

2024 Operating (Levy) Budget

Budget Committee of the Whole: October 18, 2023



PORT COLBORNE

2024 Operating (Levy) Budget

In preparing the **2024 Operating (Levy) Budget and 2023 Operating (Levy) Forecast**, certain assumptions and estimates are necessary.

They are based on information available to staff at the time.

Actual results will vary although, as regulated through the Municipal Act, **a balanced budget is required.**



Agenda

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

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1 2024 Budget Summary

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- 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**



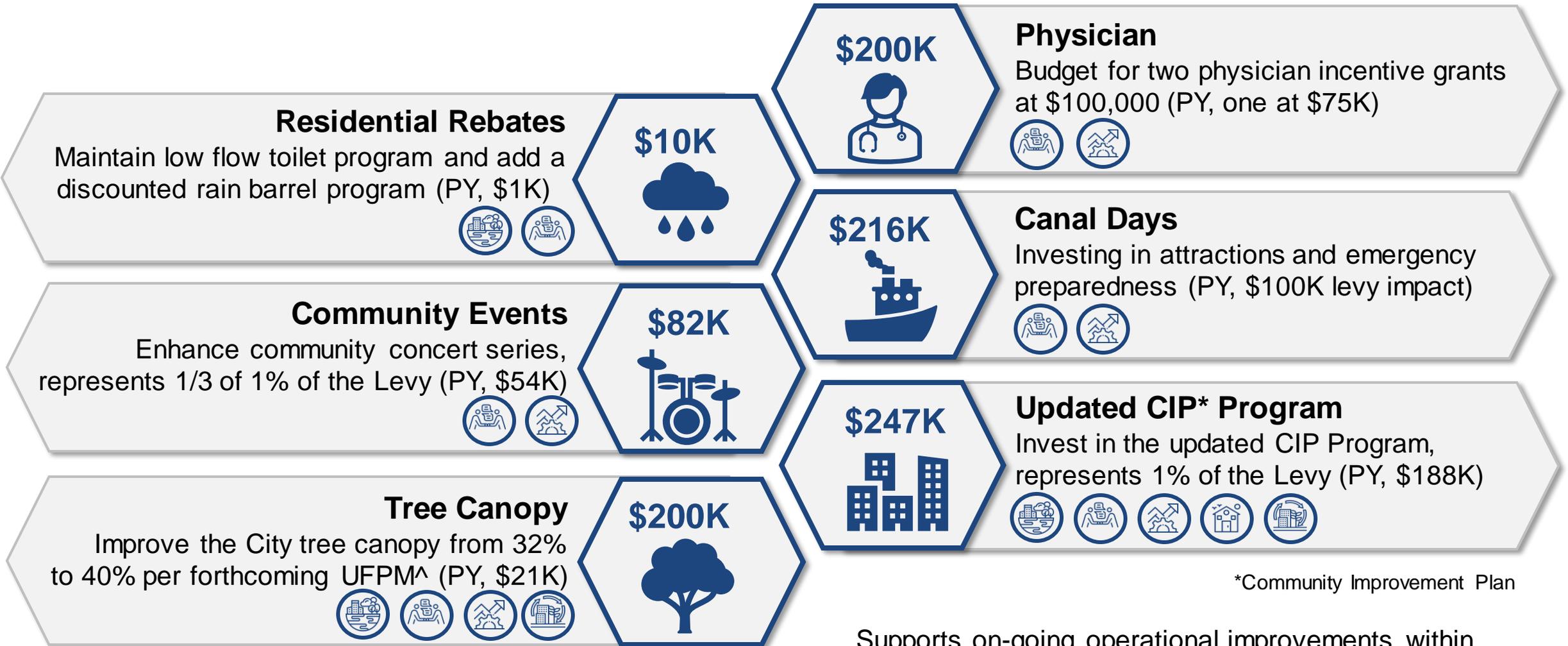
**Increased
Housing
Options**



**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
Average						
City of Port Colborne (Standard)	\$199,897	\$1,527	\$2,055	\$306	\$3,887	+ Storm \$139.76
Weight Average Local Area Municipality (LAMs)	\$297,431	\$2,272	\$1,783	\$455	\$4,510	
Median						
City of Port Colborne (Standard)	\$179,000	\$1,367	\$1,840	\$274	\$3,481	+ Storm \$139.76
Weight Average Local Area Municipality (LAMs)	\$274,053	\$2,096	\$1,640	\$420	\$4,156	

