

# Appendix C - Levy Detail by Department

## Global Divisional Summary and Detail

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	389,309.00	125,000.00	264,309.00	211.45%
Investment Income	156,217.83	105,000.00	51,217.83	48.78%
Lease Income	43,731.67	40,200.00	3,531.67	8.79%
Rentals	21,104.13	18,000.00	3,104.13	17.25%
Other Revenue	755,554.53		755,554.53	0.00%
Provincial Offences Act	15,955.01		15,955.01	0.00%
Grants - Other	410,780.97		410,780.97	0.00%
Grant - Federal	1,319,991.16	555,355.00	764,636.16	137.68%
Grant - Provincial	3,299,969.00	3,109,860.00	190,109.00	6.11%
Penalties and Interest	615,063.15	470,500.00	144,563.15	30.73%
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>28,149,934.36</b>	<b>25,535,515.00</b>	<b>2,614,419.36</b>	<b>10.24%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	180,626.05	35,138.00	145,488.05	414.05%
Employee Benefits	(300,355.26)	13,400.00	(313,755.26)	(2341.46%)
Association/Membership Fees	9,220.19	12,700.00	(3,479.81)	(27.40%)
Auto - Fuel	185,660.40	208,500.00	(22,839.60)	(10.95%)
Computer Software	316,861.53	274,000.00	42,861.53	15.64%
Contract Services	788,425.78	641,100.00	147,325.78	22.98%
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%)
Credit Card Fees	105,788.54	84,500.00	21,288.54	25.19%
Equipment - Purchase	2,662.70		2,662.70	0.00%
Equipment - Rental	352,529.75	427,600.00	(75,070.25)	(17.56%)
Financial Expenses	11,421.30	7,000.00	4,421.30	63.16%
Land Leases	36,493.94		36,493.94	0.00%
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%)
Program Supplies	5,500.00		5,500.00	0.00%
Protective & Uniform Clothing	25,293.37	32,300.00	(7,006.63)	(21.69%)
R&M Consumables and Parts	145,508.30	136,000.00	9,508.30	6.99%
Repairs and Maintenance - Auto	249,799.85	151,800.00	97,999.85	64.56%
Staff Training & Development	43,915.65	88,800.00	(44,884.35)	(50.55%)
Subject Matter Experts - Legal	371,950.57	120,000.00	251,950.57	209.96%
Telephone/Internet	101,799.81	105,900.00	(4,100.19)	(3.87%)
Travel		17,800.00	(17,800.00)	(100.00%)
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%)
Reassessment/Uncollectable	231,714.49	323,996.00	(92,281.51)	(28.48%)
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>7,013,723.27</b>	<b>7,244,529.00</b>	<b>(230,805.73)</b>	<b>(3.19%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>21,136,211.09</b>	<b>18,290,986.00</b>	<b>2,845,225.09</b>	<b>15.56%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>21,136,211.09</b>	<b>18,290,986.00</b>	<b>2,845,225.09</b>	<b>15.56%</b>

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Allocation:Between Departments	995,361.49	789,106.00	206,255.49	26.14%
Allocation:SSE/BC	(666,615.81)	(555,777.00)	(110,838.81)	19.94%
<b>Surplus/(Deficit) After Allocations</b>	<b>20,807,465.41</b>	<b>18,057,657.00</b>	<b>2,749,808.41</b>	<b>15.23%</b>
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Transfer to/ (from) Capital	7,014,090.29	3,661,738.00	3,352,352.29	91.55%
Transfer to/ (from) Reserves	(801,245.01)	(139,293.00)	(661,952.01)	475.22%
Transfer Between Funds	(1,837,489.93)	(1,455,844.00)	(381,645.93)	26.21%
<b>Total Transfers</b>	<b>4,375,355.35</b>	<b>2,066,601.00</b>	<b>2,308,754.35</b>	<b>111.72%</b>
