

Appendix D - Levy and Self Sustaining Entities (SSE) Summary

Appendix D - Levy and SSE Summary

**CITY OF PORT COLBORNE
2025 Budget - Levy and Self Sustaining Entities (SSE) Summary**

	General Government	PGA	Boards & Committees	Council	CAO	Corporate Services	Recreation	Development	Community Safety	Public Works	Total 2025 Levy Operating Budget
Revenue											
Advertising and Sponsorship		\$253,000					\$20,000				\$273,000
Donations		10,000	60,900								70,900
Fines									45,000		45,000
Investment Income	1,074,448										1,074,448
Lease Income	48,400	6,000					22,000				76,400
Licences and Permits					36,000	30,000			1,500		67,500
Rentals	18,000						554,000				572,000
Other Revenue		10,000	11,000							231,600	252,600
Fees		144,000	1,800		8,000	80,000	25,000	437,000	20,000		715,800
Grants - Other	150,255	108,000							260,700		518,955
Grant - Federal	656,083		8,000								664,083
Grant - Provincial	3,783,031		26,900							50,000	3,859,931
Sales		220,000	12,500								232,500
Penalties and Interest	489,100										489,100
Property Taxes	26,861,200										26,861,200
Payment In lieu	325,700										325,700
Supplemental Tax	268,600										268,600
MAT Tax		170,000	170,000								340,000
Total Revenue	33,674,817	921,000	291,100		44,000	110,000	621,000	437,000	327,200	281,600	36,707,717
Expense											
Personnel Expense											
Salaries and Wages - Full Time	(203,542)		581,500		1,412,900	1,515,200	1,107,400	803,700	2,421,300	3,238,700	10,877,158
Salaries and Wages - Part Time		319,800	82,200	253,500			55,000		470,200	366,100	1,546,800
Salaries and Wages - Students			24,800		53,546	83,300	272,800	57,800	12,400	250,600	755,246
Overtime Pay					4,400	34,000	20,850	10,200	313,400	132,350	515,200
Honourariums			500					6,000			6,500
Employee Benefits	(661,060)	46,700	222,300	116,200	474,500	532,000	461,600	271,600	1,376,200	1,288,300	4,128,340
Subtotal Personnel Expense	(864,602)	366,500	911,300	369,700	1,945,346	2,164,500	1,917,650	1,149,300	4,593,500	5,276,050	17,829,244
Operating Expense											
Association/Membership Fees	14,000		1,200		10,300	8,100	2,000	18,000	2,750	11,900	68,250
Auto - Fuel	258,700										258,700
Cleaning Supplies			1,700				9,000		3,000	10,000	23,700
Library Collection			5,000								5,000
Library Digital Resources											
Comm and Public Relations		84,000	27,500		40,000			32,500	5,000	1,000	190,000
Computer Software	715,000										715,000
Contract Services	747,000	510,000	27,200	48,600			338,000	12,000	133,300	1,497,750	3,313,850
Cost of Borrowing Ext Interest	1,566,500										1,566,500
Cost of Borrowing Ext Principl	1,427,000										1,427,000

