

# 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

	<b>Sugarloaf Marina</b>	<b>Nickel Beach</b>	<b>Cemetery</b>	<b>Building</b>	<b>Total 2024 SSE Budget</b>	<b>Total 2024 Levy &amp; SSE Budget</b>
<b>Revenue</b>						
Advertising and Sponsorship						\$239,500
Donations						53,000
Fines						45,000
Fundraising					4,000	6,300
Investment Income			4,000		4,000	1,075,418
Lease Income	32,000				32,000	243,600
Licences and Permits				743,332	743,332	805,832
Rentals	3,000				3,000	536,650
Other Revenue	3,000				3,000	279,000
Fees	30,000	343,023			373,023	1,015,123
Provincial Offences Act						2,000
Grants - Other						282,255
Grant - Federal						584,577
Grant - Provincial						3,765,740
Sales	1,370,000		89,700		1,459,700	1,772,800
Penalties and Interest						439,000
Property Taxes						24,693,620
Payment In lieu						330,000
Supplemental Tax						185,200
MAT Tax						70,000
<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

Appendix B - Levy and SSE Summary

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Utilities - Water	194,648.73	204,500.00	230,275.00	221,460.00	(8,815.00)
City Owned Property Drainage Charges	53,722.59				
Reassessment/Uncollectable	300,247.33	232,000.00	232,000.00	246,900.00	14,900.00
Property Taxes - Rebates	17,748.77	18,000.00	30,000.00	18,000.00	(12,000.00)
Tax Incentive Grants	25,453.00	10,500.00	40,000.00	19,000.00	(21,000.00)
<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>			