<b>Surplus / (Deficit)</b>	<b>16,432,110.06</b>	<b>15,991,056.00</b>	<b>441,054.06</b>	<b>2.76%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	10.00		10.00	0.00%
Investment Income	156,217.83	105,000.00	51,217.83	48.78%
Lease Income	43,731.67	40,200.00	3,531.67	8.79%
Rentals	21,104.13	18,000.00	3,104.13	17.25%
Other Revenue	728,592.86		728,592.86	0.00%
Provincial Offences Act	15,955.01		15,955.01	0.00%
Grant - Federal	10,888.84		10,888.84	0.00%
Grant - Provincial	2,717,400.00	2,691,100.00	26,300.00	0.98%
Penalties and Interest	615,063.15	470,500.00	144,563.15	30.73%
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>25,431,221.40</b>	<b>24,436,400.00</b>	<b>994,821.40</b>	<b>4.07%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	180,626.05	35,138.00	145,488.05	414.05%
Employee Benefits	(300,355.26)	13,400.00	(313,755.26)	(2341.46%)
Contract Services	30,040.00		30,040.00	0.00%
Subject Matter Experts - Legal	10,435.41		10,435.41	0.00%
Telephone/Internet		1,400.00	(1,400.00)	(100.00%)
Reassessment/Uncollectable	231,714.49	323,996.00	(92,281.51)	(28.48%)
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>209,138.46</b>	<b>444,934.00</b>	<b>(235,795.54)</b>	<b>(53.00%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>25,222,082.94</b>	<b>23,991,466.00</b>	<b>1,230,616.94</b>	<b>5.13%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>25,222,082.94</b>	<b>23,991,466.00</b>	<b>1,230,616.94</b>	<b>5.13%</b>
Allocation:SSE/BC	(84,677.00)	(140,277.00)	55,600.00	(39.64%)
<b>Surplus/(Deficit) After Allocations</b>	<b>25,306,759.94</b>	<b>24,131,743.00</b>	<b>1,175,016.94</b>	<b>4.87%</b>
Transfer to/ (from) Reserves	1,010,114.12	103,767.00	906,347.12	873.44%
Transfer Between Funds	828,600.00	828,600.00		0.00%
<b>Total Transfers</b>	<b>1,838,714.12</b>	<b>932,367.00</b>	<b>906,347.12</b>	<b>97.21%</b>
<b>Surplus / (Deficit)</b>	<b>23,468,045.82</b>	<b>23,199,376.00</b>	<b>268,669.82</b>	<b>1.16%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	264,299.00		264,299.00	0.00%
Other Revenue	1,422.47		1,422.47	0.00%
Grants - Other	410,780.97		410,780.97	0.00%
Grant - Federal	1,309,102.32	555,355.00	753,747.32	135.72%
Grant - Provincial	582,569.00	418,760.00	163,809.00	39.12%
<b>Total Revenue</b>	<b>2,568,173.76</b>	<b>974,115.00</b>	<b>1,594,058.76</b>	<b>163.64%</b>
<b>Expense</b>				
<b>Surplus/(Deficit) Before Allocation</b>	<b>2,568,173.76</b>	<b>974,115.00</b>	<b>1,594,058.76</b>	<b>163.64%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>2,568,173.76</b>	<b>974,115.00</b>	<b>1,594,058.76</b>	<b>163.64%</b>
Allocation:SSE/BC	(60,000.00)	(60,000.00)		0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>2,628,173.76</b>	<b>1,034,115.00</b>	<b>1,594,058.76</b>	<b>154.15%</b>
Transfer to/ (from) Capital	7,014,090.29	3,661,738.00	3,352,352.29	91.55%
Transfer to/ (from) Reserves	(1,943,937.53)	(282,360.00)	(1,661,577.53)	588.46%
Transfer Between Funds	(668,724.00)	(668,724.00)		0.00%
<b>Total Transfers</b>	<b>4,401,428.76</b>	<b>2,710,654.00</b>	<b>1,690,774.76</b>	<b>62.38%</b>
<b>Surplus / (Deficit)</b>	<b>(1,773,255.00)</b>	<b>(1,676,539.00)</b>	<b>(96,716.00)</b>	<b>5.77%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	125,000.00	125,000.00		0.00%
