Appendix B - Divisional Summary & Detail

Rates (Water, Wastewater, Storm Sewer) Divisional Summary

CITY OF PORT COLBORNE
2024 Budget - Rates Divisional Summary

	Storm Sewer	Wastewater	Water	Total 2024 Rate Budget
Revenue				
Other Revenue			$6,000	$6,000
Fees		700	3,000	3,700
Penalties and Interest		30,700	19,700	50,400
Rate Revenue - Variable		698,400	2,604,993	3,303,393
Rate Revenue - Fixed	1,934,800	7,955,900	3,305,420	13,196,120
Total Revenue	**1,934,800**	**8,685,700**	**5,939,113**	**16,559,613**
Expense				
Personnel Expense				
Salaries and Wages - Full Time			684,000	684,000
Salaries and Wages - Students			26,000	26,000
Overtime Pay			14,200	14,200
Employee Benefits			259,600	259,600
Subtotal Personnel Expense			**983,800**	**983,800**
Operating Expense				
Association/Membership Fees		3,000	3,000	6,000
Comm and Public Relations		5,000	5,000	10,000
Computer Software		20,000	20,000	40,000
Contract Services	80,000	200,000	176,500	456,500
Cost of of Goods Sold			10,000	10,000
PAP / Online Incentives		4,000	4,000	8,000
GIS Credit		35,000		35,000
Equipment - Purchase		20,000	20,000	40,000
Equipment - Rental	2,000			2,000
Grants and Sponsorship Expense		50,000	50,000	100,000
Hospitality Expense			1,000	1,000
Office Supplies		2,600	2,600	5,200
Postage & Courier		26,000	26,000	52,000

	Storm Sewer	Wastewater	Water	Total 2024 Rate Budget
Protective & Uniform Clothing		3,000	3,000	6,000
R&M - Consumables and Parts	15,000	20,000	105,000	140,000
Staff Training & Development			14,500	14,500
SME - Consultants	20,000	25,000	35,000	80,000
Telephone/Internet			7,200	7,200
Travel			7,300	7,300
Utilities - Hydro	5,100	20,400	4,400	29,900
Utilities - Water	1,100			1,100
Region Rate - Fixed		5,797,279	608,000	6,405,279
Region Rate - Variable			1,964,900	1,964,900
Subtotal Operating Expense	**123,200**	**6,231,279**	**3,067,400**	**9,421,879**
Total Expense	**123,200**	**6,231,279**	**4,051,200**	**10,405,679**
Surplus/(Deficit) Before Allocation	**1,811,600**	**2,454,421**	**1,887,913**	**6,153,934**
Allocations: Within Departments	37,875	356,025	(393,900)	
Surplus/(Deficit) After Allocation	**1,773,725**	**2,098,396**	**2,281,813**	**6,153,934**
Transfer to/ (from) Reserves	884,000	384,000	693,300	1,961,300
Transfer Between Funds	889,725	1,714,396	1,588,513	4,192,634
Total Transfer	**1,773,725**	**2,098,396**	**2,281,813**	**6,153,934**

