



**PORT COLBORNE**

**Subject: 2025 Rates Budget**

**To: Committee of the Whole - Budget**

**From: Corporate Services Department**

Report Number: 2024-215

Meeting Date: November 20, 2024

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**Recommendation:**

That the Committee of the Whole recommend to Council:

That Corporate Services Department Report 2024-215 be received; and

That the 2025 Rates Budget and debt substitution as outlined in Report 2024-215 be approved.

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**Purpose:**

The purpose of this report is to present the proposed 2025 Rates Budget to the Budget Committee of the Whole.

A separate report has been prepared and presented to the Committee of the Whole – Budget, titled “2025 Rates Setting Report 2024-216,” to establish water, wastewater, and storm sewer rates to be charged.

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**Background:**

The 2025 Rates Budget is presented in a similar fashion as the prior year Rate Budget.

Financial Services would like to thank Public Works staff for their leadership and support in developing the 2025 Rates Budget.

Should the 2025 Rates Budget report be approved by the Committee of the Whole – Budget on November 20, 2024, it will move forward to be ratified at the November 26, 2024, Council meeting.

Similar to the 2025 Capital and Related Project Budget and Levy Budget, the 2025 Rate Budget was developed through a process that requested Council and staff input. Staff have prepared their recommendations after considering:

- The City's established Vision/Mission/Values
- The Strategic Pillars identified in the City's Strategic Plan
- The following themes/focuses:
  - Environment and Climate Change
  - Welcoming, Livable, Healthy Community
  - Economic Prosperity
  - Increased Housing Options
  - Sustainable and Resilient Infrastructure
- Tactically considering where the City can support and drive competitive advantages:
  - People
  - Processes – getting to simple (moving towards)
  - Community – Connection
  - Location
- Service levels
- Growth – achieving economies of scale
- Impact of leading a reduction in the Infrastructure Deficit.

The budget document should be read in conjunction with:

- The 2025 Capital and Related Project Budget and Levy (Report 2024-184) presented to the Budget Committee of the Whole on October 16, 2024 and ratified by Council on October 22, 2024.
- The 2025 Proposed User Fees and Charges (Report 2024-183) presented to the Budget Committee of the Whole on October 16, 2024 and going to Council to be ratified on November 26, 2024 with appendments.

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## **Discussion:**

Financial Services highlights the budget is a plan to allocate resources in advance for the maximum benefit of City residents and stakeholders. It is a method to authorize revenue and expense authority. In preparing the 2025 Rates Budget, certain assumptions and estimates are necessary. They are based on information available to staff at the time of preparing the budget. Actual results will vary although, as regulated through the Municipal Act, a balanced budget is required.

## Rate Budget Impact

### Water and Wastewater

If the proposed 2025 Rates Budget and 2025 Rates Setting reports are approved as presented, the water and wastewater impact to a single-family property using 188 m3 of water will be:

	Annual \$ Change	Monthly \$ Change	\$ Change
<b>Water</b>	\$90.84	\$7.57	12%
<b>Wastewater</b>	\$134.76	\$11.23	12%
<b>Blended/Combined</b>	\$225.60	18.80	12%

This increase is required to offset the Niagara Region anticipated water and wastewater increases as presented at the Niagara Region’s Budget Review Committee of the Whole – November 7, 2024, and to fund City of Port Colborne capital projects to reduce water loss and inflow and infiltration (“I&I”). Reduced water loss and I&I would result in lower charges from the Niagara Region, all things being equal.

### Storm Sewer

If the proposed 2025 Rates Budget is approved as presented, the storm sewer impact to a single-family property is \$78.40 per year or \$6.54 per month, which represents a 40% increase over the prior year.

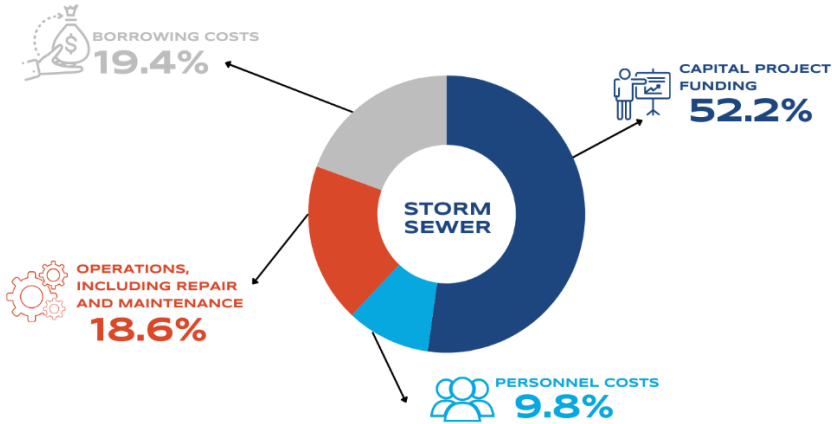
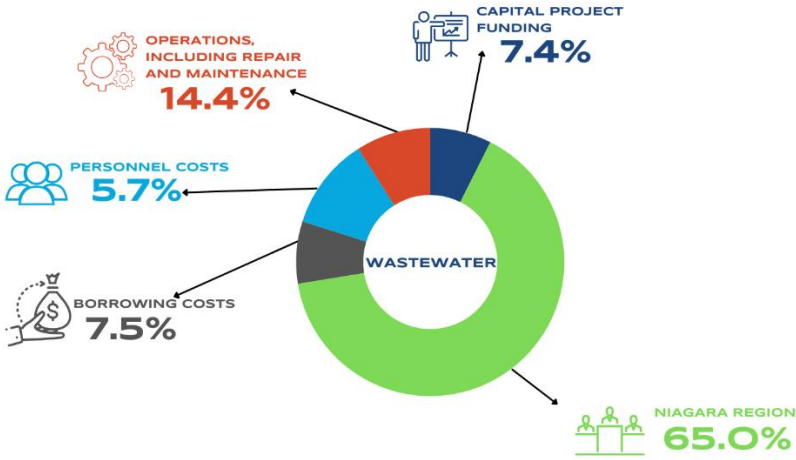
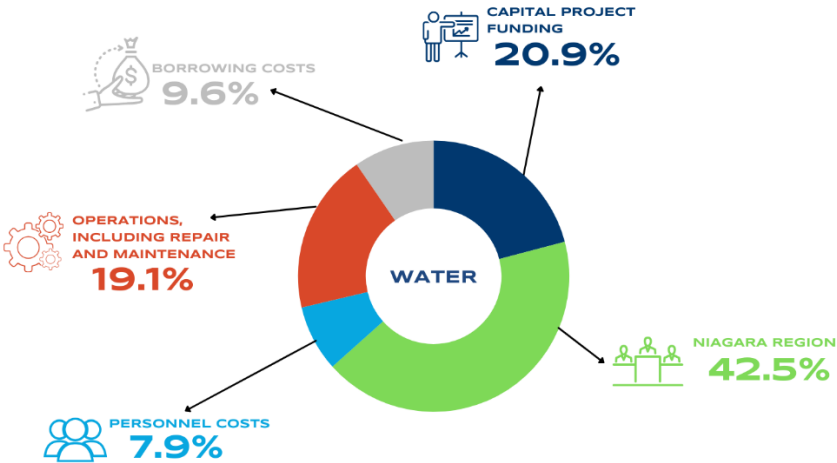
This is the second year of the proposed increases required for the Disaster Mitigation Adaptation Fund (DMAF) grant application (Report 2023-39) to address storm sewer outlet protection, outlet pumping, and sump pump drains in storm sewer districts 6, 7, and 13 which are at highest risk of storm seiche events. As previously reported, the City did not receive the DMAF grant. As the capital work is still required, additional storm sewers capital works is required as identified in the Infrastructure Needs Study (INS) and the City will continue to apply for grants, the funding is still required.

## Budget Summary

This budget was developed to maintain current service levels and tackle water loss and I&I.

The number of initiatives and actions that are funded within this budget are significant.

The 2025 Rates Budget as outlined in Appendix A – 2025 Rates Budget Presentation and Appendix B – 2025 Rates Budget Divisional Summary & Detail totals \$18,967,500 (2024 - \$16,559,613). In percentage terms, the water, wastewater, and storm sewer budgets can be broken down as follows:





In dollar terms, the water, wastewater, and storm sewer budgets can be broken down as follows:

	Storm Sewer	Wastewater	Water	Total
<b>Total Revenue</b>	<b>2,741,300</b>	<b>9,442,500</b>	<b>6,783,700</b>	<b>18,967,500</b>
Niagara Region	-	6,134,900	2,881,660	9,016,560
Personnel costs	268,660	537,320	537,320	1,343,300
Operations	511,238	1,360,354	1,294,876	3,166,468
Capital	1,620,500	836,700	1,445,500	3,902,700
Borrowing costs	531,200	712,400	650,300	1,893,900
Reserve transfers	(190,298)	(139,174)	(25,956)	(355,428)
<b>Total Expenses</b>	<b>2,741,300</b>	<b>9,442,500</b>	<b>6,783,700</b>	<b>18,967,500</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Water and wastewater usage and billing metrics can be found in Appendix D.

Some of the salient highlights and changes in the 2025 Rates Budget are as follows:

- The budget incorporates an anticipated 12.27% combined increase in water and wastewater charges from the Niagara Region, as communicated at their Budget Review Committee of the Whole – November 7, 2024. This increase is before adjusting for the City's increase in water purchases and wastewater volumes.
- This budget accounts for the fact that water purchased vs. water billed ratio fell to a forecasted 55.4% in 2024 vs. 57.5% in 2023 and that the wastewater plant cleaned 2.3 litres for every litre of water billed (or metered). This compares to 2.7 in 2023. vs. water metered increased to 2.7 m<sup>3</sup> in 2023 vs. 2.17 m<sup>3</sup> in 2022.
- The budget maintains the wastewater backflow and disconnect grant program, with the backflow at \$1,000 and disconnect at \$2,500. This program exists through the wastewater by-law.
- The budget maintains the water and wastewater lateral replacement grants at \$1,000 each with an additional \$1,000 incentive if both lines are done at the same time.
- The budget maintains the Guaranteed Income Supplement (GIS) grant introduced in 2021 for wastewater charges.
- The budget maintains the pre-authorized payment (PAP) and move to online billing incentives that have been in place since 2021. The City currently has 1,697 or 27.4% of Water/Wastewater accounts on PAP and 1,061 or 17.1% of Water/Wastewater accounts on online billing.
- This budget provides a number of water, wastewater and storm water projects as follows:
  - Watermain construction at North/South Crescent, Ash and Jefferson
  - Watermain construction at Davis, West, Homewood, Barkley

- Wastewater lateral rehabilitation and maintenance hole rehabilitation (over 3 years)
- Wastewater lateral launch program (over 3 years)
- Storm sewer replacement at Olga and Clarence
- To City continues its program of re-lining 1/3 of the City's wastewater linear infrastructure as year 2 of a 3 year project valued at \$10,000,000.

## **2024 Forecast**

The City is forecasting a slight surplus in the combined rates budget of \$55,629. This represents a 1/3 of 1% differential from budget. The main drivers are charges from the Niagara Region as volumes of water purchased are higher but volumes of wastewater cleaned is lower than budgeted. Net variable charges related to wastewater are also estimated to be below budget. Future budgets and forecasts have been adjusted accordingly

In preparing this forecast, as with this budget, certain assumptions and estimates are necessary. This forecast is based on information available to Staff at the time. Actual results will vary.

### **Reserve Forecasted Balances**

Should this budget be approved, and the 2025 budget equal actual, and the 2024 forecast equal forecast at year end, the forecasted rate reserves would be as follows at the end of 2025 (provided there are no new projects or contingencies approved):

- Water forecasted at \$433,484
- Wastewater forecasted at \$954,137
- Storm Sewer forecasted at \$375,808

Reserves are used in case of an emergency, to cover a budget shortfall in-year and to support future capital works recognizing the identified infrastructure deficit. In 2024 council deployed a significant amount of reserves in response to recommendations from the INS.

The City's reserve target for rate reserves is the estimate cost to replace 1 KM of linear asset plus 10% of budget. The target reserve balances are as follows:

- Water forecasted at \$3,214,000
- Wastewater forecasted at \$3,884,000
- Storm Sewer forecasted at \$3,618,000

## **Risks to the Rates Budget**

Actual events and results can be substantially different from what is expected or implied as a result of risk, uncertainties, and other factors, many of which are beyond the control of Council and Staff, including, but not limited to:

- Changes to legislation, including rules and regulation
- Decisions of other levels of government (i.e. Ministry of the Environment, Conservation and Parks)
- Unforeseen and/or unplanned environmental considerations related to approved projects
- Economic weakness or other unforeseen factors impacting changes in past patterns of facility and service usage and/or goods purchased by users and customers
- Inflation advancing more than anticipated
- Interest rates declining which impacts investment income and related reserve transfers
- Unexpected changes or usage in infrastructure
- Unbudgeted and/or unexpected changes in needs or wants of residents resulting in Council approved changes in service levels or goods and service offerings
- A resurgence in COVID-19 or other epidemics, pandemics, or other public health crisis event
- Weather conditions that impact operations, including storm surges that have a significant impact on wastewater flows due to I&I

### **Looking Forward**

Corporate Services recognizes that continuous improvement is a process. Looking forward to 2025, staff identify the following activities that will help determine the financial outcomes of the City going into the 2026 budget process:

- Review wastewater fixed charges on multi-residential not-for-profit housing at the request of a constituent
- Continue with water, wastewater and storm projects identified
- Continue reviewing fees
- Explore land development opportunities
- Complete wastewater and storm sewer 10-year master plans
- Introduce a multi-year capital budget
- Continue to work towards Key Performance Indicators (KPIs) and related benchmarks, where applicable
- Enhancing geographic information systems (GIS) to visualize the asset management program
- Review storm sewer boundary bylaw to incorporate provisions for it to adjust as new subdivisions are developed

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### **Internal Consultations:**

As stated, Financial Services would like to thank Public Works for their leadership and support in developing this 2025 Rates Budget.

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## **Financial Implications:**

Financial Services identifies the proposed 2025 Rates Budget is a staff recommendation that Council can adjust, if required.

As noted in Appendix A, Staff recommend a debt substitution of \$650,000 on the wastewater linear infrastructure relining project. As the debt has not been issued the debt payment will be used to pay down, prior to issuance, the approved debt balance of \$10,000,000 to \$9,350,000.

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## **Public Engagement:**

The 2025 Rates Budget was published on the City's website on November 14, 2024, through the agenda process. The 2025 Rates Budget will be considered by the Committee of the Whole on November 20, 2024, and, if approved by the Committee of the Whole, the 2025 Rates Budget will be presented before Council on November 26, 2024, for ratification.

Following the budget process, staff will continue to review service levels and operations. Should changes be requested or sought, staff will seek input and where necessary approval from Council.

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## **Strategic Plan Alignment:**

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Environment and Climate Change
  - Welcoming, Livable, Healthy Community
  - Economic Prosperity
  - Increased Housing Options
  - Sustainable and Resilient Infrastructure
- 

## **Conclusion:**

Staff recommend that the Committee of the Whole recommend approval of the 2025 Rates Budget as outlined in this report and the various appendices.

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## **Appendices:**

- a. Appendix A – 2025 Rates Budget Presentation
- b. Appendix B – Divisional Summary & Detail

- c. Appendix C – Divisional Multi-Year Budgets
- d. Appendix D – Divisional Usage & Billing Metrics

Respectfully submitted,

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**Report Approval:**

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.

# 2025 Rate Budget

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Budget Committee of the Whole: November 20, 2024



**PORT COLBORNE**

# 2025 Rate Budget

In preparing the **2025 Rate Budget**, certain assumptions and estimates are necessary.

They are based on information available to staff at the time.

