400.00
Redline Revisions/Change of Conditions to Draft Plan	\$3,314.00	\$3,447.00
Extension to Draft Plan Approval	\$1,736.00	\$1,805.00
Final Plan Approval	\$2,736.00	\$2,845.00
Amendment to Subdivision Agreement	\$2,314.00	\$2,407.00
Part Lot Control	\$1,157.00	\$1,203.00
Deeming By-Law	\$462.00	\$480.00
Discharge of a Subdivision Agreement	\$1,157.00	\$1,203.00
<b>Plan of Condominium</b>		



## APPENDIX P: Schedule P - Planning and Development

Application	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Draft Plan Approval of Condo (For greater certainty, the maximum fee shall be \$7,822.00 plus \$10,400 = \$18,222.000)	\$7,521.00 base fee plus \$50.00 per lot/ block to a maximum of \$10,000.00	\$7,822.00 base fee plus \$52.00 per lot/ block to a maximum of \$10,400.00
Redline Revisions/Change of Conditions to Draft Plan	\$3,314.00	\$3,447.00
Extension to Draft Plan Approval	\$1,736.00	\$1,805.00
Final Plan Approval	\$2,736.00	\$2,845.00
Condominium Conversion	\$7,521.00	\$7,822.00
Amendment to Condominium Agreement	\$2,314.00	\$2,407.00
Discharge of a Condominium Agreement	\$1,157.00	\$1,203.00
Condominium Exemption Request	\$1,669.00	\$1,736.00
<b>Site Plan Control</b>		
Site Plan Control Approval (agreement)	\$4,934.00	\$5,131.00
Site Plan Control Approval (no agreement)	\$2,000.00	\$2,080.00
Amendment to Site Plan Agreement	\$2,036.00	\$2,117.00
Discharging of a Site Plan Agreement	\$1,157.00	\$1,203.00

## APPENDIX P: Schedule P - Planning and Development

Application	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
<b>Committee of Adjustment</b>		
Minor Variance/Expansion of Non-Conforming Use	\$1,330.00	\$1,383.00
Minor Variance (Building without a Permit)	\$1,736.00	\$1,805.00
Consent (new lot)	\$1,852.00	\$1,926.00
Easement	\$1,272.00	\$1,323.00
Lot Addition/Boundary Adjustment	\$1,272.00	\$1,323.00
Adjournment of a Consent or Variance (at applicant's request)	\$578.00	\$601.00
Changes to Consent Conditions	\$578.00	\$601.00
Final Certification Fee	\$231.00	\$240.00
Validation of Title	\$1,041.00	\$1,083.00
<b>Miscellaneous</b>		
Quarry/Pit Establishment or Expansion	\$69,426.00	\$72,203.00
Telecommunication Facilities Consultation Process	\$1,736.00	\$1,805.00
Compliance Letter Express (within 3 days)	\$208.00	\$216.00
Development Agreement	\$2,777.00	\$2,888.00
Discharging of a Development Agreement	\$1,041.00	\$1,083.00
Front Ending Agreement	\$1,736.00	\$1,805.00
OMB Subpoena - first day	\$694.00	\$722.00
OMB Subpoena - thereafter	\$462.00	\$480.00
Pre-consultation Meetings (Major - OPA/ ZBLA/ Subdivision/ Condominium)*	\$500.00	\$520.00
Pre-consultation Meetings (Minor - minor variance & consent)*	\$250.00	\$260.00
<b>Combined Applications</b>		
Consent & Minor Variance	\$2,431.00	\$2,528.00
Consent & Development Agreement	\$4,049.00	\$4,211.00
Minor Variance & Development Agreement	\$3,471.00	\$3,610.00

