

# 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>

	<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>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>

	<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>Surplus/(Deficit) Before Allocati</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>

Appendix C - Divisional Summary and Detail

	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>

Appendix C - Divisional Summary and Detail

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

Appendix C - Divisional Summary and Detail

	<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>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**

	<b>Airport</b>	<b>Animal Control</b>	<b>Canal Days</b>	<b>CIP Incentives</b>	<b>Community EV Charging Stations</b>	<b>Community Events</b>	<b>Community Grants</b>	<b>Crossing Guards</b>	<b>Fishing Tournament</b>
<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	

Appendix C - Divisional Summary and Detail

	Airport	Animal Control	Canal Days	CIP Incentives	Community EV Charging Stations	Community Events	Community Grants	Crossing Guards	Fishing Tournament
Staff Training & Development								5,400	
SME - Consultants									
Travel								2,700	
Utilities - Hydro			2,000						
<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 Allocati</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>	

	<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>
<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

Appendix C - Divisional Summary and Detail

	<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 Allocati</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 & Actitivites**

	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 of Goods Sold	171,163.33	163,400.00	158,400.00	150,000.00	(8,400.00)
Equipment - Purchase	69,571.87	3,500.00			
Equipment - Rental	97,818.86	67,700.00	49,500.00	70,000.00	20,500.00
Financial Expenses	3,579.84	1,200.00	5,900.00	5,900.00	
Grants and Sponsorship Expense	508,895.29	397,000.00	484,800.00	642,600.00	157,800.00

Appendix C - Divisional Summary and Detail

	<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>
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>					
<hr/>					
<b>Expense</b>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
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>
<hr/>					
<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**

	<b>2022</b>	<b>Airport 2023</b>	<b>2023</b>	<b>2024 Proposed Budget</b>	<b>Variance (2024 Budget - 2023 Budget)</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>		
<b>Revenue</b>					
<hr/>					
<hr/>					
<b>Expense</b>					
<b>Personnel Expense</b>					
<hr/>					
<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>
<hr/>					
<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**

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

Appendix C - Divisional Summary and Detail

	<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>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>					
<hr/>					
<b>Expense</b>					
<b>Personnel Expense</b>					
<hr/>					
<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>					
<hr/>					
<hr/>					
<b>Expense</b>					
<b>Personnel Expense</b>					
<hr/>					
<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>
<hr/>					
<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>					
<hr/>					
<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>
<hr/>					
<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>					
<hr/>					
<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>
<hr/>					
<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>					
<hr/>					
<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>			

Appendix C - Divisional Summary and Detail

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

Appendix C - Divisional Summary and Detail

	<b>Museum</b>	<b>Heritage Archives</b>	<b>NSCTA (Levy)</b>	<b>Roselawn</b>	<b>Library (Levy)</b>	<b>Committees</b>	<b>Total 2024 Boards &amp; Committees Budget</b>
Cost of of Goods Sold	5,000			3,000			8,000
Equipment - Purchase	1,000	500		3,000			4,500
Grants and Sponsorship Expense				500			500
Hospitality Expense	500	700		500		5,000	6,700
Insurance - Contract	1,480			4,700			6,180
Office Supplies	3,100	1,500		3,000			7,600
Postage & Courier	2,450	100		300			2,850
Program Supplies	17,400	1,000		8,000			26,400
Protective & Uniform Clothing	500	200					700
R&M - Grounds	1,000						1,000
R&M - Consumables and Parts	10,600	4,500		15,000			30,100
Staff Training & Development	4,300	1,000					5,300
Subscriptions and Publications	400	300		200			900
Telephone/Internet	3,500			2,000			5,500
Travel	4,300	1,000		300			5,600
<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 of Goods Sold	4,759.71	4,500.00	5,000.00	8,000.00	3,000.00
Equipment - Purchase	3,581.18	3,923.00	5,000.00	4,500.00	(500.00)
Grants and Sponsorship Expense		500.00	1,000.00	500.00	(500.00)
Hospitality Expense	957.55	1,200.00	1,500.00	6,700.00	5,200.00
Insurance - Contract		6,253.00	6,253.00	6,180.00	(73.00)
Office Supplies	4,794.72	6,550.00	8,000.00	7,600.00	(400.00)



Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Postage & Courier	1,772.12	3,650.00	2,750.00	2,850.00	100.00
Program Supplies	15,820.70	25,600.00	23,400.00	26,400.00	3,000.00
Protective & Uniform Clothing	64.24	310.00	800.00	700.00	(100.00)
R&M - Grounds	2,107.85	1,000.00	1,000.00	1,000.00	
R&M - Consumables and Parts	5,867.69	29,800.00	30,600.00	30,100.00	(500.00)
Staff Training & Development	2,235.84	1,400.00	14,100.00	5,300.00	(8,800.00)
Subscriptions and Publications	408.06	250.00	1,010.00	900.00	(110.00)
Telephone/Internet	4,660.31	5,500.00	5,500.00	5,500.00	
Travel	882.50	1,400.00	3,100.00	5,600.00	2,500.00
<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

