

**City of Port Colborne**  
**General Government**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$250,420.00		\$250,420.00	0.00%
Investment Income	1,707,748.57	1,071,418.00	636,330.57	59.39%
Lease Income	52,661.15	35,600.00	17,061.15	47.92%
Rentals	21,892.81	18,000.00	3,892.81	21.63%
Other Revenue	142,818.75	10,000.00	132,818.75	1328.19%
Fees	1,845.42		1,845.42	0.00%
Provincial Offences Act	4,671.84	2,000.00	2,671.84	133.59%
Grants - Other	468,455.34	150,255.00	318,200.34	211.77%
Grant - Federal	2,031,762.83	580,577.00	1,451,185.83	249.96%
Grant - Provincial	4,438,777.69	3,647,440.00	791,337.69	21.70%
Sales	130.00		130.00	0.00%
Penalties and Interest	649,959.84	439,000.00	210,959.84	48.05%
Property Taxes	24,817,504.71	24,693,620.00	123,884.71	0.50%
Payment In lieu	368,507.71	330,000.00	38,507.71	11.67%
Supplemental Tax	413,277.51	185,200.00	228,077.51	123.15%
<b>Total Revenue</b>	<b>35,370,434.17</b>	<b>31,163,110.00</b>	<b>4,207,324.17</b>	<b>13.50%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	407,917.56		407,917.56	0.00%
Employee Benefits	-479,625.13	-628,000.00	148,374.87	(23.63%)
<b>Subtotal Personnel Expense</b>	<b>-71,707.57</b>	<b>-628,000.00</b>	<b>556,292.43</b>	<b>(88.58%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	11,295.56	14,000.00	-2,704.44	(19.32%)
Auto - Fuel	234,922.16	303,300.00	-68,377.84	(22.54%)
Computer Software	657,923.22	545,000.00	112,923.22	20.72%
Contract Services	864,461.13	681,900.00	182,561.13	26.77%
Cost of Borrowing Ext Interest	805,885.98	1,350,300.00	-544,414.02	(40.32%)
Cost of Borrowing Ext Principl	1,154,606.75	1,295,400.00	-140,793.25	(10.87%)
Credit Card Fees	146,419.23	140,000.00	6,419.23	4.59%
PAP / Online Incentives	2,375.00	10,000.00	-7,625.00	(76.25%)
Equipment - Purchase	10,205.03		10,205.03	0.00%
Equipment - Rental	51,943.45	111,500.00	-59,556.55	(53.41%)
Financial Expenses	20,718.86	7,000.00	13,718.86	195.98%
Land Leases	47,928.65	44,400.00	3,528.65	7.95%
Insurance - Contract	948,709.80	902,100.00	46,609.80	5.17%
Insurance Ded and Adm cost	93,746.54	150,000.00	-56,253.46	(37.50%)
Office Supplies	3,739.58		3,739.58	0.00%
Protective & Uniform Clothing	23,078.60	30,000.00	-6,921.40	(23.07%)
R&M - Consumables and Parts	230,231.71	189,650.00	40,581.71	21.40%
R&M - External Contractor	66,548.35	126,600.00	-60,051.65	(47.43%)
R&M - Auto	266,435.10	195,700.00	70,735.10	36.14%
Staff Training & Development	219,272.26	140,200.00	79,072.26	56.40%
SME - Consultants	42,285.02		42,285.02	0.00%
Subject Matter Experts - Legal	349,067.69	250,000.00	99,067.69	39.63%
Telephone/Internet	82,561.56	82,200.00	361.56	0.44%
Utilities - Gas	186,286.09	254,300.00	-68,013.91	(26.75%)

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Utilities - Hydro	890,320.41	949,300.00	-58,979.59	(6.21%)
Utilities - Water	206,520.72	221,460.00	-14,939.28	(6.75%)
Reassessment/Uncollectable	52,009.03	246,900.00	-194,890.97	(78.94%)
Property Taxes - Rebates	23,442.53	18,000.00	5,442.53	30.24%
Tax Incentive Grants	100,626.28	19,000.00	81,626.28	429.61%
<b>Subtotal Operating Expense</b>	<b>7,793,566.29</b>	<b>8,278,210.00</b>	<b>-484,643.71</b>	<b>(5.85%)</b>
<b>Total Expense</b>	<b>7,721,858.72</b>	<b>7,650,210.00</b>	<b>71,648.72</b>	<b>0.94%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>27,648,575.45</b>	<b>23,512,900.00</b>	<b>4,135,675.45</b>	<b>17.59%</b>
Allocation:Between Departments	-2,889,956.15	-2,658,265.00	-231,691.15	8.72%
Allocation:SSE	-526,569.42	-542,131.00	15,561.58	(2.87%)
<b>Surplus/(Deficit) After Allocation</b>	<b>31,065,101.02</b>	<b>26,713,296.00</b>	<b>4,351,805.02</b>	<b>16.29%</b>
Transfer to/ (from) Capital	13,869,551.86	6,168,881.00	7,700,670.86	124.83%
Transfer to/ (from) Reserves	1,393,758.78	1,634,800.00	-241,041.22	(14.74%)
Transfer Between Funds	-7,019,849.00	-3,026,432.00	-3,993,417.00	131.95%
<b>Total Transfer</b>	<b>8,243,461.64</b>	<b>4,777,249.00</b>	<b>3,466,212.64</b>	<b>72.56%</b>
<b>Surplus / (Deficit)</b>	<b>\$22,821,639.38</b>	<b>\$21,936,047.00</b>	<b>\$885,592.38</b>	<b>4.04%</b>

**City of Port Colborne**  
**Global Revenue**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$420.00		\$420.00	0.00%
Investment Income	1,707,748.57	1,071,418.00	636,330.57	59.39%
Lease Income	52,661.15	35,600.00	17,061.15	47.92%
Rentals	21,892.81	18,000.00	3,892.81	21.63%
Other Revenue	48,879.18		48,879.18	0.00%
Provincial Offences Act	4,671.84	2,000.00	2,671.84	133.59%
Grant - Federal	9,853.00		9,853.00	0.00%
Grant - Provincial	2,591,700.00	2,611,500.00	-19,800.00	(0.76%)
Penalties and Interest	649,959.84	439,000.00	210,959.84	48.05%
Property Taxes	24,817,504.71	24,693,620.00	123,884.71	0.50%
Payment In lieu	368,507.71	330,000.00	38,507.71	11.67%
Supplemental Tax	413,277.51	185,200.00	228,077.51	123.15%
<b>Total Revenue</b>	<b>30,687,076.32</b>	<b>29,386,338.00</b>	<b>1,300,738.32</b>	<b>4.43%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	407,917.56		407,917.56	0.00%
Employee Benefits	-479,625.13	-628,000.00	148,374.87	(23.63%)
<b>Subtotal Personnel Expense</b>	<b>-71,707.57</b>	<b>-628,000.00</b>	<b>556,292.43</b>	<b>(88.58%)</b>
<b>Operating Expense</b>				
PAP / Online Incentives	2,375.00	10,000.00	-7,625.00	(76.25%)
Reassessment/Uncollectable	52,009.03	246,900.00	-194,890.97	(78.94%)
Property Taxes - Rebates	23,442.53	18,000.00	5,442.53	30.24%
Tax Incentive Grants	100,626.28	19,000.00	81,626.28	429.61%
<b>Subtotal Operating Expense</b>	<b>178,452.84</b>	<b>293,900.00</b>	<b>-115,447.16</b>	<b>(39.28%)</b>
<b>Total Expense</b>	<b>106,745.27</b>	<b>-334,100.00</b>	<b>440,845.27</b>	<b>(131.95%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>30,580,331.05</b>	<b>29,720,438.00</b>	<b>859,893.05</b>	<b>2.89%</b>
Allocation:SSE	-118,600.00	-118,600.00		0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>30,698,931.05</b>	<b>29,839,038.00</b>	<b>859,893.05</b>	<b>2.88%</b>
Transfer to/ (from) Reserves	1,159,148.83	1,314,700.00	-155,551.17	(11.83%)
Transfer Between Funds	-73,077.00		-73,077.00	0.00%
<b>Total Transfer</b>	<b>1,086,071.83</b>	<b>1,314,700.00</b>	<b>-228,628.17</b>	<b>(17.39%)</b>
<b>Surplus / (Deficit)</b>	<b>\$29,612,859.22</b>	<b>\$28,524,338.00</b>	<b>\$1,088,521.22</b>	<b>3.82%</b>

**City of Port Colborne**  
**Capital - Non-Debt Funding**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$250,000.00		\$250,000.00	0.00%
Other Revenue	75,803.34		75,803.34	0.00%
Grants - Other	468,455.34	150,255.00	318,200.34	211.77%
Grant - Federal	2,021,909.83	580,577.00	1,441,332.83	248.26%
Grant - Provincial	1,847,077.69	1,035,940.00	811,137.69	78.30%
<b>Total Revenue</b>	<b>4,663,246.20</b>	<b>1,766,772.00</b>	<b>2,896,474.20</b>	<b>163.94%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
<b>Surplus/(Deficit) Before Allocation</b>	<b>4,663,246.20</b>	<b>1,766,772.00</b>	<b>2,896,474.20</b>	<b>163.94%</b>
Allocation:Between Departments	-20,000.00		-20,000.00	0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>4,683,246.20</b>	<b>1,766,772.00</b>	<b>2,916,474.20</b>	<b>165.07%</b>
Transfer to/ (from) Capital	13,869,551.86	6,168,881.00	7,700,670.86	124.83%
Transfer to/ (from) Reserves	75,903.34	320,100.00	-244,196.66	(76.29%)
Transfer Between Funds	-5,436,700.00	-896,700.00	-4,540,000.00	506.30%
<b>Total Transfer</b>	<b>8,508,755.20</b>	<b>5,592,281.00</b>	<b>2,916,474.20</b>	<b>52.15%</b>
<b>Surplus / (Deficit)</b>	<b>(\$3,825,509.00)</b>	<b>(\$3,825,509.00)</b>	<b>\$0.00</b>	<b>0.00%</b>

**City of Port Colborne**  
**Capital - Borrowing Costs**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Cost of Borrowing Ext Interest	\$805,885.98	\$1,350,300.00	(\$544,414.02)	(40.32%)
Cost of Borrowing Ext Principl	1,154,606.75	1,295,400.00	-140,793.25	(10.87%)
Subtotal Operating Expense	1,960,492.73	2,645,700.00	-685,207.27	(25.90%)
Total Expense	1,960,492.73	2,645,700.00	-685,207.27	(25.90%)
Surplus/(Deficit) Before Allocation	-1,960,492.73	-2,645,700.00	685,207.27	(25.90%)
Surplus/(Deficit) After Allocation	-1,960,492.73	-2,645,700.00	685,207.27	(25.90%)
Transfer Between Funds	-896,000.00	-1,546,000.00	650,000.00	(42.04%)
Total Transfer	-896,000.00	-1,546,000.00	650,000.00	(42.04%)
Surplus / (Deficit)	(\$1,064,492.73)	(\$1,099,700.00)	\$35,207.27	(3.20%)

**City of Port Colborne**  
**Global Facilities**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Contract Services	\$690,488.33	\$513,400.00	\$177,088.33	34.49%
Equipment - Purchase	10,205.03		10,205.03	0.00%
Equipment - Rental	997.41	11,500.00	-10,502.59	(91.33%)
Land Leases	47,928.65	44,400.00	3,528.65	7.95%
R&M - Consumables and Parts	219,829.72	184,650.00	35,179.72	19.05%
Utilities - Gas	186,286.09	254,300.00	-68,013.91	(26.75%)
Utilities - Hydro	890,320.41	949,300.00	-58,979.59	(6.21%)
Utilities - Water	206,520.72	221,460.00	-14,939.28	(6.75%)
<b>Subtotal Operating Expense</b>	<b>2,252,576.36</b>	<b>2,179,010.00</b>	<b>73,566.36</b>	<b>3.38%</b>
<b>Total Expense</b>	<b>2,252,576.36</b>	<b>2,179,010.00</b>	<b>73,566.36</b>	<b>3.38%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-2,252,576.36</b>	<b>-2,179,010.00</b>	<b>-73,566.36</b>	<b>3.38%</b>
Allocation:Between Departments	-1,958,008.36	-1,857,450.00	-100,558.36	5.41%
Allocation:SSE	-122,742.00	-159,814.00	37,072.00	(23.20%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-171,826.00</b>	<b>-161,746.00</b>	<b>-10,080.00</b>	<b>6.23%</b>
Transfer Between Funds	-171,826.00	-161,746.00	-10,080.00	6.23%
<b>Total Transfer</b>	<b>-171,826.00</b>	<b>-161,746.00</b>	<b>-10,080.00</b>	<b>6.23%</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**  
**Global Fleet**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	\$17,593.00		\$17,593.00	0.00%
<b>Total Revenue</b>	<b>17,593.00</b>		<b>17,593.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Auto - Fuel	234,922.16	303,300.00	-68,377.84	(22.54%)
Contract Services	76,950.36	8,500.00	68,450.36	805.30%
Equipment - Rental	50,946.04	100,000.00	-49,053.96	(49.05%)
R&M - External Contractor	66,548.35	126,600.00	-60,051.65	(47.43%)
R&M - Auto	266,435.10	195,700.00	70,735.10	36.14%
Telephone/Internet	15,607.53	27,200.00	-11,592.47	(42.62%)
<b>Subtotal Operating Expense</b>	<b>711,409.54</b>	<b>761,300.00</b>	<b>-49,890.46</b>	<b>(6.55%)</b>
<b>Total Expense</b>	<b>711,409.54</b>	<b>761,300.00</b>	<b>-49,890.46</b>	<b>(6.55%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-693,816.54</b>	<b>-761,300.00</b>	<b>67,483.46</b>	<b>(8.86%)</b>
Allocation:Between Departments	-785,358.15	-688,448.00	-96,910.15	14.08%
Allocation:SSE	-23,953.00	-23,839.00	-114.00	0.48%
<b>Surplus/(Deficit) After Allocation</b>	<b>115,494.61</b>	<b>-49,013.00</b>	<b>164,507.61</b>	<b>(335.64%)</b>
Transfer to/ (from) Reserves	158,706.61		158,706.61	0.00%
Transfer Between Funds	-43,212.00	-49,013.00	5,801.00	(11.84%)
<b>Total Transfer</b>	<b>115,494.61</b>	<b>-49,013.00</b>	<b>164,507.61</b>	<b>(335.64%)</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**  
**Global Operations**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	\$543.23	\$10,000.00	(\$9,456.77)	(94.57%)
Fees	1,845.42		1,845.42	0.00%
Sales	130.00		130.00	0.00%
<b>Total Revenue</b>	<b>2,518.65</b>	<b>10,000.00</b>	<b>-7,481.35</b>	<b>(74.81%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Association/Membership Fees	11,295.56	14,000.00	-2,704.44	(19.32%)
Computer Software	657,923.22	545,000.00	112,923.22	20.72%
Contract Services	97,022.44	160,000.00	-62,977.56	(39.36%)
Credit Card Fees	146,419.23	140,000.00	6,419.23	4.59%
Financial Expenses	20,718.86	7,000.00	13,718.86	195.98%
Insurance - Contract	948,709.80	902,100.00	46,609.80	5.17%
Insurance Ded and Adm cost	93,746.54	150,000.00	-56,253.46	(37.50%)
Office Supplies	3,739.58		3,739.58	0.00%
Protective & Uniform Clothing	23,078.60	30,000.00	-6,921.40	(23.07%)
R&M - Consumables and Parts	10,401.99	5,000.00	5,401.99	108.04%
Staff Training & Development	219,272.26	140,200.00	79,072.26	56.40%
SME - Consultants	42,285.02		42,285.02	0.00%
Subject Matter Experts - Legal	349,067.69	250,000.00	99,067.69	39.63%
Telephone/Internet	66,954.03	55,000.00	11,954.03	21.73%
<b>Subtotal Operating Expense</b>	<b>2,690,634.82</b>	<b>2,398,300.00</b>	<b>292,334.82</b>	<b>12.19%</b>
<b>Total Expense</b>	<b>2,690,634.82</b>	<b>2,398,300.00</b>	<b>292,334.82</b>	<b>12.19%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-2,688,116.17</b>	<b>-2,388,300.00</b>	<b>-299,816.17</b>	<b>12.55%</b>
Allocation:Between Departments	-126,589.64	-112,367.00	-14,222.64	12.66%
Allocation:SSE	-261,274.42	-239,878.00	-21,396.42	8.92%
<b>Surplus/(Deficit) After Allocation</b>	<b>-2,300,252.11</b>	<b>-2,036,055.00</b>	<b>-264,197.11</b>	<b>12.98%</b>
Transfer Between Funds	-399,034.00	-372,973.00	-26,061.00	6.99%
<b>Total Transfer</b>	<b>-399,034.00</b>	<b>-372,973.00</b>	<b>-26,061.00</b>	<b>6.99%</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,901,218.11)</b>	<b>(\$1,663,082.00)</b>	<b>(\$238,136.11)</b>	<b>14.32%</b>



**City of Port Colborne**  
**Programs, Grants & Activities**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship	\$278,628.34	\$221,500.00	\$57,128.34	25.79%
Donations	21,181.11	20,000.00	1,181.11	5.91%
Lease Income	158,000.00	156,000.00	2,000.00	1.28%
Other Revenue	10,123.01	10,000.00	123.01	1.23%
Fees	117,558.12	164,000.00	-46,441.88	(28.32%)
Grants - Other	40,000.00	115,000.00	-75,000.00	(65.22%)
Grant - Federal	8,000.00		8,000.00	0.00%
Grant - Provincial	125,000.00		125,000.00	0.00%
Sales	509,786.15	300,000.00	209,786.15	69.93%
MAT Tax	24,407.30	40,000.00	-15,592.70	(38.98%)
<b>Total Revenue</b>	<b>1,292,684.03</b>	<b>1,026,500.00</b>	<b>266,184.03</b>	<b>25.93%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Part Time	238,676.59	268,400.00	-29,723.41	(11.07%)
Employee Benefits	30,518.74	29,600.00	918.74	3.10%
<b>Subtotal Personnel Expense</b>	<b>269,195.33</b>	<b>298,000.00</b>	<b>-28,804.67</b>	<b>(9.67%)</b>
<b>Operating Expense</b>				
Comm and Public Relations	107,784.92	82,000.00	25,784.92	31.45%
Computer Software	2,447.33		2,447.33	0.00%
Contract Services	854,258.17	486,200.00	368,058.17	75.70%
Cost of Goods Sold	136,795.36	150,000.00	-13,204.64	(8.80%)
Equipment - Rental	88,747.29	70,000.00	18,747.29	26.78%
Financial Expenses	4,085.65	5,900.00	-1,814.35	(30.75%)
Land Purchases	387,000.00		387,000.00	0.00%
Grants and Sponsorship Expense	543,278.61	642,600.00	-99,321.39	(15.46%)
Hospitality Expense	1,356.91	14,000.00	-12,643.09	(90.31%)
Office Supplies	361.71	250.00	111.71	44.68%
Program Supplies	586,443.58	515,000.00	71,443.58	13.87%
Protective & Uniform Clothing	3,472.33	3,000.00	472.33	15.74%
R&M - Grounds	101,970.95	105,000.00	-3,029.05	(2.88%)
R&M - Consumables and Parts	5,245.51	21,000.00	-15,754.49	(75.02%)
Staff Training & Development		5,400.00	-5,400.00	(100.00%)
SME - Audit and Actuary	2,500.00		2,500.00	0.00%
SME - Consultants	219,784.25	4,000.00	215,784.25	5394.61%
Subject Matter Experts - Legal	45,440.52		45,440.52	0.00%
Telephone/Internet	631.17		631.17	0.00%
Travel		2,700.00	-2,700.00	(100.00%)
Utilities - Hydro	1,529.35	2,000.00	-470.65	(23.53%)
<b>Subtotal Operating Expense</b>	<b>3,093,133.61</b>	<b>2,109,050.00</b>	<b>984,083.61</b>	<b>46.66%</b>
<b>Total Expense</b>	<b>3,362,328.94</b>	<b>2,407,050.00</b>	<b>955,278.94</b>	<b>39.69%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-2,069,644.91</b>	<b>-1,380,550.00</b>	<b>-689,094.91</b>	<b>49.91%</b>
Allocation: Between Departments	258,706.94	247,860.00	10,846.94	4.38%

