Appendix D - Self Sustaining Entities (SSE) Divisional Summary

CITY OF PORT COLBORNE
2023 Budget - Self Sustaining Entities

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2023 SSE Budget
Revenue					
Advertising and Sponsorship	$5,000				$5,000
Investment Income			4,000		4,000
Lease Income	27,500	6,000			33,500
Licences and Permits				450,000	450,000
Fees	6,000	422,000			428,000
Sales	1,370,000		87,100		1,457,100
Total Revenue	**1,408,500**	**428,000**	**91,100**	**450,000**	**2,377,600**
Expense					
Salaries and Wages - Full Time	199,000	37,400		262,400	498,800
Salaries and Wages - Part Time		18,100			18,100
Salaries and Wages - Students	71,900	95,800			167,700
Overtime Pay	20,000			5,300	25,300
Employee Benefits	88,100	36,100		72,000	196,200
Association/Membership Fees	2,000		1,200	2,000	5,200
Cleaning Supplies	6,000	5,000			11,000
Comm and Public Relations	4,500	8,000		1,000	13,500
Computer Software	5,000				5,000
Contract Services	100,000	80,000	2,500	32,500	215,000
Cost of of Goods Sold	220,567				220,567
Equipment - Purchase	10,000		1,100		11,100
Equipment - Rental			6,900		6,900
Hospitality Expense				500	500
Office Supplies	2,500				2,500
Postage & Courier	100			100	200
Program Supplies	10,000	4,800			14,800
Protective & Uniform Clothing	3,000	1,300		4,000	8,300
R&M Grounds	30,000	10,000	10,000		50,000
R&M Consumables and Parts	60,000				60,000
Staff Training & Development	5,600	2,700		4,000	12,300
SME - Consultants		50,000		10,000	60,000
Subscriptions and Publications				150	150
Telephone/Internet	30,000			1,400	31,400
Travel	5,600			4,000	9,600
Total Expense	**873,867**	**349,200**	**21,700**	**399,350**	**1,644,117**
Surplus/(Deficit) Before Allocation	**534,633**	**78,800**	**69,400**	**50,650**	**733,483**

CITY OF PORT COLBORNE
2023 Budget - Self Sustaining Entities

	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total 2023 SSE Budget
Allocation:SSE	534,633	97,757	69,400	140,845	842,635
Surplus/(Deficit) After Allocations		**(18,957)**		**(90,195)**	**(109,152)**
Transfer to/ (from) Reserves		(18,957)		(90,195)	(109,152)
Total Transfers		**(18,957)**		**(90,195)**	**(109,152)**

City of Port Colborne
Self Sustaining Entities
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		$5,000.00	$4,500.00
Investment Income	4,235.23	4,000.00	4,000.00	4,000.00	
Lease Income	107,879.83	29,500.00	39,000.00	33,500.00	4,000.00
Licences and Permits	446,846.92	419,400.00	500,000.00	450,000.00	30,600.00
Rentals	3,512.50	9,000.00	3,500.00		(9,000.00)
Other Revenue	63,510.83	1,000.00	100.00		(1,000.00)
Fees	348,593.32	411,000.00	368,600.00	428,000.00	17,000.00
Sales	1,226,040.60	1,410,400.00	1,288,400.00	1,457,100.00	46,700.00
Total Revenue	**2,201,119.23**	**2,284,800.00**	**2,203,600.00**	**2,377,600.00**	**92,800.00**
Expense					
Salaries and Wages - Full Time	155,574.46	351,200.00	309,100.00	498,800.00	147,600.00
Salaries and Wages - Part Time	197,693.90	39,500.00	59,000.00	18,100.00	(21,400.00)
Salaries and Wages - Students	194,558.23	204,800.00	205,700.00	167,700.00	(37,100.00)
Overtime Pay	8,969.61	8,000.00	21,000.00	25,300.00	17,300.00
Employee Benefits	130,757.00	163,200.00	122,800.00	196,200.00	33,000.00
Association/Membership Fees	4,838.20	6,200.00	4,500.00	5,200.00	(1,000.00)
Auto - Fuel	1,785.53		1,000.00		
Cleaning Supplies	5,251.89	8,500.00	6,900.00	11,000.00	2,500.00
Comm and Public Relations	7,915.84	10,500.00	8,100.00	13,500.00	3,000.00
Computer Software		10,000.00	3,000.00	5,000.00	(5,000.00)
Contract Services	204,352.09	203,100.00	279,400.00	215,000.00	11,900.00
Cost of of Goods Sold	262,783.85	200,000.00	235,000.00	220,567.38	20,567.38
Equipment - Purchase	1,558.32	3,100.00	3,355.00	11,100.00	8,000.00
Equipment - Rental	7,852.00	6,900.00	6,900.00	6,900.00	
Financial Expenses	209.03		500.00		
Hospitality Expense	198.26			500.00	500.00
Office Supplies	6,079.06	6,500.00	1,500.00	2,500.00	(4,000.00)
Postage & Courier	486.97	200.00	150.00	200.00	
Program Supplies	6,055.76	2,700.00	2,300.00	14,800.00	12,100.00
Protective & Uniform Clothing	2,989.52	7,800.00	7,300.00	8,300.00	500.00
R&M Grounds	22,494.53	29,400.00	34,900.00	50,000.00	20,600.00
R&M Consumables and Parts	107,162.31	71,500.00	45,000.00	60,000.00	(11,500.00)
Staff Training & Development	4,715.17	13,200.00	5,000.00	12,300.00	(900.00)
SME - Consultants	19,066.17		60,000.00	60,000.00	60,000.00
Subscriptions and Publications	282.00	16,200.00	150.00	150.00	(16,050.00)
Telephone/Internet	20,191.08	33,100.00	31,200.00	31,400.00	(1,700.00)