**Actual results will vary** although, as regulated through the Municipal Act, **a balanced budget is required.**





# Agenda

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- 1 2025 Budget Summary
- 2 City Fundamentals
- 3 Budget Details
- 4 Looking Forward
- 5 Thank You



# Agenda

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1 2024 Budget Summary

2 City Fundamentals

3 Budget Details

4 Looking Forward

5 Thank You

- Recommendation
- Vision, Mission & Corporate Values
- Budget Drivers
- Alignment with the Strategic Plan
- Budget highlights
- Process
- Rate impacts
- Tax and rate comparisons
- Risks to the budget

# Recommendation

That the Corporate Services  
Department, Financial Services  
Division, Report No. 2024-215  
Subject: 2025 Rate Budget, **BE  
RECEIVED**; And

That the 2025 Rate Budget and debt  
substitution as outlined in Report  
2024-215, **BE APPROVED**.



# Vision, Mission & Corporate Values

## Vision Statement:

A healthy and vibrant waterfront community embracing growth for future generations.

## Mission Statement:

To provide an exceptional small-town experience in a big way.

## Corporate Values

- **Integrity** – We interact with others ethically and honourably
- **Respect** – We treat each other with empathy and understanding
- **Inclusion** – We welcome everyone
- **Responsibility** – We make tomorrow better
- **Collaboration** – We are better together





# Alignment with the Strategic Plan



**Environment  
& Climate  
Change**



**Welcoming,  
Livable &  
Healthy  
Community**



**Economic  
Prosperity**



**Increased  
Housing  
Options**



**Sustainable  
& Resilient  
Infrastructure**

**PEOPLE**  **SIMPLE**  **VALUE**  **CUSTOMER**

# Budget Drivers

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## Niagara Region

The cost of the Niagara Region cleaning the water and wastewater

- 12.27% increase (Niagara Region Report CSD 48-2024)
- The Niagara Region allocates their variable and fixed costs based on volumes.
- Water and Wastewater Rate Methodology Review (Niagara Region Report CSD 59-2024) identifies the Niagara Region's rate budget includes funding to review the current rate methodology.

## Infrastructure

The cost to repair, replace and in the case of storm sewers, building infrastructure

# Sustainable & Resilient Infrastructure



## Goal:

To sustainably renew and improve infrastructure.

## Measures:

- All stormwater assets to have a remaining asset life of 20% or greater by 2030. Currently 89.5%^
- All wastewater assets to have a remaining asset life of 20% or greater by 2030. Currently 80.3%^
- All water assets to have a remaining asset life of 20% or greater by 2040. Currently 61.8%^

^ Updated through Asset Management Plan

## Investment required in the current system:

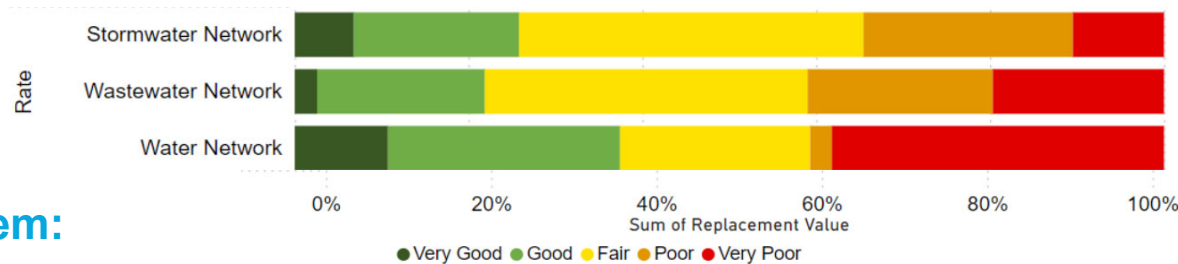
Current 2025 base funding = \$3.9 million + \$1.9 million in debt payments

In 2025 1 km of linear infrastructure is estimated to cost \$2.9 million

Required 2025 average annual investment = \$18.7 million



Asset	Very Poor	Poor	Fair	Good	Very Good	Total
<b>Rate Funded</b>						
Stormwater Network	\$17,418,450	\$40,112,317	\$65,918,700	\$31,622,273	\$11,338,506	<b>\$166,410,246</b>
Wastewater Network	\$51,777,809	\$56,034,016	\$97,688,318	\$50,728,029	\$6,799,021	<b>\$263,027,193</b>
Water Network	\$95,477,946	\$6,228,746	\$54,671,356	\$66,735,010	\$26,812,475	<b>\$249,925,533</b>
<b>Total</b>	<b>\$164,674,205</b>	<b>\$102,375,079</b>	<b>\$218,278,374</b>	<b>\$149,085,312</b>	<b>\$44,950,002</b>	<b>\$679,362,972</b>



## Plus:

- Approx 65% - 70% of all wastewater treated is resulting from inflow and infiltration and only 1/3 of the urban area has a designed storm sewer system
- The City needs a storm sewer system

# Sustainable & Resilient Infrastructure



## Goal:

To implement capital projects required for the sustainability of the water, wastewater, and storm water rate systems.

## Measures:

- Reduce the wastewater to water billed ratio to 1 by 2040. Currently 2.3
- Reduce the water loss rate to 15% by 2040. Currently 44.6%

## Approach:

- Our infrastructure investments
- Our data analysis and geographic information system
- Our People (Supervisor of Asset Management, Environmental Compliance Supervisor, Senior Project Manager and Manager of Customer Services)



# Budget Highlights

**Wastewater**  
Lateral and maintenance hole  
rehabilitation (three-year project)



\$4.7M



\$1.6M



## Storm Sewer

Replacements at Olga and Clarence



**Wastewater**  
Lateral launch  
(three-year project)



\$670K



\$9.4M

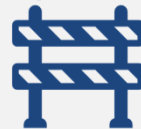


## Watermain Replacements

North/South Crescent, Ash, Jefferson plus  
Davis, West, Homewood, Berkley



\$10M



## Wastewater Lateral Lining

1/3 of the City's infrastructure (three-  
year project)








# Rate Impacts



## Rate Impacts

For average residential water usage of 188m3

<b>Storm:</b>	 40.0%	\$78.40	\$6.54
<b>Wastewater:</b>	 12.0%	\$134.76	\$11.23
<b>Water:</b>	 12.0%	\$90.84	\$7.57
		<b>\$304.00</b>	<b>\$25.34</b>
		<b>Yearly</b>	<b>Monthly</b>

- Drivers of increase:**
- Capital infrastructure
  - Treatment costs (Niagara Region)
    - 12.27% increase (CSD 48-2024)

# Process

Developed through a process that obtained input from both Council and Staff

Current Value Assessment	Capital & Levy	Rate
Submissions to Finance	June 28, 2024	September 27, 2024
Staff Review	September 25, 2024	October 30, 2024
Budget Committee Package	October 2, 2024	<del>November 6, 2024</del> November 14, 2024
Budget Committee of the Whole	October 16, 2024	November 20, 2024
Council Approval	October 22, 2024	November 26, 2024

# Comparison: Property Taxes

	CVA	Niagara Region	City	Education	Total	
City of Port Colborne (ALL)	\$214,435	\$2,385	\$2,314	\$328	\$4,371	+ Storm \$195.66
<b>Average</b>						
City of Port Colborne (Standard)	\$200,914	\$1,619	\$2,169	\$307	\$4,095	+ Storm \$195.66
Weight Average Local Area Municipality (LAMs)	\$333,666	\$2,572	\$1,962	\$511	\$5,045	
<b>Median</b>						
City of Port Colborne (Standard)	\$180,000	\$1,450	\$1,943	\$275	\$3,668	+ Storm \$195.66
Weight Average Local Area Municipality (LAMs)	\$308,333	\$2,376	\$1,814	\$472	\$4,662	

Driven by assessment

Full-time fire department vs. volunteer; and Focus on capital (20% of levy in 2024)

# Comparison: Water and Wastewater Rates

**Equals 1 cent per litre for water**  
**(if allocating no cost to wastewater)**

	Avg. Usage	Water	Wastewater	Total
City of Port Colborne (ALL)	188 m3	\$757	\$1,123	\$1,880
Next Closest LAMs	188 m3	\$669	\$1,038	\$1,707
Average LAMs	188 m3	\$596	\$786	\$1,382
Median LAM	188 m3	\$587	\$714	\$1,301

Annotations: A red box highlights the Wastewater column for the City of Port Colborne (ALL) row. A blue arrow points from the text above to the Total column for the City of Port Colborne (ALL) row. A blue arrow points from the text below to the Wastewater column for the Median LAM row. Brackets on the right indicate a difference of \$173 between the City of Port Colborne (ALL) and Next Closest LAMs, and a difference of \$498 between the City of Port Colborne (ALL) and Median LAM.

**Wastewater differential is driven by inflow and infiltration**

# Comparison: Total Cost

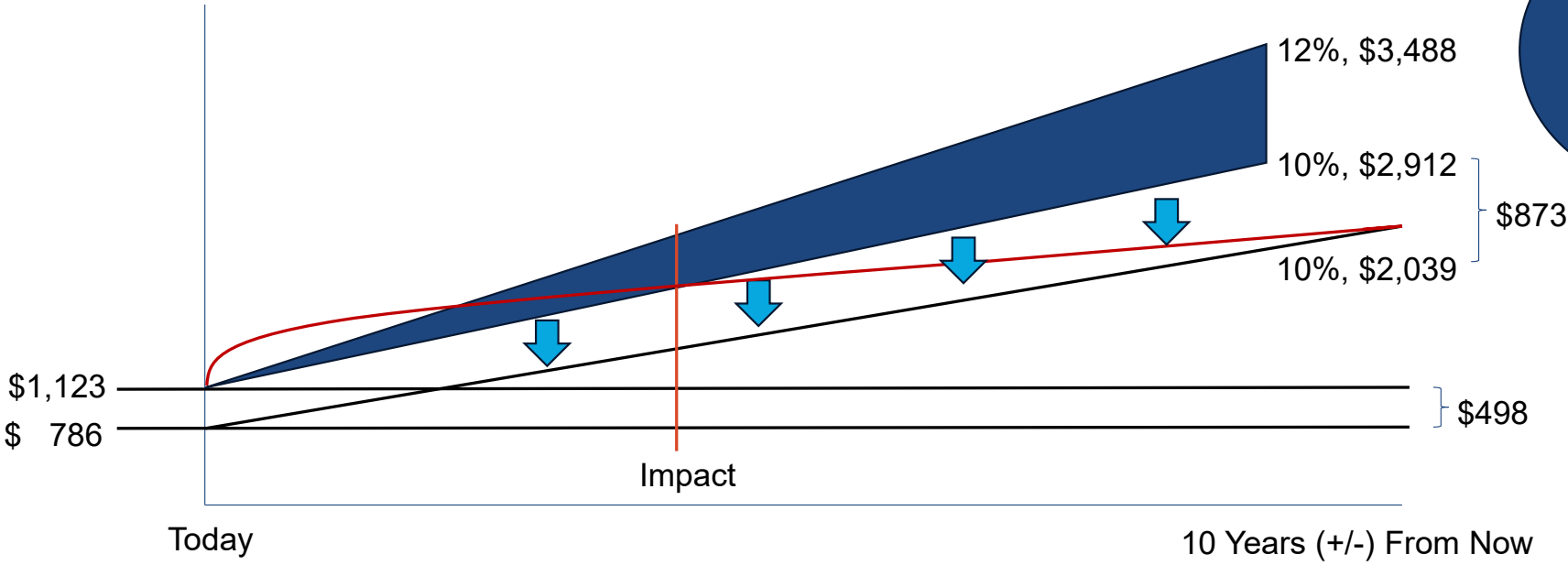
CVA	Port Colborne	Local Area Municipalities	Delta
Property Tax	4,095	5,045	(950)
Storm Sewer	196	Included in above	196
	4,291	5,045	(754)
Water and Wastewater	1,880	1,382	498
Total	6,171	6,427	(256)

**Net “all-in” average household cost is below Niagara average**



# Impact of Doing Nothing

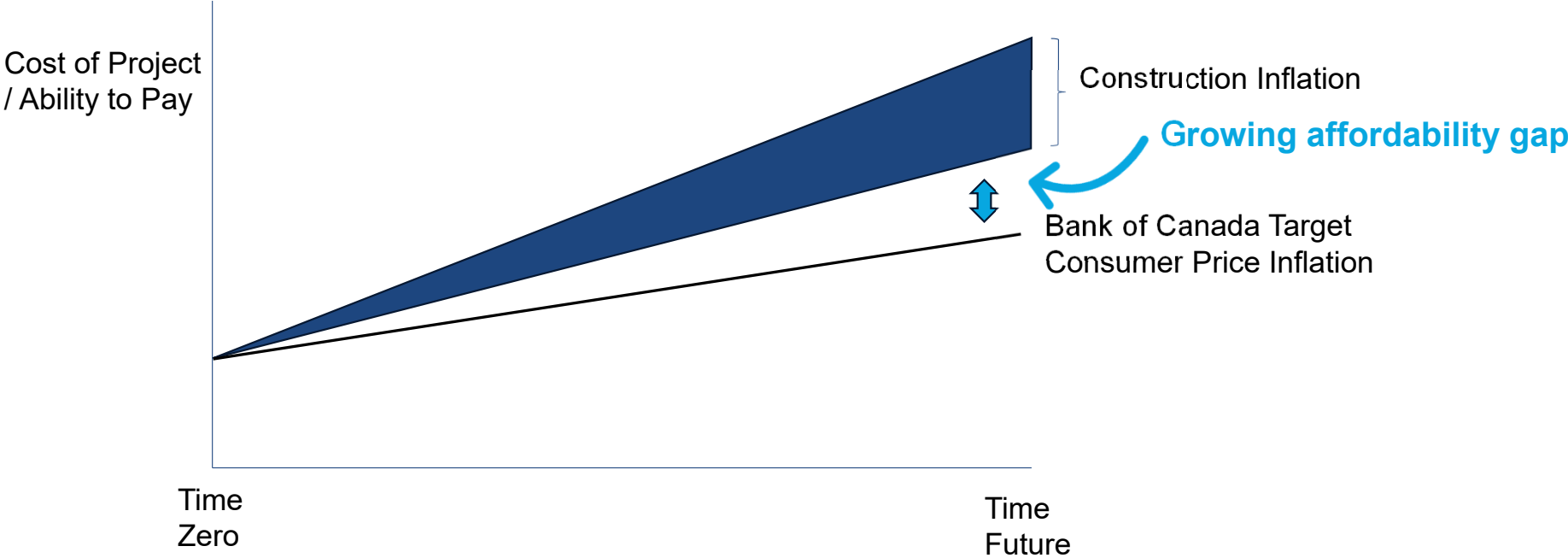
Illustration - Annual Wastewater Payment per Average Residential Property



↓ **Combined effort** – Address the 2/3 of the city without working storm sewers and replace and/or reline wastewater pipes