	2022	2023	2023	2024	Variance
		<b>Museum</b>		<b>Proposed</b>	<b>(2024 Budget</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Budget</b>	<b>- 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 of Goods Sold	4,759.71	4,500.00	5,000.00	5,000.00	
Equipment - Purchase	1,207.72	500.00	2,000.00	1,000.00	(1,000.00)
Grants and Sponsorship Expense		500.00	500.00		(500.00)
Hospitality Expense	470.31	500.00	500.00	500.00	
Insurance - Contract		1,480.00	1,480.00	1,480.00	

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Office Supplies	3,016.38	2,700.00	3,500.00	3,100.00	(400.00)
Postage & Courier	1,708.23	3,500.00	2,350.00	2,450.00	100.00
Program Supplies	12,496.10	17,650.00	14,400.00	17,400.00	3,000.00
Protective & Uniform Clothing	64.24	310.00	500.00	500.00	
R&M - Grounds	2,107.85	1,000.00	1,000.00	1,000.00	
R&M - Consumables and Parts	5,867.69	8,800.00	10,600.00	10,600.00	
Staff Training & Development	2,104.81	1,300.00	13,100.00	4,300.00	(8,800.00)
Subscriptions and Publications	355.14		500.00	400.00	(100.00)
Telephone/Internet	3,297.81	3,500.00	3,500.00	3,500.00	
Travel	763.81	1,000.00	2,600.00	4,300.00	1,700.00
<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	

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Protective & Uniform Clothing			300.00	200.00	(100.00)
R&M - Consumables and Parts		5,000.00	5,000.00	4,500.00	(500.00)
Staff Training & Development	100.00	100.00	1,000.00	1,000.00	
Subscriptions and Publications	52.92	50.00	310.00	300.00	(10.00)
Travel		100.00	200.00	1,000.00	800.00
<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)**

	<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>					
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>					
<hr/>					
<b>Operating Expense</b>					
<hr/>					
<hr/>					
<hr/>					
<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

	2022	2023	2023	2024	Variance
		<b>Roselawn</b>		<b>Proposed</b>	<b>(2024 Budget</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Budget</b>	<b>- 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	



Appendix C - Divisional Summary and Detail

	<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>
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>				
	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<hr/>					
<hr/>					
<b>Expense</b>					
<b>Personnel Expense</b>					
<hr/>					
<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>				
	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<b>Revenue</b>					
<hr/>					
<b>Expense</b>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
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>
<hr/>					
Transfer Between Funds				(68,700.00)	(68,700.00)
<b>Total Transfer</b>				<b>(68,700.00)</b>	<b>(68,700.00)</b>
<hr/>					
<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				

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Staff Training & Development	11,274.48	17,600.00	20,600.00	15,900.00	(4,700.00)
SME - Consultants	64,219.35	110,000.00	80,000.00	50,000.00	(30,000.00)
Subscriptions and Publications	7,665.11	3,100.00	6,000.00	3,150.00	(2,850.00)
Telephone/Internet	6,661.82	3,100.00	9,590.00	5,200.00	(4,390.00)
Travel	5,978.90	17,700.00	13,700.00	18,600.00	4,900.00
<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>					
<hr/>					
<b>Expense</b>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<b>Total Expense</b>	<b>151,242.54</b>	<b>144,100.00</b>	<b>202,490.00</b>		<b>(202,490.00)</b>
<hr/>					
<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>
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Allocations: Within Departments	(21,000.00)	(21,000.00)	9,895.81		(9,895.81)
Allocation: Between Departments	(130,242.54)	(123,100.00)	(212,385.81)		212,385.81
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**City of Port Colborne  
2024 Operating Budget**

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

	<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>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	

Appendix C - Divisional Summary and Detail

	<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>
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>					
<hr/>					
<b>Expense</b>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<b>Total Expense</b>				<b>283,500.00</b>	<b>283,500.00</b>
<hr/>					
<b>Surplus/(Deficit) Before Allocation</b>				<b>(283,500.00)</b>	<b>(283,500.00)</b>
<hr/>					
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>
<hr/>					
Transfer Between Funds				(62,000.00)	(62,000.00)
<b>Total Transfer</b>				<b>(62,000.00)</b>	<b>(62,000.00)</b>
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# Appendix C - Divisional Summary & Detail