## APPENDIX P: Schedule P - Planning and Development

Application	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
<b>Engineering</b>		
Municipal Consent Permit Fee**	\$350.00	\$364.00
Lot Grading Plan Review	\$100.00	\$104.00
<b>Site Alteration Permit Inspections**</b>		
<b>Site Alteration Permit (&lt; 1,000m<sup>3</sup>):</b> Permit application fee to be applied where the being removed or placed exceeds the following limits per lot size: <ul style="list-style-type: none"> <li>- 0.1 hectares or less/maximum of 10m<sup>3</sup></li> <li>- &gt; 0.1 to 0.2 hectares/maximum of 50m<sup>3</sup></li> <li>- &gt; 0.2 to 0.5 hectares/maximum of 100m<sup>3</sup></li> <li>- &gt; 0.5 hectares or larger/maximum of 500m<sup>3</sup></li> <li>- &gt; 500m<sup>3</sup> but less than 1,000m<sup>3</sup></li> </ul>	\$500.00	\$520.00
<b>Site Alteration Permit (&gt; 1,000m<sup>3</sup>):</b> Permit application fee to be applied where the fill being removed or placed is greater than 1,000m <sup>3</sup> .	\$1,000.00	\$1,040.00
<b>Site Alteration Permit Renewal/Extension (within limits):</b> Fee to be applied when a renewal/extension is granted two (2) months prior to the expiration of the Site Alteration Permit issued.	\$500.00	\$520.00
<u>Note:</u> A renewal/extension occurring after expiration of, or within two (2) months prior to the expiration of, the Site Alteration Permit issued is considered a new application and subject to new application fees.		

## APPENDIX P: Schedule P - Planning and Development

Application	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
<b>Site Alteration Permit Renewal/Extension (exceeded limits):</b> Fee to be applied when a Site Alteration Permit (< 1,000m3) permit has been issued and subsequently, the amount of material has exceeded the allowable limits, and the renewal/extension is granted two (2) months prior to the expiration of the Site Alteration Permit issued.  <u>Note:</u> A renewal/extension occurring after expiration of, or within two (2) months prior to the expiration of, the Site Alteration Permit issued is considered a new application and subject to new application fees.	\$750.00	\$780.00
<b>Post Site Alteration Permit Issuance Reviews:</b> Engineering or zoning review or other changes after Site Alteration Permit has been issued.	\$1,000.00	\$1,040.00
<b>Haul route inspections:</b> Haul route inspections prior to, during and after issuance of a Site Alteration Permit).	\$100/inspection	\$104/inspection
<b>Post-Commencement Permit Surcharge:</b> Fees to be applied for any Site Alteration Permit application which has been made post-commencement of activities.	150% of applicable fees	150% of applicable fees
<b>Site Alteration Violation Investigation:</b> This fee shall be applied in any situation where work or activities have been undertaken for which a Site Alteration Permit is required but not obtained. This fee is in addition to all other fees, charges and securities applicable under this By-law.	100% of applicable application fee (each occurrence)	100% of applicable application fee (each occurrence)

## APPENDIX P: Schedule P - Planning and Development

Application	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
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\* The application fee is reduced by the amount paid for pre-consultation if the application is submitted within 18 months of the pre-consultation meeting date.

\*\* A \$1000.00 security deposit is required. The funds will be returned after final inspection if all works have been completed to the satisfaction of the City. The City has the right to use the funds if damage is not repaired or reinstated to the satisfaction of the City.

### Refund of Fees

If an application is withdrawn before circulation to commenting agencies, ninety percent (90%) of the fee will be refunded . If withdrawn after circulation, but before notice of the public meeting is given, fifty percent (50%) of the fee will be refunded and if withdrawn after the notice of public meeting is given, but before the Planning and Development Services division Recommendation

### Reactivation

Any application which has been withdrawn and/or has been inactive for one year shall be considered abandoned and a full fee shall be required to activate a new application.

### Notes:

Additional fees for most applications are required for Niagara Regional Development Services and the Niagara Peninsula Conservation Authority review. Applicants are recommended to contact each agency for their respective Fee Schedule. If fees are required, applicants must make out separate cheques payable to each agency at the time of application submission to the City.