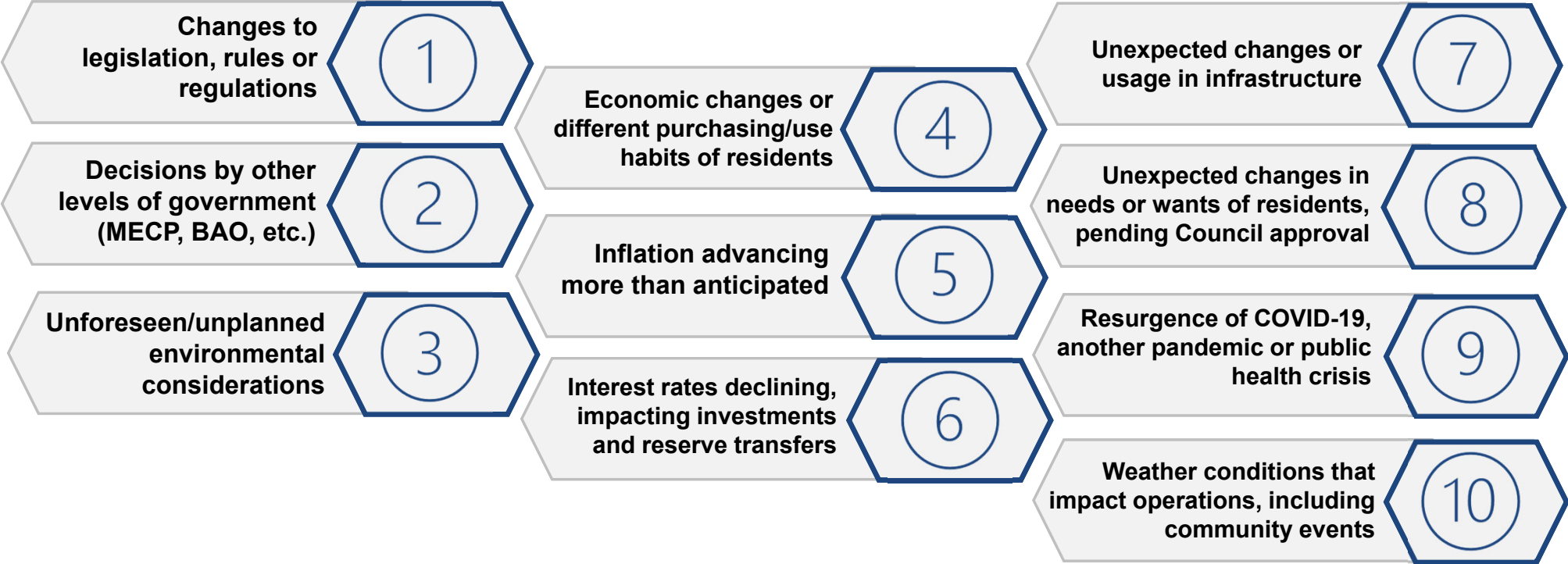
# Impact of Doing Nothing

Illustration – Timing of Construction Projections



# Risks to the Budget

Actual events and results can be substantially different from what is expected or implied as a result of risk, uncertainties, and other factors, many of which are beyond our control, including, but not limited to:





# Agenda

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1 2024 Budget Summary

2 City Fundamentals

3 Budget Details

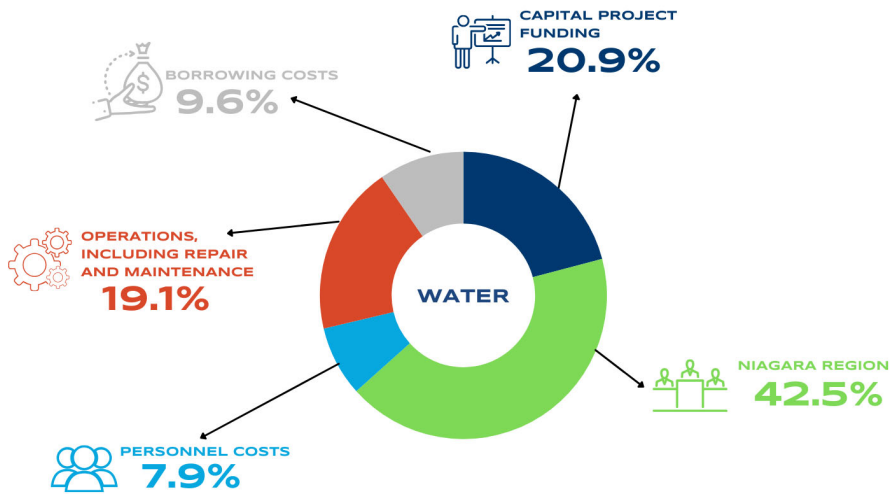
4 Looking Forward

5 Thank You

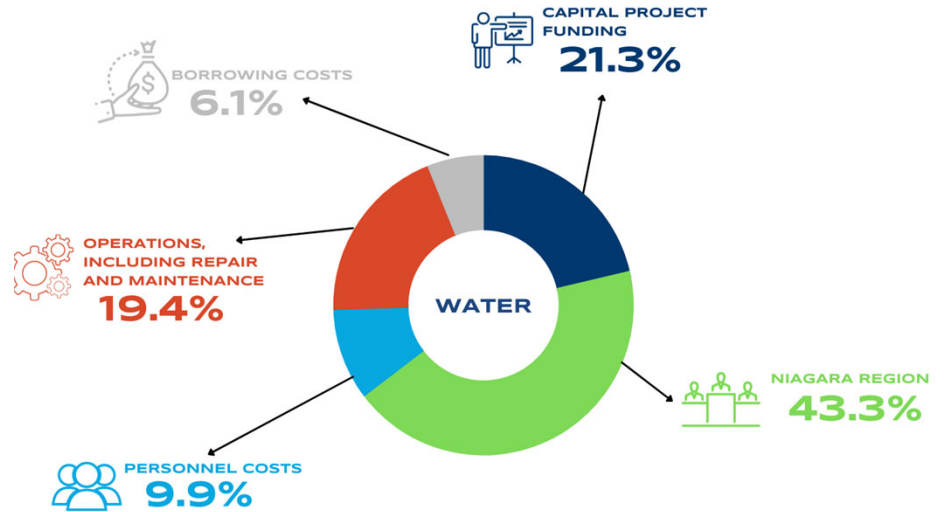
- 
- What rate dollars support ...
  - 2024 forecast
  - Debt outlook
  - Reserves
  - In-Year rate operating activity
  - Water and wastewater volumes
  - Completed projects

# What water dollars support ...

## 2025



## 2024

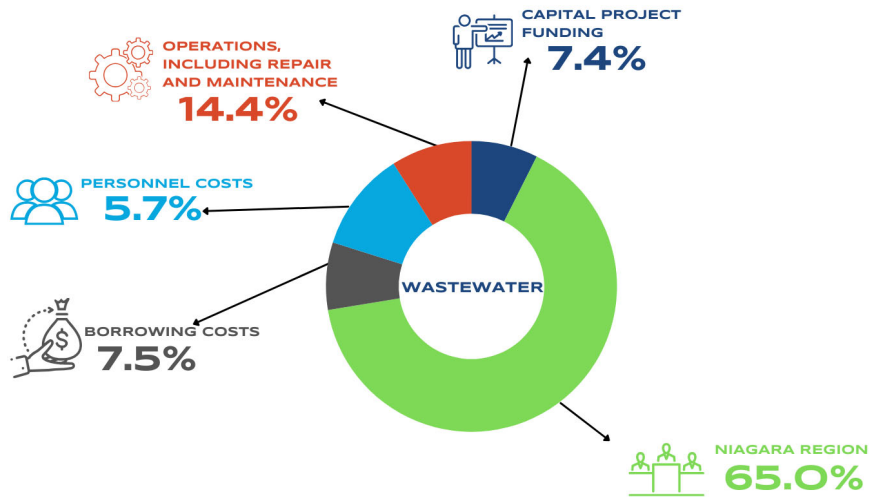


2025 Combined borrowing and capital projects = 30.5% (27.4% - 2024)

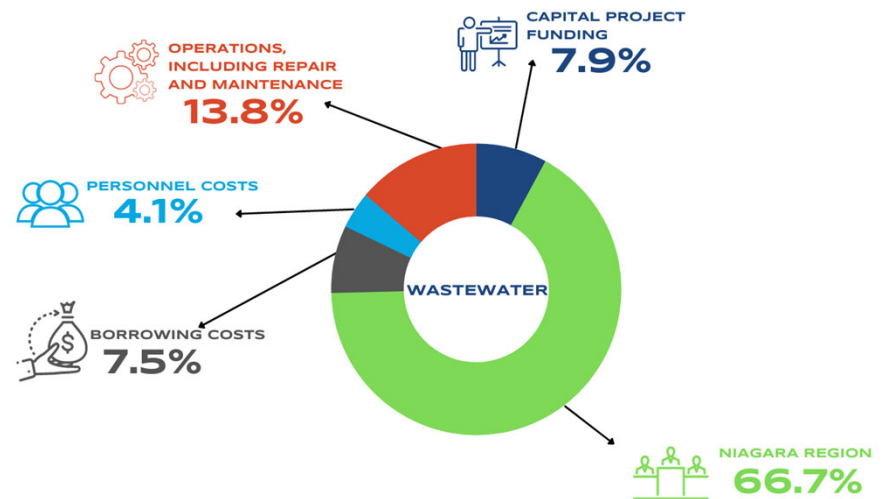
Personnel costs are up as individuals previously working through the levy were moved directly to the rates budget

# What wastewater dollars support ...

## 2025



## 2024

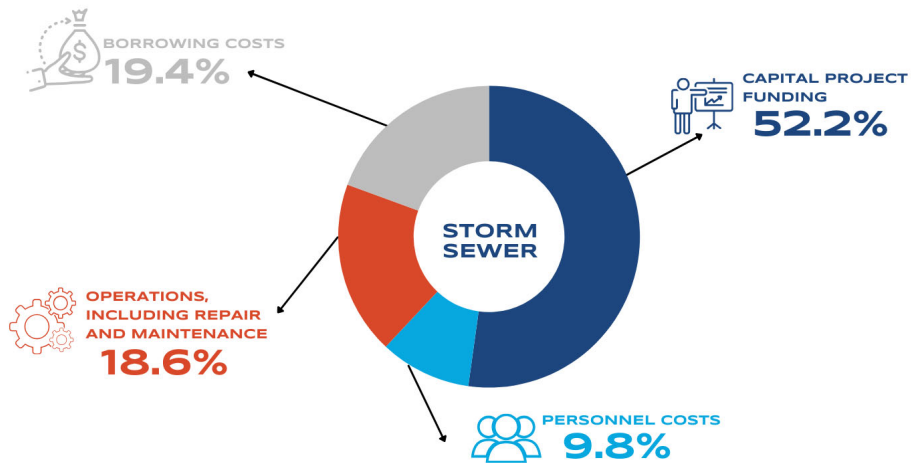


2025 Combined borrowing and capital projects = 14.9% (15.4% - 2024)

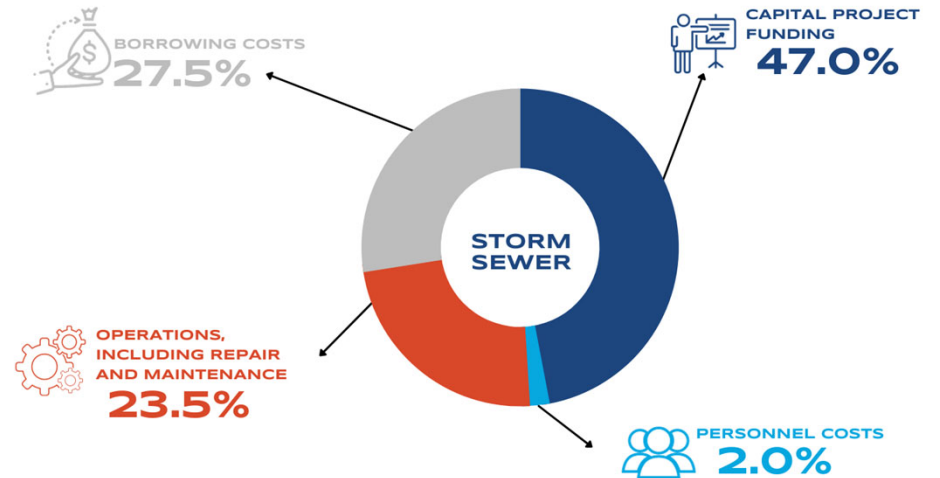
Personnel costs are up as individuals previously working through the levy were moved directly to the rates budget

# What storm water dollars support ...

## 2025



## 2024



2025 Combined borrowing and capital projects = 71.6% (74.5% - 2024)

Personnel costs are up as individuals previously working through the levy were moved directly to the rates budget

# 2025 Budget and 2024 Forecast

	2021	2021	2022	2022	2023	2023	2024	2024	2025	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	

Penalties and other fees	182,676	72,998	153,816	111,000	192,791	94,200	65,400	60,100	69,400	9,300	15.5%
Variable	3,163,050	4,336,213	2,774,850	2,743,067	2,722,662	3,016,000	3,185,100	3,303,393	3,567,400	264,007	8.0%
Fixed	8,885,353	7,946,615	10,199,398	10,247,000	10,729,296	10,550,900	13,198,700	13,196,120	15,330,700	2,134,580	16.2%
<b>Total Revenue</b>	<b>12,231,079</b>	<b>12,355,826</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>16,449,200</b>	<b>16,559,613</b>	<b>18,967,500</b>	<b>2,407,887</b>	<b>14.54%</b> <b>A</b>

Fixed vs. Variable	74%	65%	79%	79%	80%	78%	81%	80%	81%		
Niagara Region	6,279,293	7,017,840	6,381,607	6,961,745	7,257,787	7,319,079	8,178,700	8,370,179	9,016,560	646,381	7.7%
Personnel costs	1,018,257	1,122,700	1,082,704	1,248,700	1,025,813	1,190,900	917,400	983,800	1,343,300	359,500	36.5% <b>B</b>
Operations	1,699,945	1,777,180	1,612,962	2,088,910	2,066,787	2,423,929	2,893,471	2,801,634	3,166,468	364,834	13.0% <b>C</b>
Capital	623,724	623,724	1,602,373	701,597	2,596,700	2,311,700	4,661,700	896,700	3,902,700	3,006,000	335.2% <b>D</b>
Borrowing costs	895,548	900,119	895,785	895,785	895,481	895,481	896,000	1,546,000	1,893,900	347,900	22.5% <b>E</b>
Reserve transfers	1,714,313	914,263	1,552,633	1,204,330	(197,819)	(479,989)	(1,803,700)	1,961,300	(355,428)	(2,316,728)	(118.1%) <b>F</b>
<b>Total Expenses</b>	<b>12,231,079</b>	<b>12,355,826</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>15,743,571</b>	<b>16,559,613</b>	<b>18,967,500</b>	<b>2,407,887</b>	<b>14.54%</b>

Surplus / (Deficit)	-	-	-	-	-	-	705,629	-	-	-	-
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Debt Substitution	-	-	-	-	-	-	(650,000)	E	-	-	-
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Surplus / (Deficit)	-	-	-	-	-	-	55,629	-	-	-	-
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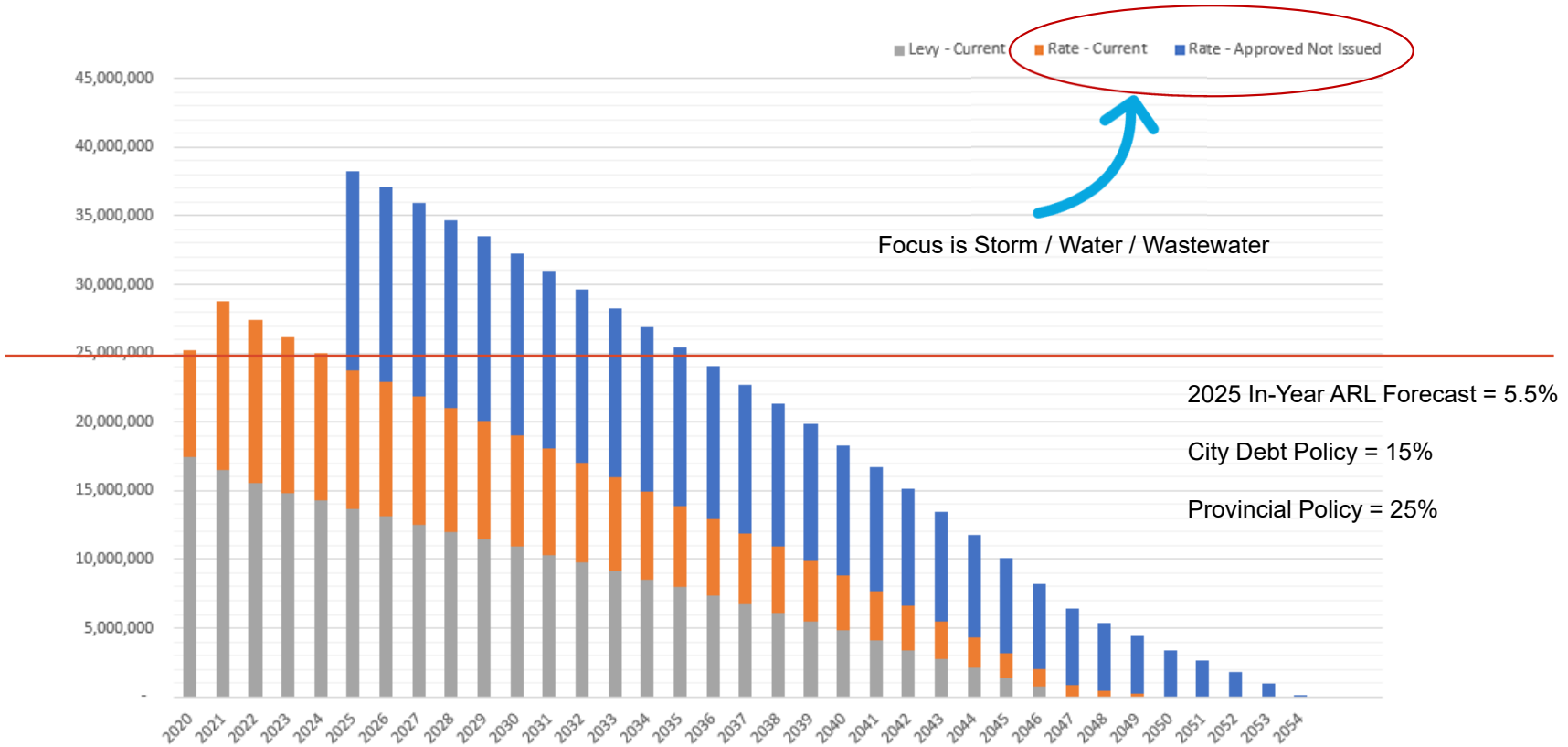
Lower wastewater flows to the Niagara Region wastewater plant than originally budgeted

