Appendix C - Divisional Summary & Detail

General Government Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - General Governement Divisional Sumary

	Capital (Non-Debt Funding)	Capital (Borrowing Costs)	Global Facilities	Global Fleet	Global Operations	Global Revenue	Total 2023 General Government Budget
Revenue							
Investment Income						$800,000	$800,000
Lease Income						38,600	38,600
Rentals						18,000	18,000
Other Revenue					10,000		10,000
Provincial Offences Act						20,000	20,000
Grants - Other	250,255						250,255
Grant - Federal	580,577						580,577
Grant - Provincial	900,817					2,611,500	3,512,317
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
Total Revenue	**1,731,649**				**10,000**	**27,556,200**	**29,297,849**
Expense							
Employee Benefits						(400,000)	(400,000)
Association/Membership Fees					12,000		12,000
Auto - Fuel				326,980			326,980
Computer Software					450,000		450,000
Contract Services			513,400	204,500	94,000		811,900
Cost of Borrowing Ext Interest		878,100					878,100
Cost of Borrowing Ext Principl		1,288,800					1,288,800
Credit Card Fees					140,000		140,000
PAP / Online Incentives						10,000	10,000
Equipment - Rental			11,500	100,000			111,500
Financial Expenses					7,000		7,000
Land Leases			44,400				44,400
Insurance - Contract					784,400		784,400
Insurance Ded and Adm cost					150,000		150,000
Protective & Uniform Clothing					30,000		30,000
R&M Consumables and Parts			184,650				184,650
Repairs and Maintenance - Auto				170,000			170,000
Staff Training & Development					112,200		112,200
Subject Matter Experts - Legal					250,000		250,000
Telephone/Internet				24,800	85,000		109,800
Utilities - Gas			205,156				205,156
Utilities - Hydro			924,235				924,235
Utilities - Water			230,275				230,275

CITY OF PORT COLBORNE
2023 Budget - General Governement Divisional Sumary

	Capital (Non-Debt Funding)	Capital (Borrowing Costs)	Global Facilities	Global Fleet	Global Operations	Global Revenue	Total 2023 General Government Budget
Reassessment/Uncollectable						232,000	232,000
Property Taxes - Rebates						30,000	30,000
Tax Incentive Grants						40,000	40,000
Total Expense		**2,166,900**	**2,113,616**	**826,280**	**2,114,600**	**(88,000)**	**7,133,396**
Surplus/(Deficit) Before Allocation	**1,731,649**	**(2,166,900)**	**(2,113,616)**	**(826,280)**	**(2,104,600)**	**27,644,200**	**22,164,454**
Allocation:Between Departments	(127,000)		(1,783,254)	(873,654)	(42,022)		(2,825,930)
Allocation:SSE			(176,794)		(248,632)	(119,068)	(544,493)
Surplus/(Deficit) After Allocations	**1,858,649**	**(2,166,900)**	**(153,568)**	**47,374**	**(1,813,947)**	**27,763,268**	**25,534,877**
Transfer to/ (from) Capital	7,054,300						7,054,300
Transfer to/ (from) Reserves	(8,000)			99,630		820,600	912,230
Transfer Between Funds	(2,511,200)	(895,481)	(153,568)	(52,256)	(214,772)		(3,827,276)
Total Transfers	**4,535,100**	**(895,481)**	**(153,568)**	**47,374**	**(214,772)**	**820,600**	**4,139,254**
Surplus / (Deficit)	**(2,676,451)**	**(1,271,419)**			**(1,599,175)**	**26,942,668**	**21,395,623**

City of Port Colborne
General Government
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Donations	$389,309.00				
Investment Income	156,217.83	145,000.00	500,000.00	800,000.00	655,000.00
Lease Income	43,731.67	40,200.00	28,600.00	38,600.00	(1,600.00)
Rentals	21,104.13	18,000.00	18,000.00	18,000.00	
Other Revenue	755,554.53		2,185,000.00	10,000.00	10,000.00
Provincial Offences Act	15,955.01	23,020.00	20,000.00	20,000.00	(3,020.00)
Grants - Other	410,780.97	132,540.00	150,255.00	250,255.00	117,715.00
Grant - Federal	1,319,991.16	580,577.00	1,179,109.00	580,577.00	
Grant - Provincial	3,299,969.00	2,987,760.00	3,469,800.00	3,512,317.00	524,557.00
Penalties and Interest	615,063.15	470,500.00	607,400.00	420,000.00	(50,500.00)
Property Taxes	20,577,236.63	21,873,989.00	21,897,527.00	23,186,500.00	1,312,511.00
Payment In lieu	328,749.87	384,000.00	311,612.00	311,600.00	(72,400.00)
Supplemental Tax	216,271.41	150,000.00	150,000.00	150,000.00	
Total Revenue	**28,149,934.36**	**26,805,586.00**	**30,517,303.00**	**29,297,849.00**	**2,492,263.00**
Expense					
Salaries and Wages - Full Time	180,626.05	(243,200.00)	390,000.00		243,200.00
Overtime Pay			1,000.00		
Employee Benefits	(300,355.26)	(83,400.00)	(467,100.00)	(400,000.00)	(316,600.00)
Association/Membership Fees	9,220.19	22,700.00	12,000.00	12,000.00	(10,700.00)
Auto - Fuel	185,660.40	229,350.00	286,550.00	326,980.00	97,630.00
Computer Software	316,861.53	340,000.00	340,000.00	450,000.00	110,000.00
Contract Services	788,425.78	688,400.00	823,675.00	811,900.00	123,500.00
Cost of Borrowing Ext Interest	962,287.70	920,000.00	920,000.00	878,100.00	(41,900.00)
Cost of Borrowing Ext Principl	1,439,541.99	1,444,000.00	1,444,000.00	1,288,800.00	(155,200.00)
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	2,662.70		30,000.00		
Equipment - Rental	352,529.75	309,400.00	168,782.00	111,500.00	(197,900.00)
Financial Expenses	11,421.30	7,000.00	10,000.00	7,000.00	
Land Leases	36,493.94	40,000.00	43,087.00	44,400.00	4,400.00
Insurance - Contract	611,515.00	642,091.00	712,000.00	784,400.00	142,309.00
Insurance Ded and Adm cost	70,184.80	150,000.00	150,000.00	150,000.00	
Program Supplies	5,500.00				
Protective & Uniform Clothing	25,293.37	32,300.00	30,000.00	30,000.00	(2,300.00)
R&M Consumables and Parts	145,508.30	162,300.00	161,325.00	184,650.00	22,350.00
Repairs and Maintenance - Auto	249,799.85	170,000.00	115,445.00	170,000.00	

City of Port Colborne
General Government
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Staff Training & Development	43,915.65	104,200.00	104,200.00	112,200.00	8,000.00
Subject Matter Experts - Legal	371,950.57	200,000.00	330,000.00	250,000.00	50,000.00
Telephone/Internet	101,799.81	106,000.00	122,370.00	109,800.00	3,800.00
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	800,706.71	924,235.00	(253,165.00)
Utilities - Water	148,603.59	214,520.00	183,750.70	230,275.00	15,755.00
Reassessment/Uncollectable	231,714.49	186,974.00	186,974.00	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	**7,013,723.27**	**7,191,835.00**	**7,322,770.41**	**7,133,395.50**	**(58,439.50)**
Surplus/(Deficit) Before Allocation	**21,136,211.09**	**19,613,751.00**	**23,194,532.59**	**22,164,453.50**	**2,550,702.50**
Allocation:Between Departments	995,361.49	(2,781,152.43)	(2,458,537.80)	(2,825,930.35)	(44,777.92)
Allocation:SSE	(666,615.81)	(506,888.51)	(401,539.51)	(544,493.08)	(37,604.57)
Surplus/(Deficit) After Allocations	**20,807,465.41**	**22,901,791.94**	**26,054,609.90**	**25,534,876.93**	**2,633,084.99**
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	(801,245.01)	167,600.00	2,870,384.57	912,230.00	744,630.00
Transfer Between Funds	(1,837,489.93)	(1,918,261.06)	(2,582,888.41)	(3,827,276.00)	(1,909,014.94)
Total Transfers	**4,375,355.35**	**2,181,481.94**	**5,934,741.16**	**4,139,254.00**	**1,957,772.06**
Surplus / (Deficit)	**16,432,110.06**	**20,720,310.00**	**20,119,868.74**	**21,395,622.93**	**675,312.93**

Appendix C - Divisional Summary & Detail

General Government Divisional Detail

City of Port Colborne
Capital - Non-Debt Funding
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Donations	$264,299.00				
Other Revenue	1,422.47				
Grants - Other	410,780.97	132,540.00	150,255.00	250,255.00	117,715.00
Grant - Federal	1,309,102.32	580,577.00	1,152,009.00	580,577.00	
Grant - Provincial	582,569.00	418,760.00	900,800.00	900,817.00	482,057.00
Total Revenue	**2,568,173.76**	**1,131,877.00**	**2,203,064.00**	**1,731,649.00**	**599,772.00**
Expense					
Surplus/(Deficit) Before Allocation	**2,568,173.76**	**1,131,877.00**	**2,203,064.00**	**1,731,649.00**	**599,772.00**
Allocation:Between Departments				(127,000.00)	(127,000.00)
Allocation:SSE	(60,000.00)				
Surplus/(Deficit) After Allocations	**2,628,173.76**	**1,131,877.00**	**2,203,064.00**	**1,858,649.00**	**726,772.00**
Transfer to/ (from) Capital	7,014,090.29	3,932,143.00	5,692,230.00	7,054,300.00	3,122,157.00
Transfer to/ (from) Reserves	(1,943,937.53)			(8,000.00)	(8,000.00)
Transfer Between Funds	(668,724.00)	(770,597.00)	(1,459,497.00)	(2,511,200.00)	(1,740,603.00)
Total Transfers	**4,401,428.76**	**3,161,546.00**	**4,232,733.00**	**4,535,100.00**	**1,373,554.00**
Surplus / (Deficit)	**(1,773,255.00)**	**(2,029,669.00)**	**(2,029,669.00)**	**(2,676,451.00)**	**(646,782.00)**

City of Port Colborne
Capital - Borrowing Costs
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Donations	$125,000.00				
Total Revenue	**125,000.00**				
Expense					
Cost of Borrowing Ext Interest	962,287.70	920,000.00	920,000.00	878,100.00	(41,900.00)
Cost of Borrowing Ext Principl	1,439,541.99	1,444,000.00	1,444,000.00	1,288,800.00	(155,200.00)
Total Expense	**2,401,829.69**	**2,364,000.00**	**2,364,000.00**	**2,166,900.00**	**(197,100.00)**
Surplus/(Deficit) Before Allocation	**(2,276,829.69)**	**(2,364,000.00)**	**(2,364,000.00)**	**(2,166,900.00)**	**197,100.00**
Surplus/(Deficit) After Allocations	**(2,276,829.69)**	**(2,364,000.00)**	**(2,364,000.00)**	**(2,166,900.00)**	**197,100.00**
Transfer Between Funds	(895,547.34)	(895,785.00)	(895,785.00)	(895,481.00)	304.00
Total Transfers	**(895,547.34)**	**(895,785.00)**	**(895,785.00)**	**(895,481.00)**	**304.00**
Surplus / (Deficit)	**(1,381,282.35)**	**(1,468,215.00)**	**(1,468,215.00)**	**(1,271,419.00)**	**196,796.00**

City of Port Colborne
Global Facilities
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Contract Services	$547,991.96	$502,400.00	$548,275.00	$513,400.00	$11,000.00
Equipment - Purchase	2,662.70		30,000.00		
Equipment - Rental	4,774.98	9,400.00	2,682.00	11,500.00	2,100.00
Land Leases	36,493.94	40,000.00	43,087.00	44,400.00	4,400.00
R&M Consumables and Parts	142,481.94	162,300.00	161,325.00	184,650.00	22,350.00
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	800,706.71	924,235.00	(253,165.00)
Utilities - Water	148,603.59	214,520.00	183,750.70	230,275.00	15,755.00
Total Expense	**1,743,104.57**	**2,301,820.00**	**1,956,331.41**	**2,113,615.50**	**(188,204.50)**
Surplus/(Deficit) Before Allocation	**(1,743,104.57)**	**(2,301,820.00)**	**(1,956,331.41)**	**(2,113,615.50)**	**188,204.50**
Allocation:Between Departments	782,342.35	(1,982,672.03)	(1,655,602.10)	(1,783,254.35)	199,417.68
Allocation:SSE	(246,755.67)	(157,138.51)	(157,936.88)	(176,793.58)	(19,655.07)
Surplus/(Deficit) After Allocations	**(2,278,691.25)**	**(162,009.46)**	**(142,792.43)**	**(153,567.57)**	**8,441.89**
Transfer to/ (from) Reserves	21,878.40				
Transfer Between Funds	(77,753.59)	(162,009.46)	(142,792.43)	(153,567.57)	8,441.89
Total Transfers	**(55,875.19)**	**(162,009.46)**	**(142,792.43)**	**(153,567.57)**	**8,441.89**
Surplus / (Deficit)	**(2,222,816.06)**				

City of Port Colborne
Global Fleet
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Auto - Fuel	$185,660.40	$229,350.00	$286,550.00	$326,980.00	$97,630.00
Contract Services	127,299.56	106,000.00	165,400.00	204,500.00	98,500.00
Equipment - Rental	347,754.77	300,000.00	166,100.00	100,000.00	(200,000.00)
Repairs and Maintenance - Auto	249,799.85	170,000.00	115,445.00	170,000.00	
Telephone/Internet	27,075.66	21,000.00	22,370.00	24,800.00	3,800.00
Total Expense	**937,590.24**	**826,350.00**	**755,865.00**	**826,280.00**	**(70.00)**
Surplus/(Deficit) Before Allocation	**(937,590.24)**	**(826,350.00)**	**(755,865.00)**	**(826,280.00)**	**70.00**
Allocation:Between Departments	216,349.75	(775,380.40)	(768,016.12)	(873,654.25)	(98,273.85)
Surplus/(Deficit) After Allocations	**(1,153,939.99)**	**(50,969.60)**	**12,151.12**	**47,374.25**	**98,343.85**
Transfer to/ (from) Capital			(44,985.00)		
Transfer to/ (from) Reserves			103,320.00	99,630.00	99,630.00
Transfer Between Funds		(50,969.60)	(46,183.88)	(52,255.75)	(1,286.15)
Total Transfers		**(50,969.60)**	**12,151.12**	**47,374.25**	**98,343.85**
Surplus / (Deficit)	**(1,153,939.99)**				

City of Port Colborne
Global Operations
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Other Revenue	$25,539.20			$10,000.00	$10,000.00
Total Revenue	**25,539.20**			**10,000.00**	**10,000.00**
Expense					
Association/Membership Fees	9,220.19	22,700.00	12,000.00	12,000.00	(10,700.00)
Computer Software	316,861.53	340,000.00	340,000.00	450,000.00	110,000.00
Contract Services	83,094.26	80,000.00	110,000.00	94,000.00	14,000.00
Credit Card Fees	105,788.54	105,000.00	140,000.00	140,000.00	35,000.00
Financial Expenses	11,421.30	7,000.00	10,000.00	7,000.00	
Insurance - Contract	611,515.00	642,091.00	712,000.00	784,400.00	142,309.00
Insurance Ded and Adm cost	70,184.80	150,000.00	150,000.00	150,000.00	
Program Supplies	5,500.00				
Protective & Uniform Clothing	25,293.37	32,300.00	30,000.00	30,000.00	(2,300.00)
R&M Consumables and Parts	3,026.36				
Staff Training & Development	43,915.65	104,200.00	104,200.00	112,200.00	8,000.00
Subject Matter Experts - Legal	361,515.16	200,000.00	330,000.00	250,000.00	50,000.00
Telephone/Internet	74,724.15	85,000.00	100,000.00	85,000.00	
Clearing Account (P/L)			20,000.00		
Total Expense	**1,722,060.31**	**1,768,291.00**	**2,058,200.00**	**2,114,600.00**	**346,309.00**
Surplus/(Deficit) Before Allocation	**(1,696,521.11)**	**(1,768,291.00)**	**(2,058,200.00)**	**(2,104,600.00)**	**(336,309.00)**
Allocation:Between Departments	(3,330.61)	(23,100.00)	(34,919.58)	(42,021.75)	(18,921.75)
Allocation:SSE	(275,183.14)	(201,950.00)	(218,970.50)	(248,631.50)	(46,681.50)
Surplus/(Deficit) After Allocations	**(1,418,007.36)**	**(1,543,241.00)**	**(1,804,309.92)**	**(1,813,946.75)**	**(270,705.75)**
Transfer to/ (from) Reserves	110,700.00				
Transfer Between Funds	(1,024,065.00)	(38,900.00)	(38,630.10)	(214,771.68)	(175,871.68)
Total Transfers	**(913,365.00)**	**(38,900.00)**	**(38,630.10)**	**(214,771.68)**	**(175,871.68)**
Surplus / (Deficit)	**(504,642.36)**	**(1,504,341.00)**	**(1,765,679.82)**	**(1,599,175.07)**	**(94,834.07)**

City of Port Colborne
Global Revenue
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Donations	$10.00				
Investment Income	156,217.83	145,000.00	500,000.00	800,000.00	655,000.00
Lease Income	43,731.67	40,200.00	28,600.00	38,600.00	(1,600.00)
Rentals	21,104.13	18,000.00	18,000.00	18,000.00	
Other Revenue	728,592.86		2,185,000.00		
Provincial Offences Act	15,955.01	23,020.00	20,000.00	20,000.00	(3,020.00)
Grant - Federal	10,888.84		27,100.00		
Grant - Provincial	2,717,400.00	2,569,000.00	2,569,000.00	2,611,500.00	42,500.00
Penalties and Interest	615,063.15	470,500.00	607,400.00	420,000.00	(50,500.00)
Property Taxes	20,577,236.63	21,873,989.00	21,897,527.00	23,186,500.00	1,312,511.00
Payment In lieu	328,749.87	384,000.00	311,612.00	311,600.00	(72,400.00)
Supplemental Tax	216,271.41	150,000.00	150,000.00	150,000.00	
Total Revenue	**25,431,221.40**	**25,673,709.00**	**28,314,239.00**	**27,556,200.00**	**1,882,491.00**
Expense					
Salaries and Wages - Full Time	180,626.05	(243,200.00)	390,000.00		243,200.00
Overtime Pay			1,000.00		
Employee Benefits	(300,355.26)	(83,400.00)	(467,100.00)	(400,000.00)	(316,600.00)
Contract Services	30,040.00				
PAP / Online Incentives			6,500.00	10,000.00	10,000.00
Subject Matter Experts - Legal	10,435.41				
Reassessment/Uncollectable	231,714.49	186,974.00	186,974.00	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
Total Expense	**209,138.46**	**(68,626.00)**	**188,374.00**	**(88,000.00)**	**(19,374.00)**
Surplus/(Deficit) Before Allocation	**25,222,082.94**	**25,742,335.00**	**28,125,865.00**	**27,644,200.00**	**1,901,865.00**
Allocation:SSE	(84,677.00)	(147,800.00)	(24,632.13)	(119,068.00)	28,732.00
Surplus/(Deficit) After Allocations	**25,306,759.94**	**25,890,135.00**	**28,150,497.13**	**27,763,268.00**	**1,873,133.00**
Transfer to/ (from) Reserves	1,010,114.12	167,600.00	2,767,064.57	820,600.00	653,000.00
Transfer Between Funds	828,600.00				