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Allocation:SSE	-2,796.35	5,000.00	-7,796.35	(155.93%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-2,325,555.50</b>	<b>-1,633,410.00</b>	<b>-692,145.50</b>	<b>42.37%</b>
Transfer to/ (from) Reserves	-509,543.41	50,000.00	-559,543.41	(1119.09%)
<b>Total Transfer</b>	<b>-509,543.41</b>	<b>50,000.00</b>	<b>-559,543.41</b>	<b>(1119.09%)</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,816,012.09)</b>	<b>(\$1,683,410.00)</b>	<b>(\$132,602.09)</b>	<b>7.88%</b>

**City of Port Colborne**  
**Crossing Guards**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Part Time	\$238,676.59	\$268,400.00	(\$29,723.41)	(11.07%)
Employee Benefits	30,518.74	29,600.00	918.74	3.10%
<b>Subtotal Personnel Expense</b>	<b>269,195.33</b>	<b>298,000.00</b>	<b>-28,804.67</b>	<b>(9.67%)</b>
<b>Operating Expense</b>				
Office Supplies	285.40	250.00	35.40	14.16%
Program Supplies	387.48	1,000.00	-612.52	(61.25%)
Protective & Uniform Clothing	3,472.33	3,000.00	472.33	15.74%
R&M - Consumables and Parts	2,900.06	1,000.00	1,900.06	190.01%
Staff Training & Development		5,400.00	-5,400.00	(100.00%)
SME - Consultants	1,341.96		1,341.96	0.00%
Telephone/Internet	631.17		631.17	0.00%
Travel		2,700.00	-2,700.00	(100.00%)
<b>Subtotal Operating Expense</b>	<b>9,018.40</b>	<b>13,350.00</b>	<b>-4,331.60</b>	<b>(32.45%)</b>
<b>Total Expense</b>	<b>278,213.73</b>	<b>311,350.00</b>	<b>-33,136.27</b>	<b>(10.64%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-278,213.73</b>	<b>-311,350.00</b>	<b>33,136.27</b>	<b>(10.64%)</b>
Allocation:Between Departments	476.00	564.00	-88.00	(15.60%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-278,689.73</b>	<b>-311,914.00</b>	<b>33,224.27</b>	<b>(10.65%)</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$278,689.73)</b>	<b>(\$311,914.00)</b>	<b>\$33,224.27</b>	<b>(10.65%)</b>

**City of Port Colborne**  
**Airport**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Contract Services	\$34,163.00	\$32,500.00	\$1,663.00	5.12%
Subtotal Operating Expense	34,163.00	32,500.00	1,663.00	5.12%
Total Expense	34,163.00	32,500.00	1,663.00	5.12%
Surplus/(Deficit) Before Allocation	-34,163.00	-32,500.00	-1,663.00	5.12%
Surplus/(Deficit) After Allocation	-34,163.00	-32,500.00	-1,663.00	5.12%
Total Transfer	0.00	0.00	0.00	0.00%
Surplus / (Deficit)	(\$34,163.00)	(\$32,500.00)	(\$1,663.00)	5.12%

**City of Port Colborne**  
**Animal Control**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Contract Services	\$189,739.56	\$197,400.00	(\$7,660.44)	(3.88%)
Subtotal Operating Expense	189,739.56	197,400.00	-7,660.44	(3.88%)
Total Expense	189,739.56	197,400.00	-7,660.44	(3.88%)
Surplus/(Deficit) Before Allocation	-189,739.56	-197,400.00	7,660.44	(3.88%)
Allocation:Between Departments	2,555.00	3,914.00	-1,359.00	(34.72%)
Surplus/(Deficit) After Allocation	-192,294.56	-201,314.00	9,019.44	(4.48%)
Total Transfer	0.00	0.00	0.00	0.00%
Surplus / (Deficit)	(\$192,294.56)	(\$201,314.00)	\$9,019.44	(4.48%)

**City of Port Colborne**  
**Canal Days**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship	\$258,628.34	\$200,000.00	\$58,628.34	29.31%
Donations	21,181.11	20,000.00	1,181.11	5.91%
Other Revenue	10,123.01	10,000.00	123.01	1.23%
Fees	105,951.49	150,000.00	-44,048.51	(29.37%)
Grants - Other	40,000.00	100,000.00	-60,000.00	(60.00%)
Grant - Provincial	125,000.00		125,000.00	0.00%
Sales	220,150.62	300,000.00	-79,849.38	(26.62%)
MAT Tax	12,203.65	20,000.00	-7,796.35	(38.98%)
<b>Total Revenue</b>	<b>793,238.22</b>	<b>800,000.00</b>	<b>-6,761.78</b>	<b>(0.85%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Comm and Public Relations	90,104.06	60,000.00	30,104.06	50.17%
Contract Services	235,713.80	180,000.00	55,713.80	30.95%
Cost of Goods Sold	136,044.23	150,000.00	-13,955.77	(9.30%)
Equipment - Rental	88,747.29	70,000.00	18,747.29	26.78%
Financial Expenses	4,085.65	5,900.00	-1,814.35	(30.75%)
Grants and Sponsorship Expense	48,145.95	43,000.00	5,145.95	11.97%
Program Supplies	511,714.51	485,000.00	26,714.51	5.51%
R&M - Grounds	27,801.65	20,000.00	7,801.65	39.01%
SME - Audit and Actuary	2,500.00		2,500.00	0.00%
Utilities - Hydro	702.33	2,000.00	-1,297.67	(64.88%)
<b>Subtotal Operating Expense</b>	<b>1,145,559.47</b>	<b>1,015,900.00</b>	<b>129,659.47</b>	<b>12.76%</b>
<b>Total Expense</b>	<b>1,145,559.47</b>	<b>1,015,900.00</b>	<b>129,659.47</b>	<b>12.76%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-352,321.25</b>	<b>-215,900.00</b>	<b>-136,421.25</b>	<b>63.19%</b>
Allocation: Between Departments	145,446.58	157,048.00	-11,601.42	(7.39%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-497,767.83</b>	<b>-372,948.00</b>	<b>-124,819.83</b>	<b>33.47%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$497,767.83)</b>	<b>(\$372,948.00)</b>	<b>(\$124,819.83)</b>	<b>33.47%</b>

**City of Port Colborne**  
**CIP Incentives**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Comm and Public Relations		\$10,000.00	(\$10,000.00)	(100.00%)
Grants and Sponsorship Expense	274,276.43	236,900.00	37,376.43	15.78%
Subtotal Operating Expense	274,276.43	246,900.00	27,376.43	11.09%
Total Expense	274,276.43	246,900.00	27,376.43	11.09%
Surplus/(Deficit) Before Allocation	-274,276.43	-246,900.00	-27,376.43	11.09%
Surplus/(Deficit) After Allocation	-274,276.43	-246,900.00	-27,376.43	11.09%
Transfer to/ (from) Reserves	-27,376.43		-27,376.43	0.00%
Total Transfer	-27,376.43	0.00	-27,376.43	0.00%
Surplus / (Deficit)	(\$246,900.00)	(\$246,900.00)	\$0.00	0.00%

**City of Port Colborne**  
**Community Events**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship	\$20,000.00	\$21,000.00	(\$1,000.00)	(4.76%)
Grants - Other		15,000.00	-15,000.00	(100.00%)
Grant - Federal	8,000.00		8,000.00	0.00%
<b>Total Revenue</b>	<b>28,000.00</b>	<b>36,000.00</b>	<b>-8,000.00</b>	<b>(22.22%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Comm and Public Relations	7,490.45	10,000.00	-2,509.55	(25.10%)
Contract Services	76,950.75	76,300.00	650.75	0.85%
Hospitality Expense	1,356.91	12,000.00	-10,643.09	(88.69%)
Office Supplies	76.31		76.31	0.00%
Program Supplies	67,536.94	20,000.00	47,536.94	237.68%
<b>Subtotal Operating Expense</b>	<b>153,411.36</b>	<b>118,300.00</b>	<b>35,111.36</b>	<b>29.68%</b>
<b>Total Expense</b>	<b>153,411.36</b>	<b>118,300.00</b>	<b>35,111.36</b>	<b>29.68%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-125,411.36</b>	<b>-82,300.00</b>	<b>-43,111.36</b>	<b>52.38%</b>
Allocation:Between Departments	65,899.74	68,950.00	-3,050.26	(4.42%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-191,311.10</b>	<b>-151,250.00</b>	<b>-40,061.10</b>	<b>26.49%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$191,311.10)</b>	<b>(\$151,250.00)</b>	<b>(\$40,061.10)</b>	<b>26.49%</b>



**City of Port Colborne**  
**Community Grants**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Grants and Sponsorship Expense	\$118,150.00	\$108,200.00	\$9,950.00	9.20%
Subtotal Operating Expense	118,150.00	108,200.00	9,950.00	9.20%
Total Expense	118,150.00	108,200.00	9,950.00	9.20%
Surplus/(Deficit) Before Allocation	-118,150.00	-108,200.00	-9,950.00	9.20%
Allocation:Between Departments	15,042.00	22,884.00	-7,842.00	(34.27%)
Surplus/(Deficit) After Allocation	-133,192.00	-131,084.00	-2,108.00	1.61%
Total Transfer	0.00	0.00	0.00	0.00%
Surplus / (Deficit)	(\$133,192.00)	(\$131,084.00)	(\$2,108.00)	1.61%

**City of Port Colborne**  
**Residential Rebates**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Grants and Sponsorship Expense	\$11,266.23	\$10,000.00	\$1,266.23	12.66%
Subtotal Operating Expense	11,266.23	10,000.00	1,266.23	12.66%
Total Expense	11,266.23	10,000.00	1,266.23	12.66%
Surplus/(Deficit) Before Allocation	-11,266.23	-10,000.00	-1,266.23	12.66%
Surplus/(Deficit) After Allocation	-11,266.23	-10,000.00	-1,266.23	12.66%
Total Transfer	0.00	0.00	0.00	0.00%
Surplus / (Deficit)	(\$11,266.23)	(\$10,000.00)	(\$1,266.23)	12.66%

**City of Port Colborne**  
**Fishing Tournament**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
MAT Tax	\$12,203.65	\$20,000.00	(\$7,796.35)	(38.98%)
<b>Total Revenue</b>	<b>12,203.65</b>	<b>20,000.00</b>	<b>-7,796.35</b>	<b>(38.98%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Grants and Sponsorship Expense	15,000.00	15,000.00		0.00%
<b>Subtotal Operating Expense</b>	<b>15,000.00</b>	<b>15,000.00</b>		<b>0.00%</b>
<b>Total Expense</b>	<b>15,000.00</b>	<b>15,000.00</b>		<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-2,796.35</b>	<b>5,000.00</b>	<b>-7,796.35</b>	<b>(155.93%)</b>
Allocation:SSE	-2,796.35	5,000.00	-7,796.35	(155.93%)
<b>Surplus/(Deficit) After Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</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**  
**Outdoor Vendors**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Lease Income	\$8,000.00	\$6,000.00	\$2,000.00	33.33%
<b>Total Revenue</b>	<b>8,000.00</b>	<b>6,000.00</b>	<b>2,000.00</b>	<b>33.33%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Program Supplies		2,000.00	-2,000.00	(100.00%)
<b>Subtotal Operating Expense</b>		<b>2,000.00</b>	<b>-2,000.00</b>	<b>(100.00%)</b>
<b>Total Expense</b>		<b>2,000.00</b>	<b>-2,000.00</b>	<b>(100.00%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>8,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>100.00%</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>8,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>100.00%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>\$8,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>100.00%</b>

**City of Port Colborne**  
**Goderich Elevator**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Lease Income	\$150,000.00	\$150,000.00		0.00%
<b>Total Revenue</b>	<b>150,000.00</b>	<b>150,000.00</b>		<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<hr/>				
<b>Operating Expense</b>				
R&M - Grounds	74,169.30	85,000.00	-10,830.70	(12.74%)
R&M - Consumables and Parts	662.98		662.98	0.00%
<b>Subtotal Operating Expense</b>	<b>74,832.28</b>	<b>85,000.00</b>	<b>-10,167.72</b>	<b>(11.96%)</b>
<b>Total Expense</b>	<b>74,832.28</b>	<b>85,000.00</b>	<b>-10,167.72</b>	<b>(11.96%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>75,167.72</b>	<b>65,000.00</b>	<b>10,167.72</b>	<b>15.64%</b>
<hr/>				
<b>Surplus/(Deficit) After Allocation</b>	<b>75,167.72</b>	<b>65,000.00</b>	<b>10,167.72</b>	<b>15.64%</b>
Transfer to/ (from) Reserves	10,167.72		10,167.72	0.00%
<b>Total Transfer</b>	<b>10,167.72</b>	<b>0.00</b>	<b>10,167.72</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>\$65,000.00</b>	<b>\$65,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>

**City of Port Colborne**  
**Municipal Election**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Computer Software	\$2,447.33		\$2,447.33	0.00%
Subtotal Operating Expense	2,447.33		2,447.33	0.00%
Total Expense	2,447.33		2,447.33	0.00%
Surplus/(Deficit) Before Allocation	-2,447.33		-2,447.33	0.00%
Surplus/(Deficit) After Allocation	-2,447.33		-2,447.33	0.00%
Transfer to/ (from) Reserves	47,552.67	50,000.00	-2,447.33	(4.89%)
Total Transfer	47,552.67	50,000.00	-2,447.33	(4.89%)
Surplus / (Deficit)	(\$50,000.00)	(\$50,000.00)	\$0.00	0.00%

**City of Port Colborne**  
**Physician Recruitment**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Grants and Sponsorship Expense	\$51,000.00	\$204,000.00	(\$153,000.00)	(75.00%)
Hospitality Expense		2,000.00	-2,000.00	(100.00%)
SME - Consultants	14,487.37	4,000.00	10,487.37	262.18%
Subtotal Operating Expense	65,487.37	210,000.00	-144,512.63	(68.82%)
Total Expense	65,487.37	210,000.00	-144,512.63	(68.82%)
Surplus/(Deficit) Before Allocation	-65,487.37	-210,000.00	144,512.63	(68.82%)
Surplus/(Deficit) After Allocation	-65,487.37	-210,000.00	144,512.63	(68.82%)
Transfer to/ (from) Reserves	144,512.63		144,512.63	0.00%
Total Transfer	144,512.63	0.00	144,512.63	0.00%
Surplus / (Deficit)	(\$210,000.00)	(\$210,000.00)	\$0.00	0.00%

**City of Port Colborne**  
**Showboat - Lighthouse**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Grants and Sponsorship Expense	\$25,440.00	\$25,500.00	(\$60.00)	(0.24%)
Subtotal Operating Expense	25,440.00	25,500.00	-60.00	(0.24%)
Total Expense	25,440.00	25,500.00	-60.00	(0.24%)
Surplus/(Deficit) Before Allocation	-25,440.00	-25,500.00	60.00	(0.24%)
Surplus/(Deficit) After Allocation	-25,440.00	-25,500.00	60.00	(0.24%)
Total Transfer	0.00	0.00	0.00	0.00%
Surplus / (Deficit)	(\$25,440.00)	(\$25,500.00)	\$60.00	(0.24%)



**City of Port Colborne**  
**SportsFest**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship Fees	11,606.63	\$500.00 14,000.00	(\$500.00) -2,393.37	(100.00%) (17.10%)
<b>Total Revenue</b>	<b>11,606.63</b>	<b>14,500.00</b>	<b>-2,893.37</b>	<b>(19.95%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Comm and Public Relations Program Supplies	6,804.65	2,000.00 7,000.00	-2,000.00 -195.35	(100.00%) (2.79%)
<b>Subtotal Operating Expense</b>	<b>6,804.65</b>	<b>9,000.00</b>	<b>-2,195.35</b>	<b>(24.39%)</b>
<b>Total Expense</b>	<b>6,804.65</b>	<b>9,000.00</b>	<b>-2,195.35</b>	<b>(24.39%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>4,801.98</b>	<b>5,500.00</b>	<b>-698.02</b>	<b>(12.69%)</b>
Allocation:Between Departments	4,801.98	-5,500.00	10,301.98	(187.31%)
<b>Surplus/(Deficit) After Allocation</b>	<b>0.00</b>	<b>11,000.00</b>	<b>-11,000.00</b>	<b>(100.00%)</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>\$0.00</b>	<b>\$11,000.00</b>	<b>(\$11,000.00)</b>	<b>(100.00%)</b>

**City of Port Colborne**  
**Land Sales**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Sales	\$286,872.04		\$286,872.04	0.00%
<b>Total Revenue</b>	<b>286,872.04</b>		<b>286,872.04</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Comm and Public Relations	10,190.41		10,190.41	0.00%
Contract Services	317,691.06		317,691.06	0.00%
Land Purchases	387,000.00		387,000.00	0.00%
R&M - Consumables and Parts	1,682.47		1,682.47	0.00%
SME - Consultants	203,954.92		203,954.92	0.00%
Subject Matter Experts - Legal	45,440.52		45,440.52	0.00%
Utilities - Hydro	827.02		827.02	0.00%
<b>Subtotal Operating Expense</b>	<b>966,786.40</b>		<b>966,786.40</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>966,786.40</b>		<b>966,786.40</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-679,914.36</b>		<b>-679,914.36</b>	<b>0.00%</b>
Allocation:Between Departments	4,485.64		4,485.64	0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>-684,400.00</b>		<b>-684,400.00</b>	<b>0.00%</b>
Transfer to/ (from) Reserves	-684,400.00		-684,400.00	0.00%
<b>Total Transfer</b>	<b>-684,400.00</b>		<b>-684,400.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>0.00%</b>

**City of Port Colborne**  
**PC Merchandise**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Sales	\$2,763.49		\$2,763.49	0.00%
<b>Total Revenue</b>	<b>2,763.49</b>		<b>2,763.49</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Cost of of Goods Sold	751.13		751.13	0.00%
<b>Subtotal Operating Expense</b>	<b>751.13</b>		<b>751.13</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>751.13</b>		<b>751.13</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>2,012.36</b>		<b>2,012.36</b>	<b>0.00%</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>2,012.36</b>		<b>2,012.36</b>	<b>0.00%</b>
<b>Total Transfer</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>\$2,012.36</b>		<b>\$2,012.36</b>	<b>0.00%</b>