# 2025 Budget and 2024 Forecast

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- A – Function of proposed rate increases.
- B – Impact of moving employees from the levy to fully focus on water and wastewater with Public Works organization changes that occurred this past summer.
- C – Impacted by similar costs and shared costs within the levy, including insurance. The largest impact came from the 2024 Infrastructure Needs Study (INS) and the need for on-going flow monitoring to identify areas of greatest needs to address and monitor the impact of investments
- D – As approved in the Capital and Related Project Budgets and 2024 Infrastructure Needs Study presentation
- E – Borrowing costs align with the approved Capital and Related Project Budgets, the 2024 forecasted borrowing cost is less than budget as a result of the timing of borrowing. Staff propose a debt substitution of \$650,000 to reduce the previously approved \$10 million of debt to relining 1/3 of the City’s wastewater linear infrastructure. The approved debt for this report would be reduced to \$9.35 million.
- F – Net reduction of reserves is a direct reflection of the significant capital investment being made to the water, wastewater and storm systems.

# Debt Position and Outlook



Some Future Need: East Side Service Lands, Wastewater Canal Crossing, Childcare and recreation centre, Marina Dredging

# Reserves

	2023 Year-End Reserve Balance	2024 Forecasted Year-End Reserve Balance	2025 Budgeted and Anticipated Reserve Transfer	2025 Forecasted Reserve Balance
<b>Storm Sewer Reserve</b>	61,317	240,523	135,285	375,808
<b>Wastewater Reserve</b>	3,029,733	2,372,936	(1,418,799)	954,137
<b>Water Reserve</b>	812,848	780,775	(347,219)	433,484
	<b>3,903,898</b>	<b>3,394,234</b>	<b>(1,630,733)</b>	<b>1,763,429</b>

## Target Funding Levels \*

Storm target reserve funding level = \$3,214,000 = 11.7%  
 Wastewater target reserve funding level = \$3,884,000 = 24.6%  
 Water target reserve funding level = \$3,618,000 = 12.0%

\* Estimated cost of 1 KM of linear asset plus 10% of budget



# In-Year Operating Activity\*

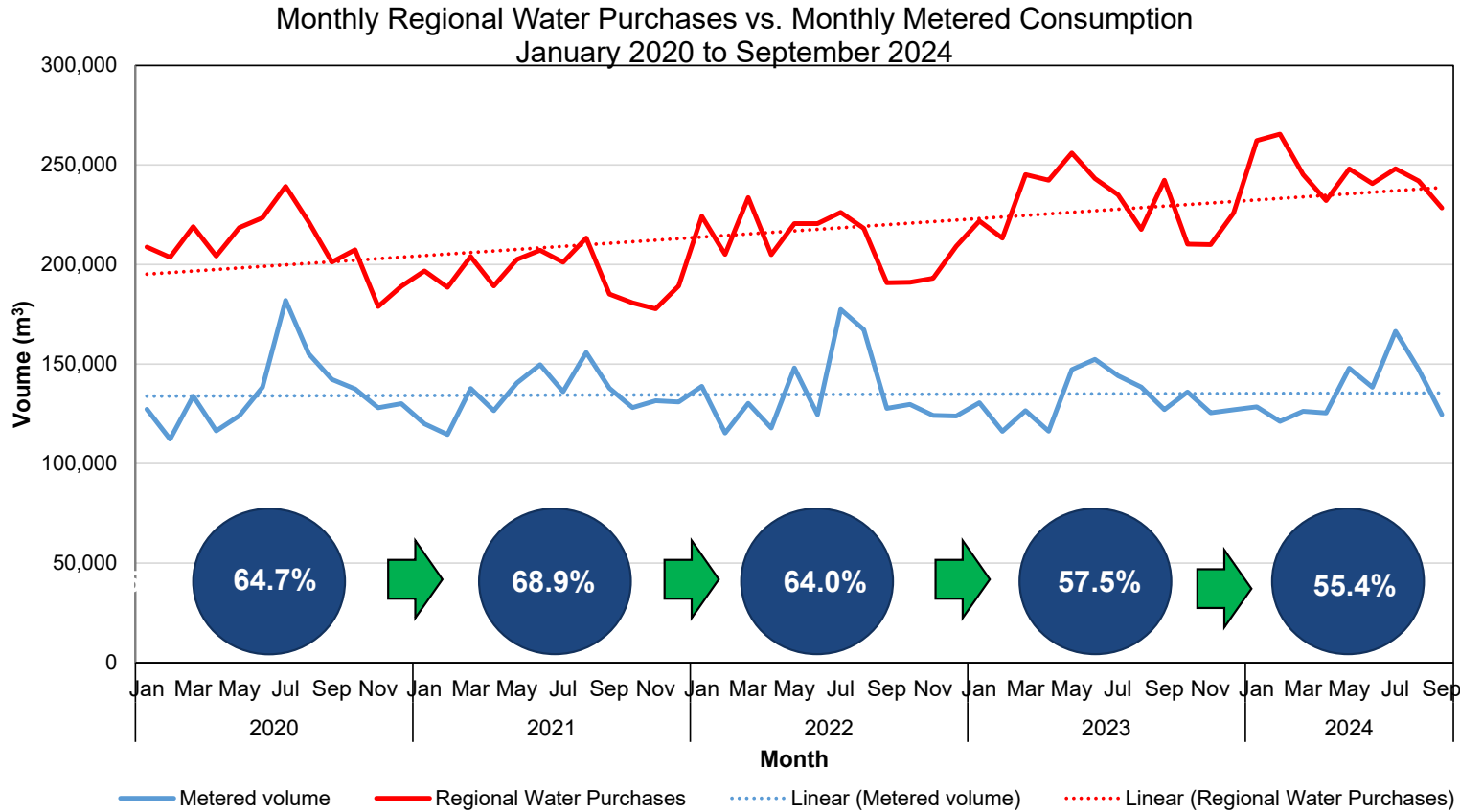
Water	2023	2024*	Trend
Watermain breaks	5	20	↑
Complaints	14	1	↓
Chlorine samples	2,353	4,211	↑
Microbiological samples	416	352	↓
Hydrant inspections	1,871	2,027	↑
Valves turned	676	368	↓
Water services installed	7	14	↑
Curb boxes repaired	34	31	↓
Dead end flushing	527	595	↑
New subdivision flushing	60	60	→

Waste/Storm Water	2023	2024*	Trend
Maintenance holes inspected	2,095	447	↓
Sewer lateral backups	16	13	↓
Wastewater lateral installations	2	4	↑
Clean out repairs	29	59	↑
Catch basin/manhole repairs	44	10	↓
Water meter repairs or replacements	96	8	↓
Final Meter Reads	351	304	↓
Fire Flow Testing	230	205	↓
Acoustic Leak Detection Locations & Leaks Found	1,360 locations 4 Leaks	1,321 locations 5 Leaks	↓
CCTV inspections	12.6 km	101.9 km	↑



\* January – November 2024

# Water Purchased vs. Water Billed



## Actions

- Review meter account activity
- Installing AI on fire hydrants to detect leaks which will augment our current testing
- Will be asking for industrial, commercial and large multi-residential cooperation in 2025 to have meters tested
- Staff have identified a property with a water bypass
- Staff reviewing measures to measure construction water usage

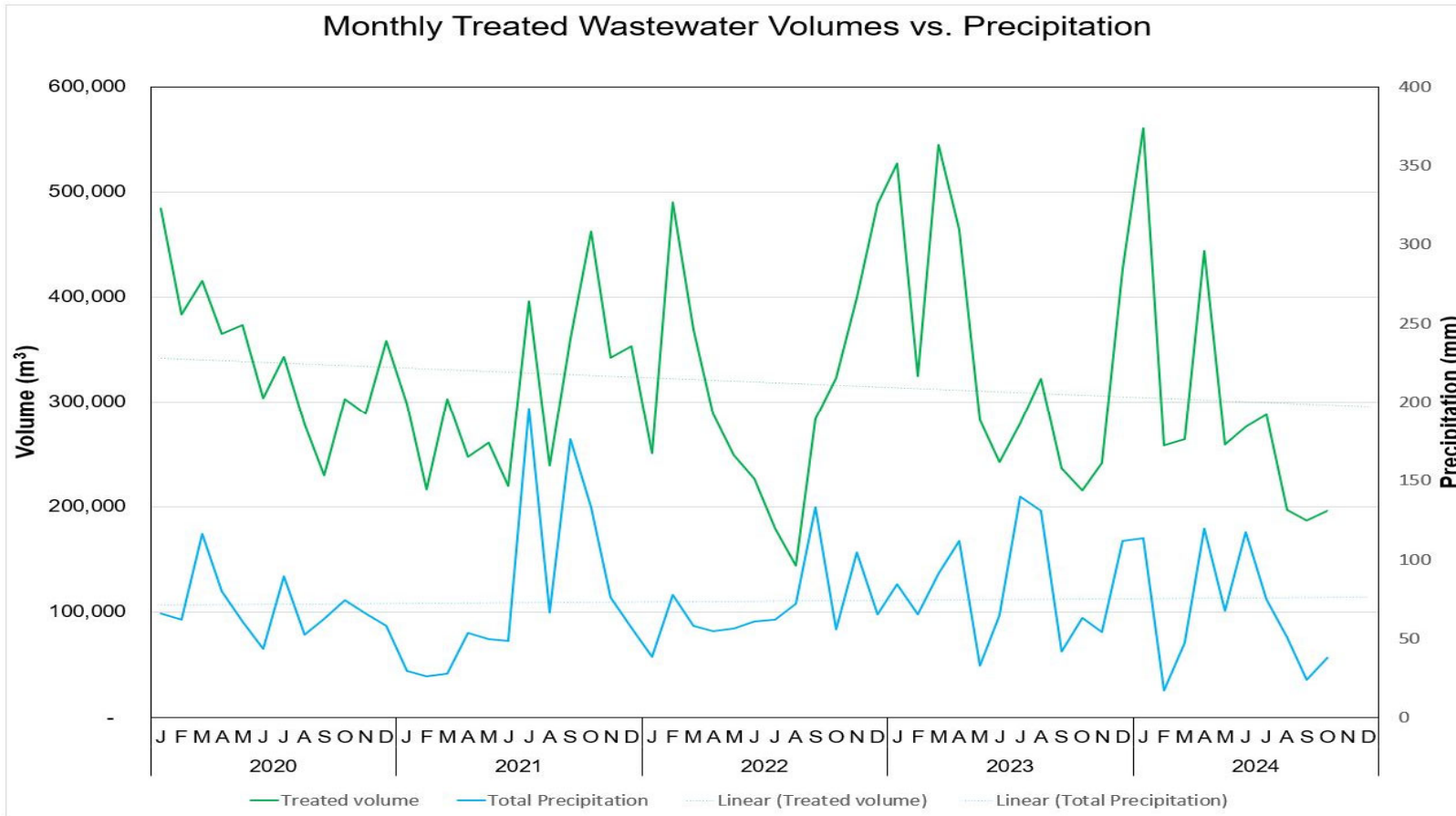
# Water Volumes (m<sup>3</sup>)