City of Port Colborne
Global Revenue
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Total Transfers	**1,838,714.12**	**167,600.00**	**2,767,064.57**	**820,600.00**	**653,000.00**
Surplus / (Deficit)	**23,468,045.82**	**25,722,535.00**	**25,383,432.56**	**26,942,668.00**	**1,220,133.00**

Appendix C - Divisional Summary & Detail

Progams, Grants and Activities (PGA) Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Programs, Grants and Activities (PGA) Divisional Summary

	Airport	Animal Control	Canal Days	CIP Incentives	Community EV Charging Stations	Community Events	Community Grants	Crossing Guards	Fishing Tournament
Revenue									
Advertising and Sponsorship			$130,000.00			$5,000.00			
Donations			30,000.00						
Lease Income									
Other Revenue			44,000.00						
Fees			99,000.00			2,000.00			
Grants - Other			131,200.00			16,000.00			
Sales			321,600.00						
MAT Tax			20,000.00						25,000.00
Total Revenue			**775,800.00**			**23,000.00**			**25,000.00**
Expense									
Salaries and Wages - Part Time								297,800.00	
Employee Benefits								54,600.00	
Comm and Public Relations			60,000.00	15,000.00					
Contract Services	30,000.00	197,400.00	167,000.00						
Cost of of Goods Sold			158,400.00						
Equipment - Rental			49,500.00						
Financial Expenses			5,900.00						
Grants and Sponsorship Expense			10,000.00	172,500.00			134,800.00		25,000.00
Office Supplies								250.00	
Program Supplies			403,000.00			76,600.00		1,000.00	
Protective & Uniform Clothing								3,000.00	
R&M Grounds			20,000.00						
Staff Training & Development								7,400.00	
Travel								1,500.00	
Utilities - Hydro			2,000.00		20,000.00				
Total Expense	**30,000.00**	**197,400.00**	**875,800.00**	**187,500.00**	**20,000.00**	**76,600.00**	**134,800.00**	**365,550.00**	**25,000.00**
Surplus/(Deficit) Before Allocation	**(30,000.00)**	**(197,400.00)**	**(100,000.00)**	**(187,500.00)**	**(20,000.00)**	**(53,600.00)**	**(134,800.00)**	**(365,550.00)**	
Allocation:Between Departments		6,201.92	120,061.20			84,954.32	27,756.49		6,371.58
Surplus/(Deficit) After Allocations	**(30,000.00)**	**(203,601.92)**	**(220,061.20)**	**(187,500.00)**	**(20,000.00)**	**(138,554.32)**	**(162,556.49)**	**(365,550.00)**	**(6,371.58)**
Transfer to/ (from) Reserves									
Total Transfers									
Surplus / (Deficit)	**(30,000.00)**	**(203,601.92)**	**(220,061.20)**	**(187,500.00)**	**(20,000.00)**	**(138,554.32)**	**(162,556.49)**	**(365,550.00)**	**(6,371.58)**

CITY OF PORT COLBORNE
2023 Budget - Programs, Grants and Activities (PGA) Divisional Summary

	Goderich Elevator	Municipal Election	Outdoor Vendors	Physician Recruitment	Residential Rebates	Showboat Lighthouse	SportsFest	Total 2023 PGA Budget
Revenue								
Advertising and Sponsorship							$500.00	$135,500
Donations								30,000
Lease Income	150,000.00		15,000.00					165,000
Other Revenue								44,000
Fees							8,500.00	109,500
Grants - Other								147,200
Sales								321,600
MAT Tax								45,000
Total Revenue	**150,000.00**		**15,000.00**				**9,000.00**	**997,800**
Expense								
Salaries and Wages - Part Time								297,800
Employee Benefits								54,600
Comm and Public Relations							2,000.00	77,000
Contract Services								394,400
Cost of of Goods Sold								158,400
Equipment - Rental								49,500
Financial Expenses								5,900
Grants and Sponsorship Expense				116,500.00	1,000.00	25,000.00		484,800
Office Supplies								250
Program Supplies			2,000.00				7,000.00	489,600
Protective & Uniform Clothing								3,000
R&M Grounds	85,000.00							105,000
Staff Training & Development								7,400
Travel								1,500
Utilities - Hydro								22,000
Total Expense	**85,000.00**		**2,000.00**	**116,500.00**	**1,000.00**	**25,000.00**	**9,000.00**	**2,151,150**
Surplus/(Deficit) Before Allocation	**65,000.00**		**13,000.00**	**(116,500.00)**	**(1,000.00)**	**(25,000.00)**		**(1,153,350)**
Allocation:Between Departments			4,247.72				10,619.29	260,213
Surplus/(Deficit) After Allocations	**65,000.00**		**8,752.28**	**(116,500.00)**	**(1,000.00)**	**(25,000.00)**	**(10,619.29)**	**(1,413,563)**
Transfer to/ (from) Reserves		40,000.00		(37,500.00)				2,500
Total Transfers		**40,000.00**		**(37,500.00)**				**2,500**
Surplus / (Deficit)	**65,000.00**	**(40,000.00)**	**8,752.28**	**(79,000.00)**	**(1,000.00)**	**(25,000.00)**	**(10,619.29)**	**(1,416,063)**

City of Port Colborne
Programs, Grants & Actitivites
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship		$110,500.00	$137,000.00	$135,500.00	$25,000.00
Donations			27,100.00	30,000.00	30,000.00
Lease Income	158,584.07	160,500.00	160,000.00	165,000.00	4,500.00
Rentals	(5.18)		250.00		
Other Revenue	40,835.80	50,500.00	69,000.00	44,000.00	(6,500.00)
Fees	10,623.70	125,500.00	84,900.00	109,500.00	(16,000.00)
Grants - Other		16,500.00	262,400.00	147,200.00	130,700.00
Grant - Provincial	499,057.80		445,718.20		
Sales		252,000.00	276,000.00	321,600.00	69,600.00
MAT Tax				45,000.00	45,000.00
Total Revenue	**709,096.19**	**715,500.00**	**1,462,368.20**	**997,800.00**	**282,300.00**
Expense					
Salaries and Wages - Full Time	276.15				
Salaries and Wages - Part Time	128,243.14	275,668.00	249,700.00	297,800.00	22,132.00
Honourariums			13,400.00		
Employee Benefits	15,398.94	76,256.00	26,100.00	54,600.00	(21,656.00)
Cleaning Supplies	5,048.24	8,000.00	1,000.00		(8,000.00)
Comm and Public Relations	6,998.18	62,000.00	73,850.00	77,000.00	15,000.00
Computer Software	24,699.49	4,000.00	30,000.00		(4,000.00)
Contract Services	587,605.72	733,100.00	778,656.00	394,400.00	(338,700.00)
Cost of of Goods Sold		120,160.00	136,100.00	158,400.00	38,240.00
Equipment - Purchase			97,200.00		
Equipment - Rental		54,000.00	54,400.00	49,500.00	(4,500.00)
Financial Expenses		2,000.00	3,600.00	5,900.00	3,900.00
Grants and Sponsorship Expense	196,432.20	383,700.00	513,641.00	484,800.00	101,100.00
Office Supplies	44.03	7,500.00	3,100.00	250.00	(7,250.00)
Program Supplies	35,200.08	331,540.00	567,800.00	489,600.00	158,060.00
Protective & Uniform Clothing	19,021.15	23,000.00	12,500.00	3,000.00	(20,000.00)
R&M Grounds	124,931.42	87,500.00	105,000.00	105,000.00	17,500.00
R&M Consumables and Parts	93.41				
Staff Training & Development	588.18	6,900.00	1,500.00	7,400.00	500.00
SME - Consultants	1,450.27	4,000.00			(4,000.00)
Travel	164.88	1,400.00	300.00	1,500.00	100.00
Utilities - Hydro			2,000.00	22,000.00	22,000.00
Total Expense	**1,146,195.48**	**2,180,724.00**	**2,669,847.00**	**2,151,150.00**	**(29,574.00)**

City of Port Colborne
Programs, Grants & Actitivites
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus/(Deficit) Before Allocation	**(437,099.29)**	**(1,465,224.00)**	**(1,207,478.80)**	**(1,153,350.00)**	**311,874.00**
Allocation:Between Departments	298,317.50	186,729.80	455,106.35	260,212.52	73,482.72
Allocation:SSE	131,965.32				
Surplus/(Deficit) After Allocations	**(867,382.11)**	**(1,651,953.80)**	**(1,662,585.15)**	**(1,413,562.52)**	**238,391.28**
Transfer to/ (from) Reserves	272,394.14	(219,600.00)	(262,900.00)	2,500.00	222,100.00
Transfer Between Funds	56,412.50				
Total Transfers	**328,806.64**	**(219,600.00)**	**(262,900.00)**	**2,500.00**	**222,100.00**
Surplus / (Deficit)	**(1,196,188.75)**	**(1,432,353.80)**	**(1,399,685.15)**	**(1,416,062.52)**	**16,291.28**

Appendix C - Divisional Summary & Detail

Progams, Grants and Activities (PGA) Divisional Detail

City of Port Colborne
Airport
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Other Revenue	$4,803.56				
Total Revenue	**4,803.56**				
Expense					
Contract Services	29,406.00	30,000.00	29,406.00	30,000.00	
Total Expense	**29,406.00**	**30,000.00**	**29,406.00**	**30,000.00**	
Surplus/(Deficit) Before Allocation	**(24,602.44)**	**(30,000.00)**	**(29,406.00)**	**(30,000.00)**	
Surplus/(Deficit) After Allocations	**(24,602.44)**	**(30,000.00)**	**(29,406.00)**	**(30,000.00)**	
Surplus / (Deficit)	**(24,602.44)**	**(30,000.00)**	**(29,406.00)**	**(30,000.00)**	

City of Port Colborne
Animal Control
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Contract Services	$183,060.39	$189,800.00	$189,800.00	$197,400.00	$7,600.00
Total Expense	**183,060.39**	**189,800.00**	**189,800.00**	**197,400.00**	**7,600.00**
Surplus/(Deficit) Before Allocation	**(183,060.39)**	**(189,800.00)**	**(189,800.00)**	**(197,400.00)**	**(7,600.00)**
Allocation:Between Departments	656.59	3,900.00	4,503.23	6,201.92	2,301.92
Surplus/(Deficit) After Allocations	**(183,716.98)**	**(193,700.00)**	**(194,303.23)**	**(203,601.92)**	**(9,901.92)**
Surplus / (Deficit)	**(183,716.98)**	**(193,700.00)**	**(194,303.23)**	**(203,601.92)**	**(9,901.92)**

City of Port Colborne
Canal Days
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship		$110,000.00	$105,000.00	$130,000.00	$20,000.00
Donations			27,100.00	30,000.00	30,000.00
Other Revenue		50,000.00	34,800.00	44,000.00	(6,000.00)
Fees		115,000.00	82,900.00	99,000.00	(16,000.00)
Grants - Other			246,400.00	131,200.00	131,200.00
Sales		252,000.00	276,000.00	321,600.00	69,600.00
MAT Tax				20,000.00	20,000.00
Total Revenue		**527,000.00**	**772,200.00**	**775,800.00**	**248,800.00**
Expense					
Comm and Public Relations		40,000.00	58,900.00	60,000.00	20,000.00
Contract Services		140,000.00	167,100.00	167,000.00	27,000.00
Cost of of Goods Sold		120,160.00	136,100.00	158,400.00	38,240.00
Equipment - Purchase			41,900.00		
Equipment - Rental		54,000.00	54,400.00	49,500.00	(4,500.00)
Financial Expenses		2,000.00	3,600.00	5,900.00	3,900.00
Grants and Sponsorship Expense		10,000.00	8,600.00	10,000.00	
Office Supplies		7,000.00			(7,000.00)
Program Supplies		278,840.00	469,600.00	403,000.00	124,160.00
R&M Grounds			20,000.00	20,000.00	20,000.00
Utilities - Hydro			2,000.00	2,000.00	2,000.00
Total Expense		**652,000.00**	**962,200.00**	**875,800.00**	**223,800.00**
Surplus/(Deficit) Before Allocation		**(125,000.00)**	**(190,000.00)**	**(100,000.00)**	**25,000.00**
Allocation:Between Departments	7,965.94	92,622.24	65,250.00	120,061.20	27,438.96
Surplus/(Deficit) After Allocations	**(7,965.94)**	**(217,622.24)**	**(255,250.00)**	**(220,061.20)**	**(2,438.96)**
Transfer to/ (from) Reserves	125,000.00		(45,000.00)		
Total Transfers	**125,000.00**		**(45,000.00)**		
Surplus / (Deficit)	**(132,965.94)**	**(217,622.24)**	**(210,250.00)**	**(220,061.20)**	**(2,438.96)**

City of Port Colborne
CIP Incentives
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Other Revenue			$34,200.00		
Total Revenue			**34,200.00**		
Expense					
Comm and Public Relations		10,000.00		15,000.00	5,000.00
Grants and Sponsorship Expense	16,592.20	115,000.00	159,200.00	172,500.00	57,500.00
Total Expense	**16,592.20**	**125,000.00**	**159,200.00**	**187,500.00**	**62,500.00**
Surplus/(Deficit) Before Allocation	**(16,592.20)**	**(125,000.00)**	**(125,000.00)**	**(187,500.00)**	**(62,500.00)**
Surplus/(Deficit) After Allocations	**(16,592.20)**	**(125,000.00)**	**(125,000.00)**	**(187,500.00)**	**(62,500.00)**
Transfer to/ (from) Reserves	56,543.00				
Total Transfers	**56,543.00**				
Surplus / (Deficit)	**(73,135.20)**	**(125,000.00)**	**(125,000.00)**	**(187,500.00)**	**(62,500.00)**

City of Port Colborne
Community EV Charging Station
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Utilities - Hydro				$20,000.00	$20,000.00
Total Expense				**20,000.00**	**20,000.00**
Surplus/(Deficit) Before Allocation				**(20,000.00)**	**(20,000.00)**
Surplus/(Deficit) After Allocations				**(20,000.00)**	**(20,000.00)**
Surplus / (Deficit)				**(20,000.00)**	**(20,000.00)**

City of Port Colborne
Community Events
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship				$5,000.00	$5,000.00
Fees		2,000.00		2,000.00	
Grants - Other		16,500.00	16,000.00	16,000.00	(500.00)
Total Revenue		**18,500.00**	**16,000.00**	**23,000.00**	**4,500.00**
Expense					
Contract Services	2,289.60				
Program Supplies	32,412.70	42,700.00	42,700.00	76,600.00	33,900.00
R&M Grounds		2,500.00			(2,500.00)
Total Expense	**34,702.30**	**45,200.00**	**42,700.00**	**76,600.00**	**31,400.00**
Surplus/(Deficit) Before Allocation	**(34,702.30)**	**(26,700.00)**	**(26,700.00)**	**(53,600.00)**	**(26,900.00)**
Allocation:Between Departments	7,965.94	50,564.00	51,640.00	84,954.32	34,390.32
Surplus/(Deficit) After Allocations	**(42,668.24)**	**(77,264.00)**	**(78,340.00)**	**(138,554.32)**	**(61,290.32)**
Surplus / (Deficit)	**(42,668.24)**	**(77,264.00)**	**(78,340.00)**	**(138,554.32)**	**(61,290.32)**

City of Port Colborne
Community Grants
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Grants and Sponsorship Expense	$102,350.00	$124,200.00	$134,401.00	$134,800.00	$10,600.00
Total Expense	**102,350.00**	**124,200.00**	**134,401.00**	**134,800.00**	**10,600.00**
Surplus/(Deficit) Before Allocation	**(102,350.00)**	**(124,200.00)**	**(134,401.00)**	**(134,800.00)**	**(10,600.00)**
Allocation:Between Departments	15,070.23	15,400.00	26,353.12	27,756.49	12,356.49
Surplus/(Deficit) After Allocations	**(117,420.23)**	**(139,600.00)**	**(160,754.12)**	**(162,556.49)**	**(22,956.49)**
Transfer to/ (from) Reserves	15,750.00				
Total Transfers	**15,750.00**				
Surplus / (Deficit)	**(133,170.23)**	**(139,600.00)**	**(160,754.12)**	**(162,556.49)**	**(22,956.49)**

City of Port Colborne
COVID-19
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Other Revenue	$36,032.24				
Grant - Provincial	335,197.80		295,338.20		
Total Revenue	**371,230.04**		**295,338.20**		
Expense					
Cleaning Supplies	5,048.24	8,000.00	1,000.00		(8,000.00)
Comm and Public Relations	3,127.08	10,000.00	10,000.00		(10,000.00)
Computer Software	24,699.49	4,000.00	30,000.00		(4,000.00)
Contract Services	82,705.00	50,000.00	50,000.00		(50,000.00)
Protective & Uniform Clothing	16,446.94	20,000.00	10,000.00		(20,000.00)
Total Expense	**132,026.75**	**92,000.00**	**101,000.00**		**(92,000.00)**
Surplus/(Deficit) Before Allocation	**239,203.29**	**(92,000.00)**	**194,338.20**		**92,000.00**
Allocation:Between Departments	50,825.47		219,800.00		
Allocation:SSE	131,965.32				
Surplus/(Deficit) After Allocations	**56,412.50**	**(92,000.00)**	**(25,461.80)**		**92,000.00**
Transfer to/ (from) Reserves		(92,000.00)			92,000.00
Transfer Between Funds	56,412.50				
Total Transfers	**56,412.50**	**(92,000.00)**			**92,000.00**
Surplus / (Deficit)			**(25,461.80)**		

City of Port Colborne
Crossing Guards
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$276.15				
Salaries and Wages - Part Time	128,243.14	275,668.00	207,500.00	297,800.00	22,132.00
Employee Benefits	15,398.94	76,256.00	21,900.00	54,600.00	(21,656.00)
Office Supplies	44.03	500.00	100.00	250.00	(250.00)
Program Supplies	287.38	1,000.00	500.00	1,000.00	
Protective & Uniform Clothing	2,574.21	3,000.00	2,500.00	3,000.00	
R&M Consumables and Parts	93.41				
Staff Training & Development	588.18	6,900.00	1,500.00	7,400.00	500.00
Travel	164.88	1,400.00	100.00	1,500.00	100.00
Total Expense	**147,670.32**	**364,724.00**	**234,100.00**	**365,550.00**	**826.00**
Surplus/(Deficit) Before Allocation	**(147,670.32)**	**(364,724.00)**	**(234,100.00)**	**(365,550.00)**	**(826.00)**
Allocation:Between Departments	203,000.00	10,002.56	74,650.00		(10,002.56)
Surplus/(Deficit) After Allocations	**(350,670.32)**	**(374,726.56)**	**(308,750.00)**	**(365,550.00)**	**9,176.56**
Surplus / (Deficit)	**(350,670.32)**	**(374,726.56)**	**(308,750.00)**	**(365,550.00)**	**9,176.56**

