Appendix B - Divisional Summary & Detail

Rates (Water, Wastewater, Storm Sewer) Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Rate Budget By Department

	Storm Sewer	Wastewater	Water	Total 2023 Rate Budget
Revenue				
Other Revenue			$45,000	$45,000
Fees		700		700
Sales			100	100
Penalties and Interest		30,400	18,000	48,400
Rate Revenue - Variable		640,000	2,376,000	3,016,000
Rate Revenue - Fixed	1,437,700	6,370,000	2,743,200	10,550,900
Total Revenue	**1,437,700**	**7,041,100**	**5,182,300**	**13,661,100**
Expense				
Salaries and Wages - Full Time	85,560	256,680	513,360	855,600
Salaries and Wages - Students	2,400	7,200	14,400	24,000
Overtime Pay	1,800	5,400	10,800	18,000
Employee Benefits	29,330	87,990	175,980	293,300
Association/Membership Fees		3,000	3,000	6,000
Comm and Public Relations		10,000	10,500	20,500
Computer Software		19,000	20,700	39,700
Contract Services	38,000	276,000	176,500	490,500
Cost of of Goods Sold			10,000	10,000
PAP / Online Incentives		7,000	7,000	14,000
GIS Credit		35,000		35,000
Equipment - Purchase		15,000	17,300	32,300
Equipment - Rental	32,000	1,000		33,000
Grants and Sponsorship Expense		50,000		50,000
Hospitality Expense			1,000	1,000
Office Supplies		3,000		3,000
Postage & Courier		28,500		28,500
Protective & Uniform Clothing		4,000	6,000	10,000
R&M Consumables and Parts	10,000	19,750	105,000	134,750
Staff Training & Development		8,000	20,000	28,000
SME - Consultants	100,000	25,000	35,000	160,000
Telephone/Internet			7,500	7,500
Travel		1,400	1,800	3,200
Utilities - Hydro	5,000	22,000	3,250	30,250
Utilities - Water	1,100			1,100
City Owned Property Tax Charges	1,900			1,900
Region Rate - Fixed		4,920,879	603,200	5,524,079
Region Rate - Variable			1,795,000	1,795,000

CITY OF PORT COLBORNE
2023 Budget - Rate Budget By Department

	Storm Sewer	Wastewater	Water	Total 2023 Rate Budget
Total Expense	**307,090**	**5,805,799**	**3,537,290**	**9,650,179**
Surplus/(Deficit) Before Allocation	**1,130,610**	**1,235,301**	**1,645,010**	**4,010,921**
Surplus/(Deficit) After Allocations	**1,130,610**	**1,235,301**	**1,645,010**	**4,010,921**
Transfer to/ (from) Reserves	(414,507)	(145,046)	79,564	(479,989)
Transfer Between Funds	1,545,117	1,380,347	1,565,446	4,490,910
Total Transfers	**1,130,610**	**1,235,301**	**1,645,010**	**4,010,921**