Driven by assessment

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



Comparison: Water and Wastewater Rates

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

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

Wastewater differential is driven by inflow and infiltration



Comparison: Total Cost

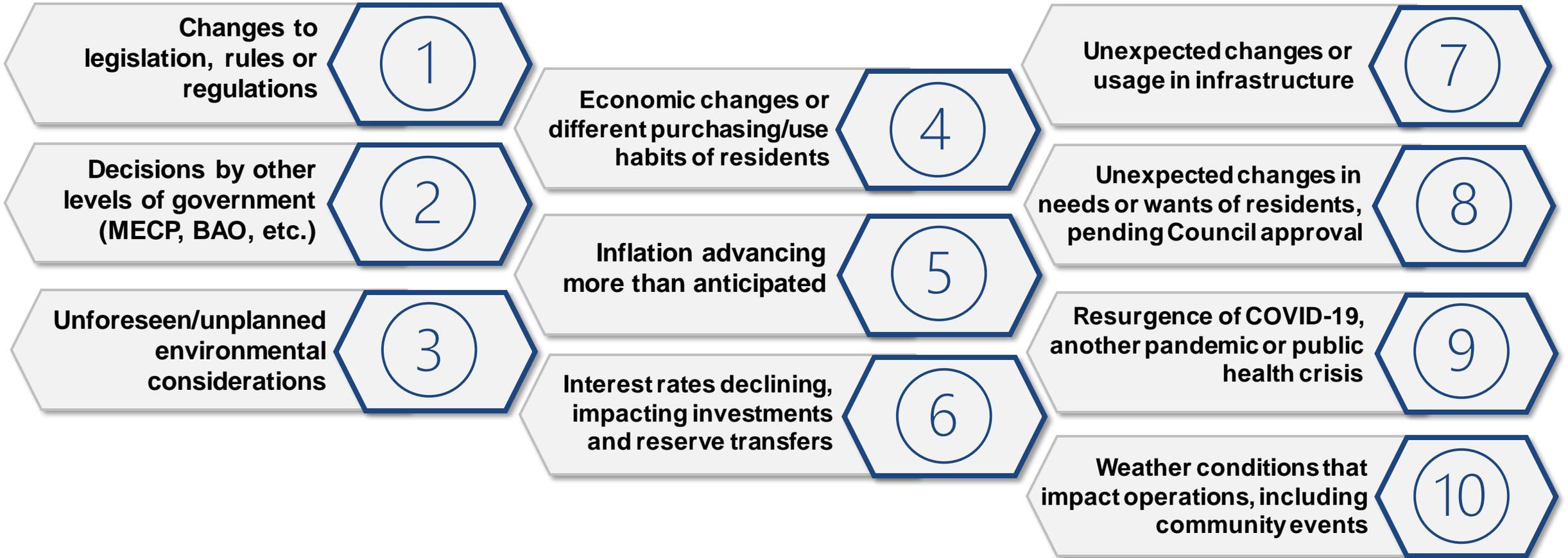
CVA	Port Colborne	Local Area Municipalities	Delta
Property Tax	3,887	4,510	(623)
Storm Sewer	140	Included in above	140
Subtotal	4,027	4,510	(483)
Water and Wastewater	1,678	1,275	403
Total	5,705	5,785	(80)