City of Port Colborne

Fishing Tournament

2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
MAT Tax				$25,000.00	$25,000.00
Total Revenue				**25,000.00**	**25,000.00**
Expense					
Grants and Sponsorship Expense	6,190.00	25,000.00	25,000.00	25,000.00	
Total Expense	**6,190.00**	**25,000.00**	**25,000.00**	**25,000.00**	
Surplus/(Deficit) Before Allocation	**(6,190.00)**	**(25,000.00)**	**(25,000.00)**		**25,000.00**
Allocation:Between Departments	3,982.98	3,792.00	3,873.00	6,371.58	2,579.58
Surplus/(Deficit) After Allocations	**(10,172.98)**	**(28,792.00)**	**(28,873.00)**	**(6,371.58)**	**22,420.42**
Surplus / (Deficit)	**(10,172.98)**	**(28,792.00)**	**(28,873.00)**	**(6,371.58)**	**22,420.42**

City of Port Colborne
Goderich Elevator
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Lease Income	$150,000.00	$150,000.00	$150,000.00	$150,000.00	
Total Revenue	**150,000.00**	**150,000.00**	**150,000.00**	**150,000.00**	
Expense					
R&M Grounds	124,931.42	85,000.00	85,000.00	85,000.00	
Total Expense	**124,931.42**	**85,000.00**	**85,000.00**	**85,000.00**	
Surplus/(Deficit) Before Allocation	**25,068.58**	**65,000.00**	**65,000.00**	**65,000.00**	
Surplus/(Deficit) After Allocations	**25,068.58**	**65,000.00**	**65,000.00**	**65,000.00**	
Transfer to/ (from) Reserves	(39,931.42)				
Total Transfers	**(39,931.42)**				
Surplus / (Deficit)	**65,000.00**	**65,000.00**	**65,000.00**	**65,000.00**	

City of Port Colborne
Municipal Election
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Fees			$2,100.00		
Total Revenue			**2,100.00**		
Expense					
Salaries and Wages - Part Time			42,200.00		
Honourariums			13,400.00		
Employee Benefits			4,200.00		
Comm and Public Relations			4,950.00		
Contract Services	1,997.04		8,750.00		
Equipment - Purchase			55,300.00		
Office Supplies			3,000.00		
Travel			200.00		
Total Expense	**1,997.04**		**132,000.00**		
Surplus/(Deficit) Before Allocation	**(1,997.04)**		**(129,900.00)**		
Surplus/(Deficit) After Allocations	**(1,997.04)**		**(129,900.00)**		
Transfer to/ (from) Reserves	28,002.96	30,000.00	(99,900.00)	40,000.00	10,000.00
Total Transfers	**28,002.96**	**30,000.00**	**(99,900.00)**	**40,000.00**	**10,000.00**
Surplus / (Deficit)	**(30,000.00)**	**(30,000.00)**	**(30,000.00)**	**(40,000.00)**	**(10,000.00)**

City of Port Colborne
Outdoor Vendors
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Lease Income	$8,584.07	$10,500.00	$10,000.00	$15,000.00	$4,500.00
Rentals	(5.18)		250.00		
Other Revenue		500.00			(500.00)
Total Revenue	**8,578.89**	**11,000.00**	**10,250.00**	**15,000.00**	**4,000.00**
Expense					
Contract Services	595.30				
Program Supplies	2,500.00	2,000.00		2,000.00	
Total Expense	**3,095.30**	**2,000.00**		**2,000.00**	
Surplus/(Deficit) Before Allocation	**5,483.59**	**9,000.00**	**10,250.00**	**13,000.00**	**4,000.00**
Allocation:Between Departments	5,519.74	4,128.00	2,582.00	4,247.72	119.72
Surplus/(Deficit) After Allocations	**(36.15)**	**4,872.00**	**7,668.00**	**8,752.28**	**3,880.28**
Surplus / (Deficit)	**(36.15)**	**4,872.00**	**7,668.00**	**8,752.28**	**3,880.28**

City of Port Colborne
Physician Recruitment
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Grants and Sponsorship Expense	$45,500.00	$83,000.00	$160,000.00	$116,500.00	$33,500.00
SME - Consultants	1,450.27	4,000.00			(4,000.00)
Total Expense	**46,950.27**	**87,000.00**	**160,000.00**	**116,500.00**	**29,500.00**
Surplus/(Deficit) Before Allocation	**(46,950.27)**	**(87,000.00)**	**(160,000.00)**	**(116,500.00)**	**(29,500.00)**
Surplus/(Deficit) After Allocations	**(46,950.27)**	**(87,000.00)**	**(160,000.00)**	**(116,500.00)**	**(29,500.00)**
Transfer to/ (from) Reserves	41,600.00		(73,000.00)	(37,500.00)	(37,500.00)
Total Transfers	**41,600.00**		**(73,000.00)**	**(37,500.00)**	**(37,500.00)**
Surplus / (Deficit)	**(88,550.27)**	**(87,000.00)**	**(87,000.00)**	**(79,000.00)**	**8,000.00**

City of Port Colborne
Residential Rebates
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Grants and Sponsorship Expense	$800.00	$1,000.00	$1,000.00	$1,000.00	
Total Expense	**800.00**	**1,000.00**	**1,000.00**	**1,000.00**	
Surplus/(Deficit) Before Allocation	**(800.00)**	**(1,000.00)**	**(1,000.00)**	**(1,000.00)**	
Surplus/(Deficit) After Allocations	**(800.00)**	**(1,000.00)**	**(1,000.00)**	**(1,000.00)**	
Surplus / (Deficit)	**(800.00)**	**(1,000.00)**	**(1,000.00)**	**(1,000.00)**	

City of Port Colborne
Showboat - Lighthouse
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Grants and Sponsorship Expense	$25,000.00	$25,500.00	$25,440.00	$25,000.00	($500.00)
Total Expense	**25,000.00**	**25,500.00**	**25,440.00**	**25,000.00**	**(500.00)**
Surplus/(Deficit) Before Allocation	**(25,000.00)**	**(25,500.00)**	**(25,440.00)**	**(25,000.00)**	**500.00**
Surplus/(Deficit) After Allocations	**(25,000.00)**	**(25,500.00)**	**(25,440.00)**	**(25,000.00)**	**500.00**
Surplus / (Deficit)	**(25,000.00)**	**(25,500.00)**	**(25,440.00)**	**(25,000.00)**	**500.00**

City of Port Colborne
SportsFest
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship		$500.00	$32,000.00	$500.00	
Fees		8,500.00		8,500.00	
Total Revenue		**9,000.00**	**32,000.00**	**9,000.00**	
Expense					
Comm and Public Relations		2,000.00		2,000.00	
Program Supplies		7,000.00	55,000.00	7,000.00	
Total Expense		**9,000.00**	**55,000.00**	**9,000.00**	
Surplus/(Deficit) Before Allocation			**(23,000.00)**		
Allocation:Between Departments		6,321.00	6,455.00	10,619.29	4,298.29
Surplus/(Deficit) After Allocations		**(6,321.00)**	**(29,455.00)**	**(10,619.29)**	**(4,298.29)**
Transfer to/ (from) Reserves			(45,000.00)		
Total Transfers			**(45,000.00)**		
Surplus / (Deficit)		**(6,321.00)**	**15,545.00**	**(10,619.29)**	**(4,298.29)**

City of Port Colborne
Transit
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Fees	$10,623.70		($100.00)		
Grant - Provincial	163,860.00		150,380.00		
Total Revenue	**174,483.70**		**150,280.00**		
Expense					
Comm and Public Relations	3,871.10				
Contract Services	287,552.39	323,300.00	333,600.00		(323,300.00)
Total Expense	**291,423.49**	**323,300.00**	**333,600.00**		**(323,300.00)**
Surplus/(Deficit) Before Allocation	**(116,939.79)**	**(323,300.00)**	**(183,320.00)**		**323,300.00**
Allocation:Between Departments	3,330.61				
Surplus/(Deficit) After Allocations	**(120,270.40)**	**(323,300.00)**	**(183,320.00)**		**323,300.00**
Transfer to/ (from) Reserves	45,429.60	(157,600.00)			157,600.00
Total Transfers	**45,429.60**	**(157,600.00)**			**157,600.00**
Surplus / (Deficit)	**(165,700.00)**	**(165,700.00)**	**(183,320.00)**		**165,700.00**

Appendix C - Divisional Summary & Detail

Boards and Committees Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Boards and Committees Divisional Summary

	Committees	Heritage Archives	Library Board	Museum	Roselawn	Tourism	Total 2023 Boards and Committees Budget
Revenue							
Donations		$2,000		$17,000	$3,000		$22,000
Fundraising		250			6,000		6,250
Rentals		7,000			20,000		27,000
Other Revenue		600		15,000	1,000		16,600
Fees		800		2,000			2,800
Grants - Other		5,000		2,000	5,000		12,000
Grant - Federal				4,000			4,000
Grant - Provincial				30,000			30,000
Sales		300		7,400			7,700
MAT Tax						45,000	45,000
Total Revenue		**15,950**		**77,400**	**35,000**	**45,000**	**173,350**
Expense							
Salaries and Wages - Full Time		38,500		437,100			475,600
Salaries and Wages - Part Time				51,800			51,800
Salaries and Wages - Students				21,000			21,000
Honourariums		400		500	400		1,300
Employee Benefits		15,400		145,000			160,400
Association/Membership Fees		300		800			1,100
Cleaning Supplies				1,200	500		1,700
Library Collection				3,000			3,000
Comm and Public Relations		200		5,000	800		6,000
Contract Services	7,000			1,200	12,000		20,200
Cost of of Goods Sold				5,000			5,000
Equipment - Purchase				2,000	3,000		5,000
Grants and Sponsorship Expense				500	500		1,000
Hospitality Expense		500		500	500		1,500
Insurance - Contract		110		1,480	4,663		6,253
Office Supplies		1,500		3,500	3,000		8,000
Postage & Courier		100		2,350	300		2,750
Program Supplies		1,000		14,400	8,000		23,400
Protective & Uniform Clothing		300		500			800
R&M Grounds				1,000			1,000
R&M Consumables and Parts		5,000		10,600	15,000		30,600
Staff Training & Development		1,000		13,100			14,100
Subscriptions and Publications		310		500	200		1,010
Telephone/Internet				3,500	2,000		5,500
Travel		200		2,600	300		3,100

CITY OF PORT COLBORNE
2023 Budget - Boards and Committees Divisional Summary

	Committees	Heritage Archives	Library Board	Museum	Roselawn	Tourism	Total 2023 Boards and Committees Budget
Total Expense	**7,000**	**64,820**		**728,130**	**51,163**		**851,113**
Surplus/(Deficit) Before Allocation	**(7,000)**	**(48,870)**		**(650,730)**	**(16,163)**	**45,000**	**(677,763)**
Allocations: Within Departments		25,627		(334,213)	308,586		
Allocation:Between Departments		35,559		128,434	182,860		346,853
Surplus/(Deficit) After Allocations	**(7,000)**	**(110,057)**		**(444,951)**	**(507,608)**	**45,000**	**(1,024,616)**
Transfer Between Funds			1,075,860			100,000	1,175,860
Total Transfers			**1,075,860**			**100,000**	**1,175,860**
Surplus / (Deficit)	**(7,000)**	**(110,057)**	**(1,075,860)**	**(444,951)**	**(507,608)**	**(55,000)**	**(2,200,477)**

City of Port Colborne

Boards and Committees

2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship		$2,500.00			($2,500.00)
Donations	45,723.67	34,200.00	18,800.00	22,000.00	(12,200.00)
Fundraising			5,200.00	6,250.00	6,250.00
Rentals		6,000.00	6,100.00	27,000.00	21,000.00
Other Revenue	1,468.38	7,900.00	11,530.00	16,600.00	8,700.00
Fees	55,050.61	4,100.00	77,153.00	2,800.00	(1,300.00)
Grants - Other	25,886.42	23,000.00	11,783.00	12,000.00	(11,000.00)
Grant - Federal	19,238.86	4,000.00	36,525.00	4,000.00	
Grant - Provincial	33,576.00	24,093.00	24,093.00	30,000.00	5,907.00
Sales	8,095.50	6,300.00	9,300.00	7,700.00	1,400.00
MAT Tax				45,000.00	45,000.00
Total Revenue	**189,039.44**	**112,093.00**	**200,484.00**	**173,350.00**	**61,257.00**
Expense					
Salaries and Wages - Full Time	196,250.89	254,400.00	269,300.00	475,600.00	221,200.00
Salaries and Wages - Part Time	114,615.58	114,600.00	151,500.00	51,800.00	(62,800.00)
Salaries and Wages - Students		12,200.00	17,600.00	21,000.00	8,800.00
Honourariums		700.00	6,700.00	1,300.00	600.00
Employee Benefits	92,051.73	111,200.00	102,870.00	160,400.00	49,200.00
Association/Membership Fees	502.25	1,000.00	1,000.00	1,100.00	100.00
Cleaning Supplies	43.76	3,500.00	1,400.00	1,700.00	(1,800.00)
Library Collection		2,000.00	2,000.00	3,000.00	1,000.00
Comm and Public Relations	4,554.78	6,800.00	4,789.00	6,000.00	(800.00)
Contract Services	20,032.74	12,100.00	24,200.00	20,200.00	8,100.00
Cost of of Goods Sold	428.51	5,000.00	4,500.00	5,000.00	
Equipment - Purchase	3,626.93	6,000.00	5,000.00	5,000.00	(1,000.00)
Equipment - Rental		3,000.00			(3,000.00)
Grants and Sponsorship Expense		1,000.00	1,000.00	1,000.00	
Hospitality Expense	407.10	1,150.00	1,000.00	1,500.00	350.00
Insurance - Contract		6,253.00	6,253.00	6,253.00	
Office Supplies	3,484.74	5,100.00	5,200.00	8,000.00	2,900.00
Postage & Courier	3,755.54	2,540.00	2,445.00	2,750.00	210.00
Program Supplies	8,656.37	20,200.00	15,220.00	23,400.00	3,200.00
Protective & Uniform Clothing	342.63	1,100.00	100.00	800.00	(300.00)
R&M Grounds		1,000.00	2,080.00	1,000.00	
R&M Consumables and Parts	2,466.89	15,000.00	25,670.00	30,600.00	15,600.00
Staff Training & Development	944.80	5,100.00	3,200.00	14,100.00	9,000.00

City of Port Colborne

Boards and Committees

2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Subscriptions and Publications	1,313.80	1,000.00	800.00	1,010.00	10.00
Telephone/Internet	5,145.55	4,825.00	4,825.00	5,500.00	675.00
Travel	161.50	1,200.00	450.00	3,100.00	1,900.00
Total Expense	**458,786.09**	**597,968.00**	**659,102.00**	**851,113.00**	**253,145.00**
Surplus/(Deficit) Before Allocation	**(269,746.65)**	**(485,875.00)**	**(458,618.00)**	**(677,763.00)**	**(191,888.00)**
Allocation:Between Departments		155,344.06	201,749.53	346,853.36	191,509.30
Allocation:SSE	113,399.01				
Surplus/(Deficit) After Allocations	**(383,145.66)**	**(641,219.06)**	**(660,367.53)**	**(1,024,616.36)**	**(383,397.30)**
Transfer to/ (from) Reserves	32,400.20				
Transfer Between Funds	27,306.25	992,000.00	992,000.00	1,175,860.36	183,860.36
Total Transfers	**59,706.45**	**992,000.00**	**992,000.00**	**1,175,860.36**	**183,860.36**
Surplus / (Deficit)	**(442,852.11)**	**(1,633,219.06)**	**(1,652,367.53)**	**(2,200,476.72)**	**(567,257.66)**

Appendix C - Divisional Summary & Detail

Boards and Committees Divisional Detail

City of Port Colborne
Committees
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Fees	$54,636.00		$75,000.00		
Total Revenue	**54,636.00**		**75,000.00**		
Expense					
Honourariums			6,000.00		
Employee Benefits			70.00		
Contract Services	15,650.20	7,100.00	18,000.00	7,000.00	(100.00)
Total Expense	**15,650.20**	**7,100.00**	**24,070.00**	**7,000.00**	**(100.00)**
Surplus/(Deficit) Before Allocation	**38,985.80**	**(7,100.00)**	**50,930.00**	**(7,000.00)**	**100.00**
Surplus/(Deficit) After Allocations	**38,985.80**	**(7,100.00)**	**50,930.00**	**(7,000.00)**	**100.00**
Transfer to/ (from) Reserves	3,850.00				
Total Transfers	**3,850.00**				
Surplus / (Deficit)	**35,135.80**	**(7,100.00)**	**50,930.00**	**(7,000.00)**	**100.00**

City of Port Colborne
Heritage Archives
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship		$500.00			($500.00)
Donations	5,529.70	1,200.00	1,300.00	2,000.00	800.00
Fundraising			200.00	250.00	250.00
Rentals		4,000.00	5,000.00	7,000.00	3,000.00
Other Revenue		600.00	530.00	600.00	
Fees	174.39	2,100.00	153.00	800.00	(1,300.00)
Grants - Other	11,576.42	5,000.00	1,783.00	5,000.00	
Sales	264.55	300.00	300.00	300.00	
Total Revenue	**17,545.06**	**13,700.00**	**9,266.00**	**15,950.00**	**2,250.00**
Expense					
Salaries and Wages - Full Time	34,221.35		36,300.00	38,500.00	38,500.00
Salaries and Wages - Part Time	29,329.77	42,600.00	2,600.00		(42,600.00)
Honourariums				400.00	400.00
Employee Benefits	19,592.09	13,400.00	13,700.00	15,400.00	2,000.00
Association/Membership Fees		200.00	200.00	300.00	100.00
Comm and Public Relations		100.00	89.00	200.00	100.00
Equipment - Purchase	43.52	1,000.00	1,000.00		(1,000.00)
Equipment - Rental		1,500.00			(1,500.00)
Hospitality Expense		150.00	100.00	500.00	350.00
Insurance - Contract		110.00	110.00	110.00	
Office Supplies	302.88	1,000.00	800.00	1,500.00	500.00
Postage & Courier		100.00	25.00	100.00	
Program Supplies	736.50	200.00	600.00	1,000.00	800.00
Protective & Uniform Clothing		400.00		300.00	(100.00)
R&M Consumables and Parts		5,000.00		5,000.00	
Staff Training & Development		1,000.00	200.00	1,000.00	
Subscriptions and Publications		300.00	100.00	310.00	10.00
Travel		200.00	200.00	200.00	
Total Expense	**84,226.11**	**67,260.00**	**56,024.00**	**64,820.00**	**(2,440.00)**
Surplus/(Deficit) Before Allocation	**(66,681.05)**	**(53,560.00)**	**(46,758.00)**	**(48,870.00)**	**4,690.00**
Allocations: Within Departments	28,600.00	21,000.00	21,000.00	25,627.30	4,627.30
Allocation:Between Departments		10,600.00	32,659.71	35,559.39	24,959.39
Allocation:SSE	7,702.59				

City of Port Colborne
Heritage Archives
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus/(Deficit) After Allocations	**(102,983.64)**	**(85,160.00)**	**(100,417.71)**	**(110,056.69)**	**(24,896.69)**
Surplus / (Deficit)	**(102,983.64)**	**(85,160.00)**	**(100,417.71)**	**(110,056.69)**	**(24,896.69)**

