

City of Port Colborne
Water/WasteWater/Storm
For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Other Revenue	\$7,324.06	\$6,000.00	\$1,324.06	22.07%
Fees	13,070.80	3,700.00	9,370.80	253.26%
Grant - Federal	1,739.00		1,739.00	0.00%
Sales	78,770.54		78,770.54	0.00%
Penalties and Interest	47,403.03	50,400.00	-2,996.97	(5.95%)
Rate Revenue - Variable	3,171,356.54	3,303,393.00	-132,036.46	(4.00%)
Rate Revenue - Fixed	13,225,783.20	13,196,120.00	29,663.20	0.22%
Total Revenue	16,545,447.17	16,559,613.00	-14,165.83	(0.09%)
Expense				
Personnel Expense				
Salaries and Wages - Full Time	654,178.59	684,000.00	-29,821.41	(4.36%)
Salaries and Wages - Part Time	21,628.16		21,628.16	0.00%
Salaries and Wages - Students	20,453.62	26,000.00	-5,546.38	(21.33%)
Overtime Pay	9,390.44	14,200.00	-4,809.56	(33.87%)
Employee Benefits	237,572.07	259,600.00	-22,027.93	(8.49%)
Subtotal Personnel Expense	943,222.88	983,800.00	-40,577.12	(4.12%)
Operating Expense				
Association/Membership Fees	4,540.31	6,000.00	-1,459.69	(24.33%)
Comm and Public Relations	6,743.66	10,000.00	-3,256.34	(32.56%)
Computer Software	13,974.71	40,000.00	-26,025.29	(65.06%)
Contract Services	518,040.06	456,500.00	61,540.06	13.48%
Cost of Goods Sold	30,825.74	10,000.00	20,825.74	208.26%
PAP / Online Incentives	9,354.00	8,000.00	1,354.00	16.93%
GIS Credit	36,600.00	35,000.00	1,600.00	4.57%
Equipment - Purchase	36,816.73	40,000.00	-3,183.27	(7.96%)
Equipment - Rental		2,000.00	-2,000.00	(100.00%)
Grants and Sponsorship Expense	24,999.50	100,000.00	-75,000.50	(75.00%)
Hospitality Expense	678.26	1,000.00	-321.74	(32.17%)
Office Supplies	7,346.28	5,200.00	2,146.28	41.27%
Postage & Courier	56,600.34	52,000.00	4,600.34	8.85%
Protective & Uniform Clothing	3,767.21	6,000.00	-2,232.79	(37.21%)
R&M - Consumables and Parts	119,023.37	140,000.00	-20,976.63	(14.98%)
Staff Training & Development	22,247.91	14,500.00	7,747.91	53.43%
SME - Consultants	30,043.02	80,000.00	-49,956.98	(62.45%)
Subscriptions and Publications	40,286.86		40,286.86	0.00%
Telephone/Internet	3,072.97	7,200.00	-4,127.03	(57.32%)
Travel	11,528.89	7,300.00	4,228.89	57.93%
Utilities - Hydro	23,946.96	29,900.00	-5,953.04	(19.91%)
Utilities - Water	1,173.28	1,100.00	73.28	6.66%
City Owned Property Tax Charges	1,980.86		1,980.86	0.00%
Reassessment/Uncollectable	-105.64		-105.64	0.00%
Region Rate - Fixed	5,446,537.25	6,405,279.00	-958,741.75	(14.97%)
Region Rate - Variable	2,050,503.51	1,964,900.00	85,603.51	4.36%
Subtotal Operating Expense	8,500,526.04	9,421,879.00	-921,352.96	(9.78%)

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Total Expense	9,443,748.92	10,405,679.00	-961,930.08	(9.24%)
Surplus/(Deficit) Before Allocation	7,101,698.25	6,153,934.00	947,764.25	15.40%
Surplus/(Deficit) After Allocation	7,101,698.25	6,153,934.00	947,764.25	15.40%
Transfer to/ (from) Reserves	-1,108,831.95	1,961,300.00	-3,070,131.95	(156.54%)
Transfer Between Funds	8,210,530.20	4,192,634.00	4,017,896.20	95.83%
Total Transfer	7,101,698.25	6,153,934.00	947,764.25	15.40%
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	0.00%