**City of Port Colborne**  
**Community EV Charging Station**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
R&M - Consumables and Parts		\$20,000.00	(\$20,000.00)	(100.00%)
Subtotal Operating Expense		20,000.00	-20,000.00	(100.00%)
Total Expense		20,000.00	-20,000.00	(100.00%)
Surplus/(Deficit) Before Allocation		-20,000.00	20,000.00	(100.00%)
Allocation:Between Departments	20,000.00		20,000.00	0.00%
Surplus/(Deficit) After Allocation	-20,000.00	-20,000.00	0.00	0.00%
Total Transfer	0.00	0.00	0.00	0.00%
Surplus / (Deficit)	(\$20,000.00)	(\$20,000.00)	\$0.00	0.00%

**City of Port Colborne**  
**Boards and Committees**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$53,303.64	\$32,400.00	\$20,903.64	64.52%
Fundraising		6,300.00	-6,300.00	(100.00%)
Rentals	12,511.37	11,650.00	861.37	7.39%
Other Revenue	22,966.67	16,000.00	6,966.67	43.54%
Fees	13,645.98	6,300.00	7,345.98	116.60%
Grants - Other	34,379.42	12,000.00	22,379.42	186.50%
Grant - Federal	52,647.00	4,000.00	48,647.00	1216.18%
Grant - Provincial	78,565.00	68,300.00	10,265.00	15.03%
Sales	15,628.32	13,100.00	2,528.32	19.30%
MAT Tax	18,305.47	30,000.00	-11,694.53	(38.98%)
<b>Total Revenue</b>	<b>301,952.87</b>	<b>200,050.00</b>	<b>101,902.87</b>	<b>50.94%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	941,822.14	993,700.00	-51,877.86	(5.22%)
Salaries and Wages - Part Time	226,109.78	126,900.00	99,209.78	78.18%
Salaries and Wages - Students	50,350.32	22,700.00	27,650.32	121.81%
Overtime Pay	5,332.62		5,332.62	0.00%
Honourariums	742.11	400.00	342.11	85.53%
Employee Benefits	338,026.76	387,700.00	-49,673.24	(12.81%)
<b>Subtotal Personnel Expense</b>	<b>1,562,383.73</b>	<b>1,531,400.00</b>	<b>30,983.73</b>	<b>2.02%</b>
<b>Operating Expense</b>				
Association/Membership Fees	2,313.21	2,600.00	-286.79	(11.03%)
Cleaning Supplies	977.99	1,700.00	-722.01	(42.47%)
Library Collection	58,788.90	47,800.00	10,988.90	22.99%
Library Digital Resources	29,808.02	30,000.00	-191.98	(0.64%)
Comm and Public Relations	6,637.64	6,900.00	-262.36	(3.80%)
Computer Software		1,000.00	-1,000.00	(100.00%)
Contract Services	65,734.72	63,200.00	2,534.72	4.01%
Cost of of Goods Sold	7,066.27	8,000.00	-933.73	(11.67%)
Equipment - Purchase	11,406.13	11,500.00	-93.87	(0.82%)
Equipment - Rental	224.77		224.77	0.00%
Financial Expenses	18.40		18.40	0.00%
Grants and Sponsorship Expense	2,745.03	500.00	2,245.03	449.01%
Hospitality Expense	2,076.54	7,450.00	-5,373.46	(72.13%)
Insurance - Contract		6,180.00	-6,180.00	(100.00%)
Office Supplies	7,406.73	10,600.00	-3,193.27	(30.13%)
Postage & Courier	2,579.42	3,550.00	-970.58	(27.34%)
Program Supplies	29,386.93	29,900.00	-513.07	(1.72%)
Protective & Uniform Clothing	773.36	2,000.00	-1,226.64	(61.33%)
R&M - Grounds	961.46	1,000.00	-38.54	(3.85%)
R&M - Consumables and Parts	18,906.79	30,100.00	-11,193.21	(37.19%)
Staff Training & Development	10,143.23	12,300.00	-2,156.77	(17.53%)
SME - Audit and Actuary	19,128.96	7,200.00	11,928.96	165.68%
Subscriptions and Publications	777.07	900.00	-122.93	(13.66%)
Telephone/Internet	17,826.53	22,600.00	-4,773.47	(21.12%)
Travel	2,865.18	6,100.00	-3,234.82	(53.03%)

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Subtotal Operating Expense</b>	<b>298,553.28</b>	<b>313,080.00</b>	<b>-14,526.72</b>	<b>(4.64%)</b>
<b>Total Expense</b>	<b>1,860,937.01</b>	<b>1,844,480.00</b>	<b>16,457.01</b>	<b>0.89%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,558,984.14</b>	<b>-1,644,430.00</b>	<b>85,445.86</b>	<b>(5.20%)</b>
Allocation:Between Departments	290,380.00	261,850.00	28,530.00	10.90%
<b>Surplus/(Deficit) After Allocation</b>	<b>-1,849,364.14</b>	<b>-1,906,280.00</b>	<b>56,915.86</b>	<b>(2.99%)</b>
Transfer to/ (from) Reserves	107,214.96		107,214.96	0.00%
Transfer Between Funds	296,119.00	282,077.00	14,042.00	4.98%
<b>Total Transfer</b>	<b>403,333.96</b>	<b>282,077.00</b>	<b>121,256.96</b>	<b>42.99%</b>
<b>Surplus / (Deficit)</b>	<b>(\$2,252,698.10)</b>	<b>(\$2,188,357.00)</b>	<b>(\$64,341.10)</b>	<b>2.94%</b>

**City of Port Colborne**  
**Library**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$5,598.96	\$4,800.00	\$798.96	16.65%
Rentals	928.54	650.00	278.54	42.85%
Other Revenue	152.34		152.34	0.00%
Fees	6,652.37	3,500.00	3,152.37	90.07%
Grant - Federal	1,375.00		1,375.00	0.00%
Grant - Provincial	48,396.00	38,300.00	10,096.00	26.36%
Sales	3,005.70		3,005.70	0.00%
<b>Total Revenue</b>	<b>66,108.91</b>	<b>47,250.00</b>	<b>18,858.91</b>	<b>39.91%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	390,908.30	451,200.00	-60,291.70	(13.36%)
Salaries and Wages - Part Time	81,774.59	69,900.00	11,874.59	16.99%
Overtime Pay	5,332.62		5,332.62	0.00%
Employee Benefits	130,071.24	187,900.00	-57,828.76	(30.78%)
<b>Subtotal Personnel Expense</b>	<b>608,086.75</b>	<b>709,000.00</b>	<b>-100,913.25</b>	<b>(14.23%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	1,366.00	1,500.00	-134.00	(8.93%)
Library Collection	55,999.20	44,800.00	11,199.20	25.00%
Library Digital Resources	29,808.02	30,000.00	-191.98	(0.64%)
Comm and Public Relations	479.83	500.00	-20.17	(4.03%)
Computer Software		1,000.00	-1,000.00	(100.00%)
Contract Services	3,661.44	4,000.00	-338.56	(8.46%)
Equipment - Purchase	4,810.02	7,000.00	-2,189.98	(31.29%)
Financial Expenses	18.40		18.40	0.00%
Hospitality Expense	686.61	750.00	-63.39	(8.45%)
Office Supplies	3,255.59	3,000.00	255.59	8.52%
Postage & Courier	517.88	700.00	-182.12	(26.02%)
Program Supplies	3,617.97	3,500.00	117.97	3.37%
Protective & Uniform Clothing		1,300.00	-1,300.00	(100.00%)
Staff Training & Development	7,166.75	7,000.00	166.75	2.38%
SME - Audit and Actuary	9,800.00	7,200.00	2,600.00	36.11%
Telephone/Internet	16,552.66	17,100.00	-547.34	(3.20%)
Travel	316.86	500.00	-183.14	(36.63%)
<b>Subtotal Operating Expense</b>	<b>138,057.23</b>	<b>129,850.00</b>	<b>8,207.23</b>	<b>6.32%</b>
<b>Total Expense</b>	<b>746,143.98</b>	<b>838,850.00</b>	<b>-92,706.02</b>	<b>(11.05%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-680,035.07</b>	<b>-791,600.00</b>	<b>111,564.93</b>	<b>(14.09%)</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>-680,035.07</b>	<b>-791,600.00</b>	<b>111,564.93</b>	<b>(14.09%)</b>
Transfer to/ (from) Reserves	97,522.93		97,522.93	0.00%
Transfer Between Funds	-777,558.00	-791,600.00	14,042.00	(1.77%)

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Total Transfer	-680,035.07	-791,600.00	111,564.93	(14.09%)
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	0.00%



**City of Port Colborne**  
**Library (Levy)**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
Personnel Expense				
Operating Expense				
Transfer Between Funds	\$1,011,677.00	\$1,011,677.00		0.00%
Total Transfer	1,011,677.00	1,011,677.00		0.00%
Surplus / (Deficit)	(\$1,011,677.00)	(\$1,011,677.00)	\$0.00	0.00%

# City of Port Colborne

## NSCTA

### For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	\$7,814.33		\$7,814.33	0.00%
Fees	4,082.50	2,000.00	2,082.50	104.13%
Grants - Other	3,576.00		3,576.00	0.00%
Grant - Federal	23,674.00		23,674.00	0.00%
Grant - Provincial	2,260.00		2,260.00	0.00%
<b>Total Revenue</b>	<b>41,406.83</b>	<b>2,000.00</b>	<b>39,406.83</b>	<b>1970.34%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	2,300.00		2,300.00	0.00%
<b>Subtotal Personnel Expense</b>	<b>2,300.00</b>		<b>2,300.00</b>	<b>0.00%</b>
<b>Operating Expense</b>				
Contract Services	37,999.53	32,000.00	5,999.53	18.75%
Grants and Sponsorship Expense	1,515.24		1,515.24	0.00%
R&M - Consumables and Parts	26.75		26.75	0.00%
SME - Audit and Actuary	9,328.96		9,328.96	0.00%
Telephone/Internet	19.79		19.79	0.00%
<b>Subtotal Operating Expense</b>	<b>48,890.27</b>	<b>32,000.00</b>	<b>16,890.27</b>	<b>52.78%</b>
<b>Total Expense</b>	<b>51,190.27</b>	<b>32,000.00</b>	<b>19,190.27</b>	<b>59.97%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-9,783.44</b>	<b>-30,000.00</b>	<b>20,216.56</b>	<b>(67.39%)</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>-9,783.44</b>	<b>-30,000.00</b>	<b>20,216.56</b>	<b>(67.39%)</b>
Transfer to/ (from) Reserves	8,522.03		8,522.03	0.00%
Transfer Between Funds	-18,305.47	-30,000.00	11,694.53	(38.98%)
<b>Total Transfer</b>	<b>-9,783.44</b>	<b>-30,000.00</b>	<b>20,216.56</b>	<b>(67.39%)</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**  
**NSCTA (Levy)**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
MAT Tax	\$18,305.47	\$30,000.00	(\$11,694.53)	(38.98%)
<b>Total Revenue</b>	<b>18,305.47</b>	<b>30,000.00</b>	<b>-11,694.53</b>	<b>(38.98%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
<b>Surplus/(Deficit) Before Allocation</b>	<b>18,305.47</b>	<b>30,000.00</b>	<b>-11,694.53</b>	<b>(38.98%)</b>
<b>Surplus/(Deficit) After Allocation</b>	<b>18,305.47</b>	<b>30,000.00</b>	<b>-11,694.53</b>	<b>(38.98%)</b>
Transfer Between Funds	80,305.47	92,000.00	-11,694.53	(12.71%)
<b>Total Transfer</b>	<b>80,305.47</b>	<b>92,000.00</b>	<b>-11,694.53</b>	<b>(12.71%)</b>
<b>Surplus / (Deficit)</b>	<b>(\$62,000.00)</b>	<b>(\$62,000.00)</b>	<b>\$0.00</b>	<b>0.00%</b>

## City of Port Colborne Museum

### For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$34,032.65	\$22,000.00	\$12,032.65	54.69%
Other Revenue	15,000.00	15,000.00		0.00%
Fees	725.66		725.66	0.00%
Grants - Other	14,666.00	2,000.00	12,666.00	633.30%
Grant - Federal	27,598.00	4,000.00	23,598.00	589.95%
Grant - Provincial	24,093.00	30,000.00	-5,907.00	(19.69%)
Sales	8,211.24	7,400.00	811.24	10.96%
<b>Total Revenue</b>	<b>124,326.55</b>	<b>80,400.00</b>	<b>43,926.55</b>	<b>54.64%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	489,990.77	480,600.00	9,390.77	1.95%
Salaries and Wages - Part Time	124,348.41	57,000.00	67,348.41	118.16%
Salaries and Wages - Students	30,795.63	22,700.00	8,095.63	35.66%
Honourariums	425.00		425.00	0.00%
Employee Benefits	183,846.71	175,700.00	8,146.71	4.64%
<b>Subtotal Personnel Expense</b>	<b>829,406.52</b>	<b>736,000.00</b>	<b>93,406.52</b>	<b>12.69%</b>
<b>Operating Expense</b>				
Association/Membership Fees	947.21	800.00	147.21	18.40%
Cleaning Supplies	736.05	700.00	36.05	5.15%
Library Collection	2,789.70	3,000.00	-210.30	(7.01%)
Comm and Public Relations	5,015.05	5,000.00	15.05	0.30%
Contract Services	4,381.77	5,200.00	-818.23	(15.74%)
Cost of Goods Sold	4,983.86	5,000.00	-16.14	(0.32%)
Equipment - Purchase	817.22	1,000.00	-182.78	(18.28%)
Equipment - Rental	224.77		224.77	0.00%
Hospitality Expense	404.70	500.00	-95.30	(19.06%)
Insurance - Contract		1,480.00	-1,480.00	(100.00%)
Office Supplies	1,980.30	3,100.00	-1,119.70	(36.12%)
Postage & Courier	2,029.31	2,450.00	-420.69	(17.17%)
Program Supplies	17,121.81	17,400.00	-278.19	(1.60%)
Protective & Uniform Clothing	193.33	500.00	-306.67	(61.33%)
R&M - Grounds	961.46	1,000.00	-38.54	(3.85%)
R&M - Consumables and Parts	8,892.87	10,600.00	-1,707.13	(16.11%)
Staff Training & Development	2,516.25	4,300.00	-1,783.75	(41.48%)
Subscriptions and Publications	527.07	400.00	127.07	31.77%
Telephone/Internet	1,254.08	3,500.00	-2,245.92	(64.17%)
Travel	2,274.00	4,300.00	-2,026.00	(47.12%)
<b>Subtotal Operating Expense</b>	<b>58,050.81</b>	<b>70,230.00</b>	<b>-12,179.19</b>	<b>(17.34%)</b>
<b>Total Expense</b>	<b>887,457.33</b>	<b>806,230.00</b>	<b>81,227.33</b>	<b>10.07%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-763,130.78</b>	<b>-725,830.00</b>	<b>-37,300.78</b>	<b>5.14%</b>
Allocations: Within Departments	-213,200.00	-213,200.00		0.00%
Allocation: Between Departments	62,040.00	54,455.00	7,585.00	13.93%

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Surplus/(Deficit) After Allocation	-611,970.78	-567,085.00	-44,885.78	7.92%
Transfer to/ (from) Reserves	1,170.00		1,170.00	0.00%
Total Transfer	1,170.00	0.00	1,170.00	0.00%
Surplus / (Deficit)	(\$613,140.78)	(\$567,085.00)	(\$46,055.78)	8.12%

**City of Port Colborne**  
**Heritage Archives**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$3,015.55	\$2,600.00	\$415.55	15.98%
Fundraising		300.00	-300.00	(100.00%)
Rentals	5,688.77	7,000.00	-1,311.23	(18.73%)
Fees	1,487.20	800.00	687.20	85.90%
Grants - Other	16,137.42	5,000.00	11,137.42	222.75%
Sales	373.01	300.00	73.01	24.34%
<b>Total Revenue</b>	<b>26,701.95</b>	<b>16,000.00</b>	<b>10,701.95</b>	<b>66.89%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	58,623.07	61,900.00	-3,276.93	(5.29%)
Salaries and Wages - Part Time	19,986.78		19,986.78	0.00%
Salaries and Wages - Students	19,554.69		19,554.69	0.00%
Honourariums	-150.00		-150.00	0.00%
Employee Benefits	24,048.23	24,100.00	-51.77	(0.21%)
<b>Subtotal Personnel Expense</b>	<b>122,062.77</b>	<b>86,000.00</b>	<b>36,062.77</b>	<b>41.93%</b>
<b>Operating Expense</b>				
Association/Membership Fees		300.00	-300.00	(100.00%)
Comm and Public Relations	203.52	200.00	3.52	1.76%
Equipment - Purchase	514.31	500.00	14.31	2.86%
Hospitality Expense	280.78	700.00	-419.22	(59.89%)
Office Supplies	716.25	1,500.00	-783.75	(52.25%)
Postage & Courier		100.00	-100.00	(100.00%)
Program Supplies	271.11	1,000.00	-728.89	(72.89%)
Protective & Uniform Clothing	580.03	200.00	380.03	190.02%
R&M - Consumables and Parts	2,484.62	4,500.00	-2,015.38	(44.79%)
Staff Training & Development	366.94	1,000.00	-633.06	(63.31%)
Subscriptions and Publications		300.00	-300.00	(100.00%)
Travel	95.08	1,000.00	-904.92	(90.49%)
<b>Subtotal Operating Expense</b>	<b>5,512.64</b>	<b>11,300.00</b>	<b>-5,787.36</b>	<b>(51.22%)</b>
<b>Total Expense</b>	<b>127,575.41</b>	<b>97,300.00</b>	<b>30,275.41</b>	<b>31.12%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-100,873.46</b>	<b>-81,300.00</b>	<b>-19,573.46</b>	<b>24.08%</b>
Allocations: Within Departments	15,200.00	15,200.00		0.00%
Allocation: Between Departments	41,026.00	37,183.00	3,843.00	10.34%
<b>Surplus/(Deficit) After Allocation</b>	<b>-157,099.46</b>	<b>-133,683.00</b>	<b>-23,416.46</b>	<b>17.52%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$157,099.46)</b>	<b>(\$133,683.00)</b>	<b>(\$23,416.46)</b>	<b>17.52%</b>