City of Port Colborne
Library
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Transfer Between Funds		$917,000.00	$917,000.00	$1,075,860.36	$158,860.36
Total Transfers		**917,000.00**	**917,000.00**	**1,075,860.36**	**158,860.36**
Surplus / (Deficit)		**(917,000.00)**	**(917,000.00)**	**(1,075,860.36)**	**(158,860.36)**

City of Port Colborne
Museum
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship		$2,000.00			($2,000.00)
Donations	40,193.97	25,000.00	15,000.00	17,000.00	(8,000.00)
Other Revenue		7,300.00	10,000.00	15,000.00	7,700.00
Fees	240.22	2,000.00	2,000.00	2,000.00	
Grants - Other	14,310.00	8,000.00		2,000.00	(6,000.00)
Grant - Federal	19,238.86	4,000.00	36,525.00	4,000.00	
Grant - Provincial	33,576.00	24,093.00	24,093.00	30,000.00	5,907.00
Sales	7,830.95	6,000.00	9,000.00	7,400.00	1,400.00
Total Revenue	**115,390.00**	**78,393.00**	**96,618.00**	**77,400.00**	**(993.00)**
Expense					
Salaries and Wages - Full Time	162,029.54	254,400.00	233,000.00	437,100.00	182,700.00
Salaries and Wages - Part Time	85,285.81	72,000.00	148,900.00	51,800.00	(20,200.00)
Salaries and Wages - Students		12,200.00	17,600.00	21,000.00	8,800.00
Honourariums		500.00	500.00	500.00	
Employee Benefits	72,459.64	97,800.00	89,100.00	145,000.00	47,200.00
Association/Membership Fees	502.25	800.00	800.00	800.00	
Cleaning Supplies		1,500.00	400.00	1,200.00	(300.00)
Library Collection		2,000.00	2,000.00	3,000.00	1,000.00
Comm and Public Relations	4,402.14	6,000.00	4,000.00	5,000.00	(1,000.00)
Contract Services	1,152.45		1,200.00	1,200.00	1,200.00
Cost of of Goods Sold	428.51	5,000.00	4,500.00	5,000.00	
Equipment - Purchase	3,400.60	2,000.00	1,000.00	2,000.00	
Equipment - Rental		1,500.00			(1,500.00)
Grants and Sponsorship Expense		500.00	500.00	500.00	
Hospitality Expense	407.10	500.00	400.00	500.00	
Insurance - Contract		1,480.00	1,480.00	1,480.00	
Office Supplies	3,181.86	3,500.00	3,500.00	3,500.00	
Postage & Courier	3,755.54	2,300.00	2,300.00	2,350.00	50.00
Program Supplies	7,919.87	14,500.00	14,500.00	14,400.00	(100.00)
Protective & Uniform Clothing	342.63	700.00	100.00	500.00	(200.00)
R&M Grounds		1,000.00	2,080.00	1,000.00	
R&M Consumables and Parts	2,349.96	10,000.00	10,670.00	10,600.00	600.00
Staff Training & Development	944.80	4,100.00	3,000.00	13,100.00	9,000.00
Subscriptions and Publications	1,313.80	500.00	500.00	500.00	
Telephone/Internet	3,157.79	3,000.00	3,000.00	3,500.00	500.00
Travel	161.50	800.00	200.00	2,600.00	1,800.00

City of Port Colborne

Museum

2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Total Expense	**353,195.79**	**498,580.00**	**545,230.00**	**728,130.00**	**229,550.00**
Surplus/(Deficit) Before Allocation	**(237,805.79)**	**(420,187.00)**	**(448,612.00)**	**(650,730.00)**	**(230,543.00)**
Allocations: Within Departments	(28,600.00)	(240,600.00)	(240,600.00)	(334,213.00)	(93,613.00)
Allocation:Between Departments		51,644.07	34,650.30	128,434.32	76,790.25
Allocation:SSE	35,587.82				
Surplus/(Deficit) After Allocations	**(244,793.61)**	**(231,231.07)**	**(242,662.30)**	**(444,951.32)**	**(213,720.25)**
Transfer Between Funds	27,306.25				
Total Transfers	**27,306.25**				
Surplus / (Deficit)	**(272,099.86)**	**(231,231.07)**	**(242,662.30)**	**(444,951.32)**	**(213,720.25)**

City of Port Colborne
Roselawn
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Donations		$8,000.00	$2,500.00	$3,000.00	($5,000.00)
Fundraising			5,000.00	6,000.00	6,000.00
Rentals		2,000.00	1,100.00	20,000.00	18,000.00
Other Revenue	1,468.38		1,000.00	1,000.00	1,000.00
Grants - Other		10,000.00	10,000.00	5,000.00	(5,000.00)
Total Revenue	**1,468.38**	**20,000.00**	**19,600.00**	**35,000.00**	**15,000.00**
Expense					
Honourariums		200.00	200.00	400.00	200.00
Cleaning Supplies	43.76	2,000.00	1,000.00	500.00	(1,500.00)
Comm and Public Relations	152.64	700.00	700.00	800.00	100.00
Contract Services	1,780.29	5,000.00	5,000.00	12,000.00	7,000.00
Equipment - Purchase	182.81	3,000.00	3,000.00	3,000.00	
Grants and Sponsorship Expense		500.00	500.00	500.00	
Hospitality Expense		500.00	500.00	500.00	
Insurance - Contract		4,663.00	4,663.00	4,663.00	
Office Supplies		600.00	900.00	3,000.00	2,400.00
Postage & Courier		140.00	120.00	300.00	160.00
Program Supplies		5,500.00	120.00	8,000.00	2,500.00
R&M Consumables and Parts	116.93		15,000.00	15,000.00	15,000.00
Subscriptions and Publications		200.00	200.00	200.00	
Telephone/Internet	1,987.76	1,825.00	1,825.00	2,000.00	175.00
Travel		200.00	50.00	300.00	100.00
Total Expense	**4,264.19**	**25,028.00**	**33,778.00**	**51,163.00**	**26,135.00**
Surplus/(Deficit) Before Allocation	**(2,795.81)**	**(5,028.00)**	**(14,178.00)**	**(16,163.00)**	**(11,135.00)**
Allocations: Within Departments		219,600.00	219,600.00	308,585.70	88,985.70
Allocation:Between Departments		93,099.99	134,439.52	182,859.65	89,759.66
Allocation:SSE	70,108.60				
Surplus/(Deficit) After Allocations	**(72,904.41)**	**(317,727.99)**	**(368,217.52)**	**(507,608.35)**	**(189,880.36)**

City of Port Colborne
Roselawn
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus / (Deficit)	**(72,904.41)**	**(317,727.99)**	**(368,217.52)**	**(507,608.35)**	**(189,880.36)**

City of Port Colborne
Tourism
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
MAT Tax				$45,000.00	$45,000.00
Total Revenue				**45,000.00**	**45,000.00**
Expense					
Contract Services	1,449.80				
Total Expense	**1,449.80**				
Surplus/(Deficit) Before Allocation	**(1,449.80)**			**45,000.00**	**45,000.00**
Surplus/(Deficit) After Allocations	**(1,449.80)**			**45,000.00**	**45,000.00**
Transfer to/ (from) Reserves	28,550.20				
Transfer Between Funds		75,000.00	75,000.00	100,000.00	25,000.00
Total Transfers	**28,550.20**	**75,000.00**	**75,000.00**	**100,000.00**	**25,000.00**
Surplus / (Deficit)	**(30,000.00)**	**(75,000.00)**	**(75,000.00)**	**(55,000.00)**	**20,000.00**

Appendix C - Divisional Summary & Detail

Council Divisional Detail

City of Port Colborne
Council
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Part Time	$138,209.00	$141,000.00	$151,800.00	$231,500.00	$90,500.00
Employee Benefits	101,971.86	82,100.00	74,900.00	98,000.00	15,900.00
Contract Services	24,880.32	24,100.00	23,000.00	26,000.00	1,900.00
Hospitality Expense	4,276.23	7,300.00	7,300.00	7,300.00	
Office Supplies	5,219.04	3,600.00	3,600.00	3,600.00	
Postage & Courier	748.95	1,000.00		1,000.00	
Staff Training & Development	3,429.32	32,100.00	16,000.00	17,400.00	(14,700.00)
Telephone/Internet	745.52	3,000.00	2,800.00	2,800.00	(200.00)
Travel	105.73	6,420.00	4,000.00	23,200.00	16,780.00
Total Expense	**279,585.97**	**300,620.00**	**283,400.00**	**410,800.00**	**110,180.00**
Surplus/(Deficit) Before Allocation	**(279,585.97)**	**(300,620.00)**	**(283,400.00)**	**(410,800.00)**	**(110,180.00)**
Allocation:Between Departments		62,377.00	51,258.62	54,087.76	(8,289.24)
Surplus/(Deficit) After Allocations	**(279,585.97)**	**(362,997.00)**	**(334,658.62)**	**(464,887.76)**	**(101,890.76)**
Surplus / (Deficit)	**(279,585.97)**	**(362,997.00)**	**(334,658.62)**	**(464,887.76)**	**(101,890.76)**

Appendix C - Divisional Summary & Detail

Chief Administrative Officer Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Chief Administrative Officer (CAO) Divisional Summary

	CAO	Economic Development	Marketing & Communications	Total 2023 CAO Division Budget
Revenue				
Other Revenue		$15,000		$15,000
Grants - Other		5,000		5,000
Total Revenue		**20,000**		**20,000**
Expense				
Salaries and Wages - Full Time	298,700	296,700	163,100	758,500
Salaries and Wages - Students		21,600	21,600	43,200
Employee Benefits	74,500	88,700	51,000	214,200
Association/Membership Fees	2,900	13,000	1,400	17,300
Comm and Public Relations		22,000	51,400	73,400
Hospitality Expense	2,500	2,500	400	5,400
Office Supplies	1,000	2,500	200	3,700
Postage & Courier	200	100	100	400
Staff Training & Development	6,000	8,600	3,700	18,300
SME - Consultants	30,000	50,000		80,000
Subscriptions and Publications			6,000	6,000
Telephone/Internet	1,200	5,000	2,800	9,000
Travel	6,000	1,700	3,700	11,400
Total Expense	**423,000**	**512,400**	**305,400**	**1,240,800**
Surplus/(Deficit) Before Allocation	**(423,000)**	**(492,400)**	**(305,400)**	**(1,220,800)**
Allocation:Between Departments	18,027	18,027		36,053
Surplus/(Deficit) After Allocations	**(441,027)**	**(510,427)**	**(305,400)**	**(1,256,853)**
Transfer Between Funds		(55,000)		(55,000)
Total Transfers		**(55,000)**		**(55,000)**
Surplus / (Deficit)	**(441,027)**	**(455,427)**	**(305,400)**	**(1,201,853)**

City of Port Colborne
Chief Administrator's Office
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Other Revenue	$7,500.00		$60,000.00	$15,000.00	$15,000.00
Fees			2,105.00		
Grants - Other	24,490.00	5,000.00		5,000.00	
Grant - Provincial	18,862.00		57,625.00		
Total Revenue	**50,852.00**	**5,000.00**	**119,730.00**	**20,000.00**	**15,000.00**
Expense					
Salaries and Wages - Full Time	682,726.66	748,500.00	773,700.00	758,500.00	10,000.00
Salaries and Wages - Part Time	81,511.05		62,400.00		
Salaries and Wages - Students	32,734.60	36,200.00	74,600.00	43,200.00	7,000.00
Overtime Pay	9,619.05		10,000.00		
Employee Benefits	240,270.74	235,800.00	250,800.00	214,200.00	(21,600.00)
Association/Membership Fees	19,439.53	14,300.00	15,300.00	17,300.00	3,000.00
Comm and Public Relations	52,811.83	61,400.00	86,400.00	73,400.00	12,000.00
Computer Software	457.11		1,810.00		
Contract Services	3,610.56				
Grants and Sponsorship Expense	3,990.00				
Hospitality Expense	1,470.04	1,700.00	4,400.00	5,400.00	3,700.00
Office Supplies	2,237.08	6,700.00	2,700.00	3,700.00	(3,000.00)
Postage & Courier	4.58	300.00	225.00	400.00	100.00
Program Supplies	1,281.89		5,400.00		
Staff Training & Development	4,935.71	19,600.00	10,000.00	18,300.00	(1,300.00)
SME - Consultants	73,848.46	60,000.00	65,000.00	80,000.00	20,000.00
Subscriptions and Publications	4,182.39	1,500.00	6,000.00	6,000.00	4,500.00
Telephone/Internet	7,930.12	5,034.00	7,600.00	9,000.00	3,966.00
Travel		3,900.00	5,800.00	11,400.00	7,500.00
Total Expense	**1,223,061.40**	**1,194,934.00**	**1,382,135.00**	**1,240,800.00**	**45,866.00**
Surplus/(Deficit) Before Allocation	**(1,172,209.40)**	**(1,189,934.00)**	**(1,262,405.00)**	**(1,220,800.00)**	**(30,866.00)**
Allocation:Between Departments	12,753.17	32,728.42	15,217.28	36,053.10	3,324.68
Allocation:SSE	(20,000.00)	(17,700.00)	(3,400.00)		17,700.00
Surplus/(Deficit) After Allocations	**(1,164,962.57)**	**(1,204,962.42)**	**(1,274,222.28)**	**(1,256,853.10)**	**(51,890.68)**

City of Port Colborne
Chief Administrator's Office
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Transfer Between Funds		(45,000.00)	(45,000.00)	(55,000.00)	(10,000.00)
Total Transfers		**(45,000.00)**	**(45,000.00)**	**(55,000.00)**	**(10,000.00)**
Surplus / (Deficit)	**(1,164,962.57)**	**(1,159,962.42)**	**(1,229,222.28)**	**(1,201,853.10)**	**(41,890.68)**

Appendix C - Divisional Summary & Detail

Chief Administrative Officer Divisional Detail

City of Port Colborne
CAO
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$382,341.47	$283,900.00	$293,300.00	$298,700.00	$14,800.00
Salaries and Wages - Part Time	32,356.52		5,900.00		
Overtime Pay	2,831.74		1,800.00		
Employee Benefits	122,051.73	76,800.00	78,400.00	74,500.00	(2,300.00)
Association/Membership Fees	2,651.28	2,900.00	2,900.00	2,900.00	
Hospitality Expense	1,084.29	500.00	2,500.00	2,500.00	2,000.00
Office Supplies	894.57	1,500.00	1,000.00	1,000.00	(500.00)
Postage & Courier			200.00	200.00	200.00
Staff Training & Development	2,300.12	7,100.00	5,000.00	6,000.00	(1,100.00)
SME - Consultants	17,673.25	30,000.00	20,000.00	30,000.00	
Telephone/Internet	669.03	620.00	1,300.00	1,200.00	580.00
Travel		1,400.00	4,000.00	6,000.00	4,600.00
Total Expense	**564,854.00**	**404,720.00**	**416,300.00**	**423,000.00**	**18,280.00**
Surplus/(Deficit) Before Allocation	**(564,854.00)**	**(404,720.00)**	**(416,300.00)**	**(423,000.00)**	**(18,280.00)**
Allocation:Between Departments	(20,917.40)	20,789.21	7,383.64	18,026.55	(2,762.66)
Surplus/(Deficit) After Allocations	**(543,936.60)**	**(425,509.21)**	**(423,683.64)**	**(441,026.55)**	**(15,517.34)**
Surplus / (Deficit)	**(543,936.60)**	**(425,509.21)**	**(423,683.64)**	**(441,026.55)**	**(15,517.34)**

City of Port Colborne
Economic Development
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Other Revenue	$7,500.00		$60,000.00	$15,000.00	$15,000.00
Fees			2,105.00		
Grants - Other	24,490.00	5,000.00		5,000.00	
Grant - Provincial	18,862.00		57,625.00		
Total Revenue	**50,852.00**	**5,000.00**	**119,730.00**	**20,000.00**	**15,000.00**
Expense					
Salaries and Wages - Full Time	204,315.86	325,200.00	330,100.00	296,700.00	(28,500.00)
Salaries and Wages - Part Time	11.36		56,400.00		
Salaries and Wages - Students	23,953.26	18,100.00	54,300.00	21,600.00	3,500.00
Overtime Pay			5,000.00		
Employee Benefits	73,508.28	109,600.00	126,300.00	88,700.00	(20,900.00)
Association/Membership Fees	16,413.15	10,000.00	11,000.00	13,000.00	3,000.00
Comm and Public Relations		10,000.00	35,000.00	22,000.00	12,000.00
Computer Software	457.11		1,810.00		
Grants and Sponsorship Expense	3,990.00				
Hospitality Expense	385.75	1,000.00	1,500.00	2,500.00	1,500.00
Office Supplies	1,076.54	5,000.00	1,500.00	2,500.00	(2,500.00)
Postage & Courier	4.58	200.00	25.00	100.00	(100.00)
Program Supplies	1,281.89		5,400.00		
Staff Training & Development	2,635.59	8,600.00	5,000.00	8,600.00	
SME - Consultants	56,175.21	30,000.00	45,000.00	50,000.00	20,000.00
Telephone/Internet	5,580.73	2,582.00	5,000.00	5,000.00	2,418.00
Travel		1,700.00	1,500.00	1,700.00	
Total Expense	**389,789.31**	**521,982.00**	**684,835.00**	**512,400.00**	**(9,582.00)**
Surplus/(Deficit) Before Allocation	**(338,937.31)**	**(516,982.00)**	**(565,105.00)**	**(492,400.00)**	**24,582.00**
Allocation:Between Departments	35,506.42	11,939.21	8,233.64	18,026.55	6,087.34
Allocation:SSE	(20,000.00)	(17,700.00)	(3,400.00)		17,700.00
Surplus/(Deficit) After Allocations	**(354,443.73)**	**(511,221.21)**	**(569,938.64)**	**(510,426.55)**	**794.66**
Transfer Between Funds		(45,000.00)	(45,000.00)	(55,000.00)	(10,000.00)

City of Port Colborne
Economic Development
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Total Transfers		(45,000.00)	(45,000.00)	(55,000.00)	(10,000.00)
Surplus / (Deficit)	(354,443.73)	(466,221.21)	(524,938.64)	(455,426.55)	10,794.66

City of Port Colborne
Marketing and Communication
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$96,069.33	$139,400.00	$150,300.00	$163,100.00	$23,700.00
Salaries and Wages - Part Time	49,143.17		100.00		
Salaries and Wages - Students	8,781.34	18,100.00	20,300.00	21,600.00	3,500.00
Overtime Pay	6,787.31		3,200.00		
Employee Benefits	44,710.73	49,400.00	46,100.00	51,000.00	1,600.00
Association/Membership Fees	375.10	1,400.00	1,400.00	1,400.00	
Comm and Public Relations	52,811.83	51,400.00	51,400.00	51,400.00	
Contract Services	3,610.56				
Hospitality Expense		200.00	400.00	400.00	200.00
Office Supplies	265.97	200.00	200.00	200.00	
Postage & Courier		100.00		100.00	
Staff Training & Development		3,900.00		3,700.00	(200.00)
Subscriptions and Publications	4,182.39	1,500.00	6,000.00	6,000.00	4,500.00
Telephone/Internet	1,680.36	1,832.00	1,300.00	2,800.00	968.00
Travel		800.00	300.00	3,700.00	2,900.00
Total Expense	**268,418.09**	**268,232.00**	**281,000.00**	**305,400.00**	**37,168.00**
Surplus/(Deficit) Before Allocation	**(268,418.09)**	**(268,232.00)**	**(281,000.00)**	**(305,400.00)**	**(37,168.00)**
Allocation:Between Departments	(1,835.85)		(400.00)		
Surplus/(Deficit) After Allocations	**(266,582.24)**	**(268,232.00)**	**(280,600.00)**	**(305,400.00)**	**(37,168.00)**
Surplus / (Deficit)	**(266,582.24)**	**(268,232.00)**	**(280,600.00)**	**(305,400.00)**	**(37,168.00)**

