

# Appendix B - Levy Summary

## Levy Summary

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**City of Port Colborne**  
**Operating Fund**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship	15,500.00	88,500.00	(73,000.00)	(82.49%)
Donations	443,237.37	137,900.00	305,337.37	221.42%
Fines	49,924.50	11,500.00	38,424.50	334.13%
Investment Income	160,453.06	109,000.00	51,453.06	47.20%
Lease Income	310,195.57	337,600.00	(27,404.43)	(8.12%)
Licences and Permits	511,883.38	389,700.00	122,183.38	31.35%
Rentals	254,180.61	530,500.00	(276,319.39)	(52.09%)
Other Revenue	876,058.14	142,500.00	733,558.14	514.78%
Fees	1,012,334.24	582,600.00	429,734.24	73.76%
Provincial Offences Act	15,955.01		15,955.01	0.00%
Grants - Other	467,033.39	122,600.00	344,433.39	280.94%
Grant - Federal	1,395,009.66	555,355.00	839,654.66	151.19%
Grant - Provincial	3,948,894.06	3,300,560.00	648,334.06	19.64%
Sales	1,237,022.93	1,020,100.00	216,922.93	21.26%
Penalties and Interest	615,063.15	450,500.00	164,563.15	36.53%
Property Taxes	20,577,236.63	20,577,600.00	(363.37)	(0.00%)
Payment In lieu	328,749.87	384,000.00	(55,250.13)	(14.39%)
Supplemental Tax	216,271.41	150,000.00	66,271.41	44.18%
<b>Total Revenue</b>	<b>32,435,002.98</b>	<b>28,890,515.00</b>	<b>3,544,487.98</b>	<b>12.27%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	9,388,271.15	9,387,500.00	771.15	0.01%
Salaries and Wages - Part Time	1,596,452.12	1,438,100.00	158,352.12	11.01%
Salaries and Wages - Students	396,565.96	537,900.00	(141,334.04)	(26.28%)
Overtime Pay	217,453.00	302,500.00	(85,047.00)	(28.11%)
Employee Benefits	3,666,086.80	3,477,800.00	188,286.80	5.41%
Association/Membership Fees	59,201.95	86,300.00	(27,098.05)	(31.40%)
Auto - Fuel	187,445.93	208,500.00	(21,054.07)	(10.10%)
Cleaning Supplies	29,023.92	59,700.00	(30,676.08)	(51.38%)
Library Collection	66,460.23	72,800.00	(6,339.77)	(8.71%)
Comm and Public Relations	81,921.37	133,800.00	(51,878.63)	(38.77%)
Computer Software	342,040.52	275,000.00	67,040.52	24.38%
Contract Services	2,923,729.06	2,848,100.00	75,629.06	2.66%
Cost of Borrowing Ext Interest	962,287.70	944,182.00	18,105.70	1.92%
Cost of Borrowing Ext Principl	1,439,541.99	1,462,713.00	(23,171.01)	(1.58%)
Cost of of Goods Sold	263,212.36	160,500.00	102,712.36	64.00%
Credit Card Fees	105,788.54	84,500.00	21,288.54	25.19%
Equipment - Purchase	156,742.00	158,400.00	(1,658.00)	(1.05%)
Equipment - Rental	398,198.99	600,000.00	(201,801.01)	(33.63%)
Financial Expenses	11,675.60	7,000.00	4,675.60	66.79%
Land Leases	36,493.94		36,493.94	0.00%
Grants and Sponsorship Expense	200,422.20	373,500.00	(173,077.80)	(46.34%)
Hospitality Expense	13,485.61	26,800.00	(13,314.39)	(49.68%)
Insurance - Contract	611,515.00	517,500.00	94,015.00	18.17%
Insurance Ded and Adm cost	70,184.80	150,000.00	(79,815.20)	(53.21%)
Office Supplies	82,845.58	76,300.00	6,545.58	8.58%
Postage & Courier	46,743.35	56,100.00	(9,356.65)	(16.68%)
Program Supplies	103,246.95	210,900.00	(107,653.05)	(51.04%)
Protective & Uniform Clothing	110,960.60	127,700.00	(16,739.40)	(13.11%)
R&M Grounds	295,436.94	260,900.00	34,536.94	13.24%
R&M Trails	70,831.59	113,800.00	(42,968.41)	(37.76%)
R&M Consumables and Parts	531,725.06	473,900.00	57,825.06	12.20%
Repairs and Maintenance - Auto	249,799.85	151,800.00	97,999.85	64.56%

	YTD Dec	2021		
	ACTUAL	BUDGET	VARIANCE	VAR %
R&M Playground	22,297.10	3,000.00	19,297.10	643.24%
Repairs and Maintenance - Tree	16,677.44	21,200.00	(4,522.56)	(21.33%)
Staff Training & Development	165,705.56	399,300.00	(233,594.44)	(58.50%)
SME - Audit and Actuary	86,022.43	61,500.00	24,522.43	39.87%
SME - Consultants	261,575.16	240,000.00	21,575.16	8.99%
Subject Matter Experts - Legal	371,950.57	120,000.00	251,950.57	209.96%
Subscriptions and Publications	10,124.76	10,400.00	(275.24)	(2.65%)
Telephone/Internet	199,639.54	222,900.00	(23,260.46)	(10.44%)
Travel	1,866.56	78,700.00	(76,833.44)	(97.63%)
Utilities - Gas	131,872.72	170,400.00	(38,527.28)	(22.61%)
Utilities - Hydro	728,222.74	1,053,800.00	(325,577.26)	(30.90%)
Utilities - Water	148,603.59	194,400.00	(45,796.41)	(23.56%)
City Owned Property Drainage Charges	14,967.34		14,967.34	0.00%
Reassessment/Uncollectable	281,235.46	323,996.00	(42,760.54)	(13.20%)
Property Taxes - Rebates	27,765.53	37,000.00	(9,234.47)	(24.96%)
Tax Incentive Grants	28,912.24	34,000.00	(5,087.76)	(14.96%)
<b>Total Expense</b>	<b>27,213,229.40</b>	<b>27,755,091.00</b>	<b>(541,861.60)</b>	<b>(1.95%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>5,221,773.58</b>	<b>1,135,424.00</b>	<b>4,086,349.58</b>	<b>359.90%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>5,221,773.58</b>	<b>1,135,424.00</b>	<b>4,086,349.58</b>	<b>359.90%</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>5,221,773.58</b>	<b>1,135,424.00</b>	<b>4,086,349.58</b>	<b>359.90%</b>
Transfer to/ (from) Capital	7,014,090.29	3,661,738.00	3,352,352.29	91.55%
Transfer to/ (from) Reserves	(259,833.10)	(395,370.00)	135,536.90	(34.28%)
Transfer Between Funds	(2,447,330.41)	(2,130,944.00)	(316,386.41)	14.85%
<b>Total Transfers</b>	<b>4,306,926.78</b>	<b>1,135,424.00</b>	<b>3,171,502.78</b>	<b>279.32%</b>
<b>Surplus / (Deficit)</b>	<b>914,846.80</b>	<b>-</b>	<b>914,846.80</b>	<b>0.00%</b>