

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

CITY OF PORT COLBORNE
2023 Budget - Levy and Self Sustaining Entities (SSE) Summary

	General Government	PGA	Boards & Committees	Council	CAO	Corporate Services	Legislative Services	Community Safety	Public Works	Total 2023 Levy Budget
Revenue										
Advertising and Sponsorship		\$135,500				\$18,000			\$500	\$154,000
Donations		30,000	22,000					600		52,600
Fines								24,000		24,000
Fundraising			6,250							6,250
Investment Income	800,000									800,000
Lease Income	38,600	165,000				24,000				227,600
Licences and Permits						26,000	32,000	1,500		59,500
Rentals	18,000		27,000			504,000				549,000
Other Revenue	10,000	44,000	16,600		15,000				222,000	307,600
Fees		109,500	2,800			65,000	217,500	20,600		415,400
Provincial Offences Act	20,000									20,000
Grants - Other	250,255	147,200	12,000		5,000					414,455
Grant - Federal	580,577		4,000							584,577
Grant - Provincial	3,512,317		30,000						50,000	3,592,317
Sales		321,600	7,700							329,300
Penalties and Interest	420,000									420,000
Property Taxes	23,186,500									23,186,500
Payment In lieu	311,600									311,600
Supplemental Tax	150,000									150,000
MAT Tax		45,000	45,000							90,000
Total Revenue	29,297,849	997,800	173,350		20,000	637,000	249,500	46,700	272,500	31,694,699
Expense										
Salaries and Wages - Full Time			475,600		758,500	2,557,100	734,300	2,056,300	3,228,900	9,810,700
Salaries and Wages - Part Time		297,800	51,800	231,500		35,900		424,700	109,300	1,151,000
Salaries and Wages - Students			21,000		43,200	107,600	13,800		175,800	361,400
Overtime Pay						34,000	9,300	50,400	105,500	199,200
Honourariums			1,300				6,000	25,000		32,300
Employee Benefits	(400,000)	54,600	160,400	98,000	214,200	868,600	230,100	1,275,000	1,185,200	3,686,100
Association/Membership Fees	12,000		1,100		17,300	12,890	6,450	2,750	14,450	66,940
Auto - Fuel	326,980									326,980
Cleaning Supplies			1,700			12,000		3,000	7,000	23,700
Library Collection			3,000							3,000
Comm and Public Relations		77,000	6,000		73,400	500	3,500	23,300	3,000	186,700
Computer Software	450,000								1,000	451,000
Contract Services	811,900	394,400	20,200	26,000		362,700	7,500	100,900	1,015,500	2,739,100
Cost of Borrowing Ext Interest	878,100									878,100
Cost of Borrowing Ext Principl	1,288,800									1,288,800
Cost of of Goods Sold		158,400	5,000							163,400
Credit Card Fees	140,000									140,000
PAP / Online Incentives	10,000									10,000
Equipment - Purchase			5,000			10,000	150	27,000	103,300	145,450
Equipment - Rental	111,500	49,500							47,100	208,100
Financial Expenses	7,000	5,900								12,900
Land Leases	44,400									44,400
Grants and Sponsorship Expense		484,800	1,000							485,800
Hospitality Expense			1,500	7,300	5,400	3,500	1,400	6,500	6,900	32,500
Insurance - Contract	784,400		6,253							790,653
Insurance Ded and Adm cost	150,000									150,000
Office Supplies		250	8,000	3,600	3,700	27,300	6,500	8,000	15,600	72,950

CITY OF PORT COLBORNE
2023 Budget - Levy and Self Sustaining Entities (SSE) Summary