Appendix C - Divisional Summary & Detail

Corporate Services & Recreation Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Corporate Services Divisional Summary

	Community Sports and Recreation (VHWC)	Corporate Services Global	Customer Service	Events	Financial Services	Human Resources	Information Technology	Total 2023 Corporate Services Budget
Revenue								
Advertising and Sponsorship	$18,000							$18,000
Lease Income	24,000							24,000
Licences and Permits					26,000			26,000
Rentals	504,000							504,000
Fees	35,000				30,000			65,000
Total Revenue	**581,000**				**56,000**			**637,000**
Expense								
Salaries and Wages - Full Time	605,800	168,200	244,800	100,100	693,700	388,800	355,700	2,557,100
Salaries and Wages - Part Time	35,900							35,900
Salaries and Wages - Students			13,800	52,400	13,800	13,800	13,800	107,600
Overtime Pay	20,000		3,000	3,500	3,300		4,200	34,000
Employee Benefits	226,400	40,700	97,000	41,300	234,700	111,700	116,800	868,600
Association/Membership Fees	1,000	1,340			4,750	4,800	1,000	12,890
Cleaning Supplies	12,000							12,000
Comm and Public Relations	500							500
Contract Services	352,700	10,000						362,700
Equipment - Purchase	10,000							10,000
Hospitality Expense		3,500						3,500
Office Supplies	1,200	26,100						27,300
Postage & Courier		700			48,000			48,700
Program Supplies	10,000							10,000
Protective & Uniform Clothing	2,400							2,400
R&M Grounds	10,000							10,000
Staff Training & Development	12,900	2,600	3,900	2,300	10,700	16,200	7,400	56,000
SME - Audit and Actuary					85,000			85,000
SME - Consultants		30,000					21,000	51,000
Subscriptions and Publications			500		500	2,000	500	3,500
Telephone/Internet	1,170	910	670	590	900	1,570	2,920	8,730
Travel	6,500	4,300	3,900	2,300	10,700	6,100	7,400	41,200
Total Expense	**1,308,470**	**288,350**	**367,570**	**202,490**	**1,106,050**	**544,970**	**530,720**	**4,348,620**
Surplus/(Deficit) Before Allocation	**(727,470)**	**(288,350)**	**(367,570)**	**(202,490)**	**(1,050,050)**	**(544,970)**	**(530,720)**	**(3,711,620)**
Allocations: Within Departments	82,072	(196,874)	(1,717)	9,896	54,053	26,633	25,937	
Allocation:Between Departments	1,203,940		18,027	(212,386)	18,027	18,027	18,027	1,063,660

CITY OF PORT COLBORNE
2023 Budget - Corporate Services Divisional Summary

	Community Sports and Recreation (VHWC)	Corporate Services Global	Customer Service	Events	Financial Services	Human Resources	Information Technology	Total 2023 Corporate Services Budget
Allocation:SSE		(91,476)	(35,856)					(127,332)
Surplus/(Deficit) After Allocations	**(2,013,482)**		**(348,024)**		**(1,122,130)**	**(589,630)**	**(574,683)**	**(4,647,948)**
Transfer Between Funds			(74,053)		(219,048)	(108,626)	(102,519)	(504,246)
Total Transfers			**(74,053)**		**(219,048)**	**(108,626)**	**(102,519)**	**(504,246)**
Surplus / (Deficit)	**(2,013,482)**		**(273,971)**		**(903,082)**	**(481,003)**	**(472,164)**	**(4,143,702)**

City of Port Colborne
Corporate Services
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship	$15,000.00	$35,000.00	$6,000.00	$18,000.00	($17,000.00)
Lease Income		18,700.00	9,000.00	24,000.00	5,300.00
Licences and Permits	21,840.00	20,000.00	29,000.00	26,000.00	6,000.00
Rentals	229,519.16	504,000.00	370,000.00	504,000.00	
Other Revenue	1,186.04		430.00		
Fees	11,714.94	65,000.00	42,000.00	65,000.00	
Total Revenue	**279,260.14**	**642,700.00**	**456,430.00**	**637,000.00**	**(5,700.00)**
Expense					
Salaries and Wages - Full Time	1,910,879.38	2,158,400.00	2,223,911.00	2,557,100.00	398,700.00
Salaries and Wages - Part Time	178,529.71	102,600.00	160,000.00	35,900.00	(66,700.00)
Salaries and Wages - Students	13,144.98	110,000.00	33,300.00	107,600.00	(2,400.00)
Overtime Pay	39,565.20	43,500.00	107,000.00	34,000.00	(9,500.00)
Employee Benefits	721,724.42	797,700.00	759,900.00	868,600.00	70,900.00
Association/Membership Fees	9,149.73	14,400.00	10,900.00	12,890.00	(1,510.00)
Cleaning Supplies	10,094.75	22,000.00	12,000.00	12,000.00	(10,000.00)
Comm and Public Relations	50.00			500.00	500.00
Contract Services	298,612.30	395,000.00	395,000.00	362,700.00	(32,300.00)
Equipment - Purchase	4,893.09	8,500.00	8,500.00	10,000.00	1,500.00
Equipment - Rental		5,000.00	800.00		(5,000.00)
Hospitality Expense	1,421.16	3,500.00	3,500.00	3,500.00	
Office Supplies	34,512.98	26,700.00	27,300.00	27,300.00	600.00
Postage & Courier	36,711.39	48,700.00	48,400.00	48,700.00	
Program Supplies	3,768.90	4,000.00	8,000.00	10,000.00	6,000.00
Protective & Uniform Clothing	1,220.55	1,400.00	2,400.00	2,400.00	1,000.00
R&M Grounds	23,085.45	24,000.00	10,000.00	10,000.00	(14,000.00)
R&M Consumables and Parts	286.65				
Staff Training & Development	15,840.29	59,200.00	51,400.00	56,000.00	(3,200.00)
SME - Audit and Actuary	79,109.35	85,000.00	85,000.00	85,000.00	
SME - Consultants	36,339.15	30,000.00	30,000.00	51,000.00	21,000.00
Subscriptions and Publications	1,202.75	3,500.00	2,500.00	3,500.00	
Telephone/Internet	14,213.84	8,911.00	9,380.00	8,730.00	(181.00)
Travel	588.91	11,600.00	26,700.00	41,200.00	29,600.00
Total Expense	**3,434,944.93**	**3,963,611.00**	**4,015,891.00**	**4,348,620.00**	**385,009.00**
Surplus/(Deficit) Before Allocation	**(3,155,684.79)**	**(3,320,911.00)**	**(3,559,461.00)**	**(3,711,620.00)**	**(390,709.00)**

City of Port Colborne
Corporate Services
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Allocation:Between Departments	(626,345.67)	1,328,164.90	850,861.21	1,063,660.03	(264,504.87)
Allocation:SSE	(99,302.65)	(241,500.00)	(223,216.51)	(127,331.61)	114,168.39
Surplus/(Deficit) After Allocations	**(2,430,036.47)**	**(4,407,575.90)**	**(4,187,105.70)**	**(4,647,948.42)**	**(240,372.52)**
Transfer to/ (from) Reserves	(33,400.00)	(74,600.00)	(74,600.00)		74,600.00
Transfer Between Funds		(526,543.83)	(477,392.32)	(504,245.99)	22,297.84
Total Transfers	**(33,400.00)**	**(601,143.83)**	**(551,992.32)**	**(504,245.99)**	**96,897.84**
Surplus / (Deficit)	**(2,396,636.47)**	**(3,806,432.07)**	**(3,635,113.38)**	**(4,143,702.43)**	**(337,270.36)**

Appendix C - Divisional Summary & Detail

Corporate Services & Recreation Divisional Detail

City of Port Colborne

Comm Sports and Recreation (VHWC)

2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship	$15,000.00	$35,000.00	$6,000.00	$18,000.00	($17,000.00)
Lease Income		18,700.00	9,000.00	24,000.00	5,300.00
Rentals	229,519.16	504,000.00	370,000.00	504,000.00	
Other Revenue	1,043.10		430.00		
Fees	7,190.94	35,000.00	18,000.00	35,000.00	
Total Revenue	**252,753.20**	**592,700.00**	**403,430.00**	**581,000.00**	**(11,700.00)**
Expense					
Salaries and Wages - Full Time	504,206.75	516,900.00	550,000.00	605,800.00	88,900.00
Salaries and Wages - Part Time	17,777.33	34,200.00	59,400.00	35,900.00	1,700.00
Overtime Pay	12,785.76		62,000.00	20,000.00	20,000.00
Employee Benefits	198,994.02	202,500.00	197,200.00	226,400.00	23,900.00
Association/Membership Fees	918.25		800.00	1,000.00	1,000.00
Cleaning Supplies	10,094.75	22,000.00	12,000.00	12,000.00	(10,000.00)
Comm and Public Relations	50.00			500.00	500.00
Contract Services	298,612.30	385,000.00	385,000.00	352,700.00	(32,300.00)
Equipment - Purchase	4,893.09	8,500.00	8,500.00	10,000.00	1,500.00
Equipment - Rental		5,000.00	800.00		(5,000.00)
Office Supplies	259.97	600.00	1,200.00	1,200.00	600.00
Postage & Courier	6.51				
Program Supplies	3,768.90	4,000.00	8,000.00	10,000.00	6,000.00
Protective & Uniform Clothing	1,220.55	1,400.00	2,400.00	2,400.00	1,000.00
R&M Grounds	23,085.45	24,000.00	10,000.00	10,000.00	(14,000.00)
R&M Consumables and Parts	286.65				
Staff Training & Development	4,716.06	13,800.00	10,000.00	12,900.00	(900.00)
Telephone/Internet	7,922.27	1,200.00	2,600.00	1,170.00	(30.00)
Travel	588.91	2,800.00	6,000.00	6,500.00	3,700.00
Total Expense	**1,090,187.52**	**1,221,900.00**	**1,315,900.00**	**1,308,470.00**	**86,570.00**
Surplus/(Deficit) Before Allocation	**(837,434.32)**	**(629,200.00)**	**(912,470.00)**	**(727,470.00)**	**(98,270.00)**
Allocations: Within Departments	58,177.26	129,700.00	121,702.53	82,071.92	(47,628.08)
Allocation:Between Departments	(385,475.15)	1,371,419.09	940,826.65	1,203,939.64	(167,479.45)
Allocation:SSE		(27,700.00)	(92,200.00)		27,700.00

City of Port Colborne
Comm Sports and Recreation (VHWC)
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus/(Deficit) After Allocations	(510,136.43)	(2,102,619.09)	(1,882,799.18)	(2,013,481.56)	89,137.53
Surplus / (Deficit)	(510,136.43)	(2,102,619.09)	(1,882,799.18)	(2,013,481.56)	89,137.53

City of Port Colborne
Corporate Services - Global
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$165,514.23	$160,500.00	$162,200.00	$168,200.00	$7,700.00
Overtime Pay		43,500.00			(43,500.00)
Employee Benefits	50,652.82	41,900.00	41,500.00	40,700.00	(1,200.00)
Association/Membership Fees	997.25	2,400.00	1,300.00	1,340.00	(1,060.00)
Contract Services		10,000.00	10,000.00	10,000.00	
Hospitality Expense	1,421.16	3,500.00	3,500.00	3,500.00	
Office Supplies	34,253.01	26,100.00	26,100.00	26,100.00	
Postage & Courier	200.93	700.00	400.00	700.00	
Staff Training & Development	206.54	4,000.00	1,000.00	2,600.00	(1,400.00)
SME - Consultants	33,225.29	30,000.00	30,000.00	30,000.00	
Telephone/Internet	878.49	600.00	1,400.00	910.00	310.00
Travel		800.00	3,000.00	4,300.00	3,500.00
Total Expense	**287,349.72**	**324,000.00**	**280,400.00**	**288,350.00**	**(35,650.00)**
Surplus/(Deficit) Before Allocation	**(287,349.72)**	**(324,000.00)**	**(280,400.00)**	**(288,350.00)**	**35,650.00**
Allocations: Within Departments	(178,798.39)	(215,500.00)	(189,908.49)	(196,873.99)	18,626.01
Allocation:Between Departments	(9,248.68)		(1,800.00)		
Allocation:SSE	(99,302.65)	(108,500.00)	(88,691.51)	(91,476.01)	17,023.99

City of Port Colborne
Customer Service
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$137,641.12	$273,200.00	$279,000.00	$244,800.00	($28,400.00)
Salaries and Wages - Part Time	105,461.13				
Salaries and Wages - Students	7,923.40	43,100.00	8,500.00	13,800.00	(29,300.00)
Overtime Pay	1,689.26		9,000.00	3,000.00	3,000.00
Employee Benefits	69,995.54	119,400.00	102,000.00	97,000.00	(22,400.00)
Association/Membership Fees		1,200.00			(1,200.00)
Staff Training & Development	642.93	7,900.00	3,000.00	3,900.00	(4,000.00)
Subscriptions and Publications		500.00		500.00	
Telephone/Internet	595.78	600.00	660.00	670.00	70.00
Travel		1,600.00	1,600.00	3,900.00	2,300.00
Total Expense	**323,949.16**	**447,500.00**	**403,760.00**	**367,570.00**	**(79,930.00)**
Surplus/(Deficit) Before Allocation	**(323,949.16)**	**(447,500.00)**	**(403,760.00)**	**(367,570.00)**	**79,930.00**
Allocations: Within Departments	18,847.41	(7,330.00)	(11,008.73)	(1,716.71)	5,613.29
Allocation:Between Departments	(66,000.00)	20,789.21	4,083.64	18,026.55	(2,762.66)
Allocation:SSE		(105,300.00)	(42,325.00)	(35,855.60)	69,444.40
Surplus/(Deficit) After Allocations	**(276,796.57)**	**(355,659.21)**	**(354,509.91)**	**(348,024.24)**	**7,634.97**
Transfer Between Funds		(77,328.08)	(70,109.70)	(74,053.42)	3,274.66
Total Transfers		**(77,328.08)**	**(70,109.70)**	**(74,053.42)**	**3,274.66**
Surplus / (Deficit)	**(276,796.57)**	**(278,331.13)**	**(284,400.21)**	**(273,970.82)**	**4,360.31**

City of Port Colborne
Events
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$50,166.90	$63,700.00	$95,700.00	$100,100.00	$36,400.00
Salaries and Wages - Students	5,221.58	45,300.00	14,700.00	52,400.00	7,100.00
Overtime Pay	1,414.16		4,000.00	3,500.00	3,500.00
Employee Benefits	17,505.10	34,600.00	32,100.00	41,300.00	6,700.00
Staff Training & Development	101.76	2,700.00	1,000.00	2,300.00	(400.00)
Telephone/Internet		611.00	600.00	590.00	(21.00)
Travel		500.00	2,000.00	2,300.00	1,800.00
Total Expense	**74,409.50**	**147,411.00**	**150,100.00**	**202,490.00**	**55,079.00**
Surplus/(Deficit) Before Allocation	**(74,409.50)**	**(147,411.00)**	**(150,100.00)**	**(202,490.00)**	**(55,079.00)**
Allocations: Within Departments	5,250.00	(21,000.00)	(21,000.00)	9,895.81	30,895.81
Allocation:Between Departments	(79,659.50)	(126,411.00)	(129,100.00)	(212,385.81)	(85,974.81)

City of Port Colborne
Financial Services
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Licences and Permits	$21,840.00	$20,000.00	$29,000.00	$26,000.00	$6,000.00
Other Revenue	142.94				
Fees	4,524.00	30,000.00	24,000.00	30,000.00	
Total Revenue	**26,506.94**	**50,000.00**	**53,000.00**	**56,000.00**	**6,000.00**
Expense					
Salaries and Wages - Full Time	541,573.83	549,200.00	516,011.00	693,700.00	144,500.00
Salaries and Wages - Part Time	52,770.65	68,400.00	78,000.00		(68,400.00)
Salaries and Wages - Students				13,800.00	13,800.00
Overtime Pay	18,947.09		23,000.00	3,300.00	3,300.00
Employee Benefits	201,318.47	203,500.00	190,000.00	234,700.00	31,200.00
Association/Membership Fees	2,772.50	3,600.00	3,000.00	4,750.00	1,150.00
Postage & Courier	36,503.95	48,000.00	48,000.00	48,000.00	
Staff Training & Development	2,111.50	15,400.00	15,400.00	10,700.00	(4,700.00)
SME - Audit and Actuary	79,109.35	85,000.00	85,000.00	85,000.00	
Subscriptions and Publications		1,000.00		500.00	(500.00)
Telephone/Internet	1,170.15	2,400.00	960.00	900.00	(1,500.00)
Travel		3,100.00	3,100.00	10,700.00	7,600.00
Total Expense	**936,277.49**	**979,600.00**	**962,471.00**	**1,106,050.00**	**126,450.00**
Surplus/(Deficit) Before Allocation	**(909,770.55)**	**(929,600.00)**	**(909,471.00)**	**(1,050,050.00)**	**(120,450.00)**
Allocations: Within Departments	54,472.76	57,630.00	51,697.55	54,053.35	(3,576.65)
Allocation:Between Departments	(1,054.58)	20,789.18	17,083.64	18,026.55	(2,762.63)
Surplus/(Deficit) After Allocations	**(963,188.73)**	**(1,008,019.18)**	**(978,252.19)**	**(1,122,129.90)**	**(114,110.72)**
Transfer to/ (from) Reserves	(33,400.00)	(74,600.00)	(74,600.00)		74,600.00
Transfer Between Funds		(228,733.93)	(207,382.21)	(219,047.62)	9,686.31
Total Transfers	**(33,400.00)**	**(303,333.93)**	**(281,982.21)**	**(219,047.62)**	**84,286.31**
Surplus / (Deficit)	**(929,788.73)**	**(704,685.25)**	**(696,269.98)**	**(903,082.28)**	**(198,397.03)**