Appendix D - Levy and SSE Summary

	General Government	PGA	Boards & Committees	Council	CAO	Corporate Services	Recreation	Development	Community Safety	Public Works	Total 2025 Levy Operating Budget
Cost of Goods Sold		110,000	8,000								118,000
Credit Card Fees	140,000										140,000
PAP / Online Incentives	5,000										5,000
Equipment - Purchase			4,500		10,000		20,000	200	85,000	73,000	192,700
Equipment - Rental	27,200	70,000								6,500	103,700
Financial Expenses	10,000	5,900									15,900
Land Leases	46,800										46,800
Grants and Sponsorship Expense		572,700	27,000								599,700
Hospitality Expense		9,800	6,700	4,500	6,600	4,000		13,200	6,800	7,500	59,100
Insurance - Contract	998,000		6,180								1,004,180
Insurance Ded and Adm cost	150,000										150,000
Office Supplies			7,600	2,700	4,100	26,100	1,400	2,000	5,000	14,000	62,900
Postage & Courier			2,850		100	40,100		1,100	3,200	500	47,850
Program Supplies		480,100	41,800				20,000		20,000	5,000	566,900
Protective & Uniform Clothing	30,000	3,000	500				5,000		112,500	21,300	172,300
R&M - Grounds		20,000					10,000			136,500	166,500
R&M - Consumables and Parts	198,400	41,000	36,100						200	316,000	591,700
R&M - External Contractor	90,000										90,000
R&M - Auto	210,000										210,000
R&M - Tree Planting										200,000	200,000
Staff Training & Development	101,200	2,100	7,000	10,100	13,000	18,300	10,300	11,200	41,800	51,200	266,200
SME - Audit and Actuary						110,000					110,000
SME - Consultants		4,000				170,000		110,000		100,000	384,000
Subject Matter Experts - Lega	250,000										250,000
Subscriptions and Publications			400		5,200			450	1,500	2,000	9,550
Telephone/Internet	100,400	300	5,500	2,300	3,300	4,200	1,600	2,500	2,758	18,100	140,958
Travel		500	7,000	27,200	19,400	21,700	9,700	12,500	13,100	33,900	145,000
Utilities - Gas	235,300										235,300
Utilities - Hydro	1,022,500	1,000									1,023,500
Utilities - Water	245,500										245,500
Reassessment/Uncollectable	268,600										268,600
Property Taxes - Rebates	20,000										20,000
Tax Incentive Grants	217,000										217,000
Subtotal Operating Expense	9,094,100	1,914,400	223,730	95,400	112,000	402,500	427,000	215,650	435,908	2,506,150	15,426,838
Total Expense	8,229,498	2,280,900	1,135,030	465,100	2,057,346	2,567,000	2,344,650	1,364,950	5,029,408	7,782,200	33,256,082
Surplus/(Deficit) Before Allocation	25,445,319	(1,359,900)	(843,930)	(465,100)	(2,013,346)	(2,457,000)	(1,723,650)	(927,950)	(4,702,208)	(7,500,600)	3,451,635
Allocations: Within Departments				(18,500)		(165,632)	92,732	91,400			
Allocation:Between Departments	(2,711,744)	334,453	312,795	66,392	(341,317)	75,945	1,271,808	158,714	372,588	460,366	
Allocation:SSE	(527,937)				(11,476)	(133,999)	(666,100)	(62,700)	11,000	(196,727)	(1,587,939)
Surplus/(Deficit) After Allocation	28,685,000	(1,694,353)	(1,156,725)	(512,992)	(1,660,553)	(2,233,314)	(2,422,090)	(1,115,364)	(5,085,796)	(7,764,239)	5,039,574
Transfer to/ (from) Capital	10,196,100										10,196,100
Transfer to/ (from) Reserves	1,215,000	50,000								119,373	1,384,373
Transfer Between Funds	(6,467,207)		1,270,706	(74,000)	(345,500)	(615,340)	(59,200)			(389,502)	(6,680,043)
Total Transfer	4,943,893	50,000	1,270,706	(74,000)	(345,500)	(615,340)	(59,200)			(270,129)	4,900,430
Surplus / (Deficit)	\$23,741,107	(\$1,744,353)	(\$2,427,431)	(\$438,992)	(\$1,315,053)	(\$1,617,974)	(\$2,362,890)	(\$1,115,364)	(\$5,085,796)	(\$7,494,110)	\$139,144