	General Government	PGA	Boards & Committees	Council	CAO	Corporate Services	Legislative Services	Community Safety	Public Works	Total 2023 Levy Budget
Postage & Courier			2,750	1,000	400	48,700	300	4,200	600	57,950
Program Supplies		489,600	23,400			10,000		40,000	30,000	593,000
Protective & Uniform Clothing	30,000	3,000	800			2,400		40,500	22,700	99,400
R&M Grounds		105,000	1,000			10,000			114,000	230,000
R&M Trails									113,800	113,800
R&M Consumables and Parts	184,650		30,600					100	277,125	492,475
Repairs and Maintenance - Auto	170,000									170,000
R&M Playground									20,000	20,000
Repairs and Maintenance - Tree									21,200	21,200
Staff Training & Development	112,200	7,400	14,100	17,400	18,300	56,000	16,000	50,500	76,000	367,900
SME - Audit and Actuary						85,000				85,000
SME - Consultants					80,000	51,000	20,000		80,000	231,000
Subject Matter Experts - Legal	250,000									250,000
Subscriptions and Publications			1,010		6,000	3,500	1,300	1,550	2,400	15,760
Telephone/Internet	109,800		5,500	2,800	9,000	8,730	2,950	11,500	10,250	160,530
Travel		1,500	3,100	23,200	11,400	41,200	6,900	14,100	26,300	127,700
Utilities - Gas	205,156									205,156
Utilities - Hydro	924,235	22,000								946,235
Utilities - Water	230,275									230,275
Reassessment/Uncollectable	232,000									232,000
Property Taxes - Rebates	30,000									30,000
Tax Incentive Grants	40,000									40,000
Total Expense	7,133,396	2,151,150	851,113	410,800	1,240,800	4,348,620	1,066,450	4,165,300	6,812,925	28,180,554
Surplus/(Deficit) Before Allocation	22,164,454	(1,153,350)	(677,763)	(410,800)	(1,220,800)	(3,711,620)	(816,950)	(4,118,600)	(6,540,425)	3,514,146
Allocation:Between Departments	(2,825,930)	260,213	346,853	54,088	36,053	1,063,660	36,053	246,358	782,653	
Allocation:SSE	(544,493)					(127,332)	(67,756)		(103,054)	(842,635)
Surplus/(Deficit) After Allocations	25,534,877	(1,413,563)	(1,024,616)	(464,888)	(1,256,853)	(4,647,948)	(785,247)	(4,364,958)	(7,220,024)	4,356,780
Transfer to/ (from) Capital	7,054,300									7,054,300
Transfer to/ (from) Reserves	912,230	2,500							85,000	999,730
Transfer Between Funds	(3,827,276)		1,175,860		(55,000)	(504,246)			(486,588)	(3,697,250)
Total Transfers	4,139,254	2,500	1,175,860		(55,000)	(504,246)			(401,588)	4,356,780
Surplus / (Deficit)	21,395,623	(1,416,063)	(2,200,477)	(464,888)	(1,201,853)	(4,143,702)	(785,247)	(4,364,958)	(6,818,435)	

CITY OF PORT COLBORNE
2023 Budget - Levy and Self Sustaining Entities (SSE) Summary

	<u>Sugarloaf Marina</u>	<u>Nickel Beach</u>	<u>Cemetery</u>	<u>Building</u>	<u>Total 2023 SSE Budget</u>	<u>Total 2023 Levy & SSE Budget</u>
Revenue						
Advertising and Sponsorship	\$5,000				\$5,000	\$159,000
Donations						52,600
Fines						24,000
Fundraising						6,250
Investment Income			4,000		4,000	804,000
Lease Income	27,500	6,000			33,500	261,100
Licences and Permits				450,000	450,000	509,500
Rentals						549,000
Other Revenue						307,600
Fees	6,000	422,000			428,000	843,400
Provincial Offences Act						20,000
Grants - Other						414,455
Grant - Federal						584,577
Grant - Provincial						3,592,317
Sales	1,370,000		87,100		1,457,100	1,786,400
Penalties and Interest						420,000
Property Taxes						23,186,500
Payment In lieu						311,600
Supplemental Tax						150,000
MAT Tax						90,000
Total Revenue	1,408,500	428,000	91,100	450,000	2,377,600	34,072,299
Expense						
Salaries and Wages - Full Time	199,000	37,400		262,400	498,800	10,309,500
Salaries and Wages - Part Time		18,100			18,100	1,169,100
Salaries and Wages - Students	71,900	95,800			167,700	529,100
Overtime Pay	20,000			5,300	25,300	224,500
Honourariums						32,300
Employee Benefits	88,100	36,100		72,000	196,200	3,882,300
Association/Membership Fees	2,000		1,200	2,000	5,200	72,140
Auto - Fuel						326,980
Cleaning Supplies	6,000	5,000			11,000	34,700
Library Collection						3,000
Comm and Public Relations	4,500	8,000		1,000	13,500	200,200
Computer Software	5,000				5,000	456,000
Contract Services	100,000	80,000	2,500	32,500	215,000	2,954,100
Cost of Borrowing Ext Interest						878,100
Cost of Borrowing Ext Principl						1,288,800
Cost of of Goods Sold	220,567				220,567	383,967
Credit Card Fees						140,000
PAP / Online Incentives						10,000
Equipment - Purchase	10,000		1,100		11,100	156,550
Equipment - Rental			6,900		6,900	215,000
Financial Expenses						12,900
Land Leases						44,400
Grants and Sponsorship Expense						485,800
Hospitality Expense				500	500	33,000
Insurance - Contract						790,653
Insurance Ded and Adm cost						150,000
Office Supplies	2,500				2,500	75,450