**Port Colborne is 4.1% of the Niagara Region Population (2021 Census)**

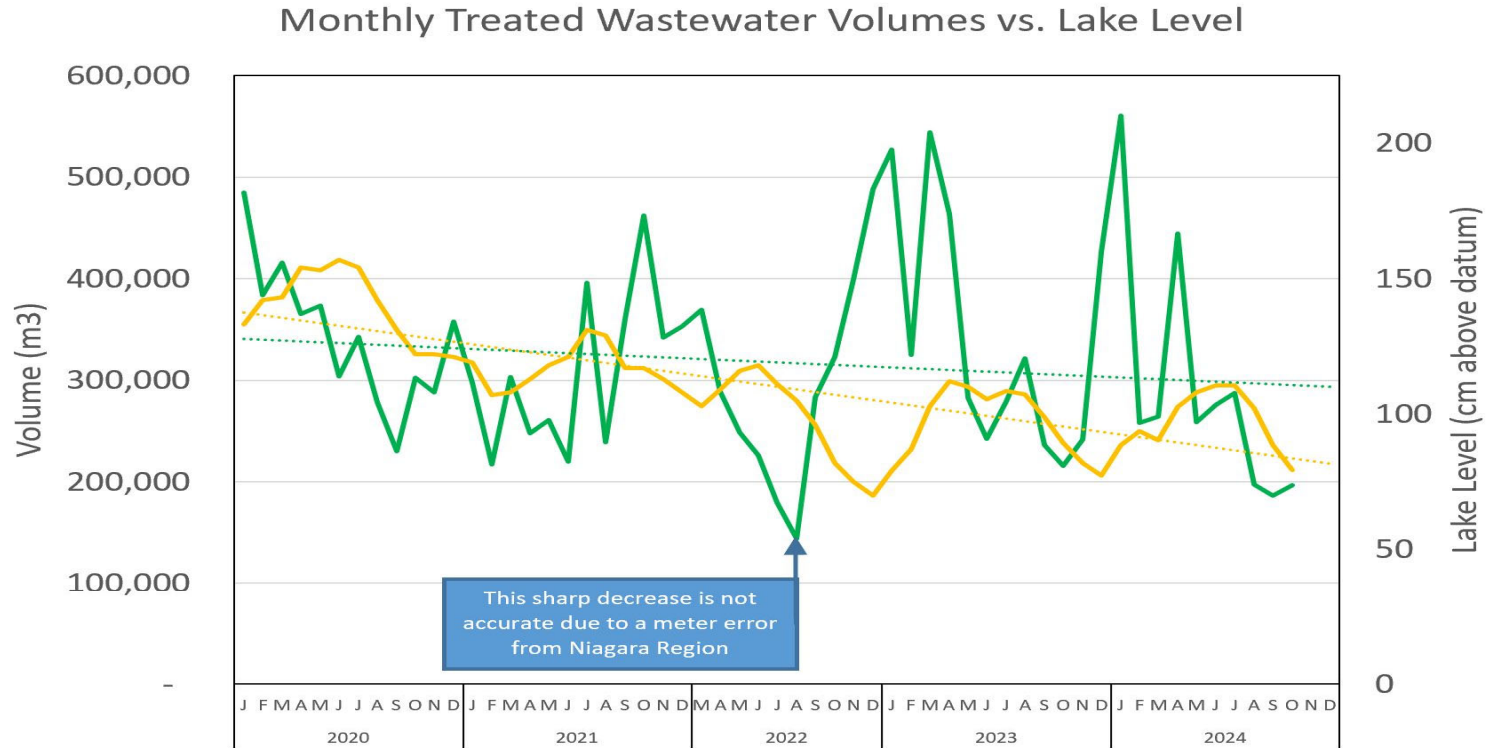


**PORT COLBORNE**

# Wastewater Treated Volumes vs. Precipitation



# Wastewater Treated Volumes vs. Lake Level

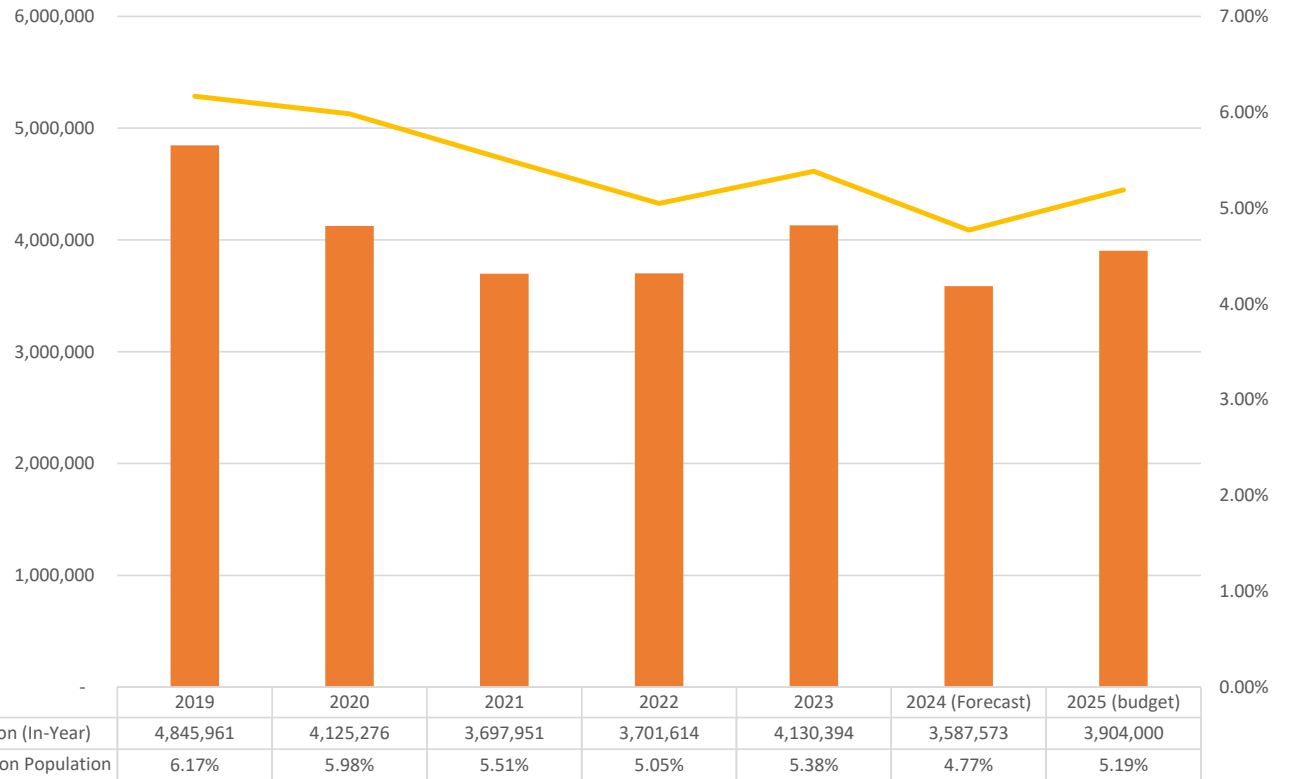


— Treated volume   
 — Lake Level   
 - - - Linear (Treated volume)   
 - - - Linear (Lake Level)

# Wastewater Volumes (m<sup>3</sup>)

In 2024 YTD  
1 litre of water metered = 2.3  
litres sent to the Niagara  
Region wastewater plant

Port Colborne  
is 4.1% of the  
Niagara  
Region  
Population  
(2021 Census)



# Water Projects



## 2024 Watermain Replacement Program

(1,740 meters to be replaced)

- Davis Street (660 meters)
- Homewood Avenue (600 meters)
- Berkley Avenue (400 meters)
- West Street (100 meters)



## 2025 Watermain Replacement Program

(Investigating Trenchless Construction Methods)

- North Crescent (245 meters)
- South Crescent (235 meters)
- Jefferson Street (165 meters)
- Ash Street (95 meters)

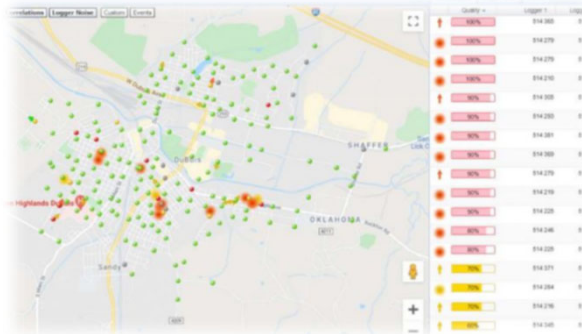




# Water Projects

## Water Loss Program

- AI Hydrants
  - o Ordered; set to be installed through December
- Satellite Imagery
  - o Project Awarded; Completion May 2025
- Water Meter Analysis
  - o Data gathering and review completed
  - o Site investigations into abnormal consumption starting December 2024
  - o Large meter surveys to begin December 2024
  - o Large meter calibrations Q1-Q2 2025
- \*New\* Data Logger Analysis
  - o Manual leak detection has been completed
  - o Data loggers have been ordered; set to arrive January 2025
  - o Loggers will listen to the water system 24/7 in specific areas for abnormalities to detect leaks
- Digitizing the Water/Wastewater Compliance System
  - o Completion December 2024





# Wastewater Projects

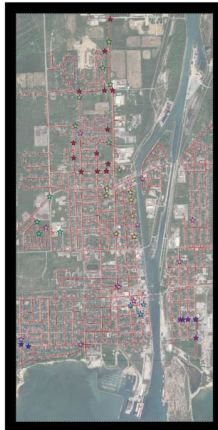
## Wet Weather Management



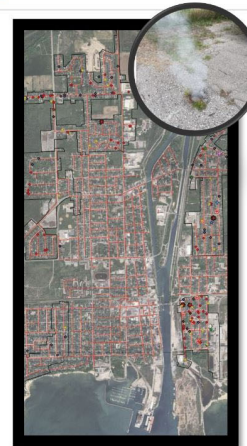
83 Cleanouts to be Repaired



Wet Weather Management Program



Flow Monitoring Program



Smoke Testing Program



Priority Lining Program



Prioritized Lateral Inspection Program

# Wastewater Projects

## Mainline Rehabilitation Program

### Inspection

- Citywide CCTV surveys complete

### Analysis

- Flow monitoring completed in all areas which identified priorities
- Flow monitoring will continue to measure results of actions on the system

### Rehabilitation Program

- 1,800 meters of trenchless rehabilitation completed in 2023
- 8,300 meters of trenchless rehabilitation completed in 2024 along with 10 spot repairs
- 9,000 meters of trenchless rehabilitation planned for 2025





# Wastewater Projects

## Lateral Rehabilitation Program

### Inspection

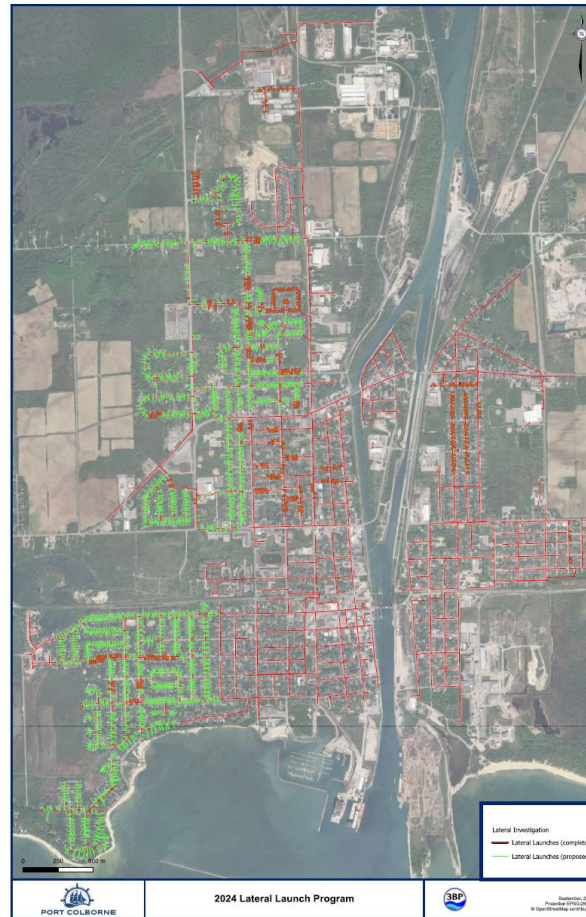
- 300 sanitary laterals inspected to date; approximately 1/3 require rehabilitation
- 600 total planned to be completed by the end of 2024
- 2,000 inspections planned in priority areas to be completed by June 2025

### Analysis

- Lateral inspections will be reviewed as completed to develop a rehabilitation program

### Rehabilitation Program

- Rehabilitations will start May 2025 and take place throughout the next 3 years



# Wastewater Projects

## Maintenance Hole Rehabilitation Program

### Inspection

- 1,158 wastewater maintenance holes have been inspected

### Analysis

- 60% of data obtained has been reviewed
- Rehabilitation program will be finalized in January 2025

### Rehabilitation Program

- Maintenance hole rehabilitation program will begin April 2025





# Storm Sewer Projects

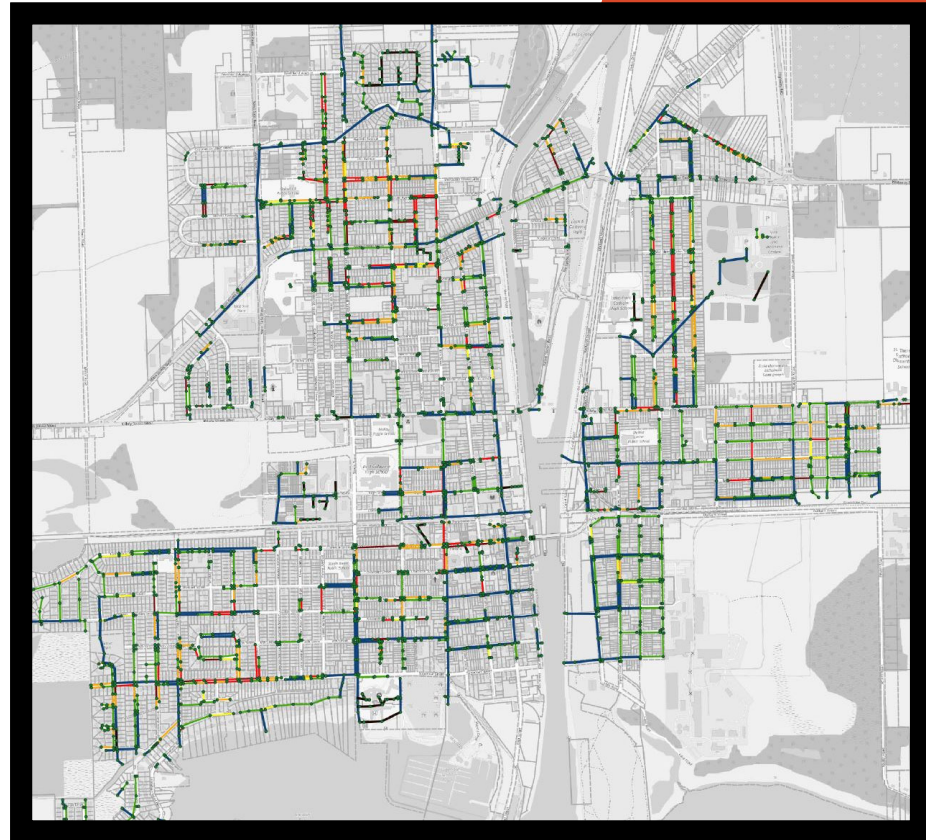
## Storm Sewer Condition Assessment

### Data Collection & Studies

- Storm Sewer Inventory, Cleaning and Condition Assessment has been completed;
  - Plan to inspect blocked or surcharged pipes underway
- Storm Outfall Backflow Control; Initial phase complete
  - In depth investigations to start in December 2024
- 1,750 storm sewer manholes and 1,650 catch basins inspected

### Capital Program

- Clarence Street (West to King)
  - Project awarded, completion May 2025
- Olga Street (Leena to Stanley)
  - December RFP, completion May 2025



# Storm Sewer Projects

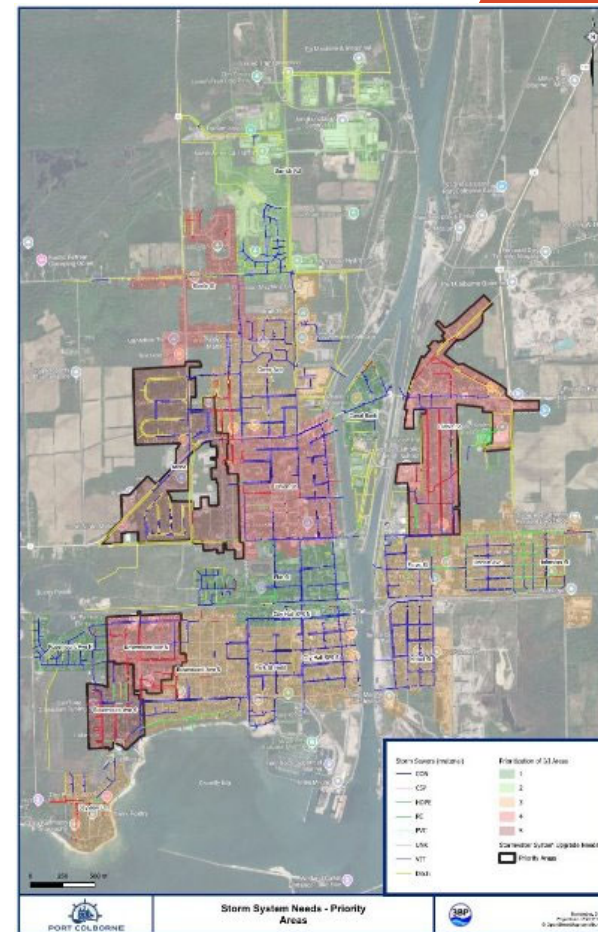
## Next Steps...

Stormwater Master Plan is underway to define future capital programs

- Project awarded; completion November 2025.
- System Flow Monitoring
- System Updates to Reflect New Data
- Creation of an All-Pipe Model

Based on existing inflow & infiltration data, flow monitoring, and condition assessments the Clarke Area, Arena Area, and Rosemount Area have been identified as priority areas.

Stormwater Financial Plan to be completed in 2025 as the Stormwater Master Plan concludes.



# Agenda

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1 2024 Budget Summary

2 City Fundamentals

3 Budget Details

4 Looking Forward

5 Thank You

- 
- Water
  - Wastewater
  - Storm Water





# Proposed Projects:

## Water

**\$6,116,400**

\$1,155,000 excluding pre-committed projects



**PORT COLBORNE**

Slide from 2025 Capital and Related Project Budget (2024-184)



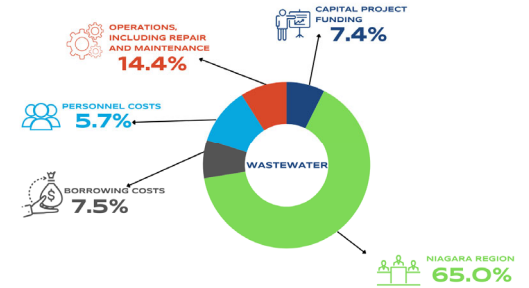
- K.1 Watermain construction (North/South Crescent, Ash, Jefferson)
- Debt substitution (Report 2024-146, Davis, West, Homewood, Berkley)
- Pre-committed (Davis, West, Homewood, Berkley, year 4 of 5)

### Funding

2025 Rates	\$ 1,248,400
New Debt	\$ 4,230,200
Reserves	\$ 371,100
Future Capital Budgets	\$ 266,700
	<hr/>
	\$ 6,116,400

← Funding substitution from reserves noted in Report 2024-146 to debt.

