

Appendix D - Self Sustaining Entities (SSE) Divisional Summary

CITY OF PORT COLBORNE
2024 Budget - Self Sustaining Entities

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

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

City of Port Colborne
2024 Operating Budget
Self Sustaining Entities

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

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

Appendix D - Self Sustaining Entities (SSE) Divisional Detail

City of Port Colborne 2024 Operating Budget

Building Inspection

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

Appendix D - SSE Divisional Summary and Detail

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

**City of Port Colborne
2024 Operating Budget**

Sugarloaf Marina

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

Appendix D - SSE Divisional Summary and Detail

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

**City of Port Colborne
2024 Operating Budget**

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

Appendix D - SSE Divisional Summary and Detail

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

City of Port Colborne 2024 Operating Budget

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