CITY OF PORT COLBORNE
2023 Budget - Levy and Self Sustaining Entities (SSE) Summary

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2023 SSE Budget	Total 2023 Levy & SSE Budget
Postage & Courier	100			100	200	58,150
Program Supplies	10,000	4,800			14,800	607,800
Protective & Uniform Clothing	3,000	1,300		4,000	8,300	107,700
R&M Grounds	30,000	10,000	10,000		50,000	280,000
R&M Trails						113,800
R&M Consumables and Parts	60,000				60,000	552,475
Repairs and Maintenance - Auto						170,000
R&M Playground						20,000
Repairs and Maintenance - Tree						21,200
Staff Training & Development	5,600	2,700		4,000	12,300	380,200
SME - Audit and Actuary						85,000
SME - Consultants		50,000		10,000	60,000	291,000
Subject Matter Experts - Legal						250,000
Subscriptions and Publications				150	150	15,910
Telephone/Internet	30,000			1,400	31,400	191,930
Travel	5,600			4,000	9,600	137,300
Utilities - Gas						205,156
Utilities - Hydro						946,235
Utilities - Water						230,275
Reassessment/Uncollectable						232,000
Property Taxes - Rebates						30,000
Tax Incentive Grants						40,000
Total Expense	873,867	349,200	21,700	399,350	1,644,117	29,824,671
Surplus/(Deficit) Before Allocation	534,633	78,800	69,400	50,650	733,483	4,247,628
Allocation:Between Departments						
Allocation:SSE	534,633	97,757	69,400	140,845	842,635	
Surplus/(Deficit) After Allocations		(18,957)		(90,195)	(109,152)	4,247,628
Transfer to/ (from) Capital						7,054,300
Transfer to/ (from) Reserves		(18,957)		(90,195)	(109,152)	890,578
Transfer Between Funds						(3,697,250)
Total Transfers		(18,957)		(90,195)	(109,152)	4,247,628
Surplus / (Deficit)						