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



Risks to the Budget

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



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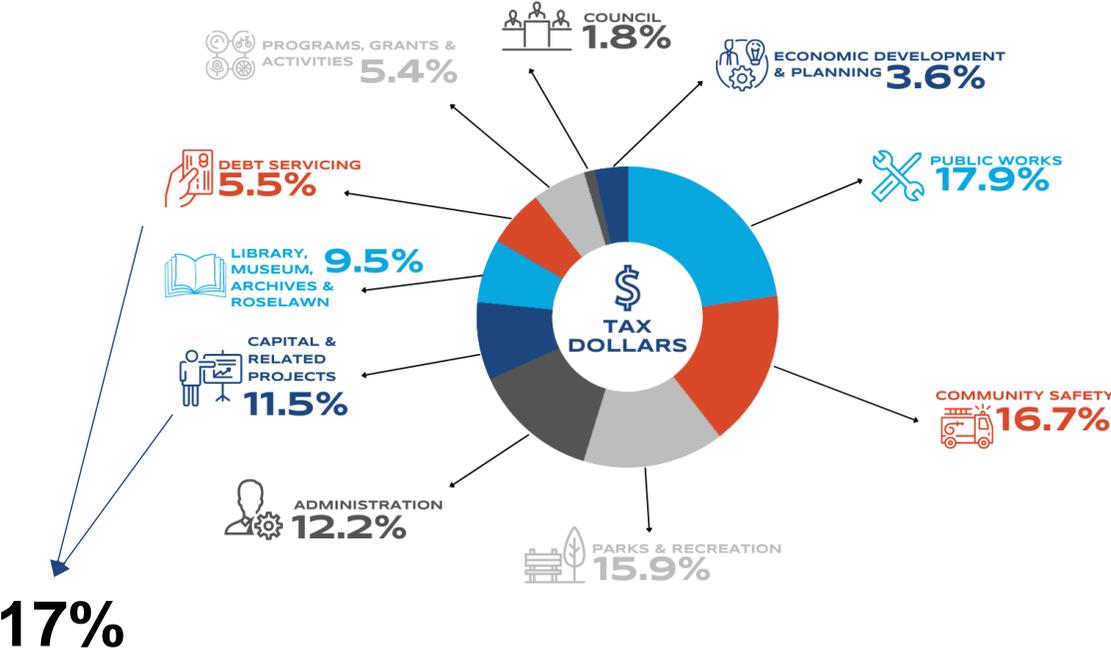
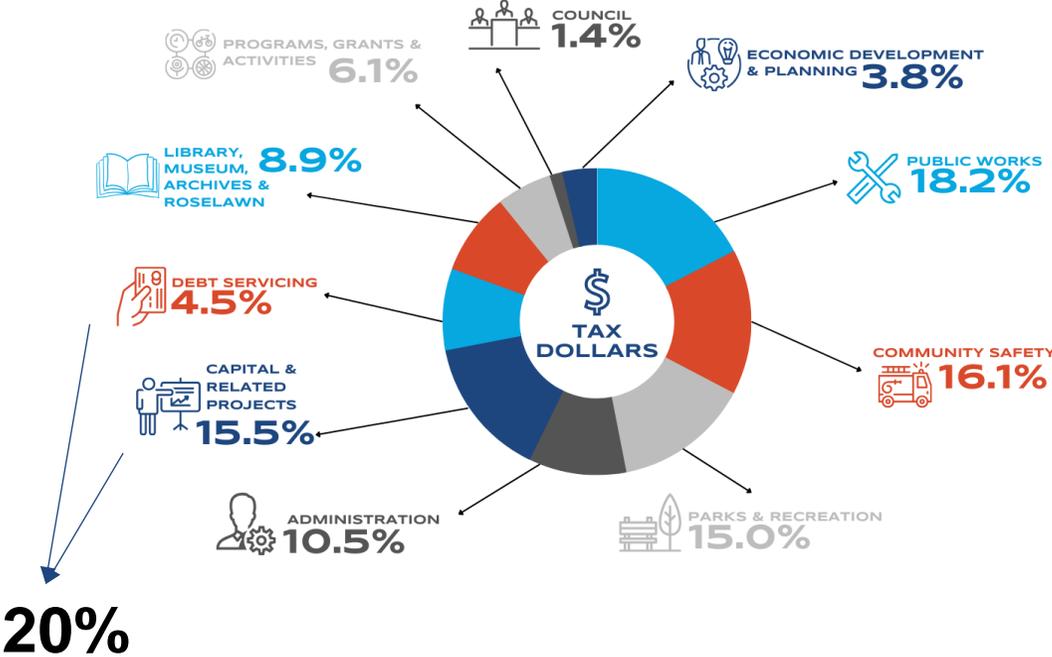
4 Thank You

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

What tax dollars support ...