<b>Total Revenue</b>	<b>125,000.00</b>	<b>125,000.00</b>		<b>0.00%</b>
<b>Expense</b>				
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%)
<b>Total Expense</b>	<b>2,401,829.69</b>	<b>2,406,895.00</b>	<b>(5,065.31)</b>	<b>(0.21%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(2,276,829.69)</b>	<b>(2,281,895.00)</b>	<b>5,065.31</b>	<b>(0.22%)</b>
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<b>Surplus/(Deficit) Directly Attributable</b>	<b>(2,276,829.69)</b>	<b>(2,281,895.00)</b>	<b>5,065.31</b>	<b>(0.22%)</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>(2,276,829.69)</b>	<b>(2,281,895.00)</b>	<b>5,065.31</b>	<b>(0.22%)</b>
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Transfer Between Funds	(895,547.34)	(900,120.00)	4,572.66	(0.51%)
<b>Total Transfers</b>	<b>(895,547.34)</b>	<b>(900,120.00)</b>	<b>4,572.66</b>	<b>(0.51%)</b>
<b>Surplus / (Deficit)</b>	<b>(1,381,282.35)</b>	<b>(1,381,775.00)</b>	<b>492.65</b>	<b>(0.04%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Contract Services	547,991.96	457,600.00	90,391.96	19.75%
Equipment - Purchase	2,662.70		2,662.70	0.00%
Equipment - Rental	4,774.98	9,400.00	(4,625.02)	(49.20%)
Land Leases	36,493.94		36,493.94	0.00%
R&M Consumables and Parts	142,481.94	136,000.00	6,481.94	4.77%
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%)
<b>Total Expense</b>	<b>1,743,104.57</b>	<b>2,021,600.00</b>	<b>(278,495.43)</b>	<b>(13.78%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(1,743,104.57)</b>	<b>(2,021,600.00)</b>	<b>278,495.43</b>	<b>(13.78%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(1,743,104.57)</b>	<b>(2,021,600.00)</b>	<b>278,495.43</b>	<b>(13.78%)</b>
Allocation: Between Departments	782,342.35	403,687.00	378,655.35	93.80%
Allocation: SSE/BC	(246,755.67)	(256,200.00)	9,444.33	(3.69%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(2,278,691.25)</b>	<b>(2,169,087.00)</b>	<b>(109,604.25)</b>	<b>5.05%</b>
Transfer to/ (from) Reserves	21,878.40		21,878.40	0.00%
Transfer Between Funds	(77,753.59)	(72,700.00)	(5,053.59)	6.95%
<b>Total Transfers</b>	<b>(55,875.19)</b>	<b>(72,700.00)</b>	<b>16,824.81</b>	<b>(23.14%)</b>
<b>Surplus / (Deficit)</b>	<b>(2,222,816.06)</b>	<b>(2,096,387.00)</b>	<b>(126,429.06)</b>	<b>6.03%</b>

**City of Port Colborne**  
**Global Fleet**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Auto - Fuel	185,660.40	208,500.00	(22,839.60)	(10.95%)
Contract Services	127,299.56	106,000.00	21,299.56	20.09%
Equipment - Rental	347,754.77	418,200.00	(70,445.23)	(16.84%)
Repairs and Maintenance - Auto	249,799.85	151,800.00	97,999.85	64.56%
Telephone/Internet	27,075.66	25,000.00	2,075.66	8.30%
<b>Total Expense</b>	<b>937,590.24</b>	<b>909,500.00</b>	<b>28,090.24</b>	<b>3.09%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(937,590.24)</b>	<b>(909,500.00)</b>	<b>(28,090.24)</b>	<b>3.09%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(937,590.24)</b>	<b>(909,500.00)</b>	<b>(28,090.24)</b>	<b>3.09%</b>
Allocation: Between Departments	216,349.75	385,419.00	(169,069.25)	(43.87%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(1,153,939.99)</b>	<b>(1,294,919.00)</b>	<b>140,979.01</b>	<b>(10.89%)</b>
<b>Surplus / (Deficit)</b>	<b>(1,153,939.99)</b>	<b>(1,294,919.00)</b>	<b>140,979.01</b>	<b>(10.89%)</b>