**APPENDIX Q: Schedule Q - Maintenance and Occupancy of Property (Property Standards By-law)**

Schedule of Fees	Unit	2023 Fee	2024 Proposed Fee
<b>Issuance of Certificate of Compliance</b>			
1-5 Dwelling Units	Per Dwelling Unit	\$58.00	\$64.00
More than 5, but not exceeding 25 Dwelling Units	Per Certificate	\$289.00	\$318.00
PLUS	Per Dwelling Unit	\$12.00	\$13.00
More than 25 Dwelling Units	Per Certificate	\$462.00	\$508.00
PLUS	Per Dwelling Unit	\$12.00	\$13.00
Other		\$89.00	\$98.00
Vacant Property		\$115.00	\$127.00
<b>Inspection Fees</b>			
Registering Order on Title	Per Title	\$58.00	\$64.00
Compliance Inspection & Removing Order	Per Order	\$115.00	\$127.00
<i>(Inspection Fee, Removal and Response to Lawyer)</i>			
Additional Inspection for Compliance	Each	\$36.00	\$40.00
<b>Appeal Fees</b>			
Apply for an Appeal (non-refundable)	Per Appeal	\$289.00	\$318.00
<b>Other Fees</b>			
Order to Comply		\$235.00	\$259.00

**APPENDIX R: Schedule R - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections**

Construction			
New Building Construction and Additions <sup>6,8</sup>		2023 Fee	2024 Proposed Fee
Minimum Fee for all Building Permits <sup>9</sup>		\$139.00	\$145.00
Major Occupancy <sup>7</sup>		2023 Fee	2024 Proposed Fee
<b>Group A – Assembly Occupancies</b> <i>Examples: School, church, restaurant, daycare, hall, transit, recreation facility, other</i>		Per square foot	\$2.17
<b>Group B – Institutional Occupancies</b> <i>Examples: Hospital, retention facility, nursing home, other</i>		Per square foot	\$2.35
<b>Group C – Residential Occupancies</b> <i>Single detached dwelling</i> <i>Semi-detached dwelling, duplex dwelling</i> <i>Townhouse</i> <i>Multiple unit dwellings, apartment building, townhouse</i> <i>Hotels, motels</i> <i>Other residential</i>		Per square foot	\$1.60
<b>Group D – Business/Personal Services Occupancies</b> <i>Examples: Office, bank, medical, police station, other</i>		Per square foot	\$2.00
<b>Group E – Mercantile Occupancies</b> <i>Examples: Store, shopping mall/plaza, shop, market, retail, other</i>		Per square foot	\$1.87
<b>Group F – Industrial Occupancies</b> <i>Examples:</i> <i>Industrial mall/plaza/garage, plant, factory, warehouse, other</i> <i>Industrial buildings with no partitions, no plumbing and no mechanical</i>		Per square foot	\$1.38
		Per square foot	\$1.05

**APPENDIX R: Schedule R - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections**

New Building Construction and Additions <sup>6,8</sup> (continued)		Permit Fee Details <sup>1-16</sup>	2023 Fee	2024 Proposed Fee
<b>Special Categories/Occupancies</b>				
Farm building, greenhouse	Per square foot		\$0.36	\$0.38
Park Model Trailer			\$244.99	\$254.79
Tent, temporary fabric structure	Each		\$244.99	\$254.79
Renewable Energy Projects			See note 12	See note 12
<b>Houses and Accessory to Houses:</b> <sup>14</sup>				
Garage, carport	Per square foot		\$0.90	\$0.93
Covered deck/porch	Per square foot		\$0.58	\$0.60
Uncovered deck/porch	Per square foot		\$0.58	\$0.60
Sunroom/solarium, 3-Season Room, Add-A-Room (on Park Model Trailers)	Per square foot		\$0.90	\$0.93
Shed/accessory building	Per square foot		\$0.90	\$0.93
<b>Alterations</b>				
Unfinished basement (new or replaced foundation)	Per square foot		\$0.34	\$0.36
Under pinning foundation			See note 12	See note 12
Roof structure	Per square foot		\$0.19	\$0.20
Fireplace, woodstove, chimney			\$152.94	\$159.06
<b>Interior Alterations:</b>				
Interior alterations, all occupancies, except finished basements	Per square foot		\$0.76	\$0.79
Finishing basement	Per square foot		\$0.76	\$0.79
Other minor alteration			See note 12	See note 12
<b>Partial Permit/Staged Construction</b> <sup>11</sup>			2023 Fee	2024 Proposed Fee
All partial permits subject to a surcharge applied to the stage permit value			50%	50%
<b>Foundation Stage</b> <sup>11</sup>				
Complete to grade including or excluding underground services within building			15%	15%
<b>Building Shell Stage</b> <sup>11</sup>				
Completed structural shell stage			40%	40%
Completed architectural shell stage			80%	80%
<b>Building Completion Stage</b> <sup>11</sup>				
Includes completed building stage			100%	100%