City of Port Colborne

Water

For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Other Revenue	\$6,561.88	\$6,000.00	\$561.88	9.36%
Fees	8,827.60	3,000.00	5,827.60	194.25%
Grant - Federal	1,739.00		1,739.00	0.00%
Sales	78,770.54		78,770.54	0.00%
Penalties and Interest	19,363.05	19,700.00	-336.95	(1.71%)
Rate Revenue - Variable	2,609,796.58	2,604,993.00	4,803.58	0.18%
Rate Revenue - Fixed	3,420,312.55	3,305,420.00	114,892.55	3.48%
Total Revenue	6,145,371.20	5,939,113.00	206,258.20	3.47%
Expense				
Personnel Expense				
Salaries and Wages - Full Time	654,178.59	684,000.00	-29,821.41	(4.36%)
Salaries and Wages - Part Time	21,628.16		21,628.16	0.00%
Salaries and Wages - Students	20,453.62	26,000.00	-5,546.38	(21.33%)
Overtime Pay	9,390.44	14,200.00	-4,809.56	(33.87%)
Employee Benefits	237,572.07	259,600.00	-22,027.93	(8.49%)
Subtotal Personnel Expense	943,222.88	983,800.00	-40,577.12	(4.12%)
Operating Expense				
Association/Membership Fees	4,540.31	3,000.00	1,540.31	51.34%
Comm and Public Relations	5,607.72	5,000.00	607.72	12.15%
Computer Software	10,667.51	20,000.00	-9,332.49	(46.66%)
Contract Services	304,509.71	176,500.00	128,009.71	72.53%
Cost of Goods Sold	30,825.74	10,000.00	20,825.74	208.26%
PAP / Online Incentives	4,677.00	4,000.00	677.00	16.93%
Equipment - Purchase	26,177.05	20,000.00	6,177.05	30.89%
Grants and Sponsorship Expense	14,499.50	50,000.00	-35,500.50	(71.00%)
Hospitality Expense	678.26	1,000.00	-321.74	(32.17%)
Office Supplies	3,840.23	2,600.00	1,240.23	47.70%
Postage & Courier	28,300.17	26,000.00	2,300.17	8.85%
Protective & Uniform Clothing	2,071.11	3,000.00	-928.89	(30.96%)
R&M - Consumables and Parts	105,139.64	105,000.00	139.64	0.13%
Staff Training & Development	21,419.56	14,500.00	6,919.56	47.72%
SME - Consultants	11,911.66	35,000.00	-23,088.34	(65.97%)
Subscriptions and Publications	14,747.24		14,747.24	0.00%
Telephone/Internet	3,072.97	7,200.00	-4,127.03	(57.32%)
Travel	11,327.82	7,300.00	4,027.82	55.18%
Utilities - Hydro	2,992.18	4,400.00	-1,407.82	(32.00%)
Reassessment/Uncollectable	-105.64		-105.64	0.00%
Region Rate - Fixed	607,668.00	608,000.00	-332.00	(0.05%)
Region Rate - Variable	2,050,503.51	1,964,900.00	85,603.51	4.36%
Subtotal Operating Expense	3,265,071.25	3,067,400.00	197,671.25	6.44%
Total Expense	4,208,294.13	4,051,200.00	157,094.13	3.88%
Surplus/(Deficit) Before Allocation	1,937,077.07	1,887,913.00	49,164.07	2.60%

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Allocations: Within Departments	-393,900.00	-393,900.00		0.00%
Surplus/(Deficit) After Allocation	2,330,977.07	2,281,813.00	49,164.07	2.15%
Transfer to/ (from) Reserves	-512,149.17	693,300.00	-1,205,449.17	(173.87%)
Transfer Between Funds	2,843,126.24	1,588,513.00	1,254,613.24	78.98%
Total Transfer	2,330,977.07	2,281,813.00	49,164.07	2.15%
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	0.00%