**City of Port Colborne**  
**Roselawn**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$10,656.48	\$3,000.00	\$7,656.48	255.22%
Fundraising		6,000.00	-6,000.00	(100.00%)
Rentals	5,894.06	4,000.00	1,894.06	47.35%
Other Revenue		1,000.00	-1,000.00	(100.00%)
Fees	698.25		698.25	0.00%
Grants - Other		5,000.00	-5,000.00	(100.00%)
Grant - Provincial	3,816.00		3,816.00	0.00%
Sales	4,038.37	5,400.00	-1,361.63	(25.22%)
<b>Total Revenue</b>	<b>25,103.16</b>	<b>24,400.00</b>	<b>703.16</b>	<b>2.88%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Honourariums	212.11	400.00	-187.89	(46.97%)
<b>Subtotal Personnel Expense</b>	<b>212.11</b>	<b>400.00</b>	<b>-187.89</b>	<b>(46.97%)</b>
<b>Operating Expense</b>				
Cleaning Supplies	241.94	1,000.00	-758.06	(75.81%)
Comm and Public Relations	939.24	1,200.00	-260.76	(21.73%)
Contract Services	10,510.42	12,000.00	-1,489.58	(12.41%)
Cost of Goods Sold	2,082.41	3,000.00	-917.59	(30.59%)
Equipment - Purchase	5,264.58	3,000.00	2,264.58	75.49%
Grants and Sponsorship Expense	1,229.79	500.00	729.79	145.96%
Hospitality Expense	609.09	500.00	109.09	21.82%
Insurance - Contract		4,700.00	-4,700.00	(100.00%)
Office Supplies	1,454.59	3,000.00	-1,545.41	(51.51%)
Postage & Courier	32.23	300.00	-267.77	(89.26%)
Program Supplies	8,376.04	8,000.00	376.04	4.70%
R&M - Consumables and Parts	7,502.55	15,000.00	-7,497.45	(49.98%)
Staff Training & Development	93.29		93.29	0.00%
Subscriptions and Publications	250.00	200.00	50.00	25.00%
Telephone/Internet		2,000.00	-2,000.00	(100.00%)
Travel	179.24	300.00	-120.76	(40.25%)
<b>Subtotal Operating Expense</b>	<b>38,765.41</b>	<b>54,700.00</b>	<b>-15,934.59</b>	<b>(29.13%)</b>
<b>Total Expense</b>	<b>38,977.52</b>	<b>55,100.00</b>	<b>-16,122.48</b>	<b>(29.26%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-13,874.36</b>	<b>-30,700.00</b>	<b>16,825.64</b>	<b>(54.81%)</b>
Allocations: Within Departments	198,000.00	198,000.00		0.00%
Allocation: Between Departments	187,314.00	170,212.00	17,102.00	10.05%
<b>Surplus/(Deficit) After Allocation</b>	<b>-399,188.36</b>	<b>-398,912.00</b>	<b>-276.36</b>	<b>0.07%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$399,188.36)</b>	<b>(\$398,912.00)</b>	<b>(\$276.36)</b>	<b>0.07%</b>

**City of Port Colborne**  
**Committees**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
<hr/>				
Expense				
Personnel Expense				
Honourariums	\$255.00		\$255.00	0.00%
Employee Benefits	60.58		60.58	0.00%
Subtotal Personnel Expense	315.58		315.58	0.00%
Operating Expense				
Contract Services	9,181.56	10,000.00	-818.44	(8.18%)
Hospitality Expense	95.36	5,000.00	-4,904.64	(98.09%)
Subtotal Operating Expense	9,276.92	15,000.00	-5,723.08	(38.15%)
Total Expense	9,592.50	15,000.00	-5,407.50	(36.05%)
Surplus/(Deficit) Before Allocation	-9,592.50	-15,000.00	5,407.50	(36.05%)
Surplus/(Deficit) After Allocation	-9,592.50	-15,000.00	5,407.50	(36.05%)
Total Transfer	0.00	0.00	0.00	0.00%
Surplus / (Deficit)	(\$9,592.50)	(\$15,000.00)	\$5,407.50	(36.05%)



## City of Port Colborne Council

**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Part Time	\$246,900.33	\$242,500.00	\$4,400.33	1.81%
Employee Benefits	114,192.35	101,100.00	13,092.35	12.95%
<b>Subtotal Personnel Expense</b>	<b>361,092.68</b>	<b>343,600.00</b>	<b>17,492.68</b>	<b>5.09%</b>
<b>Operating Expense</b>				
Contract Services	25,326.03	26,000.00	-673.97	(2.59%)
Hospitality Expense	11,107.19	7,300.00	3,807.19	52.15%
Office Supplies	1,335.45	3,600.00	-2,264.55	(62.90%)
Postage & Courier	11.85		11.85	0.00%
Staff Training & Development	4,741.38	10,900.00	-6,158.62	(56.50%)
Telephone/Internet	2,251.74	2,800.00	-548.26	(19.58%)
Travel	41,099.96	21,800.00	19,299.96	88.53%
<b>Subtotal Operating Expense</b>	<b>85,873.60</b>	<b>72,400.00</b>	<b>13,473.60</b>	<b>18.61%</b>
<b>Total Expense</b>	<b>446,966.28</b>	<b>416,000.00</b>	<b>30,966.28</b>	<b>7.44%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-446,966.28</b>	<b>-416,000.00</b>	<b>-30,966.28</b>	<b>7.44%</b>
Allocation:Between Departments	60,437.00	54,724.00	5,713.00	10.44%
<b>Surplus/(Deficit) After Allocation</b>	<b>-507,403.28</b>	<b>-470,724.00</b>	<b>-36,679.28</b>	<b>7.79%</b>
Transfer Between Funds	-68,700.00	-68,700.00		0.00%
<b>Total Transfer</b>	<b>-68,700.00</b>	<b>-68,700.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$438,703.28)</b>	<b>(\$402,024.00)</b>	<b>(\$36,679.28)</b>	<b>9.12%</b>

**City of Port Colborne**  
**Chief Administrator's Office**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Licences and Permits	\$34,656.95	\$36,000.00	(\$1,343.05)	(3.73%)
Fees	9,146.87	200.00	8,946.87	4473.44%
<b>Total Revenue</b>	<b>43,803.82</b>	<b>36,200.00</b>	<b>7,603.82</b>	<b>21.01%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	1,235,958.43	1,306,400.00	-70,441.57	(5.39%)
Salaries and Wages - Part Time	109,002.60		109,002.60	0.00%
Salaries and Wages - Students	54,287.36	66,800.00	-12,512.64	(18.73%)
Overtime Pay	11,214.23	2,000.00	9,214.23	460.71%
Employee Benefits	406,389.54	425,400.00	-19,010.46	(4.47%)
<b>Subtotal Personnel Expense</b>	<b>1,816,852.16</b>	<b>1,800,600.00</b>	<b>16,252.16</b>	<b>0.90%</b>
<b>Operating Expense</b>				
Association/Membership Fees	9,672.42	11,600.00	-1,927.58	(16.62%)
Comm and Public Relations	37,537.11	40,000.00	-2,462.89	(6.16%)
Contract Services	29,900.00		29,900.00	0.00%
Equipment - Purchase	10,464.03	10,000.00	464.03	4.64%
Hospitality Expense	6,664.29	5,000.00	1,664.29	33.29%
Office Supplies	4,226.47	2,200.00	2,026.47	92.11%
Postage & Courier	115.39	300.00	-184.61	(61.54%)
Program Supplies	5,401.04		5,401.04	0.00%
Staff Training & Development	24,997.60	20,700.00	4,297.60	20.76%
SME - Consultants	41,974.75		41,974.75	0.00%
Subscriptions and Publications	7,582.42	5,000.00	2,582.42	51.65%
Telephone/Internet	4,744.87	6,100.00	-1,355.13	(22.22%)
Travel	26,859.23	23,400.00	3,459.23	14.78%
<b>Subtotal Operating Expense</b>	<b>210,139.62</b>	<b>124,300.00</b>	<b>85,839.62</b>	<b>69.06%</b>
<b>Total Expense</b>	<b>2,026,991.78</b>	<b>1,924,900.00</b>	<b>102,091.78</b>	<b>5.30%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,983,187.96</b>	<b>-1,888,700.00</b>	<b>-94,487.96</b>	<b>5.00%</b>
Allocations: Within Departments		48,230.00	-48,230.00	(100.00%)
Allocation: Between Departments	-319,753.02	-323,570.00	3,816.98	(1.18%)
Allocation: SSE	-9,564.00	-11,244.00	1,680.00	(14.94%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-1,653,870.94</b>	<b>-1,602,116.00</b>	<b>-51,754.94</b>	<b>3.23%</b>
Transfer Between Funds	-310,000.00	-310,000.00		0.00%
<b>Total Transfer</b>	<b>-310,000.00</b>	<b>-310,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,343,870.94)</b>	<b>(\$1,292,116.00)</b>	<b>(\$51,754.94)</b>	<b>4.01%</b>

# City of Port Colborne

## CAO

For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$299,497.14	\$305,200.00	(\$5,702.86)	(1.87%)
Employee Benefits	80,830.76	82,600.00	-1,769.24	(2.14%)
<b>Subtotal Personnel Expense</b>	<b>380,327.90</b>	<b>387,800.00</b>	<b>-7,472.10</b>	<b>(1.93%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	2,732.76	2,900.00	-167.24	(5.77%)
Hospitality Expense	4,092.81	3,000.00	1,092.81	36.43%
Office Supplies	35.40	1,000.00	-964.60	(96.46%)
Postage & Courier		100.00	-100.00	(100.00%)
Staff Training & Development	3,822.47	6,100.00	-2,277.53	(37.34%)
SME - Consultants	41,974.75		41,974.75	0.00%
Subscriptions and Publications	61.05		61.05	0.00%
Telephone/Internet	709.77	1,200.00	-490.23	(40.85%)
Travel	23,438.11	6,100.00	17,338.11	284.23%
<b>Subtotal Operating Expense</b>	<b>76,867.12</b>	<b>20,400.00</b>	<b>56,467.12</b>	<b>276.80%</b>
<b>Total Expense</b>	<b>457,195.02</b>	<b>408,200.00</b>	<b>48,995.02</b>	<b>12.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-457,195.02</b>	<b>-408,200.00</b>	<b>-48,995.02</b>	<b>12.00%</b>
Allocations: Within Departments	-9,707.00	-14,808.00	5,101.00	(34.45%)
Allocation:Between Departments	-360,424.02	-304,648.00	-55,776.02	18.31%
Allocation:SSE	-9,564.00	-11,244.00	1,680.00	(14.94%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-77,500.00</b>	<b>-77,500.00</b>	<b>0.00</b>	<b>0.00%</b>
Transfer Between Funds	-77,500.00	-77,500.00		0.00%
<b>Total Transfer</b>	<b>-77,500.00</b>	<b>-77,500.00</b>	<b>0.00</b>	<b>0.00%</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**  
**Marketing and Communication**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$246,005.13	\$250,800.00	(\$4,794.87)	(1.91%)
Salaries and Wages - Part Time	15,660.66		15,660.66	0.00%
Salaries and Wages - Students	29,464.04	23,400.00	6,064.04	25.91%
Overtime Pay	185.72		185.72	0.00%
Employee Benefits	82,623.37	88,700.00	-6,076.63	(6.85%)
<b>Subtotal Personnel Expense</b>	<b>373,938.92</b>	<b>362,900.00</b>	<b>11,038.92</b>	<b>3.04%</b>
<b>Operating Expense</b>				
Association/Membership Fees		1,400.00	-1,400.00	(100.00%)
Comm and Public Relations	36,337.16	40,000.00	-3,662.84	(9.16%)
Contract Services	29,900.00		29,900.00	0.00%
Equipment - Purchase	10,464.03	10,000.00	464.03	4.64%
Hospitality Expense	2,215.05	2,000.00	215.05	10.75%
Office Supplies	1,837.70	1,200.00	637.70	53.14%
Postage & Courier		100.00	-100.00	(100.00%)
Staff Training & Development	1,139.71	2,700.00	-1,560.29	(57.79%)
Subscriptions and Publications	5,066.77	3,000.00	2,066.77	68.89%
Telephone/Internet	1,505.30	2,200.00	-694.70	(31.58%)
Travel		5,400.00	-5,400.00	(100.00%)
<b>Subtotal Operating Expense</b>	<b>88,465.72</b>	<b>68,000.00</b>	<b>20,465.72</b>	<b>30.10%</b>
<b>Total Expense</b>	<b>462,404.64</b>	<b>430,900.00</b>	<b>31,504.64</b>	<b>7.31%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-462,404.64</b>	<b>-430,900.00</b>	<b>-31,504.64</b>	<b>7.31%</b>
Allocations: Within Departments	9,707.00	7,588.00	2,119.00	27.93%
Allocation: Between Departments	-55,400.00	-55,400.00		0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>-416,711.64</b>	<b>-383,088.00</b>	<b>-33,623.64</b>	<b>8.78%</b>
Transfer Between Funds	-66,700.00	-66,700.00		0.00%
<b>Total Transfer</b>	<b>-66,700.00</b>	<b>-66,700.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$350,011.64)</b>	<b>(\$316,388.00)</b>	<b>(\$33,623.64)</b>	<b>10.63%</b>

## City of Port Colborne Clerks

**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Licences and Permits	\$34,656.95	\$36,000.00	(\$1,343.05)	(3.73%)
Fees	9,146.87	200.00	8,946.87	4473.44%
<b>Total Revenue</b>	<b>43,803.82</b>	<b>36,200.00</b>	<b>7,603.82</b>	<b>21.01%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	273,667.20	329,100.00	-55,432.80	(16.84%)
Salaries and Wages - Part Time	80,196.46		80,196.46	0.00%
Salaries and Wages - Students	12,256.47	28,900.00	-16,643.53	(57.59%)
Overtime Pay	10,751.77	2,000.00	8,751.77	437.59%
Employee Benefits	110,519.38	122,900.00	-12,380.62	(10.07%)
<b>Subtotal Personnel Expense</b>	<b>487,391.28</b>	<b>482,900.00</b>	<b>4,491.28</b>	<b>0.93%</b>
<b>Operating Expense</b>				
Association/Membership Fees	1,320.10	2,500.00	-1,179.90	(47.20%)
Comm and Public Relations	1,199.95		1,199.95	0.00%
Hospitality Expense	342.43		342.43	0.00%
Office Supplies	2,353.37		2,353.37	0.00%
Postage & Courier	115.39	100.00	15.39	15.39%
Program Supplies	5,184.00		5,184.00	0.00%
Staff Training & Development	6,359.00	5,400.00	959.00	17.76%
Subscriptions and Publications	1,395.76	1,000.00	395.76	39.58%
Telephone/Internet	1,169.17	1,500.00	-330.83	(22.06%)
Travel	3,184.10	5,400.00	-2,215.90	(41.04%)
<b>Subtotal Operating Expense</b>	<b>22,623.27</b>	<b>15,900.00</b>	<b>6,723.27</b>	<b>42.28%</b>
<b>Total Expense</b>	<b>510,014.55</b>	<b>498,800.00</b>	<b>11,214.55</b>	<b>2.25%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-466,210.73</b>	<b>-462,600.00</b>	<b>-3,610.73</b>	<b>0.78%</b>
Allocations: Within Departments		25,473.00	-25,473.00	(100.00%)
Allocation:Between Departments	45,835.00	18,239.00	27,596.00	151.30%
<b>Surplus/(Deficit) After Allocation</b>	<b>-512,045.73</b>	<b>-506,312.00</b>	<b>-5,733.73</b>	<b>1.13%</b>
Transfer Between Funds	-22,300.00	-22,300.00		0.00%
<b>Total Transfer</b>	<b>-22,300.00</b>	<b>-22,300.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$489,745.73)</b>	<b>(\$484,012.00)</b>	<b>(\$5,733.73)</b>	<b>1.18%</b>

**City of Port Colborne**  
**Human Resources**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$416,788.96	\$421,300.00	(\$4,511.04)	(1.07%)
Salaries and Wages - Part Time	13,145.48		13,145.48	0.00%
Salaries and Wages - Students	12,566.85	14,500.00	-1,933.15	(13.33%)
Overtime Pay	276.74		276.74	0.00%
Employee Benefits	132,416.03	131,200.00	1,216.03	0.93%
<b>Subtotal Personnel Expense</b>	<b>575,194.06</b>	<b>567,000.00</b>	<b>8,194.06</b>	<b>1.45%</b>
<b>Operating Expense</b>				
Association/Membership Fees	5,619.56	4,800.00	819.56	17.07%
Hospitality Expense	14.00		14.00	0.00%
Program Supplies	217.04		217.04	0.00%
Staff Training & Development	13,676.42	6,500.00	7,176.42	110.41%
Subscriptions and Publications	1,058.84	1,000.00	58.84	5.88%
Telephone/Internet	1,360.63	1,200.00	160.63	13.39%
Travel	237.02	6,500.00	-6,262.98	(96.35%)
<b>Subtotal Operating Expense</b>	<b>22,183.51</b>	<b>20,000.00</b>	<b>2,183.51</b>	<b>10.92%</b>
<b>Total Expense</b>	<b>597,377.57</b>	<b>587,000.00</b>	<b>10,377.57</b>	<b>1.77%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-597,377.57</b>	<b>-587,000.00</b>	<b>-10,377.57</b>	<b>1.77%</b>
Allocations: Within Departments		29,977.00	-29,977.00	(100.00%)
Allocation: Between Departments	50,236.00	18,239.00	31,997.00	175.43%
<b>Surplus/(Deficit) After Allocation</b>	<b>-647,613.57</b>	<b>-635,216.00</b>	<b>-12,397.57</b>	<b>1.95%</b>
Transfer Between Funds	-143,500.00	-143,500.00		0.00%
<b>Total Transfer</b>	<b>-143,500.00</b>	<b>-143,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$504,113.57)</b>	<b>(\$491,716.00)</b>	<b>(\$12,397.57)</b>	<b>2.52%</b>

**City of Port Colborne**  
**Corporate Services**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Licences and Permits	\$26,832.00	\$25,000.00	\$1,832.00	7.33%
Fees	79,526.23	61,000.00	18,526.23	30.37%
<b>Total Revenue</b>	<b>106,358.23</b>	<b>86,000.00</b>	<b>20,358.23</b>	<b>23.67%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	1,270,396.80	1,456,200.00	-185,803.20	(12.76%)
Salaries and Wages - Part Time	68,770.60		68,770.60	0.00%
Salaries and Wages - Students	54,286.84	72,100.00	-17,813.16	(24.71%)
Overtime Pay	12,469.94	24,200.00	-11,730.06	(48.47%)
Employee Benefits	440,264.04	521,800.00	-81,535.96	(15.63%)
<b>Subtotal Personnel Expense</b>	<b>1,846,188.22</b>	<b>2,074,300.00</b>	<b>-228,111.78</b>	<b>(11.00%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	4,829.92	5,400.00	-570.08	(10.56%)
Contract Services	1,791.35		1,791.35	0.00%
Hospitality Expense	3,484.43	4,000.00	-515.57	(12.89%)
Office Supplies	24,444.64	26,100.00	-1,655.36	(6.34%)
Postage & Courier	33,758.65	40,200.00	-6,441.35	(16.02%)
Staff Training & Development	7,325.55	27,300.00	-19,974.45	(73.17%)
SME - Audit and Actuary	94,362.66	85,000.00	9,362.66	11.01%
SME - Consultants	48,493.48	60,000.00	-11,506.52	(19.18%)
Subscriptions and Publications		500.00	-500.00	(100.00%)
Telephone/Internet	5,199.58	6,440.00	-1,240.42	(19.26%)
Travel	19,770.21	29,000.00	-9,229.79	(31.83%)
<b>Subtotal Operating Expense</b>	<b>243,460.47</b>	<b>283,940.00</b>	<b>-40,479.53</b>	<b>(14.26%)</b>
<b>Total Expense</b>	<b>2,089,648.69</b>	<b>2,358,240.00</b>	<b>-268,591.31</b>	<b>(11.39%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,983,290.46</b>	<b>-2,272,240.00</b>	<b>288,949.54</b>	<b>(12.72%)</b>
Allocations: Within Departments	-82,730.45	-136,636.00	53,905.55	(39.45%)
Allocation: Between Departments	26,512.00	93,362.00	-66,850.00	(71.60%)
Allocation: SSE	-116,919.00	-126,108.00	9,189.00	(7.29%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-1,810,153.01</b>	<b>-2,102,858.00</b>	<b>292,704.99</b>	<b>(13.92%)</b>
Transfer Between Funds	-464,500.00	-464,500.00		0.00%
<b>Total Transfer</b>	<b>-464,500.00</b>	<b>-464,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,345,653.01)</b>	<b>(\$1,638,358.00)</b>	<b>\$292,704.99</b>	<b>(17.87%)</b>

