

CITY OF PORT COLBORNE
Water / Wastewater / Storm
For the 12 Months Ending December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Revenue				
User Charges	19,310,451.17	18,906,400.00	404,051.17	
Other Revenue	50,929.85	61,100.00	-10,170.15	-16.65%
Total Revenue	19,361,381.02	18,967,500.00	393,881.02	2.08%
Expense				
Personnel Expense				
Salaries and Wages	1,020,806.77	997,500.00	-23,306.77	-2.34%
Benefits	331,116.53	345,800.00	14,683.47	4.25%
Subtotal Personnel Expense	1,351,923.30	1,343,300.00	-8,623.30	-0.64%
Non-Personnel Expense				
Materials	395,722.07	511,400.00	115,677.93	22.62%
Contract Services	382,866.56	796,500.00	413,633.44	51.93%
Rents and Financial Expenses	17.99	2,100.00	2,082.01	99.14%
External Transfer to Others	56,410.84	48,200.00	-8,210.84	-17.03%
Other Agency Payout	8,550,713.81	9,016,560.00	465,846.19	5.17%
Subtotal Non-Personnel Expense	2,407,038.75	2,210,900.00	-196,138.75	-8.87%
Total Expenses	10,737,654.57	11,718,060.00	980,405.43	8.37%
Surplus/(Deficit) Before Allocation	8,623,726.45	7,249,440.00	1,374,286.45	18.96%
Allocation				
Allocated Out	-805,980.00	-805,980.00	0.00	0.00%
Allocated In	805,980.00	805,980.00	0.00	0.00%
Total Allocated	0.00	0.00	0.00	0.00%
Surplus (Deficit) After Allocation	8,623,726.45	7,249,440.00	1,374,286.45	18.96%

Report 2026-49 Appendix D – 2025 Year End Rate Summary and Department Detail

	Actual	Budget	Variance (\$)	Variance (%)
Transfer				
Transfer to/from Reserve	-360,479.97	-355,428.00	5,051.97	-1.42%
Transfer Between Funds	8,984,206.42	7,604,868.00	-1,379,338.42	-18.14%
Total Transfer	8,623,726.45	7,249,440.00	-1,374,286.45	-18.96%
Surplus/(Deficit)	0.00	0.00	0.00	0.00%

CITY OF PORT COLBORNE

Water

For the 12 Months Ending December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Revenue				
User Charges	6,922,824.65	6,757,000.00	165,824.65	2.45%
Other Revenue	20,338.89	26,700.00	-6,361.11	
Total Revenue	6,943,163.54	6,783,700.00	159,463.54	2.35%
Expense				
Personnel Expense				
Salaries and Wages	1,020,806.77	997,500.00	-23,306.77	-2.34%
Benefits	331,116.53	345,800.00	14,683.47	
Subtotal Personnel Expense	1,351,923.30	1,343,300.00	-8,623.30	-0.64%
Non-Personnel Expense				
Materials	327,417.59	286,600.00	-40,817.59	-14.24%
Contract Services	259,243.79	272,400.00	13,156.21	4.83%
Rents and Financial Expenses	17.99	0.00	-17.99	0.00%
External Transfer to Others	10,557.50	4,100.00	-6,457.50	-157.50%
Other Agency Payout	3,071,765.62	2,881,660.00	-190,105.62	
Subtotal Non-Personnel Expense	3,669,002.49	3,444,760.00	-224,242.49	-6.51%
Total Expenses	5,020,925.79	4,788,060.00	-232,865.79	-4.86%
Surplus/(Deficit) Before Allocation	1,922,237.75	1,995,640.00	-73,402.25	-3.68%
Allocation				
Allocated Out	-805,980.00	-805,980.00	0.00	0.00%
Surplus (Deficit) After Allocation	2,728,217.75	2,801,620.00	-73,402.25	-2.62%
Transfer				
Transfer to/from Reserve	-724,001.91	-25,956.00	698,045.91	-2689.34%
Transfer Between Funds	3,452,219.66	2,827,576.00	-624,643.66	-22.09%
Total Transfer	2,728,217.75	2,801,620.00	73,402.25	2.62%
Surplus/(Deficit)	0.00	0.00	0.00	0.00%

CITY OF PORT COLBORNE
Wastewater
For the 12 Months Ending December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Revenue				
User Charges	9,672,161.81	9,408,100.00	264,061.81	2.81%
Other Revenue	30,590.96	34,400.00	-3,809.04	-11.07%
Total Revenue	9,702,752.77	9,442,500.00	260,252.77	2.76%
Expense				
Personnel Expense	0.00	0.00	0.00	0.00%
Non-Personnel Expense				
Materials	59,478.40	202,900.00	143,421.60	70.69%
Contract Services	108,438.63	391,700.00	283,261.37	72.32%
External Transfer to Others	45,853.34	44,100.00	-1,753.34	-3.98%
Other Agency Payout	5,478,948.19	6,134,900.00	655,951.81	10.69%
Subtotal Non-Personnel Expense	5,692,718.56	6,773,600.00	1,080,881.44	15.96%
Total Expenses	5,692,718.56	6,773,600.00	1,080,881.44	15.96%
Surplus/(Deficit) Before Allocation	4,010,034.21	2,668,900.00	1,341,134.21	50.25%
Allocation				
Allocated In	537,320.00	537,320.00	0.00	0.00%
Surplus (Deficit) After Allocation	3,472,714.21	2,131,580.00	1,341,134.21	62.92%
Transfer				
Transfer to/from Reserve	296,321.11	-139,174.00	-435,495.11	
Transfer Between Funds	3,176,393.10	2,270,754.00	-905,639.10	-39.88%
Total Transfer	3,472,714.21	2,131,580.00	-1,341,134.21	-62.92%
Surplus/(Deficit)	0.00	0.00	0.00	0.00%

CITY OF PORT COLBORNE

Storm

For the 12 Months Ending December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Revenue				
User Charges	2,715,464.71	2,741,300.00	-25,835.29	-0.94%
Total Revenue	2,715,464.71	2,741,300.00	-25,835.29	-0.94%
Expense				
Personnel Expense	0.00	0.00	0.00	0.00%
Non-Personnel Expense				
Materials	8,826.08	21,900.00	13,073.92	59.70%
Contract Services	15,184.14	132,400.00	117,215.86	88.53%
Rents and Financial Expenses	0.00	2,100.00	2,100.00	100.00%
Subtotal Non-Personnel Expense	24,010.22	156,400.00	132,389.78	84.65%
Total Expenses	24,010.22	156,400.00	132,389.78	84.65%
Surplus/(Deficit) Before Allocation	2,691,454.49	2,584,900.00	106,554.49	4.12%
Allocation				
Allocated In	268,660.00	268,660.00	0.00	0.00%
Surplus (Deficit) After Allocation	2,422,794.49	2,316,240.00	106,554.49	4.60%
Transfer				
Transfer to/from Reserve	67,200.83	-190,298.00	-257,498.83	135.31%
Transfer Between Funds	2,355,593.66	2,506,538.00	150,944.34	6.02%
Total Transfer	2,422,794.49	2,316,240.00	-106,554.49	-4.60%
Surplus/(Deficit)	0.00	0.00	0.00	0.00%