City of Port Colborne
Operating Fund
2023 Operating Budget

	2021	2022	2022	2023	Variance
	Actual	Budget	Forecast	Proposed Budget	(2023 Budget - 2022 Budget)
Cost of Borrowing Ext Principl	1,439,541.99	1,444,000.00	1,444,000.00	1,288,800.00	(155,200.00)
Cost of of Goods Sold	263,212.36	325,160.00	375,600.00	383,967.38	58,807.38
Credit Card Fees	105,788.54	105,000.00	140,000.00	140,000.00	35,000.00
PAP / Online Incentives			6,500.00	10,000.00	10,000.00
Equipment - Purchase	152,691.14	145,100.00	241,695.00	156,550.00	11,450.00
Equipment - Rental	398,198.99	425,400.00	277,982.00	215,000.00	(210,400.00)
Financial Expenses	11,630.33	9,000.00	14,100.00	12,900.00	3,900.00
Land Leases	36,493.94	40,000.00	43,087.00	44,400.00	4,400.00
Grants and Sponsorship Expense	200,422.20	384,700.00	514,641.00	485,800.00	101,100.00
Hospitality Expense	13,023.22	27,950.00	30,350.00	33,000.00	5,050.00
Insurance - Contract	611,515.00	648,344.00	718,253.00	790,653.00	142,309.00
Insurance Ded and Adm cost	70,184.80	150,000.00	150,000.00	150,000.00	
Office Supplies	80,628.04	84,100.00	69,400.00	75,450.00	(8,650.00)
Postage & Courier	46,712.08	56,440.00	57,295.00	58,150.00	1,710.00
Program Supplies	100,519.88	424,140.00	662,220.00	607,800.00	183,660.00
Protective & Uniform Clothing	110,960.60	125,400.00	113,000.00	107,700.00	(17,700.00)
R&M Grounds	295,436.94	255,900.00	265,980.00	280,000.00	24,100.00
R&M Trails	70,831.59	113,800.00	113,800.00	113,800.00	
R&M Consumables and Parts	531,725.06	544,700.00	536,770.00	552,475.00	7,775.00
Repairs and Maintenance - Auto	249,799.85	170,000.00	115,445.00	170,000.00	
R&M Playground	22,297.10	20,000.00	20,000.00	20,000.00	
Repairs and Maintenance - Tree	16,677.44	21,200.00	21,200.00	21,200.00	
Staff Training & Development	160,655.79	414,700.00	316,450.00	380,200.00	(34,500.00)
SME - Audit and Actuary	79,109.35	85,000.00	85,000.00	85,000.00	
SME - Consultants	261,575.16	194,000.00	300,000.00	291,000.00	97,000.00
Subject Matter Experts - Legal	371,950.57	200,000.00	330,000.00	250,000.00	50,000.00
Subscriptions and Publications	10,681.47	27,700.00	12,950.00	15,910.00	(11,790.00)
Telephone/Internet	192,124.62	200,870.00	214,475.00	191,930.00	(8,940.00)
Travel	1,392.13	57,920.00	49,350.00	137,300.00	79,380.00
Utilities - Gas	131,872.72	195,800.00	186,505.00	205,155.50	9,355.50
Utilities - Hydro	728,222.74	1,177,400.00	802,706.71	946,235.00	(231,165.00)
Utilities - Water	148,603.59	214,520.00	183,750.70	230,275.00	15,755.00
City Owned Property Drainage Charges	14,967.34				
Reassessment/Uncollectable	281,235.46	186,974.00	185,474.00	232,000.00	45,026.00
Property Taxes - Rebates	27,765.53	37,000.00	37,000.00	30,000.00	(7,000.00)
Tax Incentive Grants	28,912.24	34,000.00	34,000.00	40,000.00	6,000.00
Clearing Account (P/L)			20,000.00		
Total Expense	26,491,933.25	28,948,218.00	29,465,172.41	29,824,670.88	876,452.88

City of Port Colborne
Operating Fund
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus/(Deficit) Before Allocation	5,897,225.28	2,107,911.00	6,178,206.72	4,247,628.12	2,139,717.12
Surplus/(Deficit) After Allocations	5,897,225.28	2,107,911.00	6,178,206.72	4,247,628.12	2,139,717.12
Transfer to/ (from) Capital	7,014,090.29	3,932,143.00	5,647,245.00	7,054,300.00	3,122,157.00
Transfer to/ (from) Reserves	(281,469.06)	(450.00)	2,668,942.96	890,577.84	891,027.84
Transfer Between Funds	(1,750,242.75)	(1,823,782.00)	(2,512,395.94)	(3,697,249.72)	(1,873,467.72)
Total Transfers	4,982,378.48	2,107,911.00	5,803,792.02	4,247,628.12	2,139,717.12
Surplus / (Deficit)	914,846.80		374,414.70		