City of Port Colborne

2024 Operating Budget

Water/WasteWater/Storm

	2022 Actual	2022 Budget	2023 Forecast	2023 Budget	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
Revenue						
Other Revenue	$45,306.03	$85,000.00	$6,400.00	$45,000.00	$6,000.00	($39,000.00)
Fees	1,323.76		9,700.00	700.00	3,700.00	3,000.00
Grants - Other	51,152.43		63,700.00			
Sales	7,688.35			100.00		(100.00)
Penalties and Interest	48,345.22	26,000.00	39,400.00	48,400.00	50,400.00	2,000.00
Rate Revenue - Variable	2,774,850.44	2,743,067.00	2,737,800.00	3,016,000.00	3,303,393.00	287,393.00
Rate Revenue - Fixed	10,199,398.48	10,247,000.00	10,638,820.00	10,550,900.00	13,196,120.00	2,645,220.00
Total Revenue	**13,128,064.71**	**13,101,067.00**	**13,495,820.00**	**13,661,100.00**	**16,559,613.00**	**2,898,513.00**
Expense						
Personnel Expense						
Salaries and Wages - Full Time	791,559.48	868,800.00	788,460.00	855,600.00	684,000.00	(171,600.00)
Salaries and Wages - Part Time		30,300.00				
Salaries and Wages - Students	10,563.48	15,300.00	20,000.00	24,000.00	26,000.00	2,000.00
Overtime Pay	19,644.37	41,300.00	14,200.00	18,000.00	14,200.00	(3,800.00)
Employee Benefits	260,937.12	293,000.00	272,140.00	293,300.00	259,600.00	(33,700.00)
Subtotal Personnel Expense	**1,082,704.45**	**1,248,700.00**	**1,094,800.00**	**1,190,900.00**	**983,800.00**	**(207,100.00)**
Operating Expense						
Association/Membership Fees	3,884.71	6,000.00	6,000.00	6,000.00	6,000.00	
Comm and Public Relations	805.60	20,000.00	20,000.00	20,500.00	10,000.00	(10,500.00)
Computer Software	17,524.61	18,400.00	39,700.00	39,700.00	40,000.00	300.00
Contract Services	276,415.08	496,010.00	456,500.00	490,500.00	456,500.00	(34,000.00)
Cost of of Goods Sold	7,156.61		30,000.00	10,000.00	10,000.00	
PAP / Online Incentives	12,875.00	40,000.00	8,000.00	14,000.00	8,000.00	(6,000.00)
GIS Credit	30,093.32	35,000.00	35,000.00	35,000.00	35,000.00	
Equipment - Purchase	19,970.14	30,800.00	47,000.00	32,300.00	40,000.00	7,700.00
Equipment - Rental	18,080.46	18,000.00	2,000.00	33,000.00	2,000.00	(31,000.00)
Grants and Sponsorship Expense	7,000.00	50,000.00	20,000.00	50,000.00	100,000.00	50,000.00
Hospitality Expense	1,265.38		4,400.00	1,000.00	1,000.00	

	2022 Actual	2022 Budget	2023 Forecast	2023 Budget	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
Office Supplies	7,112.38	27,500.00	27,600.00	3,000.00	5,200.00	2,200.00
Postage & Courier	61,791.06	52,000.00	52,000.00	28,500.00	52,000.00	23,500.00
Protective & Uniform Clothing	9,422.50	10,000.00	6,000.00	10,000.00	6,000.00	(4,000.00)
R&M - Consumables and Parts	94,081.75	158,100.00	140,000.00	134,750.00	140,000.00	5,250.00
Staff Training & Development	29,514.20	25,600.00	16,000.00	28,000.00	14,500.00	(13,500.00)
SME - Consultants	4,463.40	59,000.00	80,000.00	160,000.00	80,000.00	(80,000.00)
Subscriptions and Publications			4,600.00			
Telephone/Internet	5,550.49	8,800.00	3,800.00	7,500.00	7,200.00	(300.00)
Travel	1,064.57	3,200.00	8,300.00	3,200.00	7,300.00	4,100.00
Utilities - Hydro	23,449.15	30,600.00	27,000.00	30,250.00	29,900.00	(350.00)
Utilities - Water	1,120.51	900.00	1,000.00	1,100.00	1,100.00	
City Owned Property Tax Charges	(6,762.35)	11,000.00		1,900.00		(1,900.00)
City Owned Property Drainage Charges	2,104.14					
Reassessment/Uncollectable	3,594.84					
Region Rate - Fixed	4,767,547.10	5,479,356.00	5,623,000.00	5,524,079.00	6,405,279.00	881,200.00
Region Rate - Variable	1,614,059.88	1,482,389.00	1,884,600.00	1,795,000.00	1,964,900.00	169,900.00
Subtotal Operating Expense	**7,013,184.53**	**8,062,655.00**	**8,542,500.00**	**8,459,279.00**	**9,421,879.00**	**962,600.00**
Total Expense	**8,095,888.98**	**9,311,355.00**	**9,637,300.00**	**9,650,179.00**	**10,405,679.00**	**755,500.00**
Surplus/(Deficit) Before Allocation	**5,032,175.73**	**3,789,712.00**	**3,858,520.00**	**4,010,921.00**	**6,153,934.00**	**2,143,013.00**
Surplus/(Deficit) After Allocation	**5,032,175.73**	**3,789,712.00**	**3,858,520.00**	**4,010,921.00**	**6,153,934.00**	**2,143,013.00**
Transfer to/ (from) Reserves	1,552,633.41	1,204,330.00	(479,988.72)	(479,988.72)	1,961,300.00	2,441,288.72
Transfer Between Funds	3,479,542.32	2,585,382.00	4,410,799.68	4,490,909.72	4,192,634.00	(298,275.72)
Total Transfer	**5,032,175.73**	**3,789,712.00**	**3,930,810.96**	**4,010,921.00**	**6,153,934.00**	**2,143,013.00**
Surplus / (Deficit)			**($72,290.96)**			