City of Port Colborne
Water/WasteWater/Storm
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Other Revenue	$91,844.29	$85,000.00	$45,500.00	$45,000.00	($40,000.00)
Fees	47,745.46		700.00	700.00	700.00
Sales	15,437.02		100.00	100.00	100.00
Penalties and Interest	27,649.34	26,000.00	48,400.00	48,400.00	22,400.00
Rate Revenue - Variable	3,163,050.05	2,743,067.00	2,840,000.00	3,016,000.00	272,933.00
Rate Revenue - Fixed	8,885,353.46	10,247,000.00	10,217,000.00	10,550,900.00	303,900.00
Total Revenue	**12,231,079.62**	**13,101,067.00**	**13,151,700.00**	**13,661,100.00**	**560,033.00**
Expense					
Salaries and Wages - Full Time	708,095.35	868,800.00	800,600.00	855,600.00	(13,200.00)
Salaries and Wages - Part Time	12,587.37	30,300.00			(30,300.00)
Salaries and Wages - Students	29,830.58	15,300.00	10,600.00	24,000.00	8,700.00
Overtime Pay	7,041.07	41,300.00	11,600.00	18,000.00	(23,300.00)
Employee Benefits	260,702.15	293,000.00	263,000.00	293,300.00	300.00
Association/Membership Fees	4,984.91	6,000.00	4,700.00	6,000.00	
Comm and Public Relations		20,000.00	20,000.00	20,500.00	500.00
Computer Software	11,877.72	18,400.00	17,400.00	39,700.00	21,300.00
Contract Services	395,065.73	496,010.00	434,500.00	490,500.00	(5,510.00)
Cost of of Goods Sold	12,537.98		10,000.00	10,000.00	10,000.00
PAP / Online Incentives	37,200.00	40,000.00	13,200.00	14,000.00	(26,000.00)
GIS Credit	30,744.00	35,000.00	31,000.00	35,000.00	
Equipment - Purchase	22,702.48	30,800.00	32,300.00	32,300.00	1,500.00
Equipment - Rental	21,430.58	18,000.00	1,227.80	33,000.00	15,000.00
Grants and Sponsorship Expense		50,000.00	25,000.00	50,000.00	
Hospitality Expense	102.71		1,000.00	1,000.00	1,000.00
Office Supplies	8,967.46	27,500.00	3,000.00	3,000.00	(24,500.00)
Postage & Courier	43,512.10	52,000.00	28,500.00	28,500.00	(23,500.00)
Protective & Uniform Clothing	7,643.15	10,000.00	8,000.00	10,000.00	
R&M Consumables and Parts	77,512.62	158,100.00	126,250.00	134,750.00	(23,350.00)
Staff Training & Development	6,820.24	25,600.00	26,200.00	28,000.00	2,400.00
SME - Consultants	19,285.30	59,000.00	72,000.00	160,000.00	101,000.00
Telephone/Internet	8,712.29	8,800.00	8,800.00	7,500.00	(1,300.00)
Travel	85.88	3,200.00	2,400.00	3,200.00	
Utilities - Hydro	19,921.22	30,600.00	30,250.00	30,250.00	(350.00)
Utilities - Water	1,064.52	900.00	1,000.00	1,100.00	200.00
City Owned Property Tax Charges	10,594.75	11,000.00	(6,762.35)	1,900.00	(9,100.00)
City Owned Property SS Charges	26,649.51				

City of Port Colborne

Water/WasteWater/Storm

2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Reassessment/Uncollectable	4,471.50				
Region Rate - Fixed	4,855,162.25	5,479,356.00	4,647,477.00	5,524,079.00	44,723.00
Region Rate - Variable	1,424,131.02	1,482,389.00	1,662,000.00	1,795,000.00	312,611.00
Total Expense	**8,069,436.44**	**9,311,355.00**	**8,285,242.45**	**9,650,179.00**	**338,824.00**
Surplus/(Deficit) Before Allocation	**4,161,643.18**	**3,789,712.00**	**4,866,457.55**	**4,010,921.00**	**221,209.00**
Surplus/(Deficit) After Allocations	**4,161,643.18**	**3,789,712.00**	**4,866,457.55**	**4,010,921.00**	**221,209.00**
Transfer to/ (from) Reserves	1,714,312.77	1,204,330.00	1,621,175.50	(479,988.72)	(1,684,318.72)
Transfer Between Funds	2,447,330.41	2,585,382.00	3,245,282.05	4,490,909.72	1,905,527.72
Total Transfers	**4,161,643.18**	**3,789,712.00**	**4,866,457.55**	**4,010,921.00**	**221,209.00**