**City of Port Colborne**  
**Corporate Services - Global**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$187,837.37	\$182,900.00	\$4,937.37	2.70%
Employee Benefits	47,825.63	46,500.00	1,325.63	2.85%
<b>Subtotal Personnel Expense</b>	<b>235,663.00</b>	<b>229,400.00</b>	<b>6,263.00</b>	<b>2.73%</b>
<b>Operating Expense</b>				
Association/Membership Fees	1,671.30	1,400.00	271.30	19.38%
Hospitality Expense	3,484.43	4,000.00	-515.57	(12.89%)
Office Supplies	24,444.64	26,100.00	-1,655.36	(6.34%)
Postage & Courier	147.81	200.00	-52.19	(26.10%)
Staff Training & Development	4,376.65	2,800.00	1,576.65	56.31%
SME - Consultants	16,540.84	30,000.00	-13,459.16	(44.86%)
Telephone/Internet	534.67	1,800.00	-1,265.33	(70.30%)
Travel	6,457.11	4,500.00	1,957.11	43.49%
<b>Subtotal Operating Expense</b>	<b>57,657.45</b>	<b>70,800.00</b>	<b>-13,142.55</b>	<b>(18.56%)</b>
<b>Total Expense</b>	<b>293,320.45</b>	<b>300,200.00</b>	<b>-6,879.55</b>	<b>(2.29%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-293,320.45</b>	<b>-300,200.00</b>	<b>6,879.55</b>	<b>(2.29%)</b>
Allocations: Within Departments	-156,084.45	-226,337.00	70,252.55	(31.04%)
Allocation: Between Departments	-11,917.00	60,645.00	-72,562.00	(119.65%)
Allocation: SSE	-79,519.00	-88,708.00	9,189.00	(10.36%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-45,800.00</b>	<b>-45,800.00</b>	<b>0.00</b>	<b>0.00%</b>
Transfer Between Funds	-45,800.00	-45,800.00		0.00%
<b>Total Transfer</b>	<b>-45,800.00</b>	<b>-45,800.00</b>	<b>0.00</b>	<b>0.00%</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**  
**Customer Service**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$127,831.49	\$156,200.00	(\$28,368.51)	(18.16%)
Salaries and Wages - Part Time	15,771.39		15,771.39	0.00%
Salaries and Wages - Students	14,597.66	14,400.00	197.66	1.37%
Overtime Pay	2,297.71	10,000.00	-7,702.29	(77.02%)
Employee Benefits	59,260.44	75,000.00	-15,739.56	(20.99%)
<b>Subtotal Personnel Expense</b>	<b>219,758.69</b>	<b>255,600.00</b>	<b>-35,841.31</b>	<b>(14.02%)</b>
<b>Operating Expense</b>				
Staff Training & Development		4,400.00	-4,400.00	(100.00%)
Telephone/Internet	232.70	240.00	-7.30	(3.04%)
Travel	64.27	4,400.00	-4,335.73	(98.54%)
<b>Subtotal Operating Expense</b>	<b>296.97</b>	<b>9,040.00</b>	<b>-8,743.03</b>	<b>(96.71%)</b>
<b>Total Expense</b>	<b>220,055.66</b>	<b>264,640.00</b>	<b>-44,584.34</b>	<b>(16.85%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-220,055.66</b>	<b>-264,640.00</b>	<b>44,584.34</b>	<b>(16.85%)</b>
Allocations: Within Departments	58,685.00	61,115.00	-2,430.00	(3.98%)
Allocation: Between Departments	20,143.00	18,239.00	1,904.00	10.44%
Allocation: SSE	-15,400.00	-15,400.00		0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>-283,483.66</b>	<b>-328,594.00</b>	<b>45,110.34</b>	<b>(13.73%)</b>
Transfer Between Funds	-58,300.00	-58,300.00		0.00%
<b>Total Transfer</b>	<b>-58,300.00</b>	<b>-58,300.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$225,183.66)</b>	<b>(\$270,294.00)</b>	<b>\$45,110.34</b>	<b>(16.69%)</b>

**City of Port Colborne**  
**Financial Services**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Licences and Permits	\$26,832.00	\$25,000.00	\$1,832.00	7.33%
Fees	79,526.23	61,000.00	18,526.23	30.37%
<b>Total Revenue</b>	<b>106,358.23</b>	<b>86,000.00</b>	<b>20,358.23</b>	<b>23.67%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	616,962.71	662,100.00	-45,137.29	(6.82%)
Salaries and Wages - Part Time	41,592.84		41,592.84	0.00%
Salaries and Wages - Students	23,218.37	28,800.00	-5,581.63	(19.38%)
Overtime Pay	9,866.47	10,000.00	-133.53	(1.34%)
Employee Benefits	219,414.49	238,300.00	-18,885.51	(7.93%)
<b>Subtotal Personnel Expense</b>	<b>911,054.88</b>	<b>939,200.00</b>	<b>-28,145.12</b>	<b>(3.00%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	2,984.61	3,000.00	-15.39	(0.51%)
Contract Services	1,791.35		1,791.35	0.00%
Postage & Courier	33,610.84	40,000.00	-6,389.16	(15.97%)
Staff Training & Development	8.14	10,400.00	-10,391.86	(99.92%)
SME - Audit and Actuary	94,362.66	85,000.00	9,362.66	11.01%
Subscriptions and Publications		500.00	-500.00	(100.00%)
Telephone/Internet	654.06	1,400.00	-745.94	(53.28%)
Travel	7,222.53	10,400.00	-3,177.47	(30.55%)
<b>Subtotal Operating Expense</b>	<b>140,634.19</b>	<b>150,700.00</b>	<b>-10,065.81</b>	<b>(6.68%)</b>
<b>Total Expense</b>	<b>1,051,689.07</b>	<b>1,089,900.00</b>	<b>-38,210.93</b>	<b>(3.51%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-945,330.84</b>	<b>-1,003,900.00</b>	<b>58,569.16</b>	<b>(5.83%)</b>
Allocations: Within Departments	-10,021.00	-7,341.00	-2,680.00	36.51%
Allocation: Between Departments	20,143.00	18,239.00	1,904.00	10.44%
<b>Surplus/(Deficit) After Allocation</b>	<b>-955,452.84</b>	<b>-1,014,798.00</b>	<b>59,345.16</b>	<b>(5.85%)</b>
Transfer Between Funds	-199,300.00	-199,300.00		0.00%
<b>Total Transfer</b>	<b>-199,300.00</b>	<b>-199,300.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$756,152.84)</b>	<b>(\$815,498.00)</b>	<b>\$59,345.16</b>	<b>(7.28%)</b>

**City of Port Colborne**  
**Information Technology**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$311,402.73	\$455,000.00	(\$143,597.27)	(31.56%)
Salaries and Wages - Part Time	11,406.37		11,406.37	0.00%
Salaries and Wages - Students	16,470.81	28,900.00	-12,429.19	(43.01%)
Overtime Pay	305.76	4,200.00	-3,894.24	(92.72%)
Employee Benefits	105,698.49	162,000.00	-56,301.51	(34.75%)
<b>Subtotal Personnel Expense</b>	<b>445,284.16</b>	<b>650,100.00</b>	<b>-204,815.84</b>	<b>(31.51%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	174.01	1,000.00	-825.99	(82.60%)
Staff Training & Development	2,940.76	9,700.00	-6,759.24	(69.68%)
SME - Consultants	31,952.64	30,000.00	1,952.64	6.51%
Telephone/Internet	3,778.15	3,000.00	778.15	25.94%
Travel	6,026.30	9,700.00	-3,673.70	(37.87%)
<b>Subtotal Operating Expense</b>	<b>44,871.86</b>	<b>53,400.00</b>	<b>-8,528.14</b>	<b>(15.97%)</b>
<b>Total Expense</b>	<b>490,156.02</b>	<b>703,500.00</b>	<b>-213,343.98</b>	<b>(30.33%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-490,156.02</b>	<b>-703,500.00</b>	<b>213,343.98</b>	<b>(30.33%)</b>
Allocations: Within Departments	24,690.00	35,927.00	-11,237.00	(31.28%)
Allocation:Between Departments	-1,857.00	-3,761.00	1,904.00	(50.62%)
Allocation:SSE	-22,000.00	-22,000.00		0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>-490,989.02</b>	<b>-713,666.00</b>	<b>222,676.98</b>	<b>(31.20%)</b>
Transfer Between Funds	-161,100.00	-161,100.00		0.00%
<b>Total Transfer</b>	<b>-161,100.00</b>	<b>-161,100.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$329,889.02)</b>	<b>(\$552,566.00)</b>	<b>\$222,676.98</b>	<b>(40.30%)</b>

**City of Port Colborne**  
**Asset Management**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
<hr/>				
Expense				
Personnel Expense				
Salaries and Wages - Full Time	\$26,362.50		\$26,362.50	0.00%
Employee Benefits	8,064.99		8,064.99	0.00%
Subtotal Personnel Expense	34,427.49		34,427.49	0.00%
Operating Expense				
<hr/>				
Total Expense	34,427.49		34,427.49	0.00%
Surplus/(Deficit) Before Allocation	-34,427.49		-34,427.49	0.00%
<hr/>				
Surplus/(Deficit) After Allocation	-34,427.49		-34,427.49	0.00%
<hr/>				
Total Transfer	0.00		0.00	0.00%
<hr/>				
Surplus / (Deficit)	(\$34,427.49)		(\$34,427.49)	

# City of Port Colborne

## Recreation

### For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship	\$16,737.40	\$18,000.00	(\$1,262.60)	(7.01%)
Donations	10,600.00		10,600.00	0.00%
Lease Income	26,662.54	20,000.00	6,662.54	33.31%
Rentals	611,807.52	504,000.00	107,807.52	21.39%
Other Revenue	5,266.37		5,266.37	0.00%
Fees	21,442.18	20,000.00	1,442.18	7.21%
<b>Total Revenue</b>	<b>692,516.01</b>	<b>562,000.00</b>	<b>130,516.01</b>	<b>23.22%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	1,021,277.86	1,033,900.00	-12,622.14	(1.22%)
Salaries and Wages - Part Time	137,010.98	46,800.00	90,210.98	192.76%
Salaries and Wages - Students	219,665.19	177,600.00	42,065.19	23.69%
Overtime Pay	37,957.38	36,100.00	1,857.38	5.15%
Employee Benefits	387,183.22	431,500.00	-44,316.78	(10.27%)
<b>Subtotal Personnel Expense</b>	<b>1,803,094.63</b>	<b>1,725,900.00</b>	<b>77,194.63</b>	<b>4.47%</b>
<b>Operating Expense</b>				
Association/Membership Fees	3,091.22	2,000.00	1,091.22	54.56%
Cleaning Supplies	11,576.35	9,000.00	2,576.35	28.63%
Comm and Public Relations	3,615.00		3,615.00	0.00%
Contract Services	289,944.42	270,500.00	19,444.42	7.19%
Equipment - Purchase	15,016.86	20,000.00	-4,983.14	(24.92%)
Insurance - Contract	1,455.60		1,455.60	0.00%
Office Supplies	670.57	1,200.00	-529.43	(44.12%)
Program Supplies	9,365.07	20,000.00	-10,634.93	(53.17%)
Protective & Uniform Clothing	1,743.52	4,800.00	-3,056.48	(63.68%)
R&M - Grounds	7,822.79	10,000.00	-2,177.21	(21.77%)
R&M - Consumables and Parts	19.86		19.86	0.00%
Staff Training & Development	14,095.59	19,800.00	-5,704.41	(28.81%)
Telephone/Internet	1,408.87	800.00	608.87	76.11%
Travel	6,438.53	19,800.00	-13,361.47	(67.48%)
<b>Subtotal Operating Expense</b>	<b>366,264.25</b>	<b>377,900.00</b>	<b>-11,635.75</b>	<b>(3.08%)</b>
<b>Total Expense</b>	<b>2,169,358.88</b>	<b>2,103,800.00</b>	<b>65,558.88</b>	<b>3.12%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,476,842.87</b>	<b>-1,541,800.00</b>	<b>64,957.13</b>	<b>(4.21%)</b>
Allocations: Within Departments	32,246.32	71,767.00	-39,520.68	(55.07%)
Allocation: Between Departments	1,259,098.58	1,078,553.00	180,545.58	16.74%
Allocation: SSE	-597,300.00	-597,300.00		0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>-2,170,887.77</b>	<b>-2,094,820.00</b>	<b>-76,067.77</b>	<b>3.63%</b>
Transfer Between Funds	-62,000.00	-62,000.00		0.00%
<b>Total Transfer</b>	<b>-62,000.00</b>	<b>-62,000.00</b>		<b>0.00%</b>

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Surplus / (Deficit)	(\$2,108,887.77)	(\$2,032,820.00)	(\$76,067.77)	3.74%

**City of Port Colborne**  
**Comm Sports and Recreation (VHWC)**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship	\$16,737.40	\$18,000.00	(\$1,262.60)	(7.01%)
Donations	10,600.00		10,600.00	0.00%
Lease Income	26,662.54	20,000.00	6,662.54	33.31%
Rentals	611,807.52	504,000.00	107,807.52	21.39%
Other Revenue	3,006.37		3,006.37	0.00%
Fees	21,442.18	20,000.00	1,442.18	7.21%
<b>Total Revenue</b>	<b>690,256.01</b>	<b>562,000.00</b>	<b>128,256.01</b>	<b>22.82%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	563,904.89	532,600.00	31,304.89	5.88%
Salaries and Wages - Part Time	5,248.79	46,800.00	-41,551.21	(88.78%)
Salaries and Wages - Students	193,816.11	142,800.00	51,016.11	35.73%
Overtime Pay	23,373.96	16,100.00	7,273.96	45.18%
Employee Benefits	215,607.22	239,200.00	-23,592.78	(9.86%)
<b>Subtotal Personnel Expense</b>	<b>1,001,950.97</b>	<b>977,500.00</b>	<b>24,450.97</b>	<b>2.50%</b>
<b>Operating Expense</b>				
Association/Membership Fees	3,091.22	2,000.00	1,091.22	54.56%
Cleaning Supplies	9,975.92		9,975.92	0.00%
Comm and Public Relations	3,615.00		3,615.00	0.00%
Contract Services	283,419.90	260,500.00	22,919.90	8.80%
Equipment - Purchase	6,167.30	10,000.00	-3,832.70	(38.33%)
Insurance - Contract	1,455.60		1,455.60	0.00%
Office Supplies	636.74	1,200.00	-563.26	(46.94%)
Program Supplies	8,802.02	10,000.00	-1,197.98	(11.98%)
Protective & Uniform Clothing	1,743.52	4,800.00	-3,056.48	(63.68%)
R&M - Grounds	456.12		456.12	0.00%
R&M - Consumables and Parts	19.86		19.86	0.00%
Staff Training & Development	9,142.59	11,100.00	-1,957.41	(17.63%)
Telephone/Internet	1,106.49		1,106.49	0.00%
Travel	4,922.02	11,100.00	-6,177.98	(55.66%)
<b>Subtotal Operating Expense</b>	<b>334,554.30</b>	<b>310,700.00</b>	<b>23,854.30</b>	<b>7.68%</b>
<b>Total Expense</b>	<b>1,336,505.27</b>	<b>1,288,200.00</b>	<b>48,305.27</b>	<b>3.75%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-646,249.26</b>	<b>-726,200.00</b>	<b>79,950.74</b>	<b>(11.01%)</b>
Allocations: Within Departments	717,444.61	81,186.00	636,258.61	783.70%
Allocation: Between Departments	1,325,893.90	1,806,134.00	-480,240.10	(26.59%)
Allocation: SSE	-580,700.00	-580,700.00		0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>-2,108,887.77</b>	<b>-2,032,820.00</b>	<b>-76,067.77</b>	<b>3.74%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$2,108,887.77)</b>	<b>(\$2,032,820.00)</b>	<b>(\$76,067.77)</b>	<b>3.74%</b>