**City of Port Colborne**  
**Global Operations**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	25,539.20		25,539.20	0.00%
<b>Total Revenue</b>	<b>25,539.20</b>		<b>25,539.20</b>	<b>0.00%</b>
<b>Expense</b>				
Association/Membership Fees	9,220.19	12,700.00	(3,479.81)	(27.40%)
Computer Software	316,861.53	274,000.00	42,861.53	15.64%
Contract Services	83,094.26	77,500.00	5,594.26	7.22%
Credit Card Fees	105,788.54	84,500.00	21,288.54	25.19%
Financial Expenses	11,421.30	7,000.00	4,421.30	63.16%
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%)
Program Supplies	5,500.00		5,500.00	0.00%
Protective & Uniform Clothing	25,293.37	32,300.00	(7,006.63)	(21.69%)
R&M Consumables and Parts	3,026.36		3,026.36	0.00%
Staff Training & Development	43,915.65	88,800.00	(44,884.35)	(50.55%)
Subject Matter Experts - Legal	361,515.16	120,000.00	241,515.16	201.26%
Telephone/Internet	74,724.15	79,500.00	(4,775.85)	(6.01%)
Travel		17,800.00	(17,800.00)	(100.00%)
<b>Total Expense</b>	<b>1,722,060.31</b>	<b>1,461,600.00</b>	<b>260,460.31</b>	<b>17.82%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(1,696,521.11)</b>	<b>(1,461,600.00)</b>	<b>(234,921.11)</b>	<b>16.07%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(1,696,521.11)</b>	<b>(1,461,600.00)</b>	<b>(234,921.11)</b>	<b>16.07%</b>
Allocation: Between Departments	(3,330.61)		(3,330.61)	0.00%
Allocation: SSE/BC	(275,183.14)	(99,300.00)	(175,883.14)	177.12%
<b>Surplus/(Deficit) After Allocations</b>	<b>(1,418,007.36)</b>	<b>(1,362,300.00)</b>	<b>(55,707.36)</b>	<b>4.09%</b>
Transfer to/ (from) Reserves	110,700.00	39,300.00	71,400.00	181.68%
Transfer Between Funds	(1,024,065.00)	(642,900.00)	(381,165.00)	59.29%
<b>Total Transfers</b>	<b>(913,365.00)</b>	<b>(603,600.00)</b>	<b>(309,765.00)</b>	<b>51.32%</b>
<b>Surplus / (Deficit)</b>	<b>(504,642.36)</b>	<b>(758,700.00)</b>	<b>254,057.64</b>	<b>(33.49%)</b>

# Appendix C - Levy Detail by Department

Programs, Grants and Activities (PGA) Divisional Summary and Detail

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship		53,000.00	(53,000.00)	(100.00%)
Lease Income	158,584.07	151,000.00	7,584.07	5.02%
Rentals	(5.18)	(2,300.00)	2,294.82	(99.77%)
Other Revenue	40,835.80		40,835.80	#DIV/0!
Fees	10,623.70	48,900.00	(38,276.30)	(78.27%)
Grants - Other		26,200.00	(26,200.00)	(100.00%)
Grant - Provincial	499,057.80	138,000.00	361,057.80	261.64%
Sales		25,000.00	(25,000.00)	(100.00%)
Penalties and Interest		(20,000.00)	20,000.00	(100.00%)
<b>Total Revenue</b>	<b>709,096.19</b>	<b>419,800.00</b>	<b>289,296.19</b>	<b>68.91%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	276.15		276.15	0.00%
Salaries and Wages - Part Time	128,243.14	273,500.00	(145,256.86)	(53.11%)
Salaries and Wages - Students		40,000.00	(40,000.00)	(100.00%)
Employee Benefits	15,398.94	73,500.00	(58,101.06)	(79.05%)
Association/Membership Fees		200.00	(200.00)	(100.00%)
Cleaning Supplies	5,048.24	20,700.00	(15,651.76)	(75.61%)
Comm and Public Relations	6,998.18	42,000.00	(35,001.82)	(83.34%)
Computer Software	24,699.49		24,699.49	0.00%
Contract Services	587,605.72	648,300.00	(60,694.28)	(9.36%)
Cost of Goods Sold		15,000.00	(15,000.00)	(100.00%)
Equipment - Rental		115,000.00	(115,000.00)	(100.00%)