City of Port Colborne
Self Sustaining Entities
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Travel		2,200.00	1,500.00	9,600.00	7,400.00
Reassessment/Uncollectable	49,520.97		(1,500.00)		
Total Expense	**1,423,341.75**	**1,397,800.00**	**1,453,755.00**	**1,644,117.38**	**246,317.38**
Surplus/(Deficit) Before Allocation	**777,777.48**	**887,000.00**	**749,845.00**	**733,482.62**	**(153,517.38)**
Allocation:SSE	622,771.82	845,850.00	698,786.61	842,634.78	(3,215.22)
Surplus/(Deficit) After Allocations	**155,005.66**	**41,150.00**	**51,058.39**	**(109,152.16)**	**(150,302.16)**
Transfer to/ (from) Reserves	175,827.34	41,150.00	51,058.39	(109,152.16)	(150,302.16)
Total Transfers	**175,827.34**	**41,150.00**	**51,058.39**	**(109,152.16)**	**(150,302.16)**
Surplus / (Deficit)	**(20,821.68)**				

Appendix D - Self Sustaining Entities (SSE) Divisional Detail

City of Port Colborne
Sugarloaf Marina
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		$5,000.00	$4,500.00
Lease Income	107,879.83	25,000.00	33,000.00	27,500.00	2,500.00
Rentals	3,512.50	9,000.00	3,500.00		(9,000.00)
Other Revenue	63,510.83	1,000.00	100.00		(1,000.00)
Fees	5,959.44	6,000.00	6,100.00	6,000.00	
Sales	1,182,816.87	1,367,500.00	1,245,500.00	1,370,000.00	2,500.00
Total Revenue	**1,364,179.47**	**1,409,000.00**	**1,288,200.00**	**1,408,500.00**	**(500.00)**
Expense					
Salaries and Wages - Full Time	82,912.64	120,400.00	94,800.00	199,000.00	78,600.00
Salaries and Wages - Part Time	124,008.90	21,700.00	45,700.00		(21,700.00)
Salaries and Wages - Students	95,984.15	97,000.00	112,400.00	71,900.00	(25,100.00)
Overtime Pay			16,000.00	20,000.00	20,000.00
Employee Benefits	68,983.79	57,900.00	52,000.00	88,100.00	30,200.00
Association/Membership Fees	2,340.04	3,000.00	2,000.00	2,000.00	(1,000.00)
Auto - Fuel	1,785.53		1,000.00		
Cleaning Supplies	4,226.75	5,000.00	6,000.00	6,000.00	1,000.00
Comm and Public Relations	4,891.00	4,500.00	3,500.00	4,500.00	
Computer Software		10,000.00	3,000.00	5,000.00	(5,000.00)
Contract Services	116,797.47	100,000.00	130,000.00	100,000.00	
Cost of of Goods Sold	262,783.85	200,000.00	235,000.00	220,567.38	20,567.38
Equipment - Purchase	803.97	2,000.00	2,200.00	10,000.00	8,000.00
Equipment - Rental	1,440.00				
Financial Expenses	209.03		500.00		
Office Supplies	3,770.34	5,000.00	1,500.00	2,500.00	(2,500.00)
Postage & Courier	10.82	100.00	100.00	100.00	
Program Supplies	6,055.76	1,500.00	1,700.00	10,000.00	8,500.00
Protective & Uniform Clothing	1,377.53	2,500.00	3,000.00	3,000.00	500.00
R&M Grounds	12,558.52	15,000.00	22,000.00	30,000.00	15,000.00
R&M Consumables and Parts	107,162.31	71,500.00	45,000.00	60,000.00	(11,500.00)
Staff Training & Development	2,325.24	5,200.00	2,000.00	5,600.00	400.00
SME - Consultants	4,130.00				
Telephone/Internet	17,664.07	30,000.00	30,000.00	30,000.00	
Travel		1,000.00	1,000.00	5,600.00	4,600.00
Reassessment/Uncollectable	49,520.97		(1,500.00)		
Total Expense	**971,742.68**	**753,300.00**	**808,900.00**	**873,867.38**	**120,567.38**