**City of Port Colborne**  
**Tourism Services**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	\$2,260.00		\$2,260.00	0.00%
<b>Total Revenue</b>	<b>2,260.00</b>		<b>2,260.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	183,149.68	177,500.00	5,649.68	3.18%
Salaries and Wages - Part Time	19,320.65		19,320.65	0.00%
Salaries and Wages - Students	7,824.96	34,800.00	-26,975.04	(77.51%)
Overtime Pay	1,105.52		1,105.52	0.00%
Employee Benefits	54,768.76	63,400.00	-8,631.24	(13.61%)
<b>Subtotal Personnel Expense</b>	<b>266,169.57</b>	<b>275,700.00</b>	<b>-9,530.43</b>	<b>(3.46%)</b>
<b>Operating Expense</b>				
Office Supplies	33.83		33.83	0.00%
Staff Training & Development		3,500.00	-3,500.00	(100.00%)
Telephone/Internet	302.38	800.00	-497.62	(62.20%)
Travel	776.67	3,500.00	-2,723.33	(77.81%)
<b>Subtotal Operating Expense</b>	<b>1,112.88</b>	<b>7,800.00</b>	<b>-6,687.12</b>	<b>(85.73%)</b>
<b>Total Expense</b>	<b>267,282.45</b>	<b>283,500.00</b>	<b>-16,217.55</b>	<b>(5.72%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-265,022.45</b>	<b>-283,500.00</b>	<b>18,477.55</b>	<b>(6.52%)</b>
Allocations: Within Departments	-82,384.13	-87,100.00	4,715.87	(5.41%)
Allocation: Between Departments	-120,638.32	-134,400.00	13,761.68	(10.24%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-62,000.00</b>	<b>-62,000.00</b>		<b>0.00%</b>
Transfer Between Funds	-62,000.00	-62,000.00		0.00%
<b>Total Transfer</b>	<b>-62,000.00</b>	<b>-62,000.00</b>		<b>0.00%</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**  
**Arena Operation**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<hr/>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$274,223.29	\$323,800.00	(\$49,576.71)	(15.31%)
Salaries and Wages - Part Time	112,441.54		112,441.54	0.00%
Salaries and Wages - Students	18,024.12		18,024.12	0.00%
Overtime Pay	13,477.90	20,000.00	-6,522.10	(32.61%)
Employee Benefits	116,807.24	128,900.00	-12,092.76	(9.38%)
<b>Subtotal Personnel Expense</b>	<b>534,974.09</b>	<b>472,700.00</b>	<b>62,274.09</b>	<b>13.17%</b>
<b>Operating Expense</b>				
Cleaning Supplies	1,600.43	9,000.00	-7,399.57	(82.22%)
Contract Services	6,524.52	10,000.00	-3,475.48	(34.75%)
Equipment - Purchase	8,849.56	10,000.00	-1,150.44	(11.50%)
Program Supplies	563.05	10,000.00	-9,436.95	(94.37%)
R&M - Grounds	7,366.67	10,000.00	-2,633.33	(26.33%)
Staff Training & Development	4,953.00	5,200.00	-247.00	(4.75%)
Travel	739.84	5,200.00	-4,460.16	(85.77%)
<b>Subtotal Operating Expense</b>	<b>30,597.07</b>	<b>59,400.00</b>	<b>-28,802.93</b>	<b>(48.49%)</b>
<b>Total Expense</b>	<b>565,571.16</b>	<b>532,100.00</b>	<b>33,471.16</b>	<b>6.29%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-565,571.16</b>	<b>-532,100.00</b>	<b>-33,471.16</b>	<b>6.29%</b>
Allocations: Within Departments	-602,814.16	77,681.00	-680,495.16	(876.01%)
Allocation:Between Departments	53,843.00	-593,181.00	647,024.00	(109.08%)
Allocation:SSE	-16,600.00	-16,600.00		0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00%</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**  
**Development**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue		\$15,000.00	(\$15,000.00)	(100.00%)
Fees	274,377.07	370,000.00	-95,622.93	(25.84%)
Grants - Other	5,333.33	5,000.00	333.33	6.67%
<b>Total Revenue</b>	<b>279,710.40</b>	<b>390,000.00</b>	<b>-110,289.60</b>	<b>(28.28%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	665,190.13	746,300.00	-81,109.87	(10.87%)
Salaries and Wages - Part Time	40,830.66		40,830.66	0.00%
Salaries and Wages - Students	38,951.33	40,600.00	-1,648.67	(4.06%)
Overtime Pay	13,641.23	11,000.00	2,641.23	24.01%
Honourariums	4,415.00	4,500.00	-85.00	(1.89%)
Employee Benefits	245,474.47	246,800.00	-1,325.53	(0.54%)
<b>Subtotal Personnel Expense</b>	<b>1,008,502.82</b>	<b>1,049,200.00</b>	<b>-40,697.18</b>	<b>(3.88%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	18,864.34	17,300.00	1,564.34	9.04%
Comm and Public Relations	53,303.08	27,500.00	25,803.08	93.83%
Contract Services	27,394.35	25,000.00	2,394.35	9.58%
Equipment - Purchase	65.53		65.53	0.00%
Grants and Sponsorship Expense	2,384.54		2,384.54	0.00%
Hospitality Expense	16,366.27	4,200.00	12,166.27	289.67%
Office Supplies	2,703.63	4,700.00	-1,996.37	(42.48%)
Postage & Courier	170.94	200.00	-29.06	(14.53%)
Program Supplies	5,407.52		5,407.52	0.00%
Staff Training & Development	13,379.10	13,500.00	-120.90	(0.90%)
SME - Consultants	185,443.49	75,000.00	110,443.49	147.26%
Subscriptions and Publications	27.04	150.00	-122.96	(81.97%)
Telephone/Internet	2,285.10	2,500.00	-214.90	(8.60%)
Travel	22,136.33	13,500.00	8,636.33	63.97%
<b>Subtotal Operating Expense</b>	<b>349,931.26</b>	<b>183,550.00</b>	<b>166,381.26</b>	<b>90.65%</b>
<b>Total Expense</b>	<b>1,358,434.08</b>	<b>1,232,750.00</b>	<b>125,684.08</b>	<b>10.20%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,078,723.68</b>	<b>-842,750.00</b>	<b>-235,973.68</b>	<b>28.00%</b>
Allocations: Within Departments	82,384.13	94,320.00	-11,935.87	(12.65%)
Allocation: Between Departments	150,160.02	121,256.00	28,904.02	23.84%
<b>Surplus/(Deficit) After Allocation</b>	<b>-1,311,267.83</b>	<b>-1,058,326.00</b>	<b>-252,941.83</b>	<b>23.90%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$1,311,267.83)</b>	<b>(\$1,058,326.00)</b>	<b>(\$252,941.83)</b>	<b>23.90%</b>

**City of Port Colborne**  
**Economic Development**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue		\$15,000.00	(\$15,000.00)	(100.00%)
Grants - Other	5,333.33	5,000.00	333.33	6.67%
<b>Total Revenue</b>	<b>5,333.33</b>	<b>20,000.00</b>	<b>-14,666.67</b>	<b>(73.33%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	245,947.53	226,100.00	19,847.53	8.78%
Salaries and Wages - Part Time	4,484.48		4,484.48	0.00%
Salaries and Wages - Students	11,338.02	11,700.00	-361.98	(3.09%)
Overtime Pay	536.55		536.55	0.00%
Employee Benefits	103,856.44	71,400.00	32,456.44	45.46%
<b>Subtotal Personnel Expense</b>	<b>366,163.02</b>	<b>309,200.00</b>	<b>56,963.02</b>	<b>18.42%</b>
<b>Operating Expense</b>				
Association/Membership Fees	15,691.38	13,000.00	2,691.38	20.70%
Comm and Public Relations	52,304.21	25,000.00	27,304.21	109.22%
Grants and Sponsorship Expense	2,384.54		2,384.54	0.00%
Hospitality Expense	15,779.17	3,200.00	12,579.17	393.10%
Office Supplies	854.25	1,200.00	-345.75	(28.81%)
Postage & Courier	8.75	100.00	-91.25	(91.25%)
Program Supplies	5,058.76		5,058.76	0.00%
Staff Training & Development	8,944.68	3,600.00	5,344.68	148.46%
SME - Consultants	69,251.54	50,000.00	19,251.54	38.50%
Subscriptions and Publications	27.04	150.00	-122.96	(81.97%)
Telephone/Internet	750.01	1,000.00	-249.99	(25.00%)
Travel	19,025.17	3,600.00	15,425.17	428.48%
<b>Subtotal Operating Expense</b>	<b>190,079.50</b>	<b>100,850.00</b>	<b>89,229.50</b>	<b>88.48%</b>
<b>Total Expense</b>	<b>556,242.52</b>	<b>410,050.00</b>	<b>146,192.52</b>	<b>35.65%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-550,909.19</b>	<b>-390,050.00</b>	<b>-160,859.19</b>	<b>41.24%</b>
Allocations: Within Departments	82,384.13	94,320.00	-11,935.87	(12.65%)
Allocation: Between Departments	37,432.02	18,239.00	19,193.02	105.23%
<b>Surplus/(Deficit) After Allocation</b>	<b>-670,725.34</b>	<b>-502,609.00</b>	<b>-168,116.34</b>	<b>33.45%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$670,725.34)</b>	<b>(\$502,609.00)</b>	<b>(\$168,116.34)</b>	<b>33.45%</b>

**City of Port Colborne**  
**Planning and Development**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Fees	\$274,377.07	\$370,000.00	(\$95,622.93)	(25.84%)
<b>Total Revenue</b>	<b>274,377.07</b>	<b>370,000.00</b>	<b>-95,622.93</b>	<b>(25.84%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	419,242.60	520,200.00	-100,957.40	(19.41%)
Salaries and Wages - Part Time	36,346.18		36,346.18	0.00%
Salaries and Wages - Students	27,613.31	28,900.00	-1,286.69	(4.45%)
Overtime Pay	13,104.68	11,000.00	2,104.68	19.13%
Honourariums	4,415.00	4,500.00	-85.00	(1.89%)
Employee Benefits	141,618.03	175,400.00	-33,781.97	(19.26%)
<b>Subtotal Personnel Expense</b>	<b>642,339.80</b>	<b>740,000.00</b>	<b>-97,660.20</b>	<b>(13.20%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	3,172.96	4,300.00	-1,127.04	(26.21%)
Comm and Public Relations	998.87	2,500.00	-1,501.13	(60.05%)
Contract Services	27,394.35	25,000.00	2,394.35	9.58%
Equipment - Purchase	65.53		65.53	0.00%
Hospitality Expense	587.10	1,000.00	-412.90	(41.29%)
Office Supplies	1,849.38	3,500.00	-1,650.62	(47.16%)
Postage & Courier	162.19	100.00	62.19	62.19%
Program Supplies	348.76		348.76	0.00%
Staff Training & Development	4,434.42	9,900.00	-5,465.58	(55.21%)
SME - Consultants	116,191.95	25,000.00	91,191.95	364.77%
Telephone/Internet	1,535.09	1,500.00	35.09	2.34%
Travel	3,111.16	9,900.00	-6,788.84	(68.57%)
<b>Subtotal Operating Expense</b>	<b>159,851.76</b>	<b>82,700.00</b>	<b>77,151.76</b>	<b>93.29%</b>
<b>Total Expense</b>	<b>802,191.56</b>	<b>822,700.00</b>	<b>-20,508.44</b>	<b>(2.49%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-527,814.49</b>	<b>-452,700.00</b>	<b>-75,114.49</b>	<b>16.59%</b>
Allocation:Between Departments	112,728.00	103,017.00	9,711.00	9.43%
<b>Surplus/(Deficit) After Allocation</b>	<b>-640,542.49</b>	<b>-555,717.00</b>	<b>-84,825.49</b>	<b>15.26%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$640,542.49)</b>	<b>(\$555,717.00)</b>	<b>(\$84,825.49)</b>	<b>15.26%</b>

**City of Port Colborne**  
**Community Safety**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$9,088.40	\$600.00	\$8,488.40	1414.73%
Fines	82,184.76	45,000.00	37,184.76	82.63%
Licences and Permits	34,380.94	1,500.00	32,880.94	2192.06%
Fees	83,280.45	20,600.00	62,680.45	304.27%
Sales	1,388.41		1,388.41	0.00%
<b>Total Revenue</b>	<b>210,322.96</b>	<b>67,700.00</b>	<b>142,622.96</b>	<b>210.67%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	1,881,719.31	2,110,700.00	-228,980.69	(10.85%)
Salaries and Wages - Part Time	409,740.27	425,900.00	-16,159.73	(3.79%)
Salaries and Wages - Students	9,743.94	11,400.00	-1,656.06	(14.53%)
Overtime Pay	276,237.89	50,900.00	225,337.89	442.71%
Employee Benefits	1,116,653.14	1,194,200.00	-77,546.86	(6.49%)
<b>Subtotal Personnel Expense</b>	<b>3,694,094.55</b>	<b>3,793,100.00</b>	<b>-99,005.45</b>	<b>(2.61%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	2,515.50	2,750.00	-234.50	(8.53%)
Cleaning Supplies	2,747.61	3,000.00	-252.39	(8.41%)
Comm and Public Relations	2,752.52	14,000.00	-11,247.48	(80.34%)
Contract Services	146,320.11	130,900.00	15,420.11	11.78%
Equipment - Purchase	39,424.48	27,000.00	12,424.48	46.02%
Hospitality Expense	3,117.54	6,750.00	-3,632.46	(53.81%)
Office Supplies	5,909.14	8,000.00	-2,090.86	(26.14%)
Postage & Courier	4,910.08	5,700.00	-789.92	(13.86%)
Program Supplies	17,497.30	40,000.00	-22,502.70	(56.26%)
Protective & Uniform Clothing	54,882.30	45,500.00	9,382.30	20.62%
R&M - Consumables and Parts		200.00	-200.00	(100.00%)
Staff Training & Development	29,354.79	56,200.00	-26,845.21	(47.77%)
SME - Consultants	162,641.28		162,641.28	0.00%
Subscriptions and Publications	1,661.08	1,550.00	111.08	7.17%
Telephone/Internet	7,889.84	11,500.00	-3,610.16	(31.39%)
Travel	2,422.03	22,000.00	-19,577.97	(88.99%)
<b>Subtotal Operating Expense</b>	<b>484,045.60</b>	<b>375,050.00</b>	<b>108,995.60</b>	<b>29.06%</b>
<b>Total Expense</b>	<b>4,178,140.15</b>	<b>4,168,150.00</b>	<b>9,990.15</b>	<b>0.24%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-3,967,817.19</b>	<b>-4,100,450.00</b>	<b>132,632.81</b>	<b>(3.23%)</b>
Allocation:Between Departments	377,195.00	359,493.00	17,702.00	4.92%
Allocation:SSE	7,184.99		7,184.99	0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>-4,352,197.18</b>	<b>-4,459,943.00</b>	<b>107,745.82</b>	<b>(2.42%)</b>
Transfer to/ (from) Reserves	77,471.70		77,471.70	0.00%
<b>Total Transfer</b>	<b>77,471.70</b>		<b>77,471.70</b>	<b>0.00%</b>

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Surplus / (Deficit)	(\$4,429,668.88)	(\$4,459,943.00)	\$30,274.12	(0.68%)

**City of Port Colborne**  
**Bylaws**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Fines	\$82,184.76	\$45,000.00	\$37,184.76	82.63%
Licences and Permits	34,380.94	1,500.00	32,880.94	2192.06%
Fees	12,767.06		12,767.06	0.00%
<b>Total Revenue</b>	<b>129,332.76</b>	<b>46,500.00</b>	<b>82,832.76</b>	<b>178.13%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	296,848.54	281,500.00	15,348.54	5.45%
Salaries and Wages - Part Time	63,349.74	29,600.00	33,749.74	114.02%
Salaries and Wages - Students	9,743.94		9,743.94	0.00%
Overtime Pay	1,834.74	6,200.00	-4,365.26	(70.41%)
Employee Benefits	110,958.36	111,500.00	-541.64	(0.49%)
<b>Subtotal Personnel Expense</b>	<b>482,735.32</b>	<b>428,800.00</b>	<b>53,935.32</b>	<b>12.58%</b>
<b>Operating Expense</b>				
Association/Membership Fees	1,061.45	750.00	311.45	41.53%
Comm and Public Relations	1,291.70	8,000.00	-6,708.30	(83.85%)
Contract Services	8,989.74		8,989.74	0.00%
Hospitality Expense	608.77	750.00	-141.23	(18.83%)
Office Supplies	880.32	2,000.00	-1,119.68	(55.98%)
Postage & Courier	4,283.10	4,500.00	-216.90	(4.82%)
Protective & Uniform Clothing	6,580.23	7,500.00	-919.77	(12.26%)
R&M - Consumables and Parts		200.00	-200.00	(100.00%)
Staff Training & Development	3,683.32	4,800.00	-1,116.68	(23.26%)
Telephone/Internet	6,027.81	6,000.00	27.81	0.46%
Travel	2,241.88	4,800.00	-2,558.12	(53.29%)
<b>Subtotal Operating Expense</b>	<b>35,648.32</b>	<b>39,300.00</b>	<b>-3,651.68</b>	<b>(9.29%)</b>
<b>Total Expense</b>	<b>518,383.64</b>	<b>468,100.00</b>	<b>50,283.64</b>	<b>10.74%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-389,050.88</b>	<b>-421,600.00</b>	<b>32,549.12</b>	<b>(7.72%)</b>
Allocations: Within Departments	65,900.00	65,900.00		0.00%
Allocation: Between Departments	15,278.00	13,003.00	2,275.00	17.50%
<b>Surplus/(Deficit) After Allocation</b>	<b>-470,228.88</b>	<b>-500,503.00</b>	<b>30,274.12</b>	<b>(6.05%)</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$470,228.88)</b>	<b>(\$500,503.00)</b>	<b>\$30,274.12</b>	<b>(6.05%)</b>

# City of Port Colborne

## Fire

For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$9,088.40	\$600.00	\$8,488.40	1414.73%
Fees	70,513.39	20,600.00	49,913.39	242.30%
Sales	1,388.41		1,388.41	0.00%
<b>Total Revenue</b>	<b>80,990.20</b>	<b>21,200.00</b>	<b>59,790.20</b>	<b>282.03%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	1,584,870.77	1,829,200.00	-244,329.23	(13.36%)
Salaries and Wages - Part Time	346,390.53	396,300.00	-49,909.47	(12.59%)
Salaries and Wages - Students		11,400.00	-11,400.00	(100.00%)
Overtime Pay	274,403.15	44,700.00	229,703.15	513.88%
Employee Benefits	1,005,694.78	1,082,700.00	-77,005.22	(7.11%)
<b>Subtotal Personnel Expense</b>	<b>3,211,359.23</b>	<b>3,364,300.00</b>	<b>-152,940.77</b>	<b>(4.55%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	1,454.05	2,000.00	-545.95	(27.30%)
Cleaning Supplies	2,747.61	3,000.00	-252.39	(8.41%)
Comm and Public Relations	1,460.82	6,000.00	-4,539.18	(75.65%)
Contract Services	137,330.37	130,900.00	6,430.37	4.91%
Equipment - Purchase	39,424.48	27,000.00	12,424.48	46.02%
Hospitality Expense	2,508.77	6,000.00	-3,491.23	(58.19%)
Office Supplies	5,028.82	6,000.00	-971.18	(16.19%)
Postage & Courier	626.98	1,200.00	-573.02	(47.75%)
Program Supplies	17,497.30	40,000.00	-22,502.70	(56.26%)
Protective & Uniform Clothing	48,302.07	38,000.00	10,302.07	27.11%
Staff Training & Development	25,671.47	51,400.00	-25,728.53	(50.06%)
SME - Consultants	162,641.28		162,641.28	0.00%
Subscriptions and Publications	1,661.08	1,550.00	111.08	7.17%
Telephone/Internet	1,862.03	5,500.00	-3,637.97	(66.14%)
Travel	180.15	17,200.00	-17,019.85	(98.95%)
<b>Subtotal Operating Expense</b>	<b>448,397.28</b>	<b>335,750.00</b>	<b>112,647.28</b>	<b>33.55%</b>
<b>Total Expense</b>	<b>3,659,756.51</b>	<b>3,700,050.00</b>	<b>-40,293.49</b>	<b>(1.09%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-3,578,766.31</b>	<b>-3,678,850.00</b>	<b>100,083.69</b>	<b>(2.72%)</b>
Allocations: Within Departments	-65,900.00	-65,900.00		0.00%
Allocation:Between Departments	361,917.00	346,490.00	15,427.00	4.45%
Allocation:SSE	7,184.99		7,184.99	0.00%
<b>Surplus/(Deficit) After Allocation</b>	<b>-3,881,968.30</b>	<b>-3,959,440.00</b>	<b>77,471.70</b>	<b>(1.96%)</b>
Transfer to/ (from) Reserves	77,471.70		77,471.70	0.00%
<b>Total Transfer</b>	<b>77,471.70</b>	<b>0.00</b>	<b>77,471.70</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$3,959,440.00)</b>	<b>(\$3,959,440.00)</b>	<b>\$0.00</b>	<b>0.00%</b>