Grants and Sponsorship Expense	196,432.20	373,500.00	(177,067.80)	(47.41%)
Office Supplies	44.03	500.00	(455.97)	(91.19%)
Program Supplies	35,200.08	107,700.00	(72,499.92)	(67.32%)
Protective & Uniform Clothing	19,021.15	48,000.00	(28,978.85)	(60.37%)
R&M Grounds	124,931.42	87,500.00	37,431.42	42.78%
R&M Consumables and Parts	93.41		93.41	0.00%
Staff Training & Development	588.18	6,800.00	(6,211.82)	(91.35%)
SME - Consultants	1,450.27	40,000.00	(38,549.73)	(96.37%)
Telephone/Internet		1,000.00	(1,000.00)	(100.00%)
Travel	164.88	1,400.00	(1,235.12)	(88.22%)
<b>Total Expense</b>	<b>1,146,195.48</b>	<b>1,894,600.00</b>	<b>(748,404.52)</b>	<b>(39.50%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(437,099.29)</b>	<b>(1,474,800.00)</b>	<b>1,037,700.71</b>	<b>(70.36%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(437,099.29)</b>	<b>(1,474,800.00)</b>	<b>1,037,700.71</b>	<b>(70.36%)</b>
Allocation: Between Departments	298,317.50	152,950.00	145,367.50	95.04%
Allocation: SSE/BC	131,965.32		131,965.32	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(867,382.11)</b>	<b>(1,627,750.00)</b>	<b>760,367.89</b>	<b>(46.71%)</b>
Transfer to/ (from) Reserves	272,394.14	(208,400.00)	480,794.14	(230.71%)
Transfer Between Funds	56,412.50		56,412.50	0.00%
<b>Total Transfers</b>	<b>328,806.64</b>	<b>(208,400.00)</b>	<b>537,206.64</b>	<b>(257.78%)</b>
<b>Surplus / (Deficit)</b>	<b>(1,196,188.75)</b>	<b>(1,419,350.00)</b>	<b>223,161.25</b>	<b>(15.72%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	276.15		276.15	0.00%
Salaries and Wages - Part Time	128,243.14	273,500.00	(145,256.86)	(53.11%)
Employee Benefits	15,398.94	73,500.00	(58,101.06)	(79.05%)
Office Supplies	44.03	500.00	(455.97)	(91.19%)
Program Supplies	287.38	1,000.00	(712.62)	(71.26%)
Protective & Uniform Clothing	2,574.21	3,000.00	(425.79)	(14.19%)
R&M Consumables and Parts	93.41		93.41	0.00%
Staff Training & Development	588.18	6,800.00	(6,211.82)	(91.35%)
Travel	164.88	1,400.00	(1,235.12)	(88.22%)
<b>Total Expense</b>	<b>147,670.32</b>	<b>359,700.00</b>	<b>(212,029.68)</b>	<b>(58.95%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(147,670.32)</b>	<b>(359,700.00)</b>	<b>212,029.68</b>	<b>(58.95%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(147,670.32)</b>	<b>(359,700.00)</b>	<b>212,029.68</b>	<b>(58.95%)</b>
Allocations: Between Departments	203,000.00	-	203,000.00	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(350,670.32)</b>	<b>(359,700.00)</b>	<b>9,029.68</b>	<b>(2.51%)</b>
<b>Surplus / (Deficit)</b>	<b>(350,670.32)</b>	<b>(359,700.00)</b>	<b>9,029.68</b>	<b>(2.51%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	4,803.56		4,803.56	0.00%
<b>Total Revenue</b>	<b>4,803.56</b>		<b>4,803.56</b>	<b>0.00%</b>
<b>Expense</b>				
Contract Services	29,406.00	30,000.00	(594.00)	(1.98%)
<b>Total Expense</b>	<b>29,406.00</b>	<b>30,000.00</b>	<b>(594.00)</b>	<b>(1.98%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(24,602.44)</b>	<b>(30,000.00)</b>	<b>5,397.56</b>	<b>(17.99%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(24,602.44)</b>	<b>(30,000.00)</b>	<b>5,397.56</b>	<b>(17.99%)</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>(24,602.44)</b>	<b>(30,000.00)</b>	<b>5,397.56</b>	<b>(17.99%)</b>