Appendix D - Levy and SSE Summary

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2025 SSE Budget	Total 2025 Levy & SSE Budget	Library	NSCTA	Total 2025 Operating Budget
Revenue									
Advertising and Sponsorship						\$273,000			\$273,000
Donations						70,900	5,000		75,900
Fines						45,000			45,000
Investment Income			4,000		4,000	1,078,448			1,078,448
Lease Income	32,000	6,000			38,000	114,400			114,400
Licences and Permits				925,972	925,972	993,472			993,472
Rentals	3,000				3,000	575,000	650		575,650
Other Revenue	2,600				2,600	255,200			255,200
Fees	59,100	285,000			344,100	1,059,900	4,000	2,000	1,065,900
Grants - Other						518,955			518,955
Grant - Federal						664,083			664,083
Grant - Provincial						3,859,931	38,300		3,898,231
Sales	1,370,000		70,000		1,440,000	1,672,500			1,672,500
Penalties and Interest						489,100			489,100
Property Taxes						26,861,200			26,861,200
Payment In lieu						325,700			325,700
Supplemental Tax						268,600			268,600
MAT Tax						340,000			340,000
Total Revenue	1,466,700	291,000	74,000	925,972	2,757,672	39,465,389	47,950	2,000	39,515,339
Expense									
Personnel Expense									
Salaries and Wages - Full Time				454,000	454,000	11,331,158	500,400		11,831,558
Salaries and Wages - Part Time						1,546,800	74,000		1,620,800
Salaries and Wages - Students						755,246			755,246
Overtime Pay				22,100	22,100	537,300	4,400		541,700
Honourariums						6,500			6,500
Employee Benefits				133,000	133,000	4,261,340	172,000		4,433,340
Subtotal Personnel Expense				609,100	609,100	18,438,344	750,800		19,189,144
Operating Expense									
Association/Membership Fees	2,500		800	6,400	9,700	77,950	1,500		79,450
Auto - Fuel						258,700			258,700
Cleaning Supplies	8,000	5,000			13,000	36,700			36,700
Library Collection						5,000	46,250		51,250
Library Digital Resources							30,750		30,750
Comm and Public Relations	5,000	8,000		1,000	14,000	204,000	500		204,500
Computer Software	5,000				5,000	720,000	1,000		721,000
Contract Services	110,000	45,000	5,000	30,000	190,000	3,503,850	4,000	61,680	3,569,530
Cost of Borrowing Ext Interest						1,566,500			1,566,500
Cost of Borrowing Ext Principi						1,427,000			1,427,000

Appendix D - Levy and SSE Summary

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2025 SSE Budget	Total 2025 Levy & SSE Budget	Library	NSCTA	Total 2025 Operating Budget
Cost of Goods Sold	220,000				220,000	338,000			338,000
Credit Card Fees						140,000			140,000
PAP / Online Incentives						5,000			5,000
Equipment - Purchase	10,000		4,000	6,120	20,120	212,820	7,000		219,820
Equipment - Rental						103,700			103,700
Financial Expenses						15,900			15,900
Land Leases						46,800			46,800
Grants and Sponsorship Expense						599,700		20,000	619,700
Hospitality Expense				800	800	59,900	775		60,675
Insurance - Contract						1,004,180			1,004,180
Insurance Ded and Adm cost						150,000			150,000
Office Supplies	2,500			2,000	4,500	67,400	3,000		70,400
Postage & Courier	100			600	700	48,550	700		49,250
Program Supplies	10,000	5,000			15,000	581,900	3,500		585,400
Protective & Uniform Clothing	3,000	3,000		1,000	7,000	179,300	1,320		180,620
R&M - Grounds	30,000	10,000	6,000		46,000	212,500			212,500
R&M - Consumables and Parts	56,157	10,000			66,157	657,857			657,857
R&M - External Contractor						90,000			90,000
R&M - Auto						210,000			210,000
R&M - Tree Planting						200,000			200,000
Staff Training & Development				4,800	4,800	271,000	7,200		278,200
SME - Audit and Actuary						110,000	7,200	5,000	122,200
SME - Consultants		15,000		20,000	35,000	419,000			419,000
Subject Matter Experts - Lega						250,000			250,000
Subscriptions and Publications				400	400	9,950			9,950
Telephone/Internet	28,000	1,200		1,200	30,400	171,358	17,100		188,458
Travel				4,800	4,800	149,800	500		150,300
Utilities - Gas						235,300			235,300
Utilities - Hydro						1,023,500			1,023,500
Utilities - Water						245,500			245,500
Reassessment/Uncollectable						268,600			268,600
Property Taxes - Rebates						20,000			20,000
Tax Incentive Grants						217,000			217,000
Subtotal Operating Expense	490,257	102,200	15,800	79,120	687,377	16,114,215	132,295	86,680	16,333,190
Total Expense	490,257	102,200	15,800	688,220	1,296,477	34,552,559	883,095	86,680	35,522,334
Surplus/(Deficit) Before Allocation	976,443	188,800	58,200	237,752	1,461,195	4,912,830	(835,145)	(84,680)	3,993,005
Allocations: Within Departments									
Allocation:Between Departments									
Allocation:SSE	964,043	327,944	58,200	237,752	1,587,939				
Surplus/(Deficit) After Allocation	12,400	(139,144)			(126,744)	4,912,830	(835,145)	(84,680)	3,993,005
Transfer to/ (from) Capital						10,196,100			10,196,100
Transfer to/ (from) Reserves	17,400				17,400	1,401,773			1,401,773
Transfer Between Funds	(5,000)				(5,000)	(6,685,043)	(835,145)	(84,680)	(7,604,868)
Total Transfer	12,400				12,400	4,912,830	(835,145)	(84,680)	3,993,005
Surplus / (Deficit)		(\$139,144)			(\$139,144)				