**APPENDIX R: Schedule R - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections**

Plumbing Only	Permit Fee Details <sup>1-16</sup>	2023 Fee	2024 Proposed Fee
Fixture; plumbing appliance; stack; interceptor; tank; floor drain; sewage ejector; sump; manhole; catchbasin; rain water leader; other	Each	\$11.36	\$11.82
All buried piping including building drain and sewer; building storm drain and sewer; storm drainage piping; water service pipe	Per linear foot	\$1.53	\$1.59
Water distribution pipe inside a building	Each	\$152.94	\$159.06
<b>Residential<sup>14</sup></b>			
Replace buried water service, sanitary drains or storm drains (single fee applies if multiple services are replaced at the same time)	Each	\$245.00	\$255.00
Mechanical HVAC Only	Permit Fee Details <sup>1-16</sup>	2023 Fee	2024 Proposed Fee
Group A, B, C (except houses), D E	Per square foot	\$0.12	\$0.12
Houses		\$152.94	\$159.06
Group F	Per square foot	\$0.12	\$0.12
Commercial type Kitchen Exhaust		See note 12	See note 12
Pool		2023 Fee	2024 Proposed Fee
Public pool		\$421.85	\$438.72
Private pool		\$178.44	\$185.57
Designated Structure		2023 Fee	2024 Proposed Fee
As defined in the Ontario Building Code		See note 12	See note 12
Demolition	Permit Fee Details <sup>1-16</sup>	2023 Fee	2024 Proposed Fee
Houses <sup>14</sup> and buildings less than 3,000 square feet (gross area)	Each	\$191.17	\$198.82
Other demolitions	Per square foot	\$0.12	\$0.12
Conditional <sup>15</sup>		2023 Fee	2024 Proposed Fee
Surcharge		50%	50%

**APPENDIX R: Schedule R - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections**

Change of Use	2023 Fee	2024 Proposed Fee
Permit for the change of use of a building or part thereof	\$160.00	\$166.00

Occupancy		2023 Fee	2024 Proposed Fee
Permit to allow occupancy			
Houses, semi-detached dwellings, townhouses	Each	\$160.00	\$166.00
Other buildings	Each	\$160.00	\$166.00
Permit to allow partial occupancy			
For area of building to be occupied	Per square foot gross floor space to be occupied	\$0.09	\$0.09
Review of proposed application	Per hour	\$118.00	\$123.00

Transfer	2023 Fee	2024 Proposed Fee
Transfer of permit to a new owner	\$160.00	\$166.00

Deposits Required for Permits		2023 Fee	2024 Proposed Fee
New Main Buildings	Houses	\$1,050.00	\$1,092.00
	Other than Houses	\$525.00	\$546.00
Additions, Accessory	Houses	\$525.00	\$546.00
	Other than Houses	\$525.00	\$546.00
Alterations	Houses	\$525.00	\$546.00
	Other than Houses	\$525.00	\$546.00
Demolitions	Main Building	\$2,100.00	\$2,184.00
	Accessory, Partial	\$525.00	\$546.00
Pools	In ground and On-	\$525.00	\$546.00
Other		\$525.00	\$546.00
New Main Buildings, Additions and Renovations	Industrial, Commercial Institutional and Residential other than Houses	\$1,050.00	\$1,092.00
Lot Grading Deposit	All categories of	\$2,100.00	\$2,184.00