# City of Port Colborne

## Public Works

For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$3,294.00		\$3,294.00	0.00%
Other Revenue	184,367.54	225,000.00	-40,632.46	(18.06%)
Fees	18,844.39		18,844.39	0.00%
Grants - Other	500.00		500.00	0.00%
Grant - Provincial	62,925.00	50,000.00	12,925.00	25.85%
<b>Total Revenue</b>	<b>269,930.93</b>	<b>275,000.00</b>	<b>-5,069.07</b>	<b>(1.84%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	3,266,733.04	3,085,100.00	181,633.04	5.89%
Salaries and Wages - Part Time	314,384.13	274,800.00	39,584.13	14.40%
Salaries and Wages - Students	197,605.43	208,700.00	-11,094.57	(5.32%)
Overtime Pay	148,428.09	93,200.00	55,228.09	59.26%
Employee Benefits	1,178,567.87	1,230,100.00	-51,532.13	(4.19%)
<b>Subtotal Personnel Expense</b>	<b>5,105,718.56</b>	<b>4,891,900.00</b>	<b>213,818.56</b>	<b>4.37%</b>
<b>Operating Expense</b>				
Association/Membership Fees	4,964.14	13,200.00	-8,235.86	(62.39%)
Auto - Fuel	388.60		388.60	0.00%
Cleaning Supplies	5,468.24	10,000.00	-4,531.76	(45.32%)
Comm and Public Relations	259.44	3,000.00	-2,740.56	(91.35%)
Contract Services	1,237,664.91	1,394,600.00	-156,935.09	(11.25%)
Equipment - Purchase	96,309.17	79,000.00	17,309.17	21.91%
Equipment - Rental	1,216.04	6,500.00	-5,283.96	(81.29%)
Hospitality Expense	11,313.97	7,500.00	3,813.97	50.85%
Office Supplies	16,777.84	14,000.00	2,777.84	19.84%
Postage & Courier	2,744.91	500.00	2,244.91	448.98%
Program Supplies	11,677.29	5,000.00	6,677.29	133.55%
Protective & Uniform Clothing	20,023.11	21,300.00	-1,276.89	(5.99%)
R&M - Grounds	112,430.87	136,500.00	-24,069.13	(17.63%)
R&M - Trails	1,233.77		1,233.77	0.00%
R&M - Consumables and Parts	635,445.23	317,500.00	317,945.23	100.14%
R&M - Playground	1,066.36		1,066.36	0.00%
R&M - Tree Planting	134,410.28	200,000.00	-65,589.72	(32.79%)
Staff Training & Development	96,479.07	66,800.00	29,679.07	44.43%
SME - Consultants	97,634.84	100,000.00	-2,365.16	(2.37%)
Subscriptions and Publications	6,890.58	1,900.00	4,990.58	262.66%
Telephone/Internet	14,291.32	17,400.00	-3,108.68	(17.87%)
Travel	32,307.47	43,750.00	-11,442.53	(26.15%)
City Owned Property Drainage Charges	633,360.17		633,360.17	0.00%
<b>Subtotal Operating Expense</b>	<b>3,174,357.62</b>	<b>2,438,450.00</b>	<b>735,907.62</b>	<b>30.18%</b>
<b>Total Expense</b>	<b>8,280,076.18</b>	<b>7,330,350.00</b>	<b>949,726.18</b>	<b>12.96%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-8,010,145.25</b>	<b>-7,055,350.00</b>	<b>-954,795.25</b>	<b>13.53%</b>
Allocations: Within Departments	-31,900.00	-77,681.00	45,781.00	(58.93%)

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Allocation:Between Departments	787,219.63	764,737.00	22,482.63	2.94%
Allocation:SSE	-104,312.15	-103,634.00	-678.15	0.65%
<b>Surplus/(Deficit) After Allocation</b>	<b>-8,661,152.73</b>	<b>-7,638,772.00</b>	<b>-1,022,380.73</b>	<b>13.38%</b>
Transfer to/ (from) Reserves	-461,773.40	85,000.00	-546,773.40	(643.26%)
Transfer Between Funds	-581,600.20	-543,079.00	-38,521.20	7.09%
<b>Total Transfer</b>	<b>-1,043,373.60</b>	<b>-458,079.00</b>	<b>-585,294.60</b>	<b>127.77%</b>
<b>Surplus / (Deficit)</b>	<b>(\$7,617,779.13)</b>	<b>(\$7,180,693.00)</b>	<b>(\$437,086.13)</b>	<b>6.09%</b>

**City of Port Colborne**  
**Public Works - Global**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	\$7,806.02	\$6,000.00	\$1,806.02	30.10%
<b>Total Revenue</b>	<b>7,806.02</b>	<b>6,000.00</b>	<b>1,806.02</b>	<b>30.10%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	402,720.61	359,900.00	42,820.61	11.90%
Overtime Pay	11,844.38	3,000.00	8,844.38	294.81%
Employee Benefits	118,131.69	118,300.00	-168.31	(0.14%)
<b>Subtotal Personnel Expense</b>	<b>532,696.68</b>	<b>481,200.00</b>	<b>51,496.68</b>	<b>10.70%</b>
<b>Operating Expense</b>				
Association/Membership Fees	-1,208.97	2,000.00	-3,208.97	(160.45%)
Hospitality Expense	10,426.75	7,500.00	2,926.75	39.02%
Office Supplies	13,331.21	14,000.00	-668.79	(4.78%)
Postage & Courier	18.05	100.00	-81.95	(81.95%)
Program Supplies	7,622.48	5,000.00	2,622.48	52.45%
Protective & Uniform Clothing	11,335.80	11,900.00	-564.20	(4.74%)
Staff Training & Development	4,086.36	5,400.00	-1,313.64	(24.33%)
SME - Consultants	97,634.84	100,000.00	-2,365.16	(2.37%)
Subscriptions and Publications	33.06		33.06	0.00%
Telephone/Internet	4,217.17	5,500.00	-1,282.83	(23.32%)
Travel	8,819.37	5,400.00	3,419.37	63.32%
<b>Subtotal Operating Expense</b>	<b>156,316.12</b>	<b>156,800.00</b>	<b>-483.88</b>	<b>(0.31%)</b>
<b>Total Expense</b>	<b>689,012.80</b>	<b>638,000.00</b>	<b>51,012.80</b>	<b>8.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-681,206.78</b>	<b>-632,000.00</b>	<b>-49,206.78</b>	<b>7.79%</b>
Allocations: Within Departments	-662,384.78	-631,489.00	-30,895.78	4.89%
Allocation: Between Departments	119,978.00	138,289.00	-18,311.00	(13.24%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-138,800.00</b>	<b>-138,800.00</b>		<b>0.00%</b>
Transfer Between Funds	-138,800.00	-138,800.00		0.00%
<b>Total Transfer</b>	<b>-138,800.00</b>	<b>-138,800.00</b>	<b>0.00</b>	<b>0.00%</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

## Parks

### For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$2,294.00		\$2,294.00	0.00%
Other Revenue	211.14		211.14	0.00%
Fees	10,203.20		10,203.20	0.00%
Grants - Other	500.00		500.00	0.00%
<b>Total Revenue</b>	<b>13,208.34</b>		<b>13,208.34</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	482,970.26	492,900.00	-9,929.74	(2.01%)
Salaries and Wages - Part Time	192,255.17	192,800.00	-544.83	(0.28%)
Salaries and Wages - Students	102,821.46	111,200.00	-8,378.54	(7.53%)
Overtime Pay	27,597.86	18,000.00	9,597.86	53.32%
Employee Benefits	213,684.45	251,900.00	-38,215.55	(15.17%)
<b>Subtotal Personnel Expense</b>	<b>1,019,329.20</b>	<b>1,066,800.00</b>	<b>-47,470.80</b>	<b>(4.45%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	1,155.99	2,500.00	-1,344.01	(53.76%)
Auto - Fuel	388.60		388.60	0.00%
Cleaning Supplies	5,468.24	10,000.00	-4,531.76	(45.32%)
Comm and Public Relations	76.27		76.27	0.00%
Contract Services	202,333.11	202,000.00	333.11	0.16%
Equipment - Purchase	69,514.39	46,000.00	23,514.39	51.12%
Equipment - Rental	1,216.04	6,500.00	-5,283.96	(81.29%)
Hospitality Expense	887.22		887.22	0.00%
Office Supplies	3,446.63		3,446.63	0.00%
Postage & Courier	8.42		8.42	0.00%
Program Supplies	704.98		704.98	0.00%
Protective & Uniform Clothing	7,460.06	8,000.00	-539.94	(6.75%)
R&M - Grounds	112,430.87	136,500.00	-24,069.13	(17.63%)
R&M - Trails	1,233.77		1,233.77	0.00%
R&M - Consumables and Parts	104,043.31	28,000.00	76,043.31	271.58%
R&M - Playground	1,066.36		1,066.36	0.00%
R&M - Tree Planting	92,531.97	75,000.00	17,531.97	23.38%
Staff Training & Development	22,947.04	16,300.00	6,647.04	40.78%
Telephone/Internet	1,243.57	1,400.00	-156.43	(11.17%)
Travel	646.93	8,150.00	-7,503.07	(92.06%)
<b>Subtotal Operating Expense</b>	<b>628,803.77</b>	<b>540,350.00</b>	<b>88,453.77</b>	<b>16.37%</b>
<b>Total Expense</b>	<b>1,648,132.97</b>	<b>1,607,150.00</b>	<b>40,982.97</b>	<b>2.55%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-1,634,924.63</b>	<b>-1,607,150.00</b>	<b>-27,774.63</b>	<b>1.73%</b>
Allocations: Within Departments	385,155.00	347,440.00	37,715.00	10.86%
Allocation: Between Departments	259,148.00	261,696.00	-2,548.00	(0.97%)
Allocation: SSE	-52,424.15	-61,379.00	8,954.85	(14.59%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-2,226,803.48</b>	<b>-2,154,907.00</b>	<b>-71,896.48</b>	<b>3.34%</b>

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Transfer Between Funds	-31,900.00	-31,900.00		0.00%
<b>Total Transfer</b>	<b>-31,900.00</b>	<b>-31,900.00</b>		<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$2,194,903.48)</b>	<b>(\$2,123,007.00)</b>	<b>(\$71,896.48)</b>	<b>3.39%</b>

**City of Port Colborne**  
**Project Management**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$580,465.73	\$557,000.00	\$23,465.73	4.21%
Salaries and Wages - Students		22,800.00	-22,800.00	(100.00%)
Overtime Pay	20,694.47	5,000.00	15,694.47	313.89%
Employee Benefits	193,621.99	186,200.00	7,421.99	3.99%
<b>Subtotal Personnel Expense</b>	<b>794,782.19</b>	<b>771,000.00</b>	<b>23,782.19</b>	<b>3.08%</b>
<b>Operating Expense</b>				
Association/Membership Fees	2,483.36	2,500.00	-16.64	(0.67%)
Comm and Public Relations		2,000.00	-2,000.00	(100.00%)
R&M - Consumables and Parts	354.23	500.00	-145.77	(29.15%)
Staff Training & Development	3,304.50	8,800.00	-5,495.50	(62.45%)
Subscriptions and Publications	1,946.16	900.00	1,046.16	116.24%
Telephone/Internet	2,124.80	2,600.00	-475.20	(18.28%)
Travel	4,522.99	8,800.00	-4,277.01	(48.60%)
<b>Subtotal Operating Expense</b>	<b>14,736.04</b>	<b>26,100.00</b>	<b>-11,363.96</b>	<b>(43.54%)</b>
<b>Total Expense</b>	<b>809,518.23</b>	<b>797,100.00</b>	<b>12,418.23</b>	<b>1.56%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-809,518.23</b>	<b>-797,100.00</b>	<b>-12,418.23</b>	<b>1.56%</b>
Allocations: Within Departments	93,499.84	81,755.00	11,744.84	14.37%
Allocation:Between Departments	97,969.00	93,665.00	4,304.00	4.60%
<b>Surplus/(Deficit) After Allocation</b>	<b>-1,000,987.07</b>	<b>-972,520.00</b>	<b>-28,467.07</b>	<b>2.93%</b>
Transfer Between Funds	-195,000.00	-195,000.00		0.00%
<b>Total Transfer</b>	<b>-195,000.00</b>	<b>-195,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$805,987.07)</b>	<b>(\$777,520.00)</b>	<b>(\$28,467.07)</b>	<b>3.66%</b>

**City of Port Colborne**  
**Drainage**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	\$176,350.38	\$219,000.00	(\$42,649.62)	(19.47%)
Fees	472.00		472.00	0.00%
Grant - Provincial	62,925.00	50,000.00	12,925.00	25.85%
<b>Total Revenue</b>	<b>239,747.38</b>	<b>269,000.00</b>	<b>-29,252.62</b>	<b>(10.87%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	87,904.31	146,400.00	-58,495.69	(39.96%)
Overtime Pay	3,355.29	4,000.00	-644.71	(16.12%)
Employee Benefits	31,246.39	55,900.00	-24,653.61	(44.10%)
<b>Subtotal Personnel Expense</b>	<b>122,505.99</b>	<b>206,300.00</b>	<b>-83,794.01</b>	<b>(40.62%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	235.00	500.00	-265.00	(53.00%)
Equipment - Purchase	1,911.47	3,000.00	-1,088.53	(36.28%)
Postage & Courier	2,718.44		2,718.44	0.00%
Protective & Uniform Clothing	611.45	500.00	111.45	22.29%
R&M - Consumables and Parts	331.92		331.92	0.00%
Staff Training & Development	335.81	2,200.00	-1,864.19	(84.74%)
Telephone/Internet	600.54	800.00	-199.46	(24.93%)
Travel	840.77	2,200.00	-1,359.23	(61.78%)
City Owned Property Drainage Charges	633,360.17		633,360.17	0.00%
<b>Subtotal Operating Expense</b>	<b>640,945.57</b>	<b>9,200.00</b>	<b>631,745.57</b>	<b>6866.80%</b>
<b>Total Expense</b>	<b>763,451.56</b>	<b>215,500.00</b>	<b>547,951.56</b>	<b>254.27%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-523,704.18</b>	<b>53,500.00</b>	<b>-577,204.18</b>	<b>(1078.89%)</b>
Allocations: Within Departments	64,820.92	24,382.00	40,438.92	165.86%
Allocation: Between Departments	137,628.50	21,353.00	116,275.50	544.54%
<b>Surplus/(Deficit) After Allocation</b>	<b>-726,153.60</b>	<b>7,765.00</b>	<b>-733,918.60</b>	<b>(9451.62%)</b>
Transfer to/ (from) Reserves	-461,773.40	85,000.00	-546,773.40	(643.26%)
Transfer Between Funds	-1,686.20	-10,100.00	8,413.80	(83.30%)
<b>Total Transfer</b>	<b>-463,459.60</b>	<b>74,900.00</b>	<b>-538,359.60</b>	<b>(718.77%)</b>
<b>Surplus / (Deficit)</b>	<b>(\$262,694.00)</b>	<b>(\$67,135.00)</b>	<b>(\$195,559.00)</b>	<b>291.29%</b>

**City of Port Colborne**  
**Enviromental**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	\$1,000.00		\$1,000.00	0.00%
<b>Total Revenue</b>	<b>1,000.00</b>		<b>1,000.00</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	149,214.01	168,700.00	-19,485.99	(11.55%)
Salaries and Wages - Students	9,299.97	22,800.00	-13,500.03	(59.21%)
Overtime Pay	4,040.72		4,040.72	0.00%
Employee Benefits	47,593.17	61,000.00	-13,406.83	(21.98%)
<b>Subtotal Personnel Expense</b>	<b>210,147.87</b>	<b>252,500.00</b>	<b>-42,352.13</b>	<b>(16.77%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	814.08	2,400.00	-1,585.92	(66.08%)
Contract Services	3,039.29	12,500.00	-9,460.71	(75.69%)
Program Supplies	700.00		700.00	0.00%
Staff Training & Development	2,381.67	3,800.00	-1,418.33	(37.32%)
Telephone/Internet	1,055.46	500.00	555.46	111.09%
Travel	1,788.94	3,800.00	-2,011.06	(52.92%)
<b>Subtotal Operating Expense</b>	<b>9,779.44</b>	<b>23,000.00</b>	<b>-13,220.56</b>	<b>(57.48%)</b>
<b>Total Expense</b>	<b>219,927.31</b>	<b>275,500.00</b>	<b>-55,572.69</b>	<b>(20.17%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-218,927.31</b>	<b>-275,500.00</b>	<b>56,572.69</b>	<b>(20.53%)</b>
Allocations: Within Departments	20,937.00	24,111.00	-3,174.00	(13.16%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-239,864.31</b>	<b>-299,611.00</b>	<b>59,746.69</b>	<b>(19.94%)</b>
Transfer Between Funds	-105,800.00	-105,800.00		0.00%
<b>Total Transfer</b>	<b>-105,800.00</b>	<b>-105,800.00</b>		<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$134,064.31)</b>	<b>(\$193,811.00)</b>	<b>\$59,746.69</b>	<b>(30.83%)</b>



# City of Port Colborne

## Facilities

For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$291,122.33	\$230,300.00	\$60,822.33	26.41%
Salaries and Wages - Part Time	2,250.38		2,250.38	0.00%
Salaries and Wages - Students	24,123.56		24,123.56	0.00%
Overtime Pay	21,934.92	7,800.00	14,134.92	181.22%
Employee Benefits	96,855.17	88,000.00	8,855.17	10.06%
<b>Subtotal Personnel Expense</b>	<b>436,286.36</b>	<b>326,100.00</b>	<b>110,186.36</b>	<b>33.79%</b>
<b>Operating Expense</b>				
Association/Membership Fees	313.14	300.00	13.14	4.38%
Equipment - Purchase	9,176.85	10,000.00	-823.15	(8.23%)
Protective & Uniform Clothing	615.80	900.00	-284.20	(31.58%)
Staff Training & Development	1,058.03	3,600.00	-2,541.97	(70.61%)
Telephone/Internet	2,005.95	800.00	1,205.95	150.74%
Travel	601.82	3,600.00	-2,998.18	(83.28%)
<b>Subtotal Operating Expense</b>	<b>13,771.59</b>	<b>19,200.00</b>	<b>-5,428.41</b>	<b>(28.27%)</b>
<b>Total Expense</b>	<b>450,057.95</b>	<b>345,300.00</b>	<b>104,757.95</b>	<b>30.34%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-450,057.95</b>	<b>-345,300.00</b>	<b>-104,757.95</b>	<b>30.34%</b>
Allocations: Within Departments	-90,938.43	-82,971.00	-7,967.43	9.60%
Allocation:Between Departments	-304,955.52	-220,320.00	-84,635.52	38.41%
Allocation:SSE	-22,569.00	-16,030.00	-6,539.00	40.79%
<b>Surplus/(Deficit) After Allocation</b>	<b>-31,595.00</b>	<b>-25,979.00</b>	<b>-5,616.00</b>	<b>21.62%</b>
Transfer Between Funds	-31,595.00	-25,979.00	-5,616.00	21.62%
<b>Total Transfer</b>	<b>-31,595.00</b>	<b>-25,979.00</b>	<b>-5,616.00</b>	<b>21.62%</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