City of Port Colborne
2025 5-year Operating Budget
Operating Fund

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Revenue							
Advertising and Sponsorship	\$239,500.00	\$283,400.00	\$273,000.00	\$297,800.00	\$323,900.00	\$351,700.00	\$381,900.00
Donations	48,200.00	38,900.00	70,900.00	74,000.00	77,200.00	80,600.00	84,100.00
Fines	45,000.00	45,000.00	45,000.00	46,400.00	(1,200.00)	(1,200.00)	(1,200.00)
Fundraising	6,300.00	6,300.00					
Investment Income	1,075,418.00	1,380,100.00	1,078,448.00	863,000.00	1,019,400.00	1,112,100.00	1,184,200.00
Lease Income	243,600.00	257,500.00	114,400.00	118,300.00	122,300.00	127,400.00	132,600.00
Licences and Permits	805,832.00	818,725.00	993,472.00	1,046,434.00	1,065,893.00	1,109,156.00	1,154,276.00
Rentals	536,000.00	536,000.00	575,000.00	630,200.00	691,400.00	758,600.00	832,800.00
Other Revenue	279,000.00	273,200.00	255,200.00	263,400.00	271,800.00	280,500.00	289,400.00
Fees	1,009,623.00	878,169.00	1,059,900.00	1,120,000.00	1,170,100.00	1,222,500.00	1,280,000.00
Provincial Offences Act	2,000.00	11,200.00					
Grants - Other	282,255.00	212,355.00	518,955.00	537,155.00	556,655.00	577,555.00	599,955.00
Grant - Federal	584,577.00	674,040.00	664,083.00	664,483.00	691,126.00	691,526.00	692,026.00
Grant - Provincial	3,727,440.00	5,738,031.00	3,859,931.00	3,861,231.00	3,862,631.00	3,864,131.00	3,865,731.00
Sales	1,772,800.00	1,533,261.00	1,672,500.00	1,896,600.00	2,003,200.00	2,116,200.00	2,236,300.00
Penalties and Interest	439,000.00	596,400.00	489,100.00	525,800.00	565,200.00	607,600.00	653,200.00
Property Taxes	24,693,620.00	24,816,800.00	26,861,200.00	28,629,200.00	34,126,400.00	37,573,300.00	40,391,300.00
Payment In lieu	330,000.00	325,700.00	325,700.00	342,000.00	359,100.00	377,100.00	396,000.00
Supplemental Tax	185,200.00	185,200.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
MAT Tax	70,000.00	70,000.00	340,000.00	350,200.00	360,800.00	371,600.00	382,800.00
Total Revenue	36,375,365.00	38,680,281.00	39,465,389.00	41,552,503.00	47,604,305.00	51,589,668.00	54,948,688.00
Expense							
Personnel Expense							
Salaries and Wages - Full Time	10,688,800.00	10,184,500.00	11,331,157.60	12,089,700.00	12,593,500.00	13,055,600.00	13,536,100.00
Salaries and Wages - Part Time	1,315,400.00	1,657,000.00	1,546,800.00	1,607,900.00	1,671,600.00	1,738,200.00	1,807,800.00
Salaries and Wages - Students	599,900.00	647,100.00	755,246.40	858,700.00	884,800.00	911,700.00	939,300.00
Overtime Pay	225,600.00	502,900.00	537,300.00	566,500.00	597,000.00	348,680.00	365,900.00
Honourariums	4,900.00	6,900.00	6,500.00	6,500.00	7,000.00	7,000.00	7,500.00
Employee Benefits	3,869,900.00	3,757,200.00	4,261,340.00	4,556,200.00	4,801,700.00	5,059,100.00	5,329,000.00
Subtotal Personnel Expense	16,704,500.00	16,755,600.00	18,438,344.00	19,685,500.00	20,555,600.00	21,120,280.00	21,985,600.00
Operating Expense							