# Wastewater



	2021	2021	2022	2022	2023	2023	2024	2024	2025	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	63,962	33,000	82,109	14,000	90,586	31,100	33,100	31,400	36,100	4,700	15.0%
Variable	1,022,571	2,207,282	632,371	623,067	469,003	640,000	580,500	698,400	650,200	(48,200)	(6.9%)
Fixed	5,624,115	4,519,326	6,345,888	6,300,000	6,574,340	6,370,000	7,818,100	7,955,900	8,756,200	800,300	10.1%
<b>Total Revenue</b>	<b>6,710,648</b>	<b>6,759,608</b>	<b>7,060,368</b>	<b>6,937,067</b>	<b>7,133,929</b>	<b>7,041,100</b>	<b>8,431,700</b>	<b>8,685,700</b>	<b>9,442,500</b>	<b>756,800</b>	<b>8.71%</b>

Fixed vs. Variable	85%	67%	91%	91%	93%	91%	93%	92%	93%		
Niagara Region	4,265,746	4,805,000	4,209,067	4,920,879	4,839,953	4,920,879	5,477,600	5,797,279	6,134,900	337,621	5.8%
Personnel costs	305,477	561,350	324,739	374,600	307,744	357,270	356,025	356,025	537,320	181,295	50.9%
Operations	768,917	785,050	638,672	903,500	787,912	1,067,997	1,234,672	1,196,396	1,360,354	163,958	13.7%
Capital	400,000	350,000	1,124,797	324,897	840,000	840,000	2,152,000	302,000	836,700	534,700	177.1%
Borrowing costs	-	-	-	-	-	-	-	650,000	712,400	62,400	9.6%
Reserve transfers	970,508	258,208	763,093	413,191	358,320	(145,046)	(1,466,000)	384,000	(139,174)	(523,174)	(136.2%)
<b>Total Expenses</b>	<b>6,710,648</b>	<b>6,759,608</b>	<b>7,060,368</b>	<b>6,937,067</b>	<b>7,133,929</b>	<b>7,041,100</b>	<b>7,754,297</b>	<b>8,685,700</b>	<b>9,442,500</b>	<b>756,800</b>	<b>8.71%</b>

Surplus / (Deficit)	-	-	-	-	-	-	677,403	-	-	-	-
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# Proposed Projects: Wastewater

**\$5,403,700**

- J.1 Wastewater Lateral Rehabilitation
- J.2 Wastewater Maintenance Hole Rehabilitation
- J.3 Wastewater Lateral Launch

### Funding

2025 Rates	\$ 639,600
New Debenture	\$ 1,059,000
Reserves	\$ 834,063
Future Capital Budgets	\$ 2,871,037
	<hr/>
	\$5,403,700

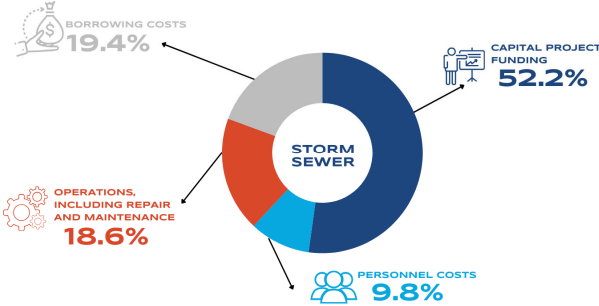


Budgeting over multiple years as projects will occur over three years with potential for part to be debt financed. A recommendation on debt financing will accompany the 10-year wastewater financial plan scheduled for 2025.

Slide from 2025 Capital and Related Project Budget (2024-184)



# Storm Water



	2021	2021	2022	2022	2023	2023	2024	2024	2025	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	

Installation service fee	-	-	120	-	890	-	-	-	-	-	-
Rate fees	693,086	854,720	1,305,980	1,407,000	1,378,638	1,437,700	1,958,100	1,934,800	2,741,300	806,500	41.68%
<b>Total Revenue</b>	<b>693,086</b>	<b>854,720</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,958,100</b>	<b>1,934,800</b>	<b>2,741,300</b>	<b>806,500</b>	<b>41.68%</b>

Personnel costs	101,826	-	108,487	124,800	102,581	119,090	37,875	37,875	268,660	230,785	609.33%
Operations	156,948	252,870	128,578	250,100	193,400	351,962	466,219	455,725	511,238	55,513	12.18%
Capital	23,724	23,724	210,876	110,000	1,050,000	850,000	751,000	26,000	1,620,500	1,594,500	6132.69%
Borrowing costs	531,156	535,819	531,156	531,156	531,155	531,155	531,200	531,200	531,200	-	0.0%
Reserve transfers	(120,567)	42,307	327,003	390,944	(497,608)	(414,507)	159,000	884,000	(190,298)	(1,074,298)	(121.53%)
<b>Total Expenses</b>	<b>693,086</b>	<b>854,720</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,945,294</b>	<b>1,934,800</b>	<b>2,741,300</b>	<b>806,500</b>	<b>41.68%</b>

<b>Surplus / (Deficit)</b>	-	-	-	-	-	-	-	12,806	-	-	-
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# Proposed Projects: Storm Sewers

**\$1,573,200**

- I.1 Storm Sewer Replacement (Olga)
- I.2 Storm Sewer Replacement (Clarence)
- Reserve Transfer \$123,200

## Funding

2025 Rates

\$ 1,573,200

Slide from 2025 Capital and Related Project Budget (2024-184)



# Agenda

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- 1 2024 Budget Summary
- 2 City Fundamentals
- 3 Budget Details
- 4 Looking Forward
- 5 Thank You

# Multi-Year Operating Budget Forecast

	Forecast 2024	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Penalties and other fees	65,400	60,100	69,400	75,900	82,900	90,600	99,100
Variable	3,185,100	3,303,393	3,567,400	3,995,500	4,427,700	4,906,700	5,437,600
Fixed	13,198,700	13,196,120	15,330,700	17,088,100	18,809,900	20,706,000	22,794,000
<b>Total Revenue</b>	<b>16,449,200</b>	<b>16,559,613</b>	<b>18,967,500</b>	<b>21,159,500</b>	<b>23,320,500</b>	<b>25,703,300</b>	<b>28,330,700</b>
<b>Fixed vs. Variable</b>	<b>81%</b>	<b>80%</b>	<b>81%</b>	<b>81%</b>	<b>81%</b>	<b>81%</b>	<b>81%</b>
Niagara Region	8,178,700	8,370,179	9,016,560	9,660,600	10,354,200	11,101,200	11,905,900
Personnel costs	917,400	983,800	1,343,300	1,916,230	1,982,674	2,315,448	2,405,740
Operations	2,893,471	2,801,634	3,166,468	2,774,553	2,899,261	2,767,795	2,888,239
Capital	4,661,700	896,700	3,902,700	5,105,847	6,409,118	7,890,305	9,390,961
Borrowing costs	896,000	1,546,000	1,893,900	1,690,400	1,690,400	1,672,800	1,655,200
Reserve transfers	(1,803,700)	1,961,300	(355,428)	11,870	(15,153)	(44,248)	84,660
<b>Total Expenses</b>	<b>15,743,571</b>	<b>16,559,613</b>	<b>18,967,500</b>	<b>21,159,500</b>	<b>23,320,500</b>	<b>25,703,300</b>	<b>28,330,700</b>
<b>Surplus / (Deficit)</b>	<b>705,629</b>	-	-	-	-	-	-
Debt Substitution	(650,000)	-	-	-	-	-	-
<b>Surplus / (Deficit)</b>	<b>55,629</b>	-	-	-	-	-	-

Note assumptions on the next slide

# Multi-Year Operating Budget Forecast

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## Core Assumptions

Water and wastewater charges are modelled at 12% reducing to 10% (this follows Councils approved 10-year water financial plan). Storm sewer charges are modelled at 10%.

New water and wastewater users have not been modelled, increases in users has the potential to reduce the increase.

Changes in water or wastewater flows will change Niagara Region costs based on the current water and wastewater cost allocation methodology. Flows were kept constant at 2025 budget levels.

Changes in the water and wastewater cost allocation methodology from the Niagara Region has not been modelled, any change could change these figures.

Niagara Region distribution charges are based on Niagara Region Council approved water and wastewater financial models. Model at 4.3% water and 8.5% wastewater.

Personnel expenses are modelled based on collective agreements, past collective agreement experience, benefit experience and actuarial forecasts, no change in staffing levels are forecasted at the time of this forecast

Operating expenses are modelled between zero to 10% (highest rate increases for utilities and insurance)

Capital is based on the Asset Management Plan (AMP)



# Multi-Year Capital Budget Forecast

## Capital Growth Forecast

	Budget	Forecast	Forecast	Budget Forecast			
	2024	2024	2025	2026	2027	2028	2029
Levy Only Capital	5,272,181	7,373,453	6,293,400	7,498,928	8,708,694	10,136,583	11,738,261
Levy Only Capital \$ Change			1,021,219	1,205,528	1,209,766	1,427,889	1,601,678
Levy Only Capital % Change			14%	19%	16%	16%	16%
Rate Only Capital~	2,858,000	4,661,700	3,902,700	5,105,847	6,409,118	7,890,305	9,390,961
Rate Only Capital \$ Change			1,044,700	1,203,147	1,303,271	1,481,187	1,500,656
Rate Only Capital % Change			22%	31%	26%	23%	19%
<b>Combined Capital</b>	<b>8,130,181*</b>	<b>12,035,153</b>	<b>10,196,100</b>	<b>12,604,775</b>	<b>15,117,812</b>	<b>18,026,888</b>	<b>21,129,222</b>
Combined Capital \$ Change			2,065,919	2,408,675	2,513,037	2,909,076	3,102,334
Combined Capital % Change			17.2%	23.6%	19.9%	19.2%	17.2%

A portion of the above forecasted capital balances are anticipated to transition to support debt payments to support various future capital and related projects to be presented in future budgets.

\* Includes reserve transfers in 2024

AMP identifies the average annual investment should be \$18.7 million annual as of 2025

~ Represents the low end of capital and related project budget growth required per the Asset Management Plan (AMP).

# Looking Forward

- Review wastewater fixed charges on multi-residential not-for-profit housing at the request of a constituent
- Continue with water, wastewater and storm projects identified
- Continue reviewing fees
- Explore land development opportunities
- Complete wastewater and storm sewer 10-year master plans
- Introduce a multi-year capital budget
- Continue to work towards Key Performance Indicators (KPIs) and related benchmarks, where applicable
- Enhancing geographic information systems (GIS) to visualize the asset management program
- Review storm sewer boundary bylaw to incorporate provisions for it to adjust as new subdivisions are developed



# Agenda

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- 1 2024 Budget Summary
- 2 City Fundamentals
- 3 Budget Details
- 4 Billing Change
- 5 Thank You



**Thank You**



# Recommendation

That the Corporate Services Department Report 2024-215, Subject: 2025 Rate Budget, **BE RECEIVED**; And

That the 2025 Rate Budget and debt substitution as outlined in Report 2024-215, **BE APPROVED**.



# Appendix B - Divisional Summary & Detail

Rates (Water, Wastewater, Storm Sewer) Divisional Summary

**CITY OF PORT COLBORNE**  
**2025 Budget - Rates Divisional Summary**

	<b>Storm Sewer</b>	<b>Wastewater</b>	<b>Water</b>	<b>Total 2025 Rate Budget</b>
<b>Revenue</b>				
Other Revenue			\$3,900	\$3,900
Fees		1,700	6,600	8,300
Penalties and Interest		34,400	22,800	57,200
Rate Revenue - Variable		650,200	2,917,200	3,567,400
Rate Revenue - Fixed	2,741,300	8,756,200	3,833,200	15,330,700
<b>Total Revenue</b>	<b>2,741,300</b>	<b>9,442,500</b>	<b>6,783,700</b>	<b>18,967,500</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time			936,600	936,600
Salaries and Wages - Students			28,300	28,300
Overtime Pay			32,600	32,600
Employee Benefits			345,800	345,800
<b>Subtotal Personnel Expense</b>			<b>1,343,300</b>	<b>1,343,300</b>
<b>Operating Expense</b>				
Association/Membership Fees		3,100	3,100	6,200
Comm and Public Relations		5,200	5,200	10,400
Computer Software		20,600	24,100	44,700
Contract Services	82,400	307,600	203,200	593,200
Cost of of Goods Sold			10,300	10,300
PAP / Online Incentives		4,100	4,100	8,200
GIS Credit		40,000		40,000
Equipment - Purchase		15,000	20,600	35,600
Equipment - Rental	2,100			2,100
Grants and Sponsorship Expense		85,000	51,500	136,500
Hospitality Expense			1,000	1,000
Office Supplies		2,700	2,700	5,400
Postage & Courier		26,800	26,800	53,600
Protective & Uniform Clothing		3,100	3,100	6,200
R&M - Consumables and Parts	15,500	20,700	108,200	144,400

	<b>Storm Sewer</b>	<b>Wastewater</b>	<b>Water</b>	<b>Total 2025 Rate Budget</b>
Staff Training & Development			11,100	11,100
SME - Consultants	50,000	80,000	65,100	195,100
Telephone/Internet			7,400	7,400
Travel			11,100	11,100
Utilities - Hydro	5,300	24,800	4,500	34,600
Utilities - Water	1,100			1,100
Region Rate - Fixed		6,134,900	680,960	6,815,860
Region Rate - Variable			2,200,700	2,200,700
<b>Subtotal Operating Expense</b>	<b>156,400</b>	<b>6,773,600</b>	<b>3,444,760</b>	<b>10,374,760</b>
<b>Total Expense</b>	<b>156,400</b>	<b>6,773,600</b>	<b>4,788,060</b>	<b>11,718,060</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>2,584,900</b>	<b>2,668,900</b>	<b>1,995,640</b>	<b>7,249,440</b>
Allocations: Within Departments	268,660	537,320	(805,980)	
<b>Surplus/(Deficit) After Allocation</b>	<b>2,316,240</b>	<b>2,131,580</b>	<b>2,801,620</b>	<b>7,249,440</b>
Transfer to/ (from) Reserves	(190,298)	(139,174)	(25,956)	(355,428)
Transfer Between Funds	2,506,538	2,270,754	2,827,576	7,604,868
<b>Total Transfer</b>	<b>2,316,240</b>	<b>2,131,580</b>	<b>2,801,620</b>	<b>7,249,440</b>
<b>Surplus / (Deficit)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**City of Port Colborne  
2025 5-year Operating Budget  
Water/WasteWater/Storm**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
<b>Revenue</b>							
Other Revenue	\$6,000.00	\$4,500.00	\$3,900.00	\$4,000.00	\$4,100.00	\$4,200.00	\$4,300.00
Fees	3,700.00	8,100.00	8,300.00	8,600.00	8,900.00	9,200.00	9,500.00
Grant - Federal		1,700.00					
Penalties and Interest	50,400.00	51,100.00	57,200.00	63,300.00	69,900.00	77,200.00	85,300.00
Rate Revenue - Variable	3,303,393.00	3,185,100.00	3,567,400.00	3,995,500.00	4,427,700.00	4,906,700.00	5,437,600.00
Rate Revenue - Fixed	13,196,120.00	13,198,700.00	15,330,700.00	17,088,100.00	18,809,900.00	20,706,000.00	22,794,000.00
<b>Total Revenue</b>	<b>16,559,613.00</b>	<b>16,449,200.00</b>	<b>18,967,500.00</b>	<b>21,159,500.00</b>	<b>23,320,500.00</b>	<b>25,703,300.00</b>	<b>28,330,700.00</b>
<b>Expense</b>							
<b>Personnel Expense</b>							
Salaries and Wages - Full Time	684,000.00	633,000.00	936,600.00	964,700.00	993,600.00	1,023,400.00	1,054,100.00
Salaries and Wages - Part Time		15,000.00					
Salaries and Wages - Students	26,000.00	22,000.00	28,300.00	31,500.00	32,400.00	33,400.00	34,400.00
Overtime Pay	14,200.00	14,200.00	32,600.00	33,600.00	34,600.00	35,600.00	36,700.00
Employee Benefits	259,600.00	233,200.00	345,800.00	356,200.00	366,900.00	377,900.00	389,200.00
<b>Subtotal Personnel Expense</b>	<b>983,800.00</b>	<b>917,400.00</b>	<b>1,343,300.00</b>	<b>1,386,000.00</b>	<b>1,427,500.00</b>	<b>1,470,300.00</b>	<b>1,514,400.00</b>
<b>Operating Expense</b>							
Association/Membership Fees	6,000.00	6,000.00	6,200.00	6,400.00	6,600.00	6,800.00	7,000.00
Comm and Public Relations	10,000.00	10,000.00	10,400.00	10,800.00	11,200.00	11,600.00	12,000.00
Computer Software	40,000.00	40,000.00	44,700.00	46,000.00	47,300.00	48,600.00	50,000.00
Contract Services	456,500.00	506,500.00	593,200.00	611,200.00	629,600.00	648,600.00	668,000.00
Cost of of Goods Sold	10,000.00	10,000.00	10,300.00	10,600.00	10,900.00	11,200.00	11,500.00
PAP / Online Incentives	8,000.00	8,000.00	8,200.00	8,400.00	8,600.00	8,800.00	9,000.00
GIS Credit	35,000.00	40,000.00	40,000.00	41,200.00	42,400.00	43,700.00	45,000.00
Equipment - Purchase	40,000.00	40,000.00	35,600.00	31,200.00	32,300.00	33,500.00	34,800.00
Equipment - Rental	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00	2,500.00
Grants and Sponsorship Expense	100,000.00	60,000.00	136,500.00	142,300.00	148,400.00	154,700.00	161,300.00
Hospitality Expense	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Office Supplies	5,200.00	5,200.00	5,400.00	5,600.00	5,800.00	6,000.00	6,200.00
Postage & Courier	52,000.00	52,000.00	53,600.00	55,200.00	56,800.00	58,600.00	60,400.00