Appendix B - Divisional Summary & Detail

Rates (Water, Wastewater, Storm Sewer) Divisional Detail

City of Port Colborne

2024 Operating Budget

Water

	2022 Actual	2022 Budget	2023 Forecast	2023 Budget	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
Revenue						
Other Revenue	$45,306.03	$85,000.00	$6,000.00	$45,000.00	$6,000.00	($39,000.00)
Fees	457.57		3,000.00		3,000.00	3,000.00
Sales	7,688.35			100.00		(100.00)
Penalties and Interest	18,134.81	12,000.00	19,700.00	18,000.00	19,700.00	1,700.00
Rate Revenue - Variable	2,142,479.16	2,120,000.00	2,280,300.00	2,376,000.00	2,604,993.00	228,993.00
Rate Revenue - Fixed	2,547,530.56	2,540,000.00	2,750,920.00	2,743,200.00	3,305,420.00	562,220.00
Total Revenue	**4,761,596.48**	**4,757,000.00**	**5,059,920.00**	**5,182,300.00**	**5,939,113.00**	**756,813.00**
Expense						
Personnel Expense						
Salaries and Wages - Full Time	474,935.69	521,300.00	473,100.00	513,360.00	684,000.00	170,640.00
Salaries and Wages - Part Time		18,200.00				
Salaries and Wages - Students	6,338.09	9,200.00	12,000.00	14,400.00	26,000.00	11,600.00
Overtime Pay	11,786.62	24,800.00	8,500.00	10,800.00	14,200.00	3,400.00
Employee Benefits	156,417.77	175,800.00	163,300.00	175,980.00	259,600.00	83,620.00
Subtotal Personnel Expense	**649,478.17**	**749,300.00**	**656,900.00**	**714,540.00**	**983,800.00**	**269,260.00**
Operating Expense						
Association/Membership Fees	1,676.19	3,000.00	3,000.00	3,000.00	3,000.00	
Comm and Public Relations	691.97	10,000.00	10,000.00	10,500.00	5,000.00	(5,500.00)
Computer Software	13,555.97	13,400.00	20,700.00	20,700.00	20,000.00	(700.00)
Contract Services	158,375.13	170,760.00	176,500.00	176,500.00	176,500.00	
Cost of of Goods Sold	7,156.61		30,000.00	10,000.00	10,000.00	
PAP / Online Incentives	6,437.50	20,000.00	4,000.00	7,000.00	4,000.00	(3,000.00)
Equipment - Purchase	13,737.34	17,300.00	25,000.00	17,300.00	20,000.00	2,700.00
Equipment - Rental	2,730.59					
Grants and Sponsorship Expense	5,000.00	25,000.00	10,000.00		50,000.00	50,000.00
Hospitality Expense	1,265.38		4,400.00	1,000.00	1,000.00	
Office Supplies	3,566.07	13,750.00	25,000.00		2,600.00	2,600.00
Postage & Courier	30,935.00	26,000.00	26,000.00		26,000.00	26,000.00

	2022 Actual	2022 Budget	2023 Forecast	2023 Budget	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
Protective & Uniform Clothing	4,785.65	6,000.00	3,000.00	6,000.00	3,000.00	(3,000.00)
R&M - Consumables and Parts	88,415.77	104,500.00	105,000.00	105,000.00	105,000.00	
Staff Training & Development	23,230.66	18,400.00	14,500.00	20,000.00	14,500.00	(5,500.00)
SME - Consultants	4,463.40	34,000.00	35,000.00	35,000.00	35,000.00	
Subscriptions and Publications			300.00			
Telephone/Internet	5,550.49	8,800.00	3,800.00	7,500.00	7,200.00	(300.00)
Travel	1,064.57	1,800.00	7,300.00	1,800.00	7,300.00	5,500.00
Utilities - Hydro	3,289.42	2,600.00	3,900.00	3,250.00	4,400.00	1,150.00
Reassessment/Uncollectable	3,594.84					
Region Rate - Fixed	558,480.00	558,477.00	570,400.00	603,200.00	608,000.00	4,800.00
Region Rate - Variable	1,614,059.88	1,482,389.00	1,884,600.00	1,795,000.00	1,964,900.00	169,900.00
Subtotal Operating Expense	**2,552,062.43**	**2,516,176.00**	**2,962,400.00**	**2,822,750.00**	**3,067,400.00**	**244,650.00**
Total Expense	**3,201,540.60**	**3,265,476.00**	**3,619,300.00**	**3,537,290.00**	**4,051,200.00**	**513,910.00**
Surplus/(Deficit) Before Allocation	**1,560,055.88**	**1,491,524.00**	**1,440,620.00**	**1,645,010.00**	**1,887,913.00**	**242,903.00**
Allocations: Within Departments					(393,900.00)	(393,900.00)
Surplus/(Deficit) After Allocation	**1,560,055.88**	**1,491,524.00**	**1,440,620.00**	**1,645,010.00**	**2,281,813.00**	**636,803.00**
Transfer to/ (from) Reserves	462,537.12	400,195.00	79,564.21	79,564.21	693,300.00	613,735.79
Transfer Between Funds	1,097,518.76	1,091,329.00	1,545,931.96	1,565,445.79	1,588,513.00	23,067.21
Total Transfer	**1,560,055.88**	**1,491,524.00**	**1,625,496.17**	**1,645,010.00**	**2,281,813.00**	**636,803.00**
Surplus / (Deficit)			**($184,876.17)**			