City of Port Colborne
Human Resources
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$328,001.85	$346,700.00	$330,000.00	$388,800.00	$42,100.00
Salaries and Wages - Part Time			22,600.00		
Salaries and Wages - Students		12,600.00	8,900.00	13,800.00	1,200.00
Overtime Pay	82.94				
Employee Benefits	114,047.43	112,600.00	104,200.00	111,700.00	(900.00)
Association/Membership Fees	4,461.73	4,800.00	4,800.00	4,800.00	
Staff Training & Development	8,061.50	9,000.00	15,000.00	16,200.00	7,200.00
SME - Consultants	3,113.86				
Subscriptions and Publications	828.27	1,500.00	2,500.00	2,000.00	500.00
Telephone/Internet	1,652.70	1,600.00	1,160.00	1,570.00	(30.00)
Travel		1,800.00	6,000.00	6,100.00	4,300.00
Total Expense	**460,250.28**	**490,600.00**	**495,160.00**	**544,970.00**	**54,370.00**
Surplus/(Deficit) Before Allocation	**(460,250.28)**	**(490,600.00)**	**(495,160.00)**	**(544,970.00)**	**(54,370.00)**
Allocations: Within Departments	26,777.43	29,800.00	26,596.71	26,633.02	(3,166.98)
Allocation:Between Departments	(48,707.66)	20,789.21	4,983.64	18,026.55	(2,762.66)
Surplus/(Deficit) After Allocations	**(438,320.05)**	**(541,189.21)**	**(526,740.35)**	**(589,629.57)**	**(48,440.36)**
Transfer Between Funds		(113,429.69)	(102,841.33)	(108,626.22)	4,803.47
Total Transfers		**(113,429.69)**	**(102,841.33)**	**(108,626.22)**	**4,803.47**
Surplus / (Deficit)	**(438,320.05)**	**(427,759.52)**	**(423,899.02)**	**(481,003.35)**	**(53,243.83)**

City of Port Colborne

Information Technology

2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$183,774.70	$248,200.00	$291,000.00	$355,700.00	$107,500.00
Salaries and Wages - Part Time	2,520.60				
Salaries and Wages - Students		9,000.00	1,200.00	13,800.00	4,800.00
Overtime Pay	4,645.99		9,000.00	4,200.00	4,200.00
Employee Benefits	69,211.04	83,200.00	92,900.00	116,800.00	33,600.00
Association/Membership Fees		2,400.00	1,000.00	1,000.00	(1,400.00)
Staff Training & Development		6,400.00	6,000.00	7,400.00	1,000.00
SME - Consultants				21,000.00	21,000.00
Subscriptions and Publications	374.48	500.00		500.00	
Telephone/Internet	1,994.45	1,900.00	2,000.00	2,920.00	1,020.00
Travel		1,000.00	5,000.00	7,400.00	6,400.00
Total Expense	**262,521.26**	**352,600.00**	**408,100.00**	**530,720.00**	**178,120.00**
Surplus/(Deficit) Before Allocation	**(262,521.26)**	**(352,600.00)**	**(408,100.00)**	**(530,720.00)**	**(178,120.00)**
Allocations: Within Departments	15,273.53	26,700.00	21,920.43	25,936.60	(763.40)
Allocation:Between Departments	(36,200.10)	20,789.21	14,783.64	18,026.55	(2,762.66)
Surplus/(Deficit) After Allocations	**(241,594.69)**	**(400,089.21)**	**(444,804.07)**	**(574,683.15)**	**(174,593.94)**
Transfer Between Funds		(107,052.13)	(97,059.08)	(102,518.73)	4,533.40
Total Transfers		**(107,052.13)**	**(97,059.08)**	**(102,518.73)**	**4,533.40**
Surplus / (Deficit)	**(241,594.69)**	**(293,037.08)**	**(347,744.99)**	**(472,164.42)**	**(179,127.34)**

Appendix C - Divisional Summary & Detail

Legislative Services Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Legislative Services Divisional Summary

	Clerks	Planning & Development	Planning Global	Total 2023 Legislative Services Budget
Revenue				
Licences and Permits	$32,000			$32,000
Fees	2,500	215,000		217,500
Total Revenue	**34,500**	**215,000**		**249,500**
Expense				
Salaries and Wages - Full Time	194,400	399,500	140,400	734,300
Salaries and Wages - Students		13,800		13,800
Overtime Pay	1,000	8,300		9,300
Honourariums		6,000		6,000
Employee Benefits	68,600	125,600	35,900	230,100
Association/Membership Fees	1,250	4,000	1,200	6,450
Comm and Public Relations		2,500	1,000	3,500
Contract Services			7,500	7,500
Equipment - Purchase		150		150
Hospitality Expense			1,400	1,400
Office Supplies			6,500	6,500
Postage & Courier	100	100	100	300
Staff Training & Development	5,100	8,800	2,100	16,000
SME - Consultants		20,000		20,000
Subscriptions and Publications	1,000	300		1,300
Telephone/Internet	1,200	1,500	250	2,950
Travel	2,600	2,200	2,100	6,900
Total Expense	**275,250**	**592,750**	**198,450**	**1,066,450**
Surplus/(Deficit) Before Allocation	**(240,750)**	**(377,750)**	**(198,450)**	**(816,950)**
Allocations: Within Departments	41,444	89,250	(130,694)	
Allocation:Between Departments	18,027	18,027		36,053
Allocation:SSE			(67,756)	(67,756)
Surplus/(Deficit) After Allocations	**(300,221)**	**(485,026)**		**(785,247)**
Surplus / (Deficit)	**(300,221)**	**(485,026)**		**(785,247)**

City of Port Colborne
Legislative Services
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Licences and Permits	$27,973.63	$30,000.00	$32,000.00	$32,000.00	$2,000.00
Fees	146,853.10	190,950.00	152,800.00	217,500.00	26,550.00
Total Revenue	**174,826.73**	**220,950.00**	**184,800.00**	**249,500.00**	**28,550.00**
Expense					
Salaries and Wages - Full Time	653,811.35	681,900.00	580,900.00	734,300.00	52,400.00
Salaries and Wages - Part Time			5,300.00		
Salaries and Wages - Students	8,721.26	18,900.00	10,000.00	13,800.00	(5,100.00)
Overtime Pay	10,206.55	7,000.00	5,500.00	9,300.00	2,300.00
Honourariums				6,000.00	6,000.00
Employee Benefits	217,668.74	255,100.00	211,600.00	230,100.00	(25,000.00)
Association/Membership Fees	3,231.92	3,200.00	3,200.00	6,450.00	3,250.00
Comm and Public Relations	1,816.42	3,000.00	2,500.00	3,500.00	500.00
Contract Services	40.60	7,500.00	49,000.00	7,500.00	
Equipment - Purchase	46.80		140.00	150.00	150.00
Hospitality Expense	1,044.01	1,400.00	750.00	1,400.00	
Office Supplies	2,309.70	4,000.00	6,500.00	6,500.00	2,500.00
Postage & Courier	40.52	300.00	200.00	300.00	
Staff Training & Development	3,225.78	17,500.00	11,700.00	16,000.00	(1,500.00)
SME - Consultants	78,757.54	30,000.00	65,000.00	20,000.00	(10,000.00)
Subscriptions and Publications	333.00	800.00	1,000.00	1,300.00	500.00
Telephone/Internet	3,241.99	2,900.00	2,950.00	2,950.00	50.00
Travel		3,400.00	1,850.00	6,900.00	3,500.00
Total Expense	**984,496.18**	**1,036,900.00**	**958,090.00**	**1,066,450.00**	**29,550.00**
Surplus/(Deficit) Before Allocation	**(809,669.45)**	**(815,950.00)**	**(773,290.00)**	**(816,950.00)**	**(1,000.00)**
Allocation:Between Departments	(28,040.84)	41,578.42	28,267.28	36,053.10	(5,525.32)
Allocation:SSE	(82,217.69)	(60,600.00)	(5,057.19)	(67,756.07)	(7,156.07)
Surplus/(Deficit) After Allocations	**(699,410.92)**	**(796,928.42)**	**(796,500.09)**	**(785,247.03)**	**11,681.39**

City of Port Colborne
Legislative Services
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus / (Deficit)	(699,410.92)	(796,928.42)	(796,500.09)	(785,247.03)	11,681.39

Appendix C - Divisional Summary & Detail

Legislative Services Divisional Detail

City of Port Colborne
Clerks
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Licences and Permits	$27,973.63	$30,000.00	$32,000.00	$32,000.00	$2,000.00
Fees	3,198.82	550.00	2,800.00	2,500.00	1,950.00
Total Revenue	**31,172.45**	**30,550.00**	**34,800.00**	**34,500.00**	**3,950.00**
Expense					
Salaries and Wages - Full Time	311,998.88	242,700.00	267,500.00	194,400.00	(48,300.00)
Overtime Pay	219.70		500.00	1,000.00	1,000.00
Employee Benefits	112,037.26	91,100.00	119,600.00	68,600.00	(22,500.00)
Association/Membership Fees	869.78	1,200.00	1,200.00	1,250.00	50.00
Postage & Courier	36.44	100.00	100.00	100.00	
Staff Training & Development	2,320.12	6,100.00	3,500.00	5,100.00	(1,000.00)
Subscriptions and Publications	185.50	500.00	1,000.00	1,000.00	500.00
Telephone/Internet	1,181.26	1,200.00	1,200.00	1,200.00	
Travel		1,200.00	250.00	2,600.00	1,400.00
Total Expense	**428,848.94**	**344,100.00**	**394,850.00**	**275,250.00**	**(68,850.00)**
Surplus/(Deficit) Before Allocation	**(397,676.49)**	**(313,550.00)**	**(360,050.00)**	**(240,750.00)**	**72,800.00**
Allocations: Within Departments	78,906.15	61,800.00	3,993.66	41,444.13	(20,355.87)
Allocation:Between Departments	(26,514.58)	20,789.21	12,383.64	18,026.55	(2,762.66)
Surplus/(Deficit) After Allocations	**(450,068.06)**	**(396,139.21)**	**(376,427.30)**	**(300,220.68)**	**95,918.53**
Surplus / (Deficit)	**(450,068.06)**	**(396,139.21)**	**(376,427.30)**	**(300,220.68)**	**95,918.53**

City of Port Colborne
Planning and Development
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Fees	$143,654.28	$182,900.00	$150,000.00	$215,000.00	$32,100.00
Total Revenue	**143,654.28**	**182,900.00**	**150,000.00**	**215,000.00**	**32,100.00**
Expense					
Salaries and Wages - Full Time	204,063.86	309,600.00	308,600.00	399,500.00	89,900.00
Salaries and Wages - Part Time			5,300.00		
Salaries and Wages - Students	8,721.26	18,900.00	10,000.00	13,800.00	(5,100.00)
Overtime Pay	7,819.17	7,000.00	5,000.00	8,300.00	1,300.00
Honourariums				6,000.00	6,000.00
Employee Benefits	65,314.27	127,600.00	90,500.00	125,600.00	(2,000.00)
Association/Membership Fees	1,377.54	800.00	1,200.00	4,000.00	3,200.00
Comm and Public Relations	1,816.42	2,000.00	2,500.00	2,500.00	500.00
Contract Services	40.60		49,000.00		
Equipment - Purchase	46.80		140.00	150.00	150.00
Office Supplies	954.29				
Postage & Courier	4.08	100.00	100.00	100.00	
Staff Training & Development	905.66	8,200.00	8,200.00	8,800.00	600.00
SME - Consultants	40,840.90		65,000.00	20,000.00	20,000.00
Subscriptions and Publications	147.50	300.00		300.00	
Telephone/Internet	1,161.33	1,100.00	1,500.00	1,500.00	400.00
Travel		1,600.00	1,600.00	2,200.00	600.00
Total Expense	**333,213.68**	**477,200.00**	**548,640.00**	**592,750.00**	**115,550.00**
Surplus/(Deficit) Before Allocation	**(189,559.40)**	**(294,300.00)**	**(398,640.00)**	**(377,750.00)**	**(83,450.00)**
Allocations: Within Departments	61,309.72	85,700.00	5,549.15	89,249.80	3,549.80
Allocation:Between Departments	(1,526.26)	20,789.21	15,883.64	18,026.55	(2,762.66)
Surplus/(Deficit) After Allocations	**(249,342.86)**	**(400,789.21)**	**(420,072.79)**	**(485,026.35)**	**(84,237.14)**
Surplus / (Deficit)	**(249,342.86)**	**(400,789.21)**	**(420,072.79)**	**(485,026.35)**	**(84,237.14)**

City of Port Colborne
Legislative Services Global
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Fees		$7,500.00			($7,500.00)
Total Revenue		**7,500.00**			**(7,500.00)**
Expense					
Salaries and Wages - Full Time	137,748.61	129,600.00	4,800.00	140,400.00	10,800.00
Overtime Pay	2,167.68				
Employee Benefits	40,317.21	36,400.00	1,500.00	35,900.00	(500.00)
Association/Membership Fees	984.60	1,200.00	800.00	1,200.00	
Comm and Public Relations		1,000.00		1,000.00	
Contract Services		7,500.00		7,500.00	
Hospitality Expense	1,044.01	1,400.00	750.00	1,400.00	
Office Supplies	1,355.41	4,000.00	6,500.00	6,500.00	2,500.00
Postage & Courier		100.00		100.00	
Staff Training & Development		3,200.00		2,100.00	(1,100.00)
SME - Consultants	37,916.64	30,000.00			(30,000.00)
Telephone/Internet	899.40	600.00	250.00	250.00	(350.00)
Travel		600.00		2,100.00	1,500.00
Total Expense	**222,433.56**	**215,600.00**	**14,600.00**	**198,450.00**	**(17,150.00)**
Surplus/(Deficit) Before Allocation	**(222,433.56)**	**(208,100.00)**	**(14,600.00)**	**(198,450.00)**	**9,650.00**
Allocations: Within Departments	(140,215.87)	(147,500.00)	(9,542.81)	(130,693.93)	16,806.07
Allocation:SSE	(82,217.69)	(60,600.00)	(5,057.19)	(67,756.07)	(7,156.07)

Appendix C - Divisional Summary & Detail

Community Safety Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Community Safety Divisional Summary

	Bylaws	Fire	Total 2023 Community Safety Budget
Revenue			
Donations		$600	$600
Fines	24,000		24,000
Licences and Permits	1,500		1,500
Fees		20,600	20,600
Total Revenue	**25,500**	**21,200**	**46,700**
Expense			
Salaries and Wages - Full Time	275,900	1,780,400	2,056,300
Salaries and Wages - Part Time	29,100	395,600	424,700
Overtime Pay	6,100	44,300	50,400
Honourariums		25,000	25,000
Employee Benefits	102,300	1,172,700	1,275,000
Association/Membership Fees	750	2,000	2,750
Cleaning Supplies		3,000	3,000
Comm and Public Relations	7,500	15,800	23,300
Contract Services		100,900	100,900
Equipment - Purchase		27,000	27,000
Hospitality Expense	500	6,000	6,500
Office Supplies	2,000	6,000	8,000
Postage & Courier	3,000	1,200	4,200
Program Supplies		40,000	40,000
Protective & Uniform Clothing	7,500	33,000	40,500
R&M Consumables and Parts	100		100
Staff Training & Development	5,500	45,000	50,500
Subscriptions and Publications		1,550	1,550
Telephone/Internet	6,000	5,500	11,500
Travel	2,800	11,300	14,100
Total Expense	**449,050**	**3,716,250**	**4,165,300**
Surplus/(Deficit) Before Allocation	**(423,550)**	**(3,695,050)**	**(4,118,600)**
Allocations: Within Departments	109,215	(109,215)	
Allocation:Between Departments	4,235	242,123	246,358
Surplus/(Deficit) After Allocations	**(537,000)**	**(3,827,958)**	**(4,364,958)**

CITY OF PORT COLBORNE
2023 Budget - Community Safety Divisional Summary

	Bylaws	Fire	Total 2023 Community Safety Budget
Surplus / (Deficit)	**(537,000)**	**(3,827,958)**	**(4,364,958)**

City of Port Colborne
Community Safety
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Donations	$2,325.00	$600.00	$175.00	$600.00	
Fines	49,924.50	45,000.00	27,400.00	24,000.00	(21,000.00)
Licences and Permits	15,222.83	1,500.00	1,980.00	1,500.00	
Other Revenue	100.00		54.00		
Fees	159,413.56	20,600.00	150,396.90	20,600.00	
Grant - Provincial	9,100.00				
Sales	1,929.33		1,250.00		
Total Revenue	**238,015.22**	**67,700.00**	**181,255.90**	**46,700.00**	**(21,000.00)**
Expense					
Salaries and Wages - Full Time	1,936,520.59	2,010,200.00	2,077,700.00	2,056,300.00	46,100.00
Salaries and Wages - Part Time	394,832.49	419,200.00	394,200.00	424,700.00	5,500.00
Salaries and Wages - Students	29,100.89	36,300.00			(36,300.00)
Overtime Pay	33,290.98	68,800.00	64,300.00	50,400.00	(18,400.00)
Honourariums		25,000.00	25,000.00	25,000.00	
Employee Benefits	1,049,647.17	1,109,000.00	1,022,400.00	1,275,000.00	166,000.00
Association/Membership Fees	2,633.16	3,200.00	2,000.00	2,750.00	(450.00)
Cleaning Supplies	2,545.46	3,000.00	2,000.00	3,000.00	
Comm and Public Relations	6,533.65	16,300.00	14,600.00	23,300.00	7,000.00
Contract Services	177,840.02	107,000.00	160,133.00	100,900.00	(6,100.00)
Equipment - Purchase	46,761.32	26,200.00	26,000.00	27,000.00	800.00
Hospitality Expense	2,865.92	6,000.00	6,500.00	6,500.00	500.00
Office Supplies	8,764.17	8,400.00	7,500.00	8,000.00	(400.00)
Postage & Courier	4,148.31	2,600.00	5,700.00	4,200.00	1,600.00
Program Supplies	15,667.25	40,000.00	35,000.00	40,000.00	
Protective & Uniform Clothing	35,333.06	40,500.00	39,500.00	40,500.00	
R&M Consumables and Parts			25.00	100.00	100.00
Staff Training & Development	45,749.92	63,900.00	49,000.00	50,500.00	(13,400.00)
Subscriptions and Publications	1,387.88	1,500.00	1,250.00	1,550.00	50.00
Telephone/Internet	11,710.66	13,000.00	11,600.00	11,500.00	(1,500.00)
Travel	57.38	12,700.00	4,250.00	14,100.00	1,400.00
Total Expense	**3,805,390.28**	**4,012,800.00**	**3,948,658.00**	**4,165,300.00**	**152,500.00**
Surplus/(Deficit) Before Allocation	**(3,567,375.06)**	**(3,945,100.00)**	**(3,767,402.10)**	**(4,118,600.00)**	**(173,500.00)**
Allocation:Between Departments	(52,918.01)	284,795.47	222,536.34	246,357.91	(38,437.56)

City of Port Colborne
Community Safety
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus/(Deficit) After Allocations	(3,514,457.05)	(4,229,895.47)	(3,989,938.44)	(4,364,957.91)	(135,062.44)
Surplus / (Deficit)	(3,514,457.05)	(4,229,895.47)	(3,989,938.44)	(4,364,957.91)	(135,062.44)