Appendix D - Levy and SSE Summary

	2024	2024	2025	2026	2027	2028	2029
	Budget	Forecast	Proposed Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget	Preliminary Budget
Association/Membership Fees	76,450.00	75,750.00	77,950.00	80,600.00	83,400.00	86,300.00	89,300.00
Auto - Fuel	303,300.00	258,700.00	258,700.00	271,700.00	285,400.00	299,700.00	314,500.00
Cleaning Supplies	39,700.00	36,400.00	36,700.00	38,100.00	39,500.00	40,900.00	42,400.00
Library Collection	3,000.00	3,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00
Comm and Public Relations	186,900.00	200,900.00	204,000.00	211,700.00	219,600.00	228,100.00	236,900.00
Computer Software	550,000.00	552,500.00	720,000.00	756,000.00	793,800.00	833,500.00	875,200.00
Contract Services	3,195,300.00	3,721,900.00	3,503,850.00	3,626,000.00	3,763,800.00	3,898,800.00	4,037,300.00
Cost of Borrowing Ext Interest	1,350,300.00	848,300.00	1,566,500.00	1,516,500.00	1,473,500.00	1,428,700.00	1,384,300.00
Cost of Borrowing Ext Principl	1,295,400.00	1,147,400.00	1,427,000.00	1,165,600.00	1,208,700.00	1,215,500.00	1,222,100.00
Cost of of Goods Sold	378,000.00	349,100.00	338,000.00	396,700.00	416,300.00	437,000.00	458,700.00
Credit Card Fees	140,000.00	140,000.00	140,000.00	147,000.00	154,000.00	162,100.00	170,200.00
PAP / Online Incentives	10,000.00	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Equipment - Purchase	157,600.00	152,820.00	212,820.00	159,400.00	164,100.00	168,800.00	173,900.00
Equipment - Rental	194,900.00	139,800.00	103,700.00	105,400.00	107,100.00	108,800.00	110,600.00
Financial Expenses	12,900.00	14,000.00	15,900.00	16,700.00	17,500.00	18,400.00	19,300.00
Land Leases	44,400.00	44,400.00	46,800.00	49,300.00	51,900.00	54,500.00	57,300.00
Grants and Sponsorship Expense	643,100.00	485,100.00	599,700.00	622,100.00	679,000.00	714,900.00	744,500.00
Hospitality Expense	55,950.00	54,800.00	59,900.00	61,600.00	63,700.00	65,400.00	67,100.00
Insurance - Contract	908,280.00	956,180.00	1,004,180.00	1,104,200.00	1,214,200.00	1,335,200.00	1,468,200.00
Insurance Ded and Adm cost	150,000.00	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Office Supplies	72,550.00	63,200.00	67,400.00	68,600.00	70,000.00	71,200.00	72,500.00
Postage & Courier	50,450.00	48,550.00	48,550.00	48,700.00	49,100.00	49,300.00	49,500.00
Program Supplies	620,400.00	634,600.00	581,900.00	709,800.00	762,100.00	818,400.00	880,100.00
Protective & Uniform Clothing	113,300.00	105,800.00	179,300.00	243,500.00	250,200.00	257,000.00	263,900.00
R&M - Grounds	302,500.00	291,500.00	212,500.00	218,900.00	225,500.00	232,300.00	239,200.00
R&M - Consumables and Parts	628,450.00	568,650.00	657,857.00	686,100.00	711,300.00	737,000.00	764,000.00
R&M - External Contractor	126,600.00	90,000.00	90,000.00	94,600.00	99,400.00	104,400.00	109,600.00
R&M - Auto	195,700.00	210,000.00	210,000.00	220,500.00	231,500.00	243,100.00	255,300.00
R&M - Tree Planting	200,000.00	200,000.00	200,000.00	206,100.00	212,300.00	218,700.00	225,300.00
Staff Training & Development	372,300.00	364,800.00	271,000.00	284,500.00	297,600.00	307,900.00	322,500.00
SME - Audit and Actuary	85,000.00	105,000.00	110,000.00	113,300.00	116,700.00	120,200.00	123,800.00
SME - Consultants	264,000.00	330,400.00	419,000.00	436,200.00	428,700.00	441,000.00	458,700.00
Subject Matter Experts - Legal	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Subscriptions and Publications	10,400.00	10,350.00	9,950.00	10,200.00	10,800.00	11,000.00	11,300.00
Telephone/Internet	165,640.00	171,600.00	171,358.00	178,600.00	185,700.00	193,700.00	202,400.00
Travel	187,750.00	217,050.00	149,800.00	169,700.00	174,900.00	180,000.00	185,700.00
Utilities - Gas	254,300.00	213,800.00	235,300.00	258,700.00	284,700.00	313,300.00	344,600.00
Utilities - Hydro	951,300.00	931,200.00	1,023,500.00	1,126,100.00	1,238,800.00	1,362,800.00	1,499,200.00
Utilities - Water	221,460.00	219,100.00	245,500.00	275,100.00	308,000.00	344,900.00	386,300.00
City Owned Property Drainage Charges		60,000.00					
Reassessment/Uncollectable	246,900.00	200,000.00	268,600.00	286,300.00	338,400.00	369,300.00	393,300.00
Property Taxes - Rebates	18,000.00	20,000.00	20,000.00	21,400.00	22,900.00	24,500.00	26,200.00
Tax Incentive Grants	19,000.00	19,000.00	217,000.00	244,300.00	3,594,300.00	4,481,700.00	4,481,700.00
Subtotal Operating Expense	15,051,480.00	14,608,650.00	16,114,215.00	16,640,000.00	20,759,200.00	22,388,900.00	23,177,700.00