**APPENDIX R: Schedule R - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections****Notes for Deposits:**

1. No deposit is required for the following:
  - a) Uncovered decks on piers
  - b) Tents and fabric structures
2. "Houses" includes single detached, semi-detached, duplexes, triplexes and townhouses.
3. "Other than Houses" includes Plumbing only, Mechanical HVAC only, Designated Structures, etc.
4. The requirement for a new deposit may be waived where the City already holds a deposit with an owner on the same property with respect to an open permit file with the City, provided:
  - a) The deposit already held is equal or larger than the amount specified in this Schedule.
  - b) There is no existing damage to City property as a result of work on the lot.
  - c) The existing deposit is recorded on all applicable permit files as being held as security for other

Additional Fees and Charges	2023 Fee	2024 Proposed Fee
Discharge of an Order from property title	\$965.30	\$1,004.00
Submitting an application for Permit		
Minimum non-refundable fee for submitting all permit applications. This fee is discounted against the final Permit fee.	\$139.00	\$145.00
Work Without Permit - Percentage increase in applicable fees from this schedule will apply where commencement of construction or demolition has occurred prior to the issuance of the required permit. Refer to Section 4.4 of The Building By-law.	100%	100%
<i>Alternative Solution</i> application (per hour, minimum 4 hours)	\$160.00	\$166.00

Refund of Permit Fees	2023 Fee	2024 Proposed Fee
Permit Issued. Administration functions only have been performed. No field inspections have been	50%	50%
Additional deduction from eligible refund for each field inspection that had been performed.	\$61.00	\$63.00

**Notes for Refunds:**

1. No refund will apply one year after date of permit issuance.
2. If the calculated refund is less than the minimum fee applicable to any permit, no refund shall be made of the fees paid.
3. No permit fee shall be refunded where the permit has been revoked by the Chief Building Official in accordance with the Act.

## **APPENDIX R: Schedule R - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections**

### **General Notes:**

- 1.** Permit fee is \$/square foot, \$/linear foot, or \$ (flat rate).
- 2.** Square foot is gross of all floors above grade measured from the outer face of exterior walls, unless noted otherwise. Mezzanines, lofts, habitable attics and dwelling units below grade are included as floor areas for permit fee calculations.
- 3.** Where there is no floor or exterior walls for the project, square foot is the greatest horizontal area of the structure. For example, buildings or structures supported by posts or columns.
- 4.** \$145.00 paid at time of application plus \$57.00 for each additional inspection in excess of one where the building is not ready for occupancy and which must be paid prior to issuance of Occupancy Permit.
- 5.** There are no deductions from the gross floor area for openings such as stairs, elevators, shafts, etc.
- 6.** Cellars, unfinished basements and crawl spaces are not used in the fee calculation for new construction.
- 7.** Major occupancy is based upon the Ontario Building Code.
- 8.** New construction and additions include plumbing, HVAC and all other regulated building services/components.
- 9.** Minimum permit fee is \$145.00 and is addition to the per square foot fee.
- 10.** Revision or amendment to an open permit is a minimum \$57.00 fee plus \$57.00 per hour of administration time.
- 11.** For a Partial Permit, the percentage shown for the applicable stage of construction (minus the percentage for any previous Partial Permits) must be multiplied by the applicable permit application fee shown for new construction and then increased by a 50% administrative surcharge to obtain the required total fee for that stage.
- 12.** If the work regulated by the permit cannot be described otherwise, the permit application fee shall be \$16.02 for each \$1,000.00 value of work proposed.
- 13.** Houses in Special Categories and Alterations includes semi-detached, duplexes, triplexes, and townhouses.
- 14.** See "Deposits Required for Permits" for applicable deposits.
- 15.** The fee for a Conditional Permit is equal to the regular permit fee described above plus an additional administrative surcharge of 50% of the regular permit fee. If the Conditional Permit also happens to be a Partial Permit, the Partial Permit fee already increased by 50% must be increased by an additional 50% to obtain the required total fee.
- 16.** A 50% reduction in the fees payable will be applicable to all properties that are located within the project area boundaries of the Olde Humberstone Main Street Community Improvement Plan, the Downtown Central Business District Community Improvement Plan, Brownfield Community Improvement Plan and East Waterfront Community Improvement Plan. No fee reduction will be applied where the 'Work Without Permit' fee is applicable.
- 17.** Third Party Review of applications are undertaken at the discretion of the Chief Building Official and may be required for very large or complex developments. The Chief Building Official may require that the estimated or actual costs associated with the third party review be payable at any time prior to permit issuance.