Appendix C - Divisional Summary & Detail

Community Safety Divisional Detail

City of Port Colborne
Bylaws
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Fines	$49,924.50	$45,000.00	$27,400.00	$24,000.00	($21,000.00)
Licences and Permits	15,222.83	1,500.00	1,980.00	1,500.00	
Other Revenue	100.00		54.00		
Fees	50,621.81		80,000.00		
Total Revenue	**115,869.14**	**46,500.00**	**109,434.00**	**25,500.00**	**(21,000.00)**
Expense					
Salaries and Wages - Full Time	211,995.57	262,700.00	256,400.00	275,900.00	13,200.00
Salaries and Wages - Part Time	45,668.88			29,100.00	29,100.00
Salaries and Wages - Students	29,100.89	27,200.00			(27,200.00)
Overtime Pay	9,361.40		20,000.00	6,100.00	6,100.00
Employee Benefits	88,159.76	96,100.00	95,400.00	102,300.00	6,200.00
Association/Membership Fees	461.00	1,200.00	500.00	750.00	(450.00)
Comm and Public Relations	100.00	500.00	1,600.00	7,500.00	7,000.00
Contract Services	82,707.02	15,500.00	65,000.00		(15,500.00)
Hospitality Expense	222.72		500.00	500.00	500.00
Office Supplies	2,182.25	2,000.00	1,500.00	2,000.00	
Postage & Courier	3,136.40	2,000.00	4,500.00	3,000.00	1,000.00
Protective & Uniform Clothing	9,840.09	8,500.00	7,500.00	7,500.00	(1,000.00)
R&M Consumables and Parts			25.00	100.00	100.00
Staff Training & Development		7,200.00	4,000.00	5,500.00	(1,700.00)
Telephone/Internet	6,539.93	7,500.00	6,100.00	6,000.00	(1,500.00)
Travel		1,400.00	750.00	2,800.00	1,400.00
Total Expense	**489,475.91**	**431,800.00**	**463,775.00**	**449,050.00**	**17,250.00**
Surplus/(Deficit) Before Allocation	**(373,606.77)**	**(385,300.00)**	**(354,341.00)**	**(423,550.00)**	**(38,250.00)**
Allocations: Within Departments	99,072.00	103,200.00	103,200.00	109,214.80	6,014.80
Allocation:Between Departments	(10,595.45)	5,039.02	2,256.43	4,234.74	(804.28)
Surplus/(Deficit) After Allocations	**(462,083.32)**	**(493,539.02)**	**(459,797.43)**	**(536,999.54)**	**(43,460.52)**

City of Port Colborne
Bylaws
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus / (Deficit)	(462,083.32)	(493,539.02)	(459,797.43)	(536,999.54)	(43,460.52)

City of Port Colborne

Fire

2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Donations	$2,325.00	$600.00	$175.00	$600.00	
Fees	108,791.75	20,600.00	70,396.90	20,600.00	
Grant - Provincial	9,100.00				
Sales	1,929.33		1,250.00		
Total Revenue	**122,146.08**	**21,200.00**	**71,821.90**	**21,200.00**	
Expense					
Salaries and Wages - Full Time	1,724,525.02	1,747,500.00	1,821,300.00	1,780,400.00	32,900.00
Salaries and Wages - Part Time	349,163.61	419,200.00	394,200.00	395,600.00	(23,600.00)
Salaries and Wages - Students		9,100.00			(9,100.00)
Overtime Pay	23,929.58	68,800.00	44,300.00	44,300.00	(24,500.00)
Honourariums		25,000.00	25,000.00	25,000.00	
Employee Benefits	961,487.41	1,012,900.00	927,000.00	1,172,700.00	159,800.00
Association/Membership Fees	2,172.16	2,000.00	1,500.00	2,000.00	
Cleaning Supplies	2,545.46	3,000.00	2,000.00	3,000.00	
Comm and Public Relations	6,433.65	15,800.00	13,000.00	15,800.00	
Contract Services	95,133.00	91,500.00	95,133.00	100,900.00	9,400.00
Equipment - Purchase	46,761.32	26,200.00	26,000.00	27,000.00	800.00
Hospitality Expense	2,643.20	6,000.00	6,000.00	6,000.00	
Office Supplies	6,581.92	6,400.00	6,000.00	6,000.00	(400.00)
Postage & Courier	1,011.91	600.00	1,200.00	1,200.00	600.00
Program Supplies	15,667.25	40,000.00	35,000.00	40,000.00	
Protective & Uniform Clothing	25,492.97	32,000.00	32,000.00	33,000.00	1,000.00
Staff Training & Development	45,749.92	56,700.00	45,000.00	45,000.00	(11,700.00)
Subscriptions and Publications	1,387.88	1,500.00	1,250.00	1,550.00	50.00
Telephone/Internet	5,170.73	5,500.00	5,500.00	5,500.00	
Travel	57.38	11,300.00	3,500.00	11,300.00	
Total Expense	**3,315,914.37**	**3,581,000.00**	**3,484,883.00**	**3,716,250.00**	**135,250.00**
Surplus/(Deficit) Before Allocation	**(3,193,768.29)**	**(3,559,800.00)**	**(3,413,061.10)**	**(3,695,050.00)**	**(135,250.00)**
Allocations: Within Departments	(99,072.00)	(103,200.00)	(103,200.00)	(109,214.80)	(6,014.80)
Allocation:Between Departments	(42,322.56)	279,756.45	220,279.91	242,123.17	(37,633.28)
Surplus/(Deficit) After Allocations	**(3,052,373.73)**	**(3,736,356.45)**	**(3,530,141.01)**	**(3,827,958.37)**	**(91,601.92)**

City of Port Colborne
Fire
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus / (Deficit)	**(3,052,373.73)**	**(3,736,356.45)**	**(3,530,141.01)**	**(3,827,958.37)**	**(91,601.92)**

Appendix C - Divisional Summary & Detail

Public Works Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Public Works Divisional Summary

	Drainage	Environmental Compliance	Facilities	Fleet	Parks & Trails	Project Management	Public Works Global
Revenue							
Advertising and Sponsorship							$500
Other Revenue	219,000						3,000
Grant - Provincial	50,000						
Total Revenue	**269,000**						**3,500**
Expense							
Salaries and Wages - Full Time	215,200	109,500	243,300	168,800	640,500	345,200	400,800
Salaries and Wages - Part Time					109,300		
Salaries and Wages - Students		5,300			95,800	21,600	5,200
Overtime Pay			15,400	7,700	26,100	15,200	3,600
Employee Benefits	78,300	27,900	92,300	63,300	267,500	103,900	127,600
Association/Membership Fees	750	2,400	300		2,500	2,500	4,000
Cleaning Supplies					7,000		
Comm and Public Relations						2,000	
Computer Software							
Contract Services		12,500			47,500		
Equipment - Purchase	3,000		1,500	10,000	83,800		
Equipment - Rental					47,100		
Hospitality Expense							6,900
Office Supplies							15,600
Postage & Courier				500			100
Program Supplies				25,000			5,000
Protective & Uniform Clothing	1,500		1,800		7,500		11,900
R&M Grounds					114,000		
R&M Trails					113,800		
R&M Consumables and Parts						100	
R&M Playground					20,000		
Repairs and Maintenance - Tree					15,600		
Staff Training & Development	4,400	2,900	4,900	2,600	21,100	5,500	6,100
SME - Consultants							80,000
Subscriptions and Publications				1,000		900	500
Telephone/Internet	880	290	1,170	600	500	1,170	1,840
Travel	2,200	1,800	2,500	2,600	4,200	5,500	6,100
Total Expense	**306,230**	**162,590**	**363,170**	**282,100**	**1,623,800**	**503,570**	**675,240**
Surplus/(Deficit) Before Allocation	**(37,230)**	**(162,590)**	**(363,170)**	**(282,100)**	**(1,623,800)**	**(503,570)**	**(671,740)**

CITY OF PORT COLBORNE
2023 Budget - Public Works Divisional Summary

	Drainage	Environmental Compliance	Facilities	Fleet	Parks & Trails	Project Management	Public Works Global
Allocations: Within Departments	29,533	12,893	(31,968)	(207,295)	253,588	55,152	(487,035)
Allocation:Between Departments	82,645	1,306	(282,387)	(6,562)	319,315	90,720	
Allocation:SSE			(20,340)	(24,935)	(57,779)		
Surplus/(Deficit) After Allocations	**(149,408)**	**(176,789)**	**(28,475)**	**(43,308)**	**(2,138,924)**	**(649,442)**	**(184,705)**
Transfer to/ (from) Reserves	85,000						
Transfer Between Funds		(87,400)	(28,475)	(43,308)		(126,000)	(184,705)
Total Transfers	**85,000**	**(87,400)**	**(28,475)**	**(43,308)**		**(126,000)**	**(184,705)**
Surplus / (Deficit)	**(234,408)**	**(89,389)**			**(2,138,924)**	**(523,442)**	

CITY OF PORT COLBORNE
2023 Budget - Public Works Divisional Summary

	Stores	Transportation	Total 2023 Public Works Budget
Revenue			
Advertising and Sponsorship			$500
Other Revenue			222,000
Grant - Provincial			50,000
Total Revenue			**272,500**
Expense			
Salaries and Wages - Full Time	68,500	1,037,100	3,228,900
Salaries and Wages - Part Time			109,300
Salaries and Wages - Students		47,900	175,800
Overtime Pay	3,500	34,000	105,500
Employee Benefits	27,100	397,300	1,185,200
Association/Membership Fees		2,000	14,450
Cleaning Supplies			7,000
Comm and Public Relations		1,000	3,000
Computer Software		1,000	1,000
Contract Services		955,500	1,015,500
Equipment - Purchase		5,000	103,300
Equipment - Rental			47,100
Hospitality Expense			6,900
Office Supplies			15,600
Postage & Courier			600
Program Supplies			30,000
Protective & Uniform Clothing			22,700
R&M Grounds			114,000
R&M Trails			113,800
R&M Consumables and Parts	3,000	274,025	277,125
R&M Playground			20,000
Repairs and Maintenance - Tree		5,600	21,200
Staff Training & Development	1,800	26,700	76,000
SME - Consultants			80,000
Subscriptions and Publications			2,400
Telephone/Internet	500	3,300	10,250
Travel	400	1,000	26,300
Total Expense	**104,800**	**2,791,425**	**6,812,925**
Surplus/(Deficit) Before Allocation	**(104,800)**	**(2,791,425)**	**(6,540,425)**

CITY OF PORT COLBORNE
2023 Budget - Public Works Divisional Summary

	Stores	Transportation	Total 2023 Public Works Budget
Allocations: Within Departments	8,311	366,821	
Allocation:Between Departments		577,615	782,653
Allocation:SSE			(103,054)
Surplus/(Deficit) After Allocations	**(113,111)**	**(3,735,861)**	**(7,220,024)**
Transfer to/ (from) Reserves			85,000
Transfer Between Funds	(16,700)		(486,588)
Total Transfers	**(16,700)**		**(401,588)**
Surplus / (Deficit)	**(96,411)**	**(3,735,861)**	**(6,818,435)**

City of Port Colborne
Public Works
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship			$1,450.00	$500.00	$500.00
Donations	3,435.00		(600.00)		
Other Revenue	5,842.15	122,800.00	226,400.00	222,000.00	99,200.00
Fees	278,457.17	30,000.00	25,691.10		(30,000.00)
Grants - Other	3,500.00		1,100.00		
Grant - Federal	55,779.64		4,200.00		
Grant - Provincial	50,001.26	49,000.00	59,166.93	50,000.00	1,000.00
Total Revenue	**397,015.22**	**201,800.00**	**317,408.03**	**272,500.00**	**70,700.00**
Expense					
Salaries and Wages - Full Time	3,247,124.62	3,349,234.00	3,122,299.00	3,228,900.00	(120,334.00)
Salaries and Wages - Part Time	312,974.59	220,702.00	256,100.00	109,300.00	(111,402.00)
Salaries and Wages - Students	118,306.00	145,545.00	151,600.00	175,800.00	30,255.00
Overtime Pay	115,238.59	190,000.00	198,750.00	105,500.00	(84,500.00)
Employee Benefits	1,251,333.64	1,226,945.00	1,093,700.00	1,185,200.00	(41,745.00)
Association/Membership Fees	10,036.97	17,500.00	12,500.00	14,450.00	(3,050.00)
Cleaning Supplies	6,039.82	7,000.00	7,000.00	7,000.00	
Comm and Public Relations	508.51	3,000.00	3,000.00	3,000.00	
Computer Software		1,000.00	1,000.00	1,000.00	
Contract Services	813,831.95	923,100.00	992,500.00	1,015,500.00	92,400.00
Equipment - Purchase	93,141.98	101,300.00	71,500.00	103,300.00	2,000.00
Equipment - Rental	37,817.24	47,100.00	47,100.00	47,100.00	
Hospitality Expense	1,340.50	6,900.00	6,900.00	6,900.00	
Office Supplies	17,977.24	15,600.00	12,000.00	15,600.00	
Postage & Courier	815.82	800.00	175.00	600.00	(200.00)
Program Supplies	24,389.63	25,700.00	28,500.00	30,000.00	4,300.00
Protective & Uniform Clothing	26,760.32	19,300.00	21,200.00	22,700.00	3,400.00
R&M Grounds	124,925.54	114,000.00	114,000.00	114,000.00	
R&M Trails	70,831.59	113,800.00	113,800.00	113,800.00	
R&M Consumables and Parts	276,207.50	295,900.00	304,750.00	277,125.00	(18,775.00)
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	37,310.97	93,000.00	64,450.00	76,000.00	(17,000.00)
SME - Consultants	52,113.57	70,000.00	80,000.00	80,000.00	10,000.00
Subscriptions and Publications	1,979.65	3,200.00	1,250.00	2,400.00	(800.00)
Telephone/Internet	27,146.05	24,100.00	21,750.00	10,250.00	(13,850.00)
Travel	313.73	15,100.00	4,500.00	26,300.00	11,200.00

City of Port Colborne
Public Works
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
City Owned Property Drainage Charges	14,967.34				
Total Expense	**6,722,407.90**	**7,071,026.00**	**6,771,524.00**	**6,812,925.00**	**(258,101.00)**
Surplus/(Deficit) Before Allocation	**(6,325,392.68)**	**(6,869,226.00)**	**(6,454,115.97)**	**(6,540,425.00)**	**328,801.00**
Allocation:Between Departments	(599,127.64)	689,434.36	633,541.19	782,652.57	93,218.21
Allocation:SSE		(19,161.49)	(65,573.40)	(103,054.02)	(83,892.53)
Surplus/(Deficit) After Allocations	**(5,726,265.04)**	**(7,539,498.87)**	**(7,022,083.76)**	**(7,220,023.55)**	**319,475.32**
Transfer to/ (from) Reserves	72,554.27	85,000.00	85,000.00	85,000.00	
Transfer Between Funds	3,528.43	(325,977.11)	(399,115.21)	(486,588.09)	(160,610.98)
Total Transfers	**76,082.70**	**(240,977.11)**	**(314,115.21)**	**(401,588.09)**	**(160,610.98)**
Surplus / (Deficit)	**(5,802,347.74)**	**(7,298,521.76)**	**(6,707,968.55)**	**(6,818,435.46)**	**480,086.30**

Appendix C - Divisional Summary & Detail

Public Works Divisional Detail

City of Port Colborne
Drainage
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Other Revenue		$120,300.00	$220,700.00	$219,000.00	$98,700.00
Fees	189,633.42				
Grant - Provincial	50,001.26	49,000.00	49,966.93	50,000.00	1,000.00
Total Revenue	**239,634.68**	**169,300.00**	**270,666.93**	**269,000.00**	**99,700.00**
Expense					
Salaries and Wages - Full Time	138,280.41	204,100.00	204,899.00	215,200.00	11,100.00
Overtime Pay	4,284.50		250.00		
Employee Benefits	43,368.53	76,100.00	62,200.00	78,300.00	2,200.00
Association/Membership Fees	395.00	500.00	500.00	750.00	250.00
Contract Services	274.75				
Equipment - Purchase	228.76	1,000.00	4,500.00	3,000.00	2,000.00
Protective & Uniform Clothing				1,500.00	1,500.00
Staff Training & Development	1,489.92	5,100.00	2,500.00	4,400.00	(700.00)
Telephone/Internet	1,460.96	2,900.00	2,000.00	880.00	(2,020.00)
Travel		1,000.00	150.00	2,200.00	1,200.00
City Owned Property Drainage Charges	14,967.34				
Total Expense	**204,750.17**	**290,700.00**	**276,999.00**	**306,230.00**	**15,530.00**
Surplus/(Deficit) Before Allocation	**34,884.51**	**(121,400.00)**	**(6,332.07)**	**(37,230.00)**	**84,170.00**
Allocations: Within Departments	59,023.54	21,413.18	22,383.32	29,533.49	8,120.31
Allocation:Between Departments	48,170.29	38,034.48	70,389.91	82,644.98	44,610.50
Surplus/(Deficit) After Allocations	**(72,309.32)**	**(180,847.66)**	**(99,105.30)**	**(149,408.47)**	**31,439.19**
Transfer to/ (from) Reserves	72,554.27	85,000.00	85,000.00	85,000.00	
Transfer Between Funds	3,528.43				
Total Transfers	**76,082.70**	**85,000.00**	**85,000.00**	**85,000.00**	
Surplus / (Deficit)	**(148,392.02)**	**(265,847.66)**	**(184,105.30)**	**(234,408.47)**	**31,439.19**

City of Port Colborne
Enviromental
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Fees	$2,684.64				
Grant - Federal	54,779.64		4,200.00		
Total Revenue	**57,464.28**		**4,200.00**		
Expense					
Salaries and Wages - Full Time	128,812.53	156,736.00	163,400.00	109,500.00	(47,236.00)
Salaries and Wages - Part Time	1,559.25				
Salaries and Wages - Students		9,430.00	9,800.00	5,300.00	(4,130.00)
Employee Benefits	46,457.93	52,247.00	50,300.00	27,900.00	(24,347.00)
Association/Membership Fees	1,245.40	2,400.00	1,500.00	2,400.00	
Contract Services	13,830.25	12,500.00	11,000.00	12,500.00	
Staff Training & Development	1,049.40	4,200.00	5,000.00	2,900.00	(1,300.00)
Telephone/Internet	751.33	600.00	400.00	290.00	(310.00)
Travel		800.00	2,000.00	1,800.00	1,000.00
Total Expense	**193,706.09**	**238,913.00**	**243,400.00**	**162,590.00**	**(76,323.00)**
Surplus/(Deficit) Before Allocation	**(136,241.81)**	**(238,913.00)**	**(239,200.00)**	**(162,590.00)**	**76,323.00**
Allocations: Within Departments	14,502.39	22,619.00	11,307.60	12,893.37	(9,725.63)
Allocation:Between Departments	(223.69)	1,512.74	1,193.26	1,305.74	(207.00)
Surplus/(Deficit) After Allocations	**(150,520.51)**	**(263,044.74)**	**(251,700.86)**	**(176,789.11)**	**86,255.63**
Transfer Between Funds		(91,264.85)	(82,745.50)	(87,400.00)	3,864.85
Total Transfers		**(91,264.85)**	**(82,745.50)**	**(87,400.00)**	**3,864.85**
Surplus / (Deficit)	**(150,520.51)**	**(171,779.89)**	**(168,955.36)**	**(89,389.11)**	**82,390.78**