Appendix B - Divisional Summary & Detail

Rates (Water, Wastewater, Storm Sewer) Divisional Detail

City of Port Colborne
Storm Sewer
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Rate Revenue - Fixed	$693,085.96	$1,407,000.00	$1,307,000.00	$1,437,700.00	$30,700.00
Total Revenue	**693,085.96**	**1,407,000.00**	**1,307,000.00**	**1,437,700.00**	**30,700.00**
Expense					
Salaries and Wages - Full Time	70,809.54	86,900.00	80,060.00	85,560.00	(1,340.00)
Salaries and Wages - Part Time	1,258.74	3,000.00			(3,000.00)
Salaries and Wages - Students	2,983.06	1,500.00	1,060.00	2,400.00	900.00
Overtime Pay	704.11	4,100.00	1,160.00	1,800.00	(2,300.00)
Employee Benefits	26,070.22	29,300.00	26,300.00	29,330.00	30.00
Contract Services	13,549.13	137,700.00	20,000.00	38,000.00	(99,700.00)
Equipment - Rental	20,583.94	18,000.00		32,000.00	14,000.00
R&M Consumables and Parts	4,428.83	8,500.00	8,500.00	10,000.00	1,500.00
SME - Consultants				100,000.00	100,000.00
Utilities - Hydro	12,077.42	6,000.00	5,000.00	5,000.00	(1,000.00)
Utilities - Water	1,064.52	900.00	1,000.00	1,100.00	200.00
City Owned Property Tax Charges	10,594.75	11,000.00	(6,762.35)	1,900.00	(9,100.00)
City Owned Property SS Charges	26,649.51				
Total Expense	**190,773.77**	**306,900.00**	**136,317.65**	**307,090.00**	**190.00**
Surplus/(Deficit) Before Allocation	**502,312.19**	**1,100,100.00**	**1,170,682.35**	**1,130,610.00**	**30,510.00**
Surplus/(Deficit) After Allocations	**502,312.19**	**1,100,100.00**	**1,170,682.35**	**1,130,610.00**	**30,510.00**
Transfer to/ (from) Reserves	(120,567.47)	390,944.00	461,526.33	(414,506.92)	(805,450.92)
Transfer Between Funds	622,879.66	709,156.00	709,156.02	1,545,116.92	835,960.92
Total Transfers	**502,312.19**	**1,100,100.00**	**1,170,682.35**	**1,130,610.00**	**30,510.00**

City of Port Colborne
Wastewater Services
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Fees	$47,518.10		$700.00	$700.00	$700.00
Penalties and Interest	16,444.21	14,000.00	30,400.00	30,400.00	16,400.00
Rate Revenue - Variable	1,022,570.73	623,067.00	640,000.00	640,000.00	16,933.00
Rate Revenue - Fixed	5,624,115.37	6,300,000.00	6,370,000.00	6,370,000.00	70,000.00
Total Revenue	**6,710,648.41**	**6,937,067.00**	**7,041,100.00**	**7,041,100.00**	**104,033.00**
Expense					
Salaries and Wages - Full Time	212,428.61	260,600.00	240,180.00	256,680.00	(3,920.00)
Salaries and Wages - Part Time	3,776.21	9,100.00			(9,100.00)
Salaries and Wages - Students	8,949.17	4,600.00	3,180.00	7,200.00	2,600.00
Overtime Pay	2,112.32	12,400.00	3,480.00	5,400.00	(7,000.00)
Employee Benefits	78,210.65	87,900.00	78,900.00	87,990.00	90.00
Association/Membership Fees	1,949.06	3,000.00	2,200.00	3,000.00	
Comm and Public Relations		10,000.00	10,000.00	10,000.00	
Computer Software	3,968.64	5,000.00	4,000.00	19,000.00	14,000.00
Contract Services	188,618.39	187,550.00	245,000.00	276,000.00	88,450.00
PAP / Online Incentives	18,600.00	20,000.00	6,200.00	7,000.00	(13,000.00)
GIS Credit	30,744.00	35,000.00	31,000.00	35,000.00	
Equipment - Purchase	1,820.82	13,500.00	15,000.00	15,000.00	1,500.00
Equipment - Rental	846.64		1,000.00	1,000.00	1,000.00
Grants and Sponsorship Expense		25,000.00	25,000.00	50,000.00	25,000.00
Office Supplies	4,069.04	13,750.00	3,000.00	3,000.00	(10,750.00)
Postage & Courier	21,730.39	26,000.00	28,500.00	28,500.00	2,500.00
Protective & Uniform Clothing	3,600.84	4,000.00	4,000.00	4,000.00	
R&M Consumables and Parts	11,042.33	45,100.00	14,750.00	19,750.00	(25,350.00)
Staff Training & Development	1,371.49	7,200.00	7,200.00	8,000.00	800.00
SME - Consultants	14,988.76	25,000.00	25,000.00	25,000.00	
Travel		1,400.00	1,400.00	1,400.00	
Utilities - Hydro	5,566.43	22,000.00	22,000.00	22,000.00	
Region Rate - Fixed	4,265,746.25	4,920,879.00	4,089,000.00	4,920,879.00	
Total Expense	**4,880,140.04**	**5,738,979.00**	**4,859,990.00**	**5,805,799.00**	**66,820.00**
Surplus/(Deficit) Before Allocation	**1,830,508.37**	**1,198,088.00**	**2,181,110.00**	**1,235,301.00**	**37,213.00**