**APPENDIX S: Schedule S - Filming Fees**

Service	2023 Fee (plus HST as applicable)	2024 Proposed Fee (plus HST as applicable)
Film Permit - Municipal Property	\$175.00	\$175.00
Staff Time - Film Liason	\$85.00	\$85.00
Security Deposit	\$2,500.00 minimum for low impact filming projects	\$2,500.00 minimum for low impact filming projects
	\$5,000.00 minimum for medium to high impact filming projects	\$5,000.00 minimum for medium to high impact filming projects

The Corporation of the City of Port Colborne

By-law No. \_\_\_\_\_

Being a by-law to establish fees and charges for various services and to repeal by-law 7047/84/22

Whereas the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, provides a municipality may pass by-laws imposing fees or charges on any class or persons; and

Whereas subsection 391(1) of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended allows municipalities to adopt By-laws imposing fees or charges on any class of person for services or activities provided or done by or on behalf of it, for cost payable by it for services or activities provided or done by or on behalf of any other municipality or local board, and for the use of its property including property under its control; and

Whereas the *Building Code Act, 1992, S.O. 1992, c. 23*, as amended provides a municipality may pass by-laws imposing fees and charges; and

Whereas the *Cemeteries Act (Revised), R.S.O. 1990, c. C.4*, as amended, provides a municipality may pass by-laws imposing fees and charges; and

Whereas the *Planning Act, R.S.O. 1990, c. P.13*, as amended, provides a municipality may pass by-laws imposing tariffs, fees and charges; and

Whereas at its meeting of October 24, 2023 the Council of The Corporation of the City of Port Colborne approved the recommendation of Corporate Services Finance Division Report No. 2023-162, Subject: 2024 Proposed Fees and User Charges.

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That the fees and charges, outlined in Appendix "A to S" attached hereto and forming part of this by-law, be enacted.
2. Unless otherwise identified, that staff be delegated authority to set the price for goods purchased for resale (including insurance for activities held within City facilities). Provided that the price is higher than the cost to purchase the goods.
3. That staff be approved to waive any fee up to \$2,000 on compassionate grounds or when related to a charity or related fundraiser. This waiver shall be applied only once per event.
4. That staff be given delegated authority to set advertising and rental rates not specified in Appendices "A to S" and for sponsorships less than \$50,000.
5. That if a court of competent jurisdiction should declare any section or part of a section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law, and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.
6. That should this by-law conflict with any other by-law or resolution of Council, or any staff report approved by Council, in relation to fees and charges imposed under the *Municipal Act, Planning Act, Building Code Act* or any other act, this by-law shall take precedence, unless specifically stated to the contrary.
4. That By-law No. 7047/84/22 is hereby repealed.
5. That this by-law come into force and take effect on the day of passing.

Enacted and passed this 24 day of October, 2023.

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William C. Steele  
Mayor

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Saima Tufail  
Interim City Clerk