City of Port Colborne

Wastewater

For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Other Revenue	\$762.18		\$762.18	0.00%
Fees	2,745.60	700.00	2,045.60	292.23%
Penalties and Interest	28,039.98	30,700.00	-2,660.02	(8.66%)
Rate Revenue - Variable	561,559.96	698,400.00	-136,840.04	(19.59%)
Rate Revenue - Fixed	7,895,354.36	7,955,900.00	-60,545.64	(0.76%)
Total Revenue	8,488,462.08	8,685,700.00	-197,237.92	(2.27%)
Expense				
Personnel Expense				
Operating Expense				
Association/Membership Fees		3,000.00	-3,000.00	(100.00%)
Comm and Public Relations	1,135.94	5,000.00	-3,864.06	(77.28%)
Computer Software	3,307.20	20,000.00	-16,692.80	(83.46%)
Contract Services	164,573.06	200,000.00	-35,426.94	(17.71%)
PAP / Online Incentives	4,677.00	4,000.00	677.00	16.93%
GIS Credit	36,600.00	35,000.00	1,600.00	4.57%
Equipment - Purchase	10,639.68	20,000.00	-9,360.32	(46.80%)
Grants and Sponsorship Expense	10,500.00	50,000.00	-39,500.00	(79.00%)
Office Supplies	3,506.05	2,600.00	906.05	34.85%
Postage & Courier	28,300.17	26,000.00	2,300.17	8.85%
Protective & Uniform Clothing	1,696.10	3,000.00	-1,303.90	(43.46%)
R&M - Consumables and Parts	7,600.53	20,000.00	-12,399.47	(62.00%)
Staff Training & Development	828.35		828.35	0.00%
SME - Consultants	100.00	25,000.00	-24,900.00	(99.60%)
Subscriptions and Publications	25,539.62		25,539.62	0.00%
Travel	201.07		201.07	0.00%
Utilities - Hydro	17,086.84	20,400.00	-3,313.16	(16.24%)
Region Rate - Fixed	4,838,869.25	5,797,279.00	-958,409.75	(16.53%)
Subtotal Operating Expense	5,155,160.86	6,231,279.00	-1,076,118.14	(17.27%)
Total Expense	5,155,160.86	6,231,279.00	-1,076,118.14	(17.27%)
Surplus/(Deficit) Before Allocation	3,333,301.22	2,454,421.00	878,880.22	35.81%
Allocations: Within Departments	356,025.00	356,025.00		0.00%
Surplus/(Deficit) After Allocation	2,977,276.22	2,098,396.00	878,880.22	41.88%
Transfer to/ (from) Reserves	-732,812.75	384,000.00	-1,116,812.75	(290.84%)
Transfer Between Funds	3,710,088.97	1,714,396.00	1,995,692.97	116.41%
Total Transfer	2,977,276.22	2,098,396.00	878,880.22	41.88%
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	0.00%

City of Port Colborne
Storm Sewer
For the Twelve Months Ending December 31, 2024

	YTD Dec ACTUAL	2024 BUDGET	VARIANCE	VAR %
Revenue				
Fees	\$1,497.60		\$1,497.60	0.00%
Rate Revenue - Fixed	1,910,116.29	1,934,800.00	-24,683.71	(1.28%)
Total Revenue	1,911,613.89	1,934,800.00	-23,186.11	(1.20%)
Expense				
Personnel Expense				
<hr/>				
Operating Expense				
Contract Services	48,957.29	80,000.00	-31,042.71	(38.80%)
Equipment - Rental		2,000.00	-2,000.00	(100.00%)
R&M - Consumables and Parts	6,283.20	15,000.00	-8,716.80	(58.11%)
SME - Consultants	18,031.36	20,000.00	-1,968.64	(9.84%)
Utilities - Hydro	3,867.94	5,100.00	-1,232.06	(24.16%)
Utilities - Water	1,173.28	1,100.00	73.28	6.66%
City Owned Property Tax Charges	1,980.86		1,980.86	0.00%
Subtotal Operating Expense	80,293.93	123,200.00	-42,906.07	(34.83%)
Total Expense	80,293.93	123,200.00	-42,906.07	(34.83%)
Surplus/(Deficit) Before Allocation	1,831,319.96	1,811,600.00	19,719.96	1.09%
Allocations: Within Departments	37,875.00	37,875.00		0.00%
Surplus/(Deficit) After Allocation	1,793,444.96	1,773,725.00	19,719.96	1.11%
Transfer to/ (from) Reserves	136,129.97	884,000.00	-747,870.03	(84.60%)
Transfer Between Funds	1,657,314.99	889,725.00	767,589.99	86.27%
Total Transfer	1,793,444.96	1,773,725.00	19,719.96	1.11%
Surplus / (Deficit)	\$0.00	\$0.00	\$0.00	0.00%