City of Port Colborne
Wastewater Services
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus/(Deficit) After Allocations	**1,830,508.37**	**1,198,088.00**	**2,181,110.00**	**1,235,301.00**	**37,213.00**
Transfer to/ (from) Reserves	970,508.37	413,191.00	736,312.98	(145,046.01)	(558,237.01)
Transfer Between Funds	860,000.00	784,897.00	1,444,797.02	1,380,347.01	595,450.01
Total Transfers	**1,830,508.37**	**1,198,088.00**	**2,181,110.00**	**1,235,301.00**	**37,213.00**

City of Port Colborne
Water
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Other Revenue	$91,844.29	$85,000.00	$45,500.00	$45,000.00	($40,000.00)
Fees	227.36				
Sales	15,437.02		100.00	100.00	100.00
Penalties and Interest	11,205.13	12,000.00	18,000.00	18,000.00	6,000.00
Rate Revenue - Variable	2,140,479.32	2,120,000.00	2,200,000.00	2,376,000.00	256,000.00
Rate Revenue - Fixed	2,568,152.13	2,540,000.00	2,540,000.00	2,743,200.00	203,200.00
Total Revenue	**4,827,345.25**	**4,757,000.00**	**4,803,600.00**	**5,182,300.00**	**425,300.00**
Expense					
Salaries and Wages - Full Time	424,857.20	521,300.00	480,360.00	513,360.00	(7,940.00)
Salaries and Wages - Part Time	7,552.42	18,200.00			(18,200.00)
Salaries and Wages - Students	17,898.35	9,200.00	6,360.00	14,400.00	5,200.00
Overtime Pay	4,224.64	24,800.00	6,960.00	10,800.00	(14,000.00)
Employee Benefits	156,421.28	175,800.00	157,800.00	175,980.00	180.00
Association/Membership Fees	3,035.85	3,000.00	2,500.00	3,000.00	
Comm and Public Relations		10,000.00	10,000.00	10,500.00	500.00
Computer Software	7,909.08	13,400.00	13,400.00	20,700.00	7,300.00
Contract Services	192,898.21	170,760.00	169,500.00	176,500.00	5,740.00
Cost of of Goods Sold	12,537.98		10,000.00	10,000.00	10,000.00
PAP / Online Incentives	18,600.00	20,000.00	7,000.00	7,000.00	(13,000.00)
Equipment - Purchase	20,881.66	17,300.00	17,300.00	17,300.00	
Equipment - Rental			227.80		
Grants and Sponsorship Expense		25,000.00			(25,000.00)
Hospitality Expense	102.71		1,000.00	1,000.00	1,000.00
Office Supplies	4,898.42	13,750.00			(13,750.00)
Postage & Courier	21,781.71	26,000.00			(26,000.00)
Protective & Uniform Clothing	4,042.31	6,000.00	4,000.00	6,000.00	
R&M Consumables and Parts	62,041.46	104,500.00	103,000.00	105,000.00	500.00
Staff Training & Development	5,448.75	18,400.00	19,000.00	20,000.00	1,600.00
SME - Consultants	4,296.54	34,000.00	47,000.00	35,000.00	1,000.00
Telephone/Internet	8,712.29	8,800.00	8,800.00	7,500.00	(1,300.00)
Travel	85.88	1,800.00	1,000.00	1,800.00	
Utilities - Hydro	2,277.37	2,600.00	3,250.00	3,250.00	650.00
Reassessment/Uncollectable	4,471.50				
Region Rate - Fixed	589,416.00	558,477.00	558,477.00	603,200.00	44,723.00
Region Rate - Variable	1,424,131.02	1,482,389.00	1,662,000.00	1,795,000.00	312,611.00

City of Port Colborne
Water
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Total Expense	**2,998,522.63**	**3,265,476.00**	**3,288,934.80**	**3,537,290.00**	**271,814.00**
Surplus/(Deficit) Before Allocation	**1,828,822.62**	**1,491,524.00**	**1,514,665.20**	**1,645,010.00**	**153,486.00**
Surplus/(Deficit) After Allocations	**1,828,822.62**	**1,491,524.00**	**1,514,665.20**	**1,645,010.00**	**153,486.00**
Transfer to/ (from) Reserves	864,371.87	400,195.00	423,336.19	79,564.21	(320,630.79)
Transfer Between Funds	964,450.75	1,091,329.00	1,091,329.01	1,565,445.79	474,116.79
Total Transfers	**1,828,822.62**	**1,491,524.00**	**1,514,665.20**	**1,645,010.00**	**153,486.00**