City of Port Colborne
Sugarloaf Marina
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Surplus/(Deficit) Before Allocation	**392,436.79**	**655,700.00**	**479,300.00**	**534,632.62**	**(121,067.38)**
Allocation:SSE	344,380.16	622,000.00	479,300.00	534,632.62	(87,367.38)
Surplus/(Deficit) After Allocations	**48,056.63**	**33,700.00**			**(33,700.00)**
Transfer to/ (from) Reserves	48,056.63	33,700.00			(33,700.00)
Total Transfers	**48,056.63**	**33,700.00**			**(33,700.00)**

City of Port Colborne
Nickel Beach
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Lease Income		$4,500.00	$6,000.00	$6,000.00	$1,500.00
Fees	342,633.88	405,000.00	362,500.00	422,000.00	17,000.00
Total Revenue	**342,633.88**	**409,500.00**	**368,500.00**	**428,000.00**	**18,500.00**
Expense					
Salaries and Wages - Full Time				37,400.00	37,400.00
Salaries and Wages - Part Time	16,567.98	17,800.00	13,300.00	18,100.00	300.00
Salaries and Wages - Students	98,574.08	107,800.00	93,300.00	95,800.00	(12,000.00)
Employee Benefits	16,563.19	25,100.00	11,000.00	36,100.00	11,000.00
Cleaning Supplies	1,025.14	3,500.00	900.00	5,000.00	1,500.00
Comm and Public Relations	3,024.84	5,000.00	4,600.00	8,000.00	3,000.00
Contract Services	79,141.70	98,500.00	80,300.00	80,000.00	(18,500.00)
Equipment - Purchase	324.93				
Office Supplies		1,500.00			(1,500.00)
Program Supplies		1,200.00	600.00	4,800.00	3,600.00
Protective & Uniform Clothing	1,000.43	1,300.00	800.00	1,300.00	
R&M Grounds	2,175.54	5,500.00	4,000.00	10,000.00	4,500.00
Staff Training & Development		2,000.00		2,700.00	700.00
SME - Consultants			10,000.00	50,000.00	50,000.00
Subscriptions and Publications		16,000.00			(16,000.00)
Telephone/Internet	512.65	1,300.00			(1,300.00)
Total Expense	**218,910.48**	**286,500.00**	**218,800.00**	**349,200.00**	**62,700.00**
Surplus/(Deficit) Before Allocation	**123,723.40**	**123,000.00**	**149,700.00**	**78,800.00**	**(44,200.00)**
Allocation:SSE	57,486.53	122,250.00	120,034.17	97,756.79	(24,493.21)
Surplus/(Deficit) After Allocations	**66,236.87**	**750.00**	**29,665.83**	**(18,956.79)**	**(19,706.79)**
Transfer to/ (from) Reserves	66,236.87	750.00	29,665.83	(18,956.79)	(19,706.79)
Total Transfers	**66,236.87**	**750.00**	**29,665.83**	**(18,956.79)**	**(19,706.79)**