Appendix B - Divisional Summary & Detail

	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
	<b>Budget</b>	<b>Forecast</b>	<b>Proposed Budget</b>	<b>Preliminary Budget</b>	<b>Preliminary Budget</b>	<b>Preliminary Budget</b>	<b>Preliminary Budget</b>
Protective & Uniform Clothing	6,000.00	6,000.00	6,200.00	6,400.00	6,600.00	6,800.00	7,000.00
R&M - Consumables and Parts	140,000.00	140,000.00	144,400.00	149,000.00	153,300.00	157,900.00	162,500.00
Staff Training & Development	14,500.00	14,500.00	11,100.00	11,400.00	11,700.00	12,100.00	12,400.00
SME - Consultants	80,000.00	80,000.00	195,100.00	201,000.00	207,000.00	213,200.00	219,500.00
Subscriptions and Publications		13,500.00					
Telephone/Internet	7,200.00	7,200.00	7,400.00	7,600.00	7,800.00	8,000.00	8,200.00
Travel	7,300.00	7,600.00	11,100.00	11,400.00	11,700.00	12,100.00	12,400.00
Utilities - Hydro	29,900.00	32,000.00	34,600.00	37,400.00	40,400.00	43,700.00	47,300.00
Utilities - Water	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
Region Rate - Fixed	6,405,279.00	6,085,600.00	6,815,860.00	7,365,300.00	7,960,200.00	8,604,300.00	9,301,600.00
Region Rate - Variable	1,964,900.00	2,093,100.00	2,200,700.00	2,295,300.00	2,394,000.00	2,496,900.00	2,604,300.00
<b>Subtotal Operating Expense</b>	<b>9,421,879.00</b>	<b>9,261,300.00</b>	<b>10,374,760.00</b>	<b>11,058,000.00</b>	<b>11,797,000.00</b>	<b>12,591,600.00</b>	<b>13,445,000.00</b>
<b>Total Expense</b>	<b>10,405,679.00</b>	<b>10,178,700.00</b>	<b>11,718,060.00</b>	<b>12,444,000.00</b>	<b>13,224,500.00</b>	<b>14,061,900.00</b>	<b>14,959,400.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>6,153,934.00</b>	<b>6,270,500.00</b>	<b>7,249,440.00</b>	<b>8,715,500.00</b>	<b>10,096,000.00</b>	<b>11,641,400.00</b>	<b>13,371,300.00</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>6,153,934.00</b>	<b>6,270,500.00</b>	<b>7,249,440.00</b>	<b>8,715,500.00</b>	<b>10,096,000.00</b>	<b>11,641,400.00</b>	<b>13,371,300.00</b>
Transfer to/ (from) Reserves	1,961,300.00	(1,098,071.00)	(355,428.00)	11,870.00	(15,153.00)	(44,248.00)	84,660.00
Transfer Between Funds	4,192,634.00	7,368,571.00	7,604,868.00	8,703,630.00	10,111,153.00	11,685,648.00	13,286,640.00
<b>Total Transfer</b>	<b>6,153,934.00</b>	<b>6,270,500.00</b>	<b>7,249,440.00</b>	<b>8,715,500.00</b>	<b>10,096,000.00</b>	<b>11,641,400.00</b>	<b>13,371,300.00</b>
<b>Surplus / (Deficit)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Appendix B - Divisional Summary & Detail

Rates (Water, Wastewater, Storm Sewer) Divisional Detail

**City of Port Colborne  
2025 5-year Operating Budget  
Water**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
<b>Revenue</b>							
Other Revenue	\$6,000.00	\$3,800.00	\$3,900.00	\$4,000.00	\$4,100.00	\$4,200.00	\$4,300.00
Fees	3,000.00	6,400.00	6,600.00	6,800.00	7,000.00	7,200.00	7,400.00
Grant - Federal		1,700.00					
Penalties and Interest	19,700.00	20,400.00	22,800.00	25,500.00	28,300.00	31,400.00	34,900.00
Rate Revenue - Variable	2,604,993.00	2,604,600.00	2,917,200.00	3,267,300.00	3,626,700.00	4,025,600.00	4,468,400.00
Rate Revenue - Fixed	3,305,420.00	3,422,500.00	3,833,200.00	4,293,200.00	4,765,400.00	5,289,600.00	5,871,500.00
<b>Total Revenue</b>	<b>5,939,113.00</b>	<b>6,059,400.00</b>	<b>6,783,700.00</b>	<b>7,596,800.00</b>	<b>8,431,500.00</b>	<b>9,358,000.00</b>	<b>10,386,500.00</b>
<b>Expense</b>							
<b>Personnel Expense</b>							
Salaries and Wages - Full Time	684,000.00	633,000.00	936,600.00	964,700.00	993,600.00	1,023,400.00	1,054,100.00
Salaries and Wages - Part Time		15,000.00					
Salaries and Wages - Students	26,000.00	22,000.00	28,300.00	31,500.00	32,400.00	33,400.00	34,400.00
Overtime Pay	14,200.00	14,200.00	32,600.00	33,600.00	34,600.00	35,600.00	36,700.00
Employee Benefits	259,600.00	233,200.00	345,800.00	356,200.00	366,900.00	377,900.00	389,200.00
<b>Subtotal Personnel Expense</b>	<b>983,800.00</b>	<b>917,400.00</b>	<b>1,343,300.00</b>	<b>1,386,000.00</b>	<b>1,427,500.00</b>	<b>1,470,300.00</b>	<b>1,514,400.00</b>
<b>Operating Expense</b>							
Association/Membership Fees	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00	3,500.00
Comm and Public Relations	5,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00	6,000.00
Computer Software	20,000.00	20,000.00	24,100.00	24,800.00	25,500.00	26,200.00	27,000.00
Contract Services	176,500.00	226,500.00	203,200.00	209,300.00	215,500.00	222,000.00	228,600.00
Cost of Goods Sold	10,000.00	10,000.00	10,300.00	10,600.00	10,900.00	11,200.00	11,500.00
PAP / Online Incentives	4,000.00	4,000.00	4,100.00	4,200.00	4,300.00	4,400.00	4,500.00
Equipment - Purchase	20,000.00	20,000.00	20,600.00	21,200.00	21,800.00	22,500.00	23,200.00
Grants and Sponsorship Expense	50,000.00	30,000.00	51,500.00	53,000.00	54,600.00	56,200.00	57,900.00
Hospitality Expense	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Office Supplies	2,600.00	2,600.00	2,700.00	2,800.00	2,900.00	3,000.00	3,100.00
Postage & Courier	26,000.00	26,000.00	26,800.00	27,600.00	28,400.00	29,300.00	30,200.00
Protective & Uniform Clothing	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00	3,500.00
R&M - Consumables and Parts	105,000.00	105,000.00	108,200.00	111,300.00	114,400.00	117,800.00	121,200.00

Appendix B - Divisional Summary & Detail

	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
	<b>Budget</b>	<b>Forecast</b>	<b>Proposed Budget</b>	<b>Preliminary Budget</b>	<b>Preliminary Budget</b>	<b>Preliminary Budget</b>	<b>Preliminary Budget</b>
Staff Training & Development	14,500.00	14,500.00	11,100.00	11,400.00	11,700.00	12,100.00	12,400.00
SME - Consultants	35,000.00	35,000.00	65,100.00	67,100.00	69,100.00	71,200.00	73,300.00
Telephone/Internet	7,200.00	7,200.00	7,400.00	7,600.00	7,800.00	8,000.00	8,200.00
Travel	7,300.00	7,300.00	11,100.00	11,400.00	11,700.00	12,100.00	12,400.00
Utilities - Hydro	4,400.00	4,400.00	4,500.00	4,600.00	4,700.00	4,800.00	4,900.00
Region Rate - Fixed	608,000.00	608,000.00	680,960.00	710,200.00	740,700.00	772,600.00	805,800.00
Region Rate - Variable	1,964,900.00	2,093,100.00	2,200,700.00	2,295,300.00	2,394,000.00	2,496,900.00	2,604,300.00
<b>Subtotal Operating Expense</b>	<b>3,067,400.00</b>	<b>3,225,600.00</b>	<b>3,444,760.00</b>	<b>3,585,200.00</b>	<b>3,731,200.00</b>	<b>3,883,900.00</b>	<b>4,042,500.00</b>
<b>Total Expense</b>	<b>4,051,200.00</b>	<b>4,143,000.00</b>	<b>4,788,060.00</b>	<b>4,971,200.00</b>	<b>5,158,700.00</b>	<b>5,354,200.00</b>	<b>5,556,900.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>1,887,913.00</b>	<b>1,916,400.00</b>	<b>1,995,640.00</b>	<b>2,625,600.00</b>	<b>3,272,800.00</b>	<b>4,003,800.00</b>	<b>4,829,600.00</b>
Allocations: Within Departments	(393,900.00)	(393,900.00)	(805,980.00)	(858,100.00)	(883,800.00)	(910,400.00)	(937,700.00)
<b>Surplus/(Deficit) After Allocation</b>	<b>2,281,813.00</b>	<b>2,310,300.00</b>	<b>2,801,620.00</b>	<b>3,483,700.00</b>	<b>4,156,600.00</b>	<b>4,914,200.00</b>	<b>5,767,300.00</b>
Transfer to/ (from) Reserves	693,300.00	(481,280.00)	(25,956.00)				
Transfer Between Funds	1,588,513.00	2,791,580.00	2,827,576.00	3,483,700.00	4,156,600.00	4,914,200.00	5,767,300.00
<b>Total Transfer</b>	<b>2,281,813.00</b>	<b>2,310,300.00</b>	<b>2,801,620.00</b>	<b>3,483,700.00</b>	<b>4,156,600.00</b>	<b>4,914,200.00</b>	<b>5,767,300.00</b>
<b>Surplus / (Deficit)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**City of Port Colborne  
2025 5-year Operating Budget  
Wastewater**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
<b>Revenue</b>							
Other Revenue		\$700.00					
Fees	700.00	1,700.00	1,700.00	1,800.00	1,900.00	2,000.00	2,100.00
Penalties and Interest	30,700.00	30,700.00	34,400.00	37,800.00	41,600.00	45,800.00	50,400.00
Rate Revenue - Variable	698,400.00	580,500.00	650,200.00	728,200.00	801,000.00	881,100.00	969,200.00
Rate Revenue - Fixed	7,955,900.00	7,818,100.00	8,756,200.00	9,806,900.00	10,787,600.00	11,866,400.00	13,053,000.00
<b>Total Revenue</b>	<b>8,685,700.00</b>	<b>8,431,700.00</b>	<b>9,442,500.00</b>	<b>10,574,700.00</b>	<b>11,632,100.00</b>	<b>12,795,300.00</b>	<b>14,074,700.00</b>
<b>Expense</b>							
<b>Personnel Expense</b>							
<b>Operating Expense</b>							
Association/Membership Fees	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00	3,500.00
Comm and Public Relations	5,000.00	5,000.00	5,200.00	5,400.00	5,600.00	5,800.00	6,000.00
Computer Software	20,000.00	20,000.00	20,600.00	21,200.00	21,800.00	22,400.00	23,000.00
Contract Services	200,000.00	200,000.00	307,600.00	317,000.00	326,700.00	336,600.00	346,800.00
PAP / Online Incentives	4,000.00	4,000.00	4,100.00	4,200.00	4,300.00	4,400.00	4,500.00
GIS Credit	35,000.00	40,000.00	40,000.00	41,200.00	42,400.00	43,700.00	45,000.00
Equipment - Purchase	20,000.00	20,000.00	15,000.00	10,000.00	10,500.00	11,000.00	11,600.00
Grants and Sponsorship Expense	50,000.00	30,000.00	85,000.00	89,300.00	93,800.00	98,500.00	103,400.00
Office Supplies	2,600.00	2,600.00	2,700.00	2,800.00	2,900.00	3,000.00	3,100.00
Postage & Courier	26,000.00	26,000.00	26,800.00	27,600.00	28,400.00	29,300.00	30,200.00
Protective & Uniform Clothing	3,000.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00	3,500.00
R&M - Consumables and Parts	20,000.00	20,000.00	20,700.00	21,700.00	22,400.00	23,100.00	23,800.00
SME - Consultants	25,000.00	25,000.00	80,000.00	82,400.00	84,900.00	87,400.00	90,000.00
Subscriptions and Publications		13,500.00					
Travel		300.00					
Utilities - Hydro	20,400.00	22,500.00	24,800.00	27,300.00	30,000.00	33,000.00	36,300.00
Region Rate - Fixed	5,797,279.00	5,477,600.00	6,134,900.00	6,655,100.00	7,219,500.00	7,831,700.00	8,495,800.00
<b>Subtotal Operating Expense</b>	<b>6,231,279.00</b>	<b>5,912,500.00</b>	<b>6,773,600.00</b>	<b>7,311,600.00</b>	<b>7,899,800.00</b>	<b>8,536,700.00</b>	<b>9,226,500.00</b>