## Fleet

For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$187,425.82	\$134,100.00	\$53,325.82	39.77%
Overtime Pay	11,680.15	5,100.00	6,580.15	129.02%
Employee Benefits	58,550.33	56,200.00	2,350.33	4.18%
<b>Subtotal Personnel Expense</b>	<b>257,656.30</b>	<b>195,400.00</b>	<b>62,256.30</b>	<b>31.86%</b>
<b>Operating Expense</b>				
Association/Membership Fees	122.12		122.12	0.00%
Equipment - Purchase	12,757.27	10,000.00	2,757.27	27.57%
Postage & Courier		400.00	-400.00	(100.00%)
Program Supplies	2,649.83		2,649.83	0.00%
Staff Training & Development	540.28	4,200.00	-3,659.72	(87.14%)
Subscriptions and Publications	2,552.26	1,000.00	1,552.26	155.23%
Telephone/Internet	486.46	1,000.00	-513.54	(51.35%)
Travel	2,434.33	1,400.00	1,034.33	73.88%
<b>Subtotal Operating Expense</b>	<b>21,542.55</b>	<b>18,000.00</b>	<b>3,542.55</b>	<b>19.68%</b>
<b>Total Expense</b>	<b>279,198.85</b>	<b>213,400.00</b>	<b>65,798.85</b>	<b>30.83%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-279,198.85</b>	<b>-213,400.00</b>	<b>-65,798.85</b>	<b>30.83%</b>
Allocations: Within Departments	-191,245.85	-170,674.00	-20,571.85	12.05%
Allocation:Between Departments	-7,715.00	-6,901.00	-814.00	11.80%
Allocation:SSE	-29,319.00	-26,225.00	-3,094.00	11.80%
<b>Surplus/(Deficit) After Allocation</b>	<b>-50,919.00</b>	<b>-9,600.00</b>	<b>-41,319.00</b>	<b>430.41%</b>
Transfer Between Funds	-50,919.00	-9,600.00	-41,319.00	430.41%
<b>Total Transfer</b>	<b>-50,919.00</b>	<b>-9,600.00</b>	<b>-41,319.00</b>	<b>430.41%</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

## Stores

For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	\$58,064.54	\$60,300.00	(\$2,235.46)	(3.71%)
Overtime Pay	5.36	3,500.00	-3,494.64	(99.85%)
Employee Benefits	18,063.35	25,900.00	-7,836.65	(30.26%)
<b>Subtotal Personnel Expense</b>	<b>76,133.25</b>	<b>89,700.00</b>	<b>-13,566.75</b>	<b>(15.12%)</b>
<b>Operating Expense</b>				
R&M - Consumables and Parts	22,098.99	5,000.00	17,098.99	341.98%
Staff Training & Development	707.52	1,800.00	-1,092.48	(60.69%)
<b>Subtotal Operating Expense</b>	<b>22,806.51</b>	<b>6,800.00</b>	<b>16,006.51</b>	<b>235.39%</b>
<b>Total Expense</b>	<b>98,939.76</b>	<b>96,500.00</b>	<b>2,439.76</b>	<b>2.53%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-98,939.76</b>	<b>-96,500.00</b>	<b>-2,439.76</b>	<b>2.53%</b>
Allocations: Within Departments	22,520.00	21,545.00	975.00	4.53%
<b>Surplus/(Deficit) After Allocation</b>	<b>-121,459.76</b>	<b>-118,045.00</b>	<b>-3,414.76</b>	<b>2.89%</b>
Transfer Between Funds	-25,900.00	-25,900.00		0.00%
<b>Total Transfer</b>	<b>-25,900.00</b>	<b>-25,900.00</b>		<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$95,559.76)</b>	<b>(\$92,145.00)</b>	<b>(\$3,414.76)</b>	<b>3.71%</b>

**City of Port Colborne**  
**Transportation**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Fees	\$8,169.19		\$8,169.19	0.00%
<b>Total Revenue</b>	<b>8,169.19</b>		<b>8,169.19</b>	<b>0.00%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	1,026,845.43	935,500.00	91,345.43	9.76%
Salaries and Wages - Part Time	119,878.58	82,000.00	37,878.58	46.19%
Salaries and Wages - Students	61,360.44	51,900.00	9,460.44	18.23%
Overtime Pay	47,274.94	46,800.00	474.94	1.01%
Employee Benefits	400,821.33	386,700.00	14,121.33	3.65%
<b>Subtotal Personnel Expense</b>	<b>1,656,180.72</b>	<b>1,502,900.00</b>	<b>153,280.72</b>	<b>10.20%</b>
<b>Operating Expense</b>				
Association/Membership Fees	1,049.42	3,000.00	-1,950.58	(65.02%)
Comm and Public Relations	183.17	1,000.00	-816.83	(81.68%)
Contract Services	1,032,292.51	1,180,100.00	-147,807.49	(12.52%)
Equipment - Purchase	2,949.19	10,000.00	-7,050.81	(70.51%)
R&M - Consumables and Parts	508,616.78	284,000.00	224,616.78	79.09%
R&M - Tree Planting	41,878.31	125,000.00	-83,121.69	(66.50%)
Staff Training & Development	61,117.86	20,700.00	40,417.86	195.26%
Subscriptions and Publications	2,359.10		2,359.10	0.00%
Telephone/Internet	2,557.37	4,800.00	-2,242.63	(46.72%)
Travel	12,652.32	10,400.00	2,252.32	21.66%
<b>Subtotal Operating Expense</b>	<b>1,665,656.03</b>	<b>1,639,000.00</b>	<b>26,656.03</b>	<b>1.63%</b>
<b>Total Expense</b>	<b>3,321,836.75</b>	<b>3,141,900.00</b>	<b>179,936.75</b>	<b>5.73%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>-3,313,667.56</b>	<b>-3,141,900.00</b>	<b>-171,767.56</b>	<b>5.47%</b>
Allocations: Within Departments	325,736.30	308,220.00	17,516.30	5.68%
Allocation:Between Departments	485,166.65	476,955.00	8,211.65	1.72%
<b>Surplus/(Deficit) After Allocation</b>	<b>-4,124,570.51</b>	<b>-3,927,075.00</b>	<b>-197,495.51</b>	<b>5.03%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$4,124,570.51)</b>	<b>(\$3,927,075.00)</b>	<b>(\$197,495.51)</b>	<b>5.03%</b>

**City of Port Colborne**  
**Self Sustaining Entities**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Investment Income	\$16,602.85	\$4,000.00	\$12,602.85	315.07%
Lease Income	41,320.28	32,000.00	9,320.28	29.13%
Licences and Permits	1,133,863.49	743,332.00	390,531.49	52.54%
Rentals	3,708.22	3,000.00	708.22	23.61%
Other Revenue	3,105.43	3,000.00	105.43	3.51%
Fees	210,274.95	373,023.00	-162,748.05	(43.63%)
Sales	1,402,747.82	1,459,700.00	-56,952.18	(3.90%)
<b>Total Revenue</b>	<b>2,811,623.04</b>	<b>2,618,055.00</b>	<b>193,568.04</b>	<b>7.39%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	306,053.20	407,700.00	-101,646.80	(24.93%)
Salaries and Wages - Part Time	1,248.71		1,248.71	0.00%
Salaries and Wages - Students	18,538.16		18,538.16	0.00%
Overtime Pay	2,646.00	8,200.00	-5,554.00	(67.73%)
Employee Benefits	97,799.75	117,600.00	-19,800.25	(16.84%)
<b>Subtotal Personnel Expense</b>	<b>426,285.82</b>	<b>533,500.00</b>	<b>-107,214.18</b>	<b>(20.10%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	5,648.99	9,100.00	-3,451.01	(37.92%)
Cleaning Supplies	5,184.00	16,000.00	-10,816.00	(67.60%)
Comm and Public Relations	15,772.56	14,000.00	1,772.56	12.66%
Computer Software	2,400.00	5,000.00	-2,600.00	(52.00%)
Contract Services	186,210.59	153,000.00	33,210.59	21.71%
Cost of Goods Sold	256,904.60	220,000.00	36,904.60	16.77%
Equipment - Purchase	13,830.12	17,100.00	-3,269.88	(19.12%)
Equipment - Rental	2,612.97	6,900.00	-4,287.03	(62.13%)
Financial Expenses	-143.67		-143.67	0.00%
Grants and Sponsorship Expense	1,629.68		1,629.68	0.00%
Hospitality Expense		500.00	-500.00	(100.00%)
Office Supplies	4,279.08	4,900.00	-620.92	(12.67%)
Postage & Courier	40.34	700.00	-659.66	(94.24%)
Program Supplies	16,932.59	14,000.00	2,932.59	20.95%
Protective & Uniform Clothing	4,054.07	8,000.00	-3,945.93	(49.32%)
R&M - Grounds	45,310.82	50,000.00	-4,689.18	(9.38%)
R&M - Consumables and Parts	42,482.52	70,000.00	-27,517.48	(39.31%)
Staff Training & Development	11,963.19	6,200.00	5,763.19	92.95%
SME - Consultants	15,855.34	25,000.00	-9,144.66	(36.58%)
Subscriptions and Publications	520.77	400.00	120.77	30.19%
Telephone/Internet	28,099.26	30,400.00	-2,300.74	(7.57%)
Travel	5,616.76	6,200.00	-583.24	(9.41%)
Reassessment/Uncollectable	-6,571.24		-6,571.24	0.00%
<b>Subtotal Operating Expense</b>	<b>658,633.34</b>	<b>657,400.00</b>	<b>1,233.34</b>	<b>0.19%</b>
<b>Total Expense</b>	<b>1,084,919.16</b>	<b>1,190,900.00</b>	<b>-105,980.84</b>	<b>(8.90%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>1,726,703.88</b>	<b>1,427,155.00</b>	<b>299,548.88</b>	<b>20.99%</b>

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Allocation:SSE	1,350,275.93	1,375,417.00	-25,141.07	(1.83%)
<b>Surplus/(Deficit) After Allocation</b>	<b>376,427.95</b>	<b>51,738.00</b>	<b>324,689.95</b>	<b>627.57%</b>
Transfer to/ (from) Reserves	533,526.30	51,738.00	481,788.30	931.21%
<b>Total Transfer</b>	<b>533,526.30</b>	<b>51,738.00</b>	<b>481,788.30</b>	<b>931.21%</b>
<b>Surplus / (Deficit)</b>	<b>(\$157,098.35)</b>	<b>\$0.00</b>	<b>(\$157,098.35)</b>	

**City of Port Colborne**  
**Building Inspection**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Licences and Permits	\$1,133,863.49	\$743,332.00	\$390,531.49	52.54%
<b>Total Revenue</b>	<b>1,133,863.49</b>	<b>743,332.00</b>	<b>390,531.49</b>	<b>52.54%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
Salaries and Wages - Full Time	306,053.20	407,700.00	-101,646.80	(24.93%)
Salaries and Wages - Part Time	1,248.71		1,248.71	0.00%
Salaries and Wages - Students	18,538.16		18,538.16	0.00%
Overtime Pay	2,646.00	8,200.00	-5,554.00	(67.73%)
Employee Benefits	97,799.75	117,600.00	-19,800.25	(16.84%)
<b>Subtotal Personnel Expense</b>	<b>426,285.82</b>	<b>533,500.00</b>	<b>-107,214.18</b>	<b>(20.10%)</b>
<b>Operating Expense</b>				
Association/Membership Fees	3,759.89	6,300.00	-2,540.11	(40.32%)
Comm and Public Relations	42.72	1,000.00	-957.28	(95.73%)
Contract Services		60,000.00	-60,000.00	(100.00%)
Equipment - Purchase		6,000.00	-6,000.00	(100.00%)
Hospitality Expense		500.00	-500.00	(100.00%)
Office Supplies	2,026.81	2,400.00	-373.19	(15.55%)
Postage & Courier		600.00	-600.00	(100.00%)
Protective & Uniform Clothing		3,000.00	-3,000.00	(100.00%)
Staff Training & Development	4,384.69	6,200.00	-1,815.31	(29.28%)
SME - Consultants	15,855.34	10,000.00	5,855.34	58.55%
Subscriptions and Publications	419.97	400.00	19.97	4.99%
Telephone/Internet	1,255.37	2,400.00	-1,144.63	(47.69%)
Travel	1,564.63	6,200.00	-4,635.37	(74.76%)
<b>Subtotal Operating Expense</b>	<b>29,309.42</b>	<b>105,000.00</b>	<b>-75,690.58</b>	<b>(72.09%)</b>
<b>Total Expense</b>	<b>455,595.24</b>	<b>638,500.00</b>	<b>-182,904.76</b>	<b>(28.65%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>678,268.25</b>	<b>104,832.00</b>	<b>573,436.25</b>	<b>547.00%</b>
Allocation:SSE	127,275.34	104,832.00	22,443.34	21.41%
<b>Surplus/(Deficit) After Allocation</b>	<b>550,992.91</b>		<b>550,992.91</b>	<b>0.00%</b>
Transfer to/ (from) Reserves	550,992.91		550,992.91	0.00%
<b>Total Transfer</b>	<b>550,992.91</b>	<b>0.00</b>	<b>550,992.91</b>	<b>0.00%</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**  
**Sugarloaf Marina**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Lease Income	\$36,820.28	\$32,000.00	\$4,820.28	15.06%
Rentals	1,633.22	3,000.00	-1,366.78	(45.56%)
Other Revenue	3,105.43	3,000.00	105.43	3.51%
Fees	70,681.58	30,000.00	40,681.58	135.61%
Sales	1,320,104.08	1,370,000.00	-49,895.92	(3.64%)
<b>Total Revenue</b>	<b>1,432,344.59</b>	<b>1,438,000.00</b>	<b>-5,655.41</b>	<b>(0.39%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Association/Membership Fees	1,646.20	2,000.00	-353.80	(17.69%)
Cleaning Supplies	2,741.78	8,000.00	-5,258.22	(65.73%)
Comm and Public Relations	2,786.07	5,000.00	-2,213.93	(44.28%)
Computer Software	2,400.00	5,000.00	-2,600.00	(52.00%)
Contract Services	109,832.68	60,000.00	49,832.68	83.05%
Cost of Goods Sold	256,904.60	220,000.00	36,904.60	16.77%
Equipment - Purchase	8,446.59	10,000.00	-1,553.41	(15.53%)
Equipment - Rental	2,612.97		2,612.97	0.00%
Financial Expenses	-143.67		-143.67	0.00%
Office Supplies	2,252.27	2,500.00	-247.73	(9.91%)
Postage & Courier	40.34	100.00	-59.66	(59.66%)
Program Supplies	15,202.10	10,000.00	5,202.10	52.02%
Protective & Uniform Clothing	1,486.48	3,000.00	-1,513.52	(50.45%)
R&M - Grounds	37,268.55	30,000.00	7,268.55	24.23%
R&M - Consumables and Parts	42,295.39	60,000.00	-17,704.61	(29.51%)
Staff Training & Development	3,329.19		3,329.19	0.00%
Subscriptions and Publications	100.80		100.80	0.00%
Telephone/Internet	26,009.76	28,000.00	-1,990.24	(7.11%)
Travel	4,035.98		4,035.98	0.00%
Reassessment/Uncollectable	-6,571.24		-6,571.24	0.00%
<b>Subtotal Operating Expense</b>	<b>512,676.84</b>	<b>443,600.00</b>	<b>69,076.84</b>	<b>15.57%</b>
<b>Total Expense</b>	<b>512,676.84</b>	<b>443,600.00</b>	<b>69,076.84</b>	<b>15.57%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>919,667.75</b>	<b>994,400.00</b>	<b>-74,732.25</b>	<b>(7.52%)</b>
Allocation:SSE	917,634.36	942,662.00	-25,027.64	(2.65%)
<b>Surplus/(Deficit) After Allocation</b>	<b>2,033.39</b>	<b>51,738.00</b>	<b>-49,704.61</b>	<b>(96.07%)</b>
Transfer to/ (from) Reserves	2,033.39	51,738.00	-49,704.61	(96.07%)
<b>Total Transfer</b>	<b>2,033.39</b>	<b>51,738.00</b>	<b>-49,704.61</b>	<b>(96.07%)</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**  
**Nickel Beach**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Lease Income	\$4,500.00		\$4,500.00	0.00%
Rentals	2,075.00		2,075.00	0.00%
Fees	139,593.37	343,023.00	-203,429.63	(59.30%)
<b>Total Revenue</b>	<b>146,168.37</b>	<b>343,023.00</b>	<b>-196,854.63</b>	<b>(57.39%)</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Cleaning Supplies	2,442.22	8,000.00	-5,557.78	(69.47%)
Comm and Public Relations	12,943.77	8,000.00	4,943.77	61.80%
Contract Services	42,626.04	30,000.00	12,626.04	42.09%
Equipment - Purchase	1,022.32		1,022.32	0.00%
Program Supplies	1,730.49	4,000.00	-2,269.51	(56.74%)
Protective & Uniform Clothing	2,567.59	2,000.00	567.59	28.38%
R&M - Grounds	2,267.63	10,000.00	-7,732.37	(77.32%)
R&M - Consumables and Parts	187.13	10,000.00	-9,812.87	(98.13%)
SME - Consultants		15,000.00	-15,000.00	(100.00%)
Telephone/Internet	834.13		834.13	0.00%
<b>Subtotal Operating Expense</b>	<b>66,621.32</b>	<b>87,000.00</b>	<b>-20,378.68</b>	<b>(23.42%)</b>
<b>Total Expense</b>	<b>66,621.32</b>	<b>87,000.00</b>	<b>-20,378.68</b>	<b>(23.42%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>79,547.05</b>	<b>256,023.00</b>	<b>-176,475.95</b>	<b>(68.93%)</b>
Allocation:SSE	236,645.40	256,023.00	-19,377.60	(7.57%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-157,098.35</b>		<b>-157,098.35</b>	<b>0.00%</b>
<b>Total Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(\$157,098.35)</b>		<b>(\$157,098.35)</b>	

**City of Port Colborne**  
**Cemetery**  
**For the Twelve Months Ending December 31, 2024**

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Investment Income	\$16,602.85	\$4,000.00	\$12,602.85	315.07%
Sales	82,643.74	89,700.00	-7,056.26	(7.87%)
<b>Total Revenue</b>	<b>99,246.59</b>	<b>93,700.00</b>	<b>5,546.59</b>	<b>5.92%</b>
<b>Expense</b>				
<b>Personnel Expense</b>				
<b>Operating Expense</b>				
Association/Membership Fees	242.90	800.00	-557.10	(69.64%)
Contract Services	33,751.87	3,000.00	30,751.87	1025.06%
Equipment - Purchase	4,361.21	1,100.00	3,261.21	296.47%
Equipment - Rental		6,900.00	-6,900.00	(100.00%)
Grants and Sponsorship Expense	1,629.68		1,629.68	0.00%
R&M - Grounds	5,774.64	10,000.00	-4,225.36	(42.25%)
Staff Training & Development	4,249.31		4,249.31	0.00%
Travel	16.15		16.15	0.00%
<b>Subtotal Operating Expense</b>	<b>50,025.76</b>	<b>21,800.00</b>	<b>28,225.76</b>	<b>129.48%</b>
<b>Total Expense</b>	<b>50,025.76</b>	<b>21,800.00</b>	<b>28,225.76</b>	<b>129.48%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>49,220.83</b>	<b>71,900.00</b>	<b>-22,679.17</b>	<b>(31.54%)</b>
Allocation:SSE	68,720.83	71,900.00	-3,179.17	(4.42%)
<b>Surplus/(Deficit) After Allocation</b>	<b>-19,500.00</b>		<b>-19,500.00</b>	<b>0.00%</b>
Transfer to/ (from) Reserves	-19,500.00		-19,500.00	0.00%
<b>Total Transfer</b>	<b>-19,500.00</b>		<b>-19,500.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>