## Corporate Services Divisional Summary

**CITY OF PORT COLBORNE**  
**2024 Budget - Corporate Services Divisional Summary**

	Corporate Services Global	Clerks	Customer Service	Financial Services	Human Resources	Information Technology	Total 2024 Corporate Services Budget
<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>

Appendix C - Divisional Summary and Detail

	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>

Appendix C - Divisional Summary and Detail

	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>					
<hr/>					
<b>Expense</b>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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>

	<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>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>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
		<b>Clerks</b>		<b>Proposed</b>	<b>(2024 Budget</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Budget</b>	<b>- 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>

Appendix C - Divisional Summary and Detail

	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>					
<hr/>					
<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>

Appendix C - Divisional Summary and Detail

	<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>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>					
<hr/>					
<b>Expense</b>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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>

Appendix C - Divisional Summary and Detail

	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>					
<hr/>					
<b>Expense</b>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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	

	<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>
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>

Appendix C - Divisional Summary and Detail

	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>Bylaws</b>	<b>Fire</b>	<b>Total 2024 Community Safety Budget</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>
<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

Appendix C - Divisional Summary and Detail

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

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Telephone/Internet	6,345.25	4,900.00	6,000.00	6,000.00	
Travel	1,558.38	2,800.00	2,800.00	4,800.00	2,000.00
<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**

**Fire**

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
<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

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Staff Training & Development	39,993.85	45,000.00	45,000.00	51,400.00	6,400.00
Subscriptions and Publications	817.09	2,000.00	1,550.00	1,550.00	
Telephone/Internet	4,104.82	3,400.00	5,500.00	5,500.00	
Travel	416.74	11,300.00	11,300.00	17,200.00	5,900.00
<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**

	Arena Operations	Drainage	Environmental Compliance	Facilities	Fleet	Parks & Trails
<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

	<b>Arena Operations</b>	<b>Drainage</b>	<b>Environmental Compliance</b>	<b>Facilities</b>	<b>Fleet</b>	<b>Parks &amp; Trails</b>
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>



	<b>Project Management</b>	<b>Public Works Global</b>	<b>Stores</b>	<b>Transportation</b>	<b>Total 2024 Public Works Budget</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	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

	<b>Project Management</b>	<b>Public Works Global</b>	<b>Stores</b>	<b>Transportation</b>	<b>Total 2024 Public Works Budget</b>
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

	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)
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>

Appendix C - Divisional Summary and Detail

	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

	2022	Parks 2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
<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



Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
R&M - External Contractor	88,901.23				
R&M - Playground	13,986.96		20,000.00		(20,000.00)
R&M - Tree Planting	9,824.47	15,600.00	15,600.00	75,000.00	59,400.00
Staff Training & Development	2,603.11	16,300.00	21,100.00	16,300.00	(4,800.00)
Telephone/Internet	3,843.46	1,400.00	500.00	1,400.00	900.00
Travel	33.09	6,000.00	4,200.00	8,150.00	3,950.00
<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>					
<hr/>					
<b>Expense</b>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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>

Appendix C - Divisional Summary and Detail

	<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>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>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Variance</b>
		<b>Drainage</b>		<b>Proposed</b>	<b>(2024 Budget</b>
	<b>Actual</b>	<b>Forecast</b>	<b>Budget</b>	<b>Budget</b>	<b>- 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>

Appendix C - Divisional Summary and Detail

	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>					
<hr/>					
<b>Expense</b>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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>

	<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>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>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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>



	<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>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>					
<hr/>					
<b>Expense</b>					
<hr/>					
<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>
<hr/>					
<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>
<hr/>					
<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>

	<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>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**

	2022	Stores 2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
<b>Revenue</b>					
<hr/>					
<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>

Appendix C - Divisional Summary and Detail

	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		\$3,600.00			
Fees	15,175.66				
<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>

Appendix C - Divisional Summary and Detail

	<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>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>
<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>					
<hr/>					
<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

	2022	Library 2023	2023	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
	Actual	Forecast	Budget		
<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

Appendix C - Divisional Summary and Detail

	2022	2023	2023	2024	Variance
	Actual	Forecast	Budget	Proposed Budget	(2024 Budget - 2023 Budget)
Office Supplies	3,600.61	3,500.00	3,000.00	3,000.00	
Postage & Courier	456.37	500.00	700.00	700.00	
Program Supplies	3,693.78	5,000.00	3,000.00	3,500.00	500.00
Protective & Uniform Clothing			1,200.00	1,300.00	100.00
Staff Training & Development	4,191.62	7,000.00	7,000.00	7,000.00	
SME - Audit and Actuary	2,455.76	12,800.00	12,800.00	7,200.00	(5,600.00)
Telephone/Internet	11,119.47	16,660.00	16,660.00	17,100.00	440.00
Travel	6.00	600.00	2,600.00	500.00	(2,100.00)
<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>			