City of Port Colborne

2024 Operating Budget

Wastewater

	2022 Actual	2022 Budget	2023 Forecast	2023 Budget	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
Revenue						
Other Revenue			$400.00			
Fees	746.19		6,000.00	700.00	700.00	
Grants - Other	51,152.43		63,700.00			
Penalties and Interest	30,210.41	14,000.00	19,700.00	30,400.00	30,700.00	300.00
Rate Revenue - Variable	632,371.28	623,067.00	457,500.00	640,000.00	698,400.00	58,400.00
Rate Revenue - Fixed	6,345,888.17	6,300,000.00	6,505,700.00	6,370,000.00	7,955,900.00	1,585,900.00
Total Revenue	**7,060,368.48**	**6,937,067.00**	**7,053,000.00**	**7,041,100.00**	**8,685,700.00**	**1,644,600.00**
Expense						
Personnel Expense						
Salaries and Wages - Full Time	237,467.84	260,600.00	236,520.00	256,680.00		(256,680.00)
Salaries and Wages - Part Time		9,100.00				
Salaries and Wages - Students	3,169.04	4,600.00	6,000.00	7,200.00		(7,200.00)
Overtime Pay	5,893.31	12,400.00	4,300.00	5,400.00		(5,400.00)
Employee Benefits	78,208.89	87,900.00	81,630.00	87,990.00		(87,990.00)
Subtotal Personnel Expense	**324,739.08**	**374,600.00**	**328,450.00**	**357,270.00**		**(357,270.00)**
Operating Expense						
Association/Membership Fees	2,208.52	3,000.00	3,000.00	3,000.00	3,000.00	
Comm and Public Relations	113.63	10,000.00	10,000.00	10,000.00	5,000.00	(5,000.00)
Computer Software	3,968.64	5,000.00	19,000.00	19,000.00	20,000.00	1,000.00
Contract Services	70,276.03	187,550.00	200,000.00	276,000.00	200,000.00	(76,000.00)
PAP / Online Incentives	6,437.50	20,000.00	4,000.00	7,000.00	4,000.00	(3,000.00)
GIS Credit	30,093.32	35,000.00	35,000.00	35,000.00	35,000.00	
Equipment - Purchase	3,357.06	13,500.00	20,000.00	15,000.00	20,000.00	5,000.00
Equipment - Rental	3,469.51			1,000.00		(1,000.00)
Grants and Sponsorship Expense	2,000.00	25,000.00	10,000.00	50,000.00	50,000.00	
Office Supplies	3,546.31	13,750.00	2,600.00	3,000.00	2,600.00	(400.00)
Postage & Courier	30,856.06	26,000.00	26,000.00	28,500.00	26,000.00	(2,500.00)
Protective & Uniform Clothing	4,636.85	4,000.00	3,000.00	4,000.00	3,000.00	(1,000.00)