Appendix B - Divisional Summary & Detail

	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
	<b>Budget</b>	<b>Forecast</b>	<b>Proposed Budget</b>	<b>Preliminary Budget</b>	<b>Preliminary Budget</b>	<b>Preliminary Budget</b>	<b>Preliminary Budget</b>
<b>Total Expense</b>	<b>6,231,279.00</b>	<b>5,912,500.00</b>	<b>6,773,600.00</b>	<b>7,311,600.00</b>	<b>7,899,800.00</b>	<b>8,536,700.00</b>	<b>9,226,500.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>2,454,421.00</b>	<b>2,519,200.00</b>	<b>2,668,900.00</b>	<b>3,263,100.00</b>	<b>3,732,300.00</b>	<b>4,258,600.00</b>	<b>4,848,200.00</b>
Allocations: Within Departments	356,025.00	356,025.00	537,320.00	581,300.00	598,700.00	616,700.00	635,200.00
<b>Surplus/(Deficit) After Allocation</b>	<b>2,098,396.00</b>	<b>2,163,175.00</b>	<b>2,131,580.00</b>	<b>2,681,800.00</b>	<b>3,133,600.00</b>	<b>3,641,900.00</b>	<b>4,213,000.00</b>
Transfer to/ (from) Reserves	384,000.00	(788,597.00)	(139,174.00)	11,870.00	(15,153.00)	(44,248.00)	84,660.00
Transfer Between Funds	1,714,396.00	2,951,772.00	2,270,754.00	2,669,930.00	3,148,753.00	3,686,148.00	4,128,340.00
<b>Total Transfer</b>	<b>2,098,396.00</b>	<b>2,163,175.00</b>	<b>2,131,580.00</b>	<b>2,681,800.00</b>	<b>3,133,600.00</b>	<b>3,641,900.00</b>	<b>4,213,000.00</b>
<b>Surplus / (Deficit)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**City of Port Colborne**  
**2025 5-year Operating Budget**  
**Storm Sewer**

	2024 Budget	2024 Forecast	2025 Proposed Budget	2026 Preliminary Budget	2027 Preliminary Budget	2028 Preliminary Budget	2029 Preliminary Budget
<b>Revenue</b>							
Rate Revenue - Fixed	\$1,934,800.00	\$1,958,100.00	\$2,741,300.00	\$2,988,000.00	\$3,256,900.00	\$3,550,000.00	\$3,869,500.00
<b>Total Revenue</b>	<b>1,934,800.00</b>	<b>1,958,100.00</b>	<b>2,741,300.00</b>	<b>2,988,000.00</b>	<b>3,256,900.00</b>	<b>3,550,000.00</b>	<b>3,869,500.00</b>
<b>Expense</b>							
<b>Personnel Expense</b>							
<b>Operating Expense</b>							
Contract Services	80,000.00	80,000.00	82,400.00	84,900.00	87,400.00	90,000.00	92,600.00
Equipment - Rental	2,000.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00	2,500.00
R&M - Consumables and Parts	15,000.00	15,000.00	15,500.00	16,000.00	16,500.00	17,000.00	17,500.00
SME - Consultants	20,000.00	20,000.00	50,000.00	51,500.00	53,000.00	54,600.00	56,200.00
Utilities - Hydro	5,100.00	5,100.00	5,300.00	5,500.00	5,700.00	5,900.00	6,100.00
Utilities - Water	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
<b>Subtotal Operating Expense</b>	<b>123,200.00</b>	<b>123,200.00</b>	<b>156,400.00</b>	<b>161,200.00</b>	<b>166,000.00</b>	<b>171,000.00</b>	<b>176,000.00</b>
<b>Total Expense</b>	<b>123,200.00</b>	<b>123,200.00</b>	<b>156,400.00</b>	<b>161,200.00</b>	<b>166,000.00</b>	<b>171,000.00</b>	<b>176,000.00</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>1,811,600.00</b>	<b>1,834,900.00</b>	<b>2,584,900.00</b>	<b>2,826,800.00</b>	<b>3,090,900.00</b>	<b>3,379,000.00</b>	<b>3,693,500.00</b>
Allocations: Within Departments	37,875.00	37,875.00	268,660.00	276,800.00	285,100.00	293,700.00	302,500.00
<b>Surplus/(Deficit) After Allocation</b>	<b>1,773,725.00</b>	<b>1,797,025.00</b>	<b>2,316,240.00</b>	<b>2,550,000.00</b>	<b>2,805,800.00</b>	<b>3,085,300.00</b>	<b>3,391,000.00</b>
Transfer to/ (from) Reserves	884,000.00	171,806.00	(190,298.00)				
Transfer Between Funds	889,725.00	1,625,219.00	2,506,538.00	2,550,000.00	2,805,800.00	3,085,300.00	3,391,000.00
<b>Total Transfer</b>	<b>1,773,725.00</b>	<b>1,797,025.00</b>	<b>2,316,240.00</b>	<b>2,550,000.00</b>	<b>2,805,800.00</b>	<b>3,085,300.00</b>	<b>3,391,000.00</b>
<b>Surplus / (Deficit)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Appendix C - Divisional Multi-Year Budgets

Appendix C - Summary - Five Year Combined Rates

	2021	2021	2022	2022	2023	2023	2024	2024	2025	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	182,676	72,998	153,816	111,000	192,791	94,200	65,400	60,100	69,400	9,300	15.5%
Variable	3,163,050	4,336,213	2,774,850	2,743,067	2,722,662	3,016,000	3,185,100	3,303,393	3,567,400	264,007	8.0%
Fixed	8,885,353	7,946,615	10,199,398	10,247,000	10,729,296	10,550,900	13,198,700	13,196,120	15,330,700	2,134,580	16.2%
<b>Total Revenue</b>	<b>12,231,079</b>	<b>12,355,826</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>16,449,200</b>	<b>16,559,613</b>	<b>18,967,500</b>	<b>2,407,887</b>	<b>14.54%</b>
<b>Fixed vs. Variable</b>	<b>74%</b>	<b>65%</b>	<b>79%</b>	<b>79%</b>	<b>80%</b>	<b>78%</b>	<b>81%</b>	<b>80%</b>	<b>81%</b>		
Niagara Region	6,279,293	7,017,840	6,381,607	6,961,745	7,257,787	7,319,079	8,178,700	8,370,179	9,016,560	646,381	7.7%
Personnel costs	1,018,257	1,122,700	1,082,704	1,248,700	1,025,813	1,190,900	917,400	983,800	1,343,300	359,500	36.5%
Operations	1,699,945	1,777,180	1,612,962	2,088,910	2,066,787	2,423,929	2,893,471	2,801,634	3,166,468	364,834	13.0%
Capital	623,724	623,724	1,602,373	701,597	2,596,700	2,311,700	4,661,700	896,700	3,902,700	3,006,000	335.2%
Borrowing costs	895,548	900,119	895,785	895,785	895,481	895,481	896,000	1,546,000	1,893,900	347,900	22.5%
Reserve transfers	1,714,313	914,263	1,552,633	1,204,330	(197,819)	(479,989)	(1,803,700)	1,961,300	(355,428)	(2,316,728)	(118.1%)
<b>Total Expenses</b>	<b>12,231,079</b>	<b>12,355,826</b>	<b>13,128,065</b>	<b>13,101,067</b>	<b>13,644,749</b>	<b>13,661,100</b>	<b>15,743,571</b>	<b>16,559,613</b>	<b>18,967,500</b>	<b>2,407,887</b>	<b>14.54%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>705,629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Substitution	-	-	-	-	-	-	(650,000)	-	-	-	-
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	(124,747)		26,998		(16,351)		(110,413)				
Niagara Region	51.3%	56.8%	48.6%	53.1%	53.2%	53.6%	51.9%	50.5%	47.5%		
Capital & Reserves	19.1%	12.4%	24.0%	14.5%	17.6%	13.4%	18.2%	17.3%	18.7%		
<b>% of Total Revenue</b>	<b>70.5%</b>	<b>69.2%</b>	<b>72.6%</b>	<b>67.7%</b>	<b>70.8%</b>	<b>67.0%</b>	<b>70.1%</b>	<b>67.8%</b>	<b>66.2%</b>		

**Appendix C - Summary - Five Year Water Budgets**

	2021	2021	2022	2022	2023	2023	2024	2024	2025	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	118,714	39,998	71,587	97,000	101,315	63,100	32,300	28,700	33,300	4,600	16.0%
Variable	2,140,479	2,128,931	2,142,479	2,120,000	2,253,659	2,376,000	2,604,600	2,604,993	2,917,200	312,207	12.0%
Fixed	2,568,152	2,572,569	2,547,531	2,540,000	2,776,318	2,743,200	3,422,500	3,305,420	3,833,200	527,780	16.0%
<b>Total Revenue</b>	<b>4,827,345</b>	<b>4,741,498</b>	<b>4,761,596</b>	<b>4,757,000</b>	<b>5,131,292</b>	<b>5,182,300</b>	<b>6,059,400</b>	<b>5,939,113</b>	<b>6,783,700</b>	<b>844,587</b>	<b>14.22%</b>
<b>Fixed vs. Variable</b>	<b>55%</b>	<b>55%</b>	<b>54%</b>	<b>55%</b>	<b>55%</b>	<b>54%</b>	<b>57%</b>	<b>56%</b>	<b>57%</b>		
Niagara Region	2,013,547	2,212,840	2,172,540	2,040,866	2,417,834	2,398,200	2,701,100	2,572,900	2,881,660	308,760	12.0%
Personnel costs	610,954	561,350	649,478	749,300	615,488	714,540	523,500	589,900	537,320	(52,580)	(8.9%)
Operations	774,080	739,260	845,712	935,310	1,085,475	1,003,970	1,192,580	1,149,513	1,294,876	145,363	12.6%
Capital	200,000	250,000	266,700	266,700	706,700	621,700	1,758,700	568,700	1,445,500	876,800	154.2%
Borrowing costs	364,392	364,300	364,629	364,629	364,326	364,326	364,800	364,800	650,300	285,500	78.3%
Reserve transfers	864,372	613,748	462,537	400,195	(58,531)	79,564	(496,700)	693,300	(25,956)	(719,256)	(103.7%)
<b>Total Expenses</b>	<b>4,827,345</b>	<b>4,741,498</b>	<b>4,761,596</b>	<b>4,757,000</b>	<b>5,131,292</b>	<b>5,182,300</b>	<b>6,043,980</b>	<b>5,939,113</b>	<b>6,783,700</b>	<b>844,587</b>	<b>14.22%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	85,847		4,596		(51,008)		120,287				
Niagara Region	41.7%	46.7%	45.6%	42.9%	47.1%	46.3%	44.7%	43.3%	42.5%		
Capital & Reserves	22.0%	18.2%	15.3%	14.0%	12.6%	13.5%	20.9%	21.2%	20.9%		
<b>% of Total Revenue</b>	<b>63.8%</b>	<b>64.9%</b>	<b>60.9%</b>	<b>56.9%</b>	<b>59.8%</b>	<b>59.8%</b>	<b>65.6%</b>	<b>64.6%</b>	<b>63.4%</b>		

**Appendix C - Summary - Five Year Wastewater Budgets**

	2021	2021	2022	2022	2023	2023	2024	2024	2025	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	63,962	33,000	82,109	14,000	90,586	31,100	33,100	31,400	36,100	4,700	15.0%
Variable	1,022,571	2,207,282	632,371	623,067	469,003	640,000	580,500	698,400	650,200	(48,200)	(6.9%)
Fixed	5,624,115	4,519,326	6,345,888	6,300,000	6,574,340	6,370,000	7,818,100	7,955,900	8,756,200	800,300	10.1%
<b>Total Revenue</b>	<b>6,710,648</b>	<b>6,759,608</b>	<b>7,060,368</b>	<b>6,937,067</b>	<b>7,133,929</b>	<b>7,041,100</b>	<b>8,431,700</b>	<b>8,685,700</b>	<b>9,442,500</b>	<b>756,800</b>	<b>8.71%</b>
<b>Fixed vs. Variable</b>	<b>85%</b>	<b>67%</b>	<b>91%</b>	<b>91%</b>	<b>93%</b>	<b>91%</b>	<b>93%</b>	<b>92%</b>	<b>93%</b>		
Niagara Region	4,265,746	4,805,000	4,209,067	4,920,879	4,839,953	4,920,879	5,477,600	5,797,279	6,134,900	337,621	5.8%
Personnel costs	305,477	561,350	324,739	374,600	307,744	357,270	356,025	356,025	537,320	181,295	50.9%
Operations	768,917	785,050	638,672	903,500	787,912	1,067,997	1,234,672	1,196,396	1,360,354	163,958	13.7%
Capital	400,000	350,000	1,124,797	324,897	840,000	840,000	2,152,000	302,000	836,700	534,700	177.1%
Borrowing costs	-	-	-	-	-	-	-	650,000	712,400	62,400	9.6%
Reserve transfers	970,508	258,208	763,093	413,191	358,320	(145,046)	(1,466,000)	384,000	(139,174)	(523,174)	(136.2%)
<b>Total Expenses</b>	<b>6,710,648</b>	<b>6,759,608</b>	<b>7,060,368</b>	<b>6,937,067</b>	<b>7,133,929</b>	<b>7,041,100</b>	<b>7,754,297</b>	<b>8,685,700</b>	<b>9,442,500</b>	<b>756,800</b>	<b>8.71%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>677,403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Budget to Actual / Forecast	(48,960)		123,301		92,829		(254,000)				
Niagara Region	63.6%	71.1%	59.6%	70.9%	67.8%	69.9%	70.6%	66.7%	65.0%		
Capital & Reserves	20.4%	9.0%	26.7%	10.6%	16.8%	9.9%	8.8%	7.9%	7.4%		
<b>% of Total Revenue</b>	<b>84.0%</b>	<b>80.1%</b>	<b>86.4%</b>	<b>81.6%</b>	<b>84.6%</b>	<b>79.8%</b>	<b>79.5%</b>	<b>74.6%</b>	<b>72.4%</b>		

**Appendix C - Summary - Four Year Storm Sewer Budgets**

	2021	2021	2022	2022	2023	2023	2024	2024	2025	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Installation service fee	-	-	120	-	890	-	-			-	
Rate fees	693,086	854,720	1,305,980	1,407,000	1,378,638	1,437,700	1,958,100	1,934,800	2,741,300	806,500	41.68%
<b>Total Revenue</b>	<b>693,086</b>	<b>854,720</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,958,100</b>	<b>1,934,800</b>	<b>2,741,300</b>	<b>806,500</b>	<b>41.68%</b>
Personnel costs	101,826	-	108,487	124,800	102,581	119,090	37,875	37,875	268,660	230,785	609.33%
Operations	156,948	252,870	128,578	250,100	193,400	351,962	466,219	455,725	511,238	55,513	12.18%
Capital	23,724	23,724	210,876	110,000	1,050,000	850,000	751,000	26,000	1,620,500	1,594,500	6132.69%
Borrowing costs	531,156	535,819	531,156	531,156	531,155	531,155	531,200	531,200	531,200	-	0.0%
Reserve transfers	(120,567)	42,307	327,003	390,944	(497,608)	(414,507)	159,000	884,000	(190,298)	(1,074,298)	(121.53%)
<b>Total Expenses</b>	<b>693,086</b>	<b>854,720</b>	<b>1,306,100</b>	<b>1,407,000</b>	<b>1,379,528</b>	<b>1,437,700</b>	<b>1,945,294</b>	<b>1,934,800</b>	<b>2,741,300</b>	<b>806,500</b>	<b>41.68%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Appendix D - Water and Wastewater Usage and Billing Metrics

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Forecast
<b>Water (M<sup>3</sup>)</b>						
Water purchase from Region (Actual)	2,656,040	2,515,060	2,330,820	2,537,830	2,763,052	2,859,000
Water of Region Total	55,458,000	55,517,000	54,065,000	56,239,000	56,474,000	57,475,000
Port Colborne %	4.79%	4.53%	4.31%	4.51%	4.89%	4.97%
<b>Wastewater (M<sup>3</sup>)</b>						
Wastewater to Region (Actual)	4,846,000	4,126,341	3,698,000	3,702,000	4,130,394	3,588,000
Niagara Region Total	78,579,125	68,956,462	67,109,853	73,320,193	76,721,561	75,218,000
Port Colborne %	6.17%	5.98%	5.51%	5.05%	5.38%	4.77%
<b>Billing (M<sup>3</sup>)</b>						
Water bill	1,632,548	1,627,391	1,609,570	1,625,245	1,587,388	1,614,000
Water billed vs. Water Purchased (Goal 85%)	61.47%	64.71%	69.06%	64.04%	57.45%	56.45%
<b>Additional Data</b>						
Lake Level (Avg. cm above datum)	134.0	140.0	117.0	98.0	97.0	97.0 (to October)
Precipitation (MM)	1,078.3	830.0	939.0	839.0	992.0	669.0 (to October)