City of Port Colborne
Facilities
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$260,505.64	$274,800.00	$258,600.00	$243,300.00	($31,500.00)
Salaries and Wages - Part Time	16,729.82				
Overtime Pay	27,396.80		38,000.00	15,400.00	15,400.00
Employee Benefits	95,097.74	101,900.00	86,300.00	92,300.00	(9,600.00)
Association/Membership Fees	418.02	300.00	300.00	300.00	
Equipment - Purchase	1,662.70	1,500.00	1,500.00	1,500.00	
Protective & Uniform Clothing	1,863.68	1,800.00	1,800.00	1,800.00	
Staff Training & Development	5,586.33	6,900.00	3,000.00	4,900.00	(2,000.00)
Telephone/Internet	3,531.62	3,000.00	2,600.00	1,170.00	(1,830.00)
Travel		1,400.00	100.00	2,500.00	1,100.00
Total Expense	**412,792.35**	**391,600.00**	**392,200.00**	**363,170.00**	**(28,430.00)**
Surplus/(Deficit) Before Allocation	**(412,792.35)**	**(391,600.00)**	**(392,200.00)**	**(363,170.00)**	**28,430.00**
Allocations: Within Departments	28,321.77	(29,383.07)	(45,221.59)	(31,968.19)	(2,585.12)
Allocation:Between Departments	(441,114.12)	(311,914.37)	(296,014.98)	(282,386.81)	29,527.56
Allocation:SSE		(19,161.49)	(21,235.64)	(20,340.44)	(1,178.95)
Surplus/(Deficit) After Allocations		**(31,141.07)**	**(29,727.79)**	**(28,474.56)**	**2,666.51**
Transfer Between Funds		(31,141.07)	(29,727.79)	(28,474.56)	2,666.51
Total Transfers		**(31,141.07)**	**(29,727.79)**	**(28,474.56)**	**2,666.51**

City of Port Colborne
Fleet
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$146,758.84	$204,589.00	$194,900.00	$168,800.00	($35,789.00)
Salaries and Wages - Part Time			30,400.00		
Overtime Pay	3,463.22		24,000.00	7,700.00	7,700.00
Employee Benefits	64,232.96	76,940.00	68,800.00	63,300.00	(13,640.00)
Equipment - Purchase	4,792.14	10,000.00	10,000.00	10,000.00	
Postage & Courier	748.76	500.00	100.00	500.00	
Program Supplies	24,389.63	25,000.00	25,000.00	25,000.00	
Staff Training & Development	562.62	5,100.00	3,500.00	2,600.00	(2,500.00)
Subscriptions and Publications		800.00	1,000.00	1,000.00	200.00
Telephone/Internet	583.42	800.00	1,200.00	600.00	(200.00)
Travel		1,000.00	100.00	2,600.00	1,600.00
Total Expense	**245,531.59**	**324,729.00**	**359,000.00**	**282,100.00**	**(42,629.00)**
Surplus/(Deficit) Before Allocation	**(245,531.59)**	**(324,729.00)**	**(359,000.00)**	**(282,100.00)**	**42,629.00**
Allocations: Within Departments	18,382.47	(261,901.22)	(264,009.20)	(207,294.75)	54,606.47
Allocation:Between Departments	(263,914.06)	(8,266.81)	(12,529.02)	(6,561.87)	1,704.94
Allocation:SSE			(30,130.26)	(24,935.08)	(24,935.08)
Surplus/(Deficit) After Allocations		**(54,560.97)**	**(52,331.52)**	**(43,308.30)**	**11,252.67**
Transfer Between Funds		(54,560.97)	(52,331.52)	(43,308.30)	11,252.67
Total Transfers		**(54,560.97)**	**(52,331.52)**	**(43,308.30)**	**11,252.67**

City of Port Colborne
Parks
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Donations	$3,435.00		($600.00)		
Fees	41,119.39	5,000.00	21,900.00		(5,000.00)
Grants - Other	3,500.00		1,100.00		
Grant - Federal	1,000.00				
Grant - Provincial			9,200.00		
Total Revenue	**49,054.39**	**5,000.00**	**31,600.00**		**(5,000.00)**
Expense					
Salaries and Wages - Full Time	533,122.28	519,264.00	610,800.00	640,500.00	121,236.00
Salaries and Wages - Part Time	157,824.22	220,702.00	151,000.00	109,300.00	(111,402.00)
Salaries and Wages - Students	88,635.67	86,215.00	89,600.00	95,800.00	9,585.00
Overtime Pay	24,775.35		62,000.00	26,100.00	26,100.00
Employee Benefits	236,484.01	220,651.00	245,500.00	267,500.00	46,849.00
Association/Membership Fees	2,205.59	3,500.00	2,500.00	2,500.00	(1,000.00)
Cleaning Supplies	6,039.82	7,000.00	7,000.00	7,000.00	
Contract Services	57,007.50	47,500.00	70,000.00	47,500.00	
Equipment - Purchase	86,458.38	83,800.00	50,000.00	83,800.00	
Equipment - Rental	37,817.24	47,100.00	47,100.00	47,100.00	
Hospitality Expense	415.74				
Office Supplies	2,373.71				
Postage & Courier	17.91				
Program Supplies		700.00			(700.00)
Protective & Uniform Clothing	7,361.63	5,600.00	7,500.00	7,500.00	1,900.00
R&M Grounds	124,925.54	114,000.00	114,000.00	114,000.00	
R&M Trails	70,831.59	113,800.00	113,800.00	113,800.00	
R&M Playground	22,297.10	20,000.00	20,000.00	20,000.00	
Repairs and Maintenance - Tree	14,682.94	15,600.00	15,600.00	15,600.00	
Staff Training & Development	2,105.38	20,700.00	5,000.00	21,100.00	400.00
Telephone/Internet	5,608.63	4,200.00		500.00	(3,700.00)
Travel	197.16	4,100.00	500.00	4,200.00	100.00
Total Expense	**1,481,187.39**	**1,534,432.00**	**1,611,900.00**	**1,623,800.00**	**89,368.00**
Surplus/(Deficit) Before Allocation	**(1,432,133.00)**	**(1,529,432.00)**	**(1,580,300.00)**	**(1,623,800.00)**	**(94,368.00)**
Allocations: Within Departments	110,893.58	297,012.16	220,726.33	253,587.79	(43,424.37)
Allocation:Between Departments	99,532.60	334,826.03	283,405.37	319,315.08	(15,510.95)

City of Port Colborne
Parks
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Allocation:SSE			(14,207.50)	(57,778.50)	(57,778.50)
Surplus/(Deficit) After Allocations	**(1,642,559.18)**	**(2,161,270.19)**	**(2,070,224.20)**	**(2,138,924.37)**	**22,345.82**
Surplus / (Deficit)	**(1,642,559.18)**	**(2,161,270.19)**	**(2,070,224.20)**	**(2,138,924.37)**	**22,345.82**

City of Port Colborne
Project Management
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$609,797.51	$612,200.00	$469,700.00	$345,200.00	($267,000.00)
Salaries and Wages - Part Time	104.73		100.00		
Salaries and Wages - Students	11,518.14	28,300.00	29,200.00	21,600.00	(6,700.00)
Overtime Pay	33,997.64		23,000.00	15,200.00	15,200.00
Employee Benefits	214,499.01	210,200.00	154,800.00	103,900.00	(106,300.00)
Association/Membership Fees	1,349.17	3,400.00	2,000.00	2,500.00	(900.00)
Comm and Public Relations	508.51	2,000.00	2,000.00	2,000.00	
R&M Consumables and Parts	77.64		100.00	100.00	100.00
Staff Training & Development	3,345.61	16,000.00	12,000.00	5,500.00	(10,500.00)
SME - Consultants			10,000.00		
Subscriptions and Publications	897.92	900.00		900.00	
Telephone/Internet	4,315.01	3,300.00	2,500.00	1,170.00	(2,130.00)
Travel		3,200.00	500.00	5,500.00	2,300.00
Total Expense	**880,410.89**	**879,500.00**	**705,900.00**	**503,570.00**	**(375,930.00)**
Surplus/(Deficit) Before Allocation	**(880,410.89)**	**(879,500.00)**	**(705,900.00)**	**(503,570.00)**	**375,930.00**
Allocations: Within Departments	65,914.63	99,911.01	48,682.53	55,151.88	(44,759.13)
Allocation:Between Departments	(402.27)	105,576.35	84,216.69	90,720.18	(14,856.17)
Surplus/(Deficit) After Allocations	**(945,923.25)**	**(1,084,987.36)**	**(838,799.22)**	**(649,442.06)**	**435,545.30**
Transfer Between Funds		(131,571.74)	(119,289.85)	(126,000.00)	5,571.74
Total Transfers		**(131,571.74)**	**(119,289.85)**	**(126,000.00)**	**5,571.74**
Surplus / (Deficit)	**(945,923.25)**	**(953,415.62)**	**(719,509.37)**	**(523,442.06)**	**429,973.56**

City of Port Colborne
Public Works - Global
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Advertising and Sponsorship			$1,450.00	$500.00	$500.00
Other Revenue	5,692.55		5,700.00	3,000.00	3,000.00
Total Revenue	**5,692.55**		**7,150.00**	**3,500.00**	**3,500.00**
Expense					
Salaries and Wages - Full Time	285,932.21	217,000.00	216,400.00	400,800.00	183,800.00
Salaries and Wages - Students				5,200.00	5,200.00
Overtime Pay	1,206.20	190,000.00	1,000.00	3,600.00	(186,400.00)
Employee Benefits	83,812.43	65,300.00	61,900.00	127,600.00	62,300.00
Association/Membership Fees	3,950.04	4,000.00	4,200.00	4,000.00	
Hospitality Expense	924.76	6,900.00	6,900.00	6,900.00	
Office Supplies	15,603.53	15,600.00	12,000.00	15,600.00	
Postage & Courier	49.15	300.00	75.00	100.00	(200.00)
Program Supplies			3,500.00	5,000.00	5,000.00
Protective & Uniform Clothing	17,535.01	11,900.00	11,900.00	11,900.00	
Staff Training & Development	14,594.91	5,400.00	5,750.00	6,100.00	700.00
SME - Consultants	52,113.57	70,000.00	70,000.00	80,000.00	10,000.00
Subscriptions and Publications	1,081.73	600.00	250.00	500.00	(100.00)
Telephone/Internet	3,835.75	6,000.00	8,550.00	1,840.00	(4,160.00)
Travel	116.57	1,100.00	500.00	6,100.00	5,000.00
Total Expense	**480,755.86**	**594,100.00**	**402,925.00**	**675,240.00**	**81,140.00**
Surplus/(Deficit) Before Allocation	**(475,063.31)**	**(594,100.00)**	**(395,775.00)**	**(671,740.00)**	**(77,640.00)**
Allocations: Within Departments	(467,428.46)	(594,100.00)	(295,865.08)	(487,034.77)	107,065.23
Allocation:Between Departments	(7,634.85)		(700.00)		
Surplus/(Deficit) After Allocations			**(99,209.92)**	**(184,705.23)**	**(184,705.23)**
Transfer Between Funds			(99,209.92)	(184,705.23)	(184,705.23)
Total Transfers			**(99,209.92)**	**(184,705.23)**	**(184,705.23)**

City of Port Colborne

Stores

2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Expense					
Salaries and Wages - Full Time	$114,647.52	$115,245.00	$89,600.00	$68,500.00	($46,745.00)
Overtime Pay	168.23		300.00	3,500.00	3,500.00
Employee Benefits	44,835.14	43,207.00	33,500.00	27,100.00	(16,107.00)
R&M Consumables and Parts	20,278.09	3,000.00	5,000.00	3,000.00	
Staff Training & Development	351.87	2,900.00	1,000.00	1,800.00	(1,100.00)
Telephone/Internet			300.00	500.00	500.00
Travel		600.00	150.00	400.00	(200.00)
Total Expense	**180,280.85**	**164,952.00**	**129,850.00**	**104,800.00**	**(60,152.00)**
Surplus/(Deficit) Before Allocation	**(180,280.85)**	**(164,952.00)**	**(129,850.00)**	**(104,800.00)**	**60,152.00**
Allocations: Within Departments	13,497.27	15,617.01	6,032.42	8,310.62	(7,306.39)
Allocation:Between Departments	(15,852.20)		(4,100.00)		
Surplus/(Deficit) After Allocations	**(177,925.92)**	**(180,569.01)**	**(131,782.42)**	**(113,110.62)**	**67,458.39**
Transfer Between Funds		(17,438.48)	(15,810.63)	(16,700.00)	738.48
Total Transfers		**(17,438.48)**	**(15,810.63)**	**(16,700.00)**	**738.48**
Surplus / (Deficit)	**(177,925.92)**	**(163,130.53)**	**(115,971.79)**	**(96,410.62)**	**66,719.91**

City of Port Colborne
Transportation
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Other Revenue	$149.60	$2,500.00			($2,500.00)
Fees	45,019.72	25,000.00	3,791.10		(25,000.00)
Total Revenue	**45,169.32**	**27,500.00**	**3,791.10**		**(27,500.00)**
Expense					
Salaries and Wages - Full Time	1,029,267.68	1,045,300.00	914,000.00	1,037,100.00	(8,200.00)
Salaries and Wages - Part Time	136,756.57		74,600.00		
Salaries and Wages - Students	18,152.19	21,600.00	23,000.00	47,900.00	26,300.00
Overtime Pay	19,946.65		50,200.00	34,000.00	34,000.00
Employee Benefits	422,545.89	380,400.00	330,400.00	397,300.00	16,900.00
Association/Membership Fees	473.75	3,400.00	1,500.00	2,000.00	(1,400.00)
Comm and Public Relations		1,000.00	1,000.00	1,000.00	
Computer Software		1,000.00	1,000.00	1,000.00	
Contract Services	742,719.45	863,100.00	911,500.00	955,500.00	92,400.00
Equipment - Purchase		5,000.00	5,500.00	5,000.00	
R&M Consumables and Parts	255,851.77	292,900.00	299,650.00	274,025.00	(18,875.00)
Repairs and Maintenance - Tree	1,994.50	5,600.00	5,600.00	5,600.00	
Staff Training & Development	8,224.93	26,700.00	26,700.00	26,700.00	
Subscriptions and Publications		900.00			(900.00)
Telephone/Internet	7,059.33	3,300.00	4,200.00	3,300.00	
Travel		1,900.00	500.00	1,000.00	(900.00)
Total Expense	**2,642,992.71**	**2,652,100.00**	**2,649,350.00**	**2,791,425.00**	**139,325.00**
Surplus/(Deficit) Before Allocation	**(2,597,823.39)**	**(2,624,600.00)**	**(2,645,558.90)**	**(2,791,425.00)**	**(166,825.00)**
Allocations: Within Departments	156,892.81	428,811.93	295,963.67	366,820.56	(61,991.37)
Allocation:Between Departments	(17,689.34)	529,665.94	507,679.96	577,615.27	47,949.33
Surplus/(Deficit) After Allocations	**(2,737,026.86)**	**(3,583,077.87)**	**(3,449,202.53)**	**(3,735,860.83)**	**(152,782.96)**
Surplus / (Deficit)	**(2,737,026.86)**	**(3,583,077.87)**	**(3,449,202.53)**	**(3,735,860.83)**	**(152,782.96)**

Appendix C - Divisional Summary & Detail

Niagara South Coast Tourism Association (NSCTA) Divisional Detail

City of Port Colborne
NSTCA
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Fees				$2,000.00	$2,000.00
Total Revenue				**2,000.00**	**2,000.00**
Expense					
Contract Services		30,000.00	30,000.00	47,000.00	17,000.00
Total Expense		**30,000.00**	**30,000.00**	**47,000.00**	**17,000.00**
Surplus/(Deficit) Before Allocation		**(30,000.00)**	**(30,000.00)**	**(45,000.00)**	**(15,000.00)**
Surplus/(Deficit) After Allocations		**(30,000.00)**	**(30,000.00)**	**(45,000.00)**	**(15,000.00)**
Transfer Between Funds		(30,000.00)	(30,000.00)	(45,000.00)	(15,000.00)
Total Transfers		**(30,000.00)**	**(30,000.00)**	**(45,000.00)**	**(15,000.00)**

Appendix C - Divisional Summary & Detail

Library Divisional Detail

City of Port Colborne
Library
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Donations	$2,444.70	$4,600.00	$5,000.00	$4,600.00	
Fines		200.00			(200.00)
Rentals	50.00	300.00	300.00	300.00	
Other Revenue	60.41				
Fees	1,627.84	2,900.00	2,904.00	2,900.00	
Grants - Other	2,376.00	38,300.00			(38,300.00)
Grant - Provincial	38,328.00		38,300.00	38,300.00	38,300.00
Sales	957.50				
Total Revenue	**45,844.45**	**46,300.00**	**46,504.00**	**46,100.00**	**(200.00)**
Expense					
Salaries and Wages - Full Time	424,481.00	423,100.00	423,500.00	442,300.00	19,200.00
Salaries and Wages - Part Time	49,842.66	66,600.00	66,100.00	68,400.00	1,800.00
Overtime Pay	563.02		1,500.00		
Employee Benefits	145,617.82	165,700.00	153,300.00	192,300.00	26,600.00
Association/Membership Fees	150.00	1,500.00	1,500.00	1,500.00	
Library Collection	66,460.23	72,700.00	69,700.00	71,300.00	(1,400.00)
Comm and Public Relations	732.16	1,000.00	500.00	500.00	(500.00)
Computer Software	22.39	1,000.00	500.00	1,000.00	
Contract Services	4,496.98	3,200.00	4,600.00	3,500.00	300.00
Equipment - Purchase	4,050.86	7,300.00	6,000.00	6,000.00	(1,300.00)
Financial Expenses	45.27				
Hospitality Expense	462.39	1,100.00	1,100.00	500.00	(600.00)
Office Supplies	2,217.54	3,500.00	3,600.00	3,000.00	(500.00)
Postage & Courier	31.27	400.00	700.00	700.00	300.00
Program Supplies	2,727.07	3,000.00	3,000.00	3,000.00	
Protective & Uniform Clothing		1,200.00	1,200.00	1,200.00	
Staff Training & Development	5,049.77	7,100.00	7,100.00	7,000.00	(100.00)
SME - Audit and Actuary	6,913.08	6,500.00	6,500.00	12,800.00	6,300.00
Subscriptions and Publications	(556.71)				
Telephone/Internet	7,514.92	12,500.00	12,500.00	16,660.00	4,160.00
Travel	474.43	500.00		2,600.00	2,100.00
Total Expense	**721,296.15**	**777,900.00**	**762,900.00**	**834,260.00**	**56,360.00**
Surplus/(Deficit) Before Allocation	**(675,451.70)**	**(731,600.00)**	**(716,396.00)**	**(788,160.00)**	**(56,560.00)**

City of Port Colborne
Library
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus/(Deficit) After Allocations	**(675,451.70)**	**(731,600.00)**	**(716,396.00)**	**(788,160.00)**	**(56,560.00)**
Transfer to/ (from) Reserves	(5,670.29)		(13,509.89)	(39,500.00)	(39,500.00)
Transfer Between Funds	(669,781.41)	(731,600.00)	(702,886.11)	(748,660.00)	(17,060.00)
Total Transfers	**(675,451.70)**	**(731,600.00)**	**(716,396.00)**	**(788,160.00)**	**(56,560.00)**