	2022 Actual	2022 Budget	2023 Forecast	2023 Budget	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
R&M - Consumables and Parts	2,773.51	45,100.00	20,000.00	19,750.00	20,000.00	250.00
Staff Training & Development	6,283.54	7,200.00	1,500.00	8,000.00		(8,000.00)
SME - Consultants		25,000.00	25,000.00	25,000.00	25,000.00	
Subscriptions and Publications			4,300.00			
Travel		1,400.00	1,000.00	1,400.00		(1,400.00)
Utilities - Hydro	13,585.16	22,000.00	18,500.00	22,000.00	20,400.00	(1,600.00)
Region Rate - Fixed	4,209,067.10	4,920,879.00	5,052,600.00	4,920,879.00	5,797,279.00	876,400.00
Subtotal Operating Expense	**4,392,672.74**	**5,364,379.00**	**5,455,500.00**	**5,448,529.00**	**6,231,279.00**	**782,750.00**
Total Expense	**4,717,411.82**	**5,738,979.00**	**5,783,950.00**	**5,805,799.00**	**6,231,279.00**	**425,480.00**
Surplus/(Deficit) Before Allocation	**2,342,956.66**	**1,198,088.00**	**1,269,050.00**	**1,235,301.00**	**2,454,421.00**	**1,219,120.00**
Allocations: Within Departments					356,025.00	356,025.00
Surplus/(Deficit) After Allocation	**2,342,956.66**	**1,198,088.00**	**1,269,050.00**	**1,235,301.00**	**2,098,396.00**	**863,095.00**
Transfer to/ (from) Reserves	763,093.33	413,191.00	(145,046.01)	(145,046.01)	384,000.00	529,046.01
Transfer Between Funds	1,579,863.33	784,897.00	1,344,411.96	1,380,347.01	1,714,396.00	334,048.99
Total Transfer	**2,342,956.66**	**1,198,088.00**	**1,199,365.95**	**1,235,301.00**	**2,098,396.00**	**863,095.00**
Surplus / (Deficit)			**$69,684.05**			

City of Port Colborne
2024 Operating Budget
Storm Sewer

	2022 Actual	2022 Budget	2023 Forecast	2023 Budget	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
Revenue						
Fees	$120.00		$700.00			
Rate Revenue - Fixed	1,305,979.75	1,407,000.00	1,382,200.00	1,437,700.00	1,934,800.00	497,100.00
Total Revenue	**1,306,099.75**	**1,407,000.00**	**1,382,900.00**	**1,437,700.00**	**1,934,800.00**	**497,100.00**
Expense						
Personnel Expense						
Salaries and Wages - Full Time	79,155.95	86,900.00	78,840.00	85,560.00		(85,560.00)
Salaries and Wages - Part Time		3,000.00				
Salaries and Wages - Students	1,056.35	1,500.00	2,000.00	2,400.00		(2,400.00)
Overtime Pay	1,964.44	4,100.00	1,400.00	1,800.00		(1,800.00)
Employee Benefits	26,310.46	29,300.00	27,210.00	29,330.00		(29,330.00)
Subtotal Personnel Expense	**108,487.20**	**124,800.00**	**109,450.00**	**119,090.00**		**(119,090.00)**
Operating Expense						
Contract Services	47,763.92	137,700.00	80,000.00	38,000.00	80,000.00	42,000.00
Equipment - Purchase	2,875.74		2,000.00			
Equipment - Rental	11,880.36	18,000.00	2,000.00	32,000.00	2,000.00	(30,000.00)
R&M - Consumables and Parts	2,892.47	8,500.00	15,000.00	10,000.00	15,000.00	5,000.00
SME - Consultants			20,000.00	100,000.00	20,000.00	(80,000.00)
Utilities - Hydro	6,574.57	6,000.00	4,600.00	5,000.00	5,100.00	100.00
Utilities - Water	1,120.51	900.00	1,000.00	1,100.00	1,100.00	
City Owned Property Tax Charges	(6,762.35)	11,000.00		1,900.00		(1,900.00)
City Owned Property Drainage Charges	2,104.14					
Subtotal Operating Expense	**68,449.36**	**182,100.00**	**124,600.00**	**188,000.00**	**123,200.00**	**(64,800.00)**
Total Expense	**176,936.56**	**306,900.00**	**234,050.00**	**307,090.00**	**123,200.00**	**(183,890.00)**
Surplus/(Deficit) Before Allocation	**1,129,163.19**	**1,100,100.00**	**1,148,850.00**	**1,130,610.00**	**1,811,600.00**	**680,990.00**

	2022 Actual	2022 Budget	2023 Forecast	2023 Budget	2024 Proposed Budget	Variance (2024 Budget - 2023 Budget)
Allocations: Within Departments					37,875.00	37,875.00
Surplus/(Deficit) After Allocation	**1,129,163.19**	**1,100,100.00**	**1,148,850.00**	**1,130,610.00**	**1,773,725.00**	**643,115.00**
Transfer to/ (from) Reserves	327,002.96	390,944.00	(414,506.92)	(414,506.92)	884,000.00	1,298,506.92
Transfer Between Funds	802,160.23	709,156.00	1,520,455.76	1,545,116.92	889,725.00	(655,391.92)
Total Transfer	**1,129,163.19**	**1,100,100.00**	**1,105,948.84**	**1,130,610.00**	**1,773,725.00**	**643,115.00**
Surplus / (Deficit)			**$42,901.16**			