City of Port Colborne
Cemetery
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Investment Income	$4,235.23	$4,000.00	$4,000.00	$4,000.00	
Sales	43,223.73	42,900.00	42,900.00	87,100.00	44,200.00
Total Revenue	**47,458.96**	**46,900.00**	**46,900.00**	**91,100.00**	**44,200.00**
Expense					
Association/Membership Fees		1,200.00	500.00	1,200.00	
Contract Services	329.50	2,100.00	2,100.00	2,500.00	400.00
Equipment - Purchase	429.42	1,100.00	1,100.00	1,100.00	
Equipment - Rental	6,412.00	6,900.00	6,900.00	6,900.00	
R&M Grounds	7,760.47	8,900.00	8,900.00	10,000.00	1,100.00
SME - Consultants	12,000.00				
Total Expense	**26,931.39**	**20,200.00**	**19,500.00**	**21,700.00**	**1,500.00**
Surplus/(Deficit) Before Allocation	**20,527.57**	**26,700.00**	**27,400.00**	**69,400.00**	**42,700.00**
Allocation:SSE	64,746.00	20,000.00	27,400.00	69,400.00	49,400.00
Surplus/(Deficit) After Allocations	**(44,218.43)**	**6,700.00**			**(6,700.00)**
Transfer to/ (from) Reserves	(23,396.75)	6,700.00			(6,700.00)
Total Transfers	**(23,396.75)**	**6,700.00**			**(6,700.00)**
Surplus / (Deficit)	**(20,821.68)**				

City of Port Colborne
Building Inspection
2023 Operating Budget

	2021 Actual	2022 Budget	2022 Forecast	2023 Proposed Budget	Variance (2023 Budget - 2022 Budget)
Revenue					
Licences and Permits	$446,846.92	$419,400.00	$500,000.00	$450,000.00	$30,600.00
Total Revenue	**446,846.92**	**419,400.00**	**500,000.00**	**450,000.00**	**30,600.00**
Expense					
Salaries and Wages - Full Time	72,661.82	230,800.00	214,300.00	262,400.00	31,600.00
Salaries and Wages - Part Time	57,117.02				
Overtime Pay	8,969.61	8,000.00	5,000.00	5,300.00	(2,700.00)
Employee Benefits	45,210.02	80,200.00	59,800.00	72,000.00	(8,200.00)
Association/Membership Fees	2,498.16	2,000.00	2,000.00	2,000.00	
Comm and Public Relations		1,000.00		1,000.00	
Contract Services	8,083.42	2,500.00	67,000.00	32,500.00	30,000.00
Equipment - Purchase			55.00		
Hospitality Expense	198.26			500.00	500.00
Office Supplies	2,308.72				
Postage & Courier	476.15	100.00	50.00	100.00	
Protective & Uniform Clothing	611.56	4,000.00	3,500.00	4,000.00	
Staff Training & Development	2,389.93	6,000.00	3,000.00	4,000.00	(2,000.00)
SME - Consultants	2,936.17		50,000.00	10,000.00	10,000.00
Subscriptions and Publications	282.00	200.00	150.00	150.00	(50.00)
Telephone/Internet	2,014.36	1,800.00	1,200.00	1,400.00	(400.00)
Travel		1,200.00	500.00	4,000.00	2,800.00
Total Expense	**205,757.20**	**337,800.00**	**406,555.00**	**399,350.00**	**61,550.00**
Surplus/(Deficit) Before Allocation	**241,089.72**	**81,600.00**	**93,445.00**	**50,650.00**	**(30,950.00)**
Allocation:SSE	156,159.13	81,600.00	72,052.44	140,845.37	59,245.37
Surplus/(Deficit) After Allocations	**84,930.59**		**21,392.56**	**(90,195.37)**	**(90,195.37)**
Transfer to/ (from) Reserves	84,930.59		21,392.56	(90,195.37)	(90,195.37)
Total Transfers	**84,930.59**		**21,392.56**	**(90,195.37)**	**(90,195.37)**