Appendix D - Levy and SSE Summary

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
Total Expense	31,755,980.00	31,364,250.00	34,552,559.00	36,325,500.00	41,314,800.00	43,509,180.00	45,163,300.00
Surplus/(Deficit) Before Allocation	4,619,385.00	7,316,031.00	4,912,830.00	5,227,003.00	6,289,505.00	8,080,488.00	9,785,388.00
Surplus/(Deficit) After Allocation	4,619,385.00	7,316,031.00	4,912,830.00	5,227,003.00	6,289,505.00	8,080,488.00	9,785,388.00
Transfer to/ (from) Capital	6,168,881.00	12,035,153.00	10,196,100.00	12,604,775.00	15,117,812.00	18,026,888.00	21,129,222.00
Transfer to/ (from) Reserves	1,821,538.00	1,835,567.00	1,401,773.00	1,228,828.00	1,375,188.50	1,493,032.50	1,612,945.00
Transfer Between Funds	(3,371,034.00)	(6,554,689.00)	(6,685,043.00)	(7,736,178.00)	(9,093,799.00)	(10,632,622.00)	(12,196,582.00)
Total Transfer	4,619,385.00	7,316,031.00	4,912,830.00	6,097,425.00	7,399,201.50	8,887,298.50	10,545,585.00
Surplus / (Deficit)				(\$870,422.00)	(\$1,109,696.50)	(\$806,810.50)	(\$760,197.00)