2024

2023



City Growth Projections

Capacity for residential development



=

Development pipeline



+

Vacant land potential



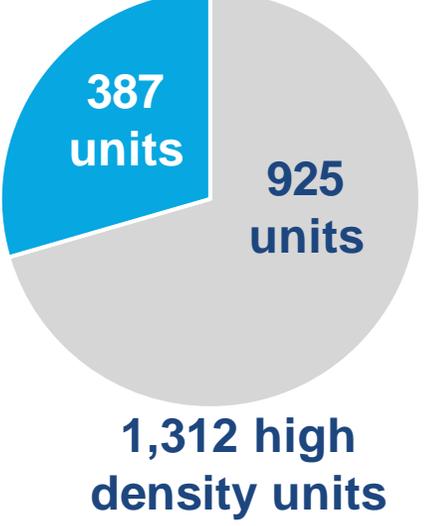
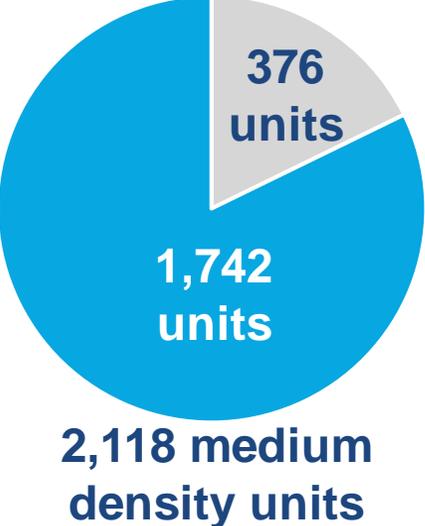
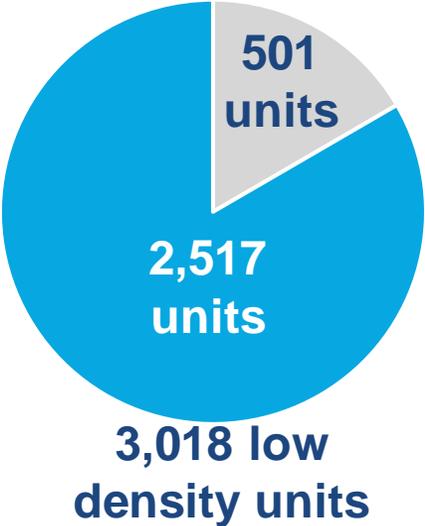
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Intensification



Breakdown of 6,448 units by Policy Area:

DGA
 BUA



DGA = Designated Greenfield Areas
BUA = Built up Areas



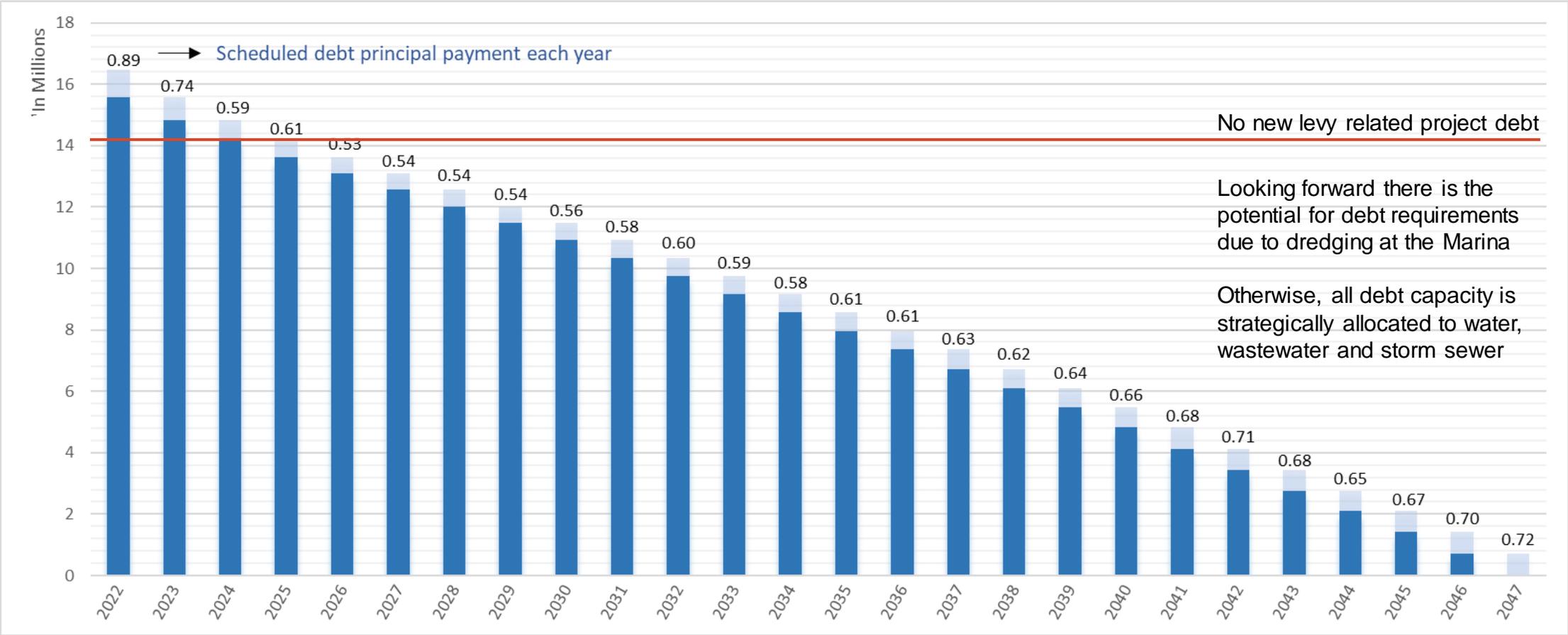
2023 Forecast

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



IE realized ... potential to fund Infrastructure Reserve

Current Debt Position - Levy



Reserves

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

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

Levy Summary

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

Revenue

Some Salient Changes from Prior Year Budget

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

Personnel

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

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

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

Personnel

Some Salient Changes from Prior Year Budget

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

Operating Expenses

Some Salient Changes from Prior Year Budget

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

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



Transfer to Capital and Related Projects

Components of Transfer to Capital and Related Project Accounts

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

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

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

Transfer to/from Reserves

Components of to/from Reserves

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

Levy Summary – by Department

Departmental Net Budgets

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

Department
Net
Increase:
\$285,197

Transfer to/from Rate and Related Entities

Components of to/from Rate and Related Entities

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

Programs, Grants, and Activities (PGA)

Some Salient Changes from Prior Year Budget

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

Total PGA Budget

\$1,683,410

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



Boards and Committees

Some Salient Changes from Prior Year Budget

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

Total Boards and Committees

\$2,188,357

Library

Archives

Museum

Roselawn

Niagara South Coast

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



Boards and Committees

Library

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

Departments

Some Salient Changes from Prior Year Budget

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

Total Departments

\$18,064,280

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

Departmental User Fees

Some Salient Changes from Prior Year Budget

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

Departmental User Fees

Summary of User Fees to Framework

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

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



Departmental User Fees

Changes are recommended to provide clarity and improve ice availability

Arena Fees

2024 only Arena Fees effective January 1, 2024

Arena Operations

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

Rental Classifications Adjustments/ Definitions

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

Departmental User Fees

Arena Fees

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

Cemetery User Fees

Cemetery – Resident

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

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

Cemetery User Fees

Cemetery – Non-Resident

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

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

* Average

Self-Sustaining Entities (SSEs)

Some Salient Comments on SSEs

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



SSE: Beach

Year in Review

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



SSE: Beach

Initial Planning Thoughts Going Forward

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



Looking Forward

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



Agenda

1 2024 Budget Summary

2 City Fundamentals

3 Budget Details

4 Thank You

- Thank You
- Recommendation



Thank You

Recommendation

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

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

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