<hr/>				
<b>Surplus / (Deficit)</b>	<b>(24,602.44)</b>	<b>(30,000.00)</b>	<b>5,397.56</b>	<b>(17.99%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Contract Services	183,060.39	189,800.00	(6,739.61)	(3.55%)
<b>Total Expense</b>	<b>183,060.39</b>	<b>189,800.00</b>	<b>(6,739.61)</b>	<b>(3.55%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(183,060.39)</b>	<b>(189,800.00)</b>	<b>6,739.61</b>	<b>(3.55%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(183,060.39)</b>	<b>(189,800.00)</b>	<b>6,739.61</b>	<b>(3.55%)</b>
Allocation: Between Departments	656.59	3,700.00	(3,043.41)	(82.25%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(183,716.98)</b>	<b>(193,500.00)</b>	<b>9,783.02</b>	<b>(5.06%)</b>
<b>Surplus / (Deficit)</b>	<b>(183,716.98)</b>	<b>(193,500.00)</b>	<b>9,783.02</b>	<b>(5.06%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship		52,500.00	(52,500.00)	(100.00%)
Rentals		45,000.00	(45,000.00)	(100.00%)
Fees		38,000.00	(38,000.00)	(100.00%)
Sales		25,000.00	(25,000.00)	(100.00%)
<b>Total Revenue</b>		<b>160,500.00</b>	<b>(160,500.00)</b>	<b>(100.00%)</b>
<b>Expense</b>				
Comm and Public Relations		20,000.00	(20,000.00)	(100.00%)
Contract Services		75,000.00	(75,000.00)	(100.00%)
Cost of Goods Sold		15,000.00	(15,000.00)	(100.00%)
Equipment - Rental		115,000.00	(115,000.00)	(100.00%)
Grants and Sponsorship Expense		4,500.00	(4,500.00)	(100.00%)
Program Supplies		56,000.00	(56,000.00)	(100.00%)
<b>Total Expense</b>		<b>285,500.00</b>	<b>(285,500.00)</b>	<b>(100.00%)</b>
<b>Surplus/(Deficit) Before Allocation</b>		<b>(125,000.00)</b>	<b>125,000.00</b>	<b>(100.00%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>		<b>(125,000.00)</b>	<b>125,000.00</b>	<b>(100.00%)</b>
Allocation: Between Departments	7,965.94	66,475.00	(58,509.06)	(88.02%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(7,965.94)</b>	<b>(191,475.00)</b>	<b>183,509.06</b>	<b>(95.84%)</b>
<hr/>				
Transfer to/ (from) Reserves	125,000.00		125,000.00	0.00%
<b>Total Transfers</b>	<b>125,000.00</b>		<b>125,000.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(132,965.94)</b>	<b>(191,475.00)</b>	<b>58,509.06</b>	<b>(30.56%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Grants and Sponsorship Expense	16,592.20	68,000.00	(51,407.80)	(75.60%)
<b>Total Expense</b>	<b>16,592.20</b>	<b>68,000.00</b>	<b>(51,407.80)</b>	<b>(75.60%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(16,592.20)</b>	<b>(68,000.00)</b>	<b>51,407.80</b>	<b>(75.60%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(16,592.20)</b>	<b>(68,000.00)</b>	<b>51,407.80</b>	<b>(75.60%)</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>(16,592.20)</b>	<b>(68,000.00)</b>	<b>51,407.80</b>	<b>(75.60%)</b>
<hr/>				
Transfer to/ (from) Reserves	56,543.00		56,543.00	0.00%
<b>Total Transfers</b>	<b>56,543.00</b>		<b>56,543.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(73,135.20)</b>	<b>(68,000.00)</b>	<b>(5,135.20)</b>	<b>7.55%</b>



**City of Port Colborne**  
**Civic Celebrations**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Fees		2,400.00	(2,400.00)	(100.00%)
Grants - Other		26,200.00	(26,200.00)	(100.00%)
<b>Total Revenue</b>		<b>28,600.00</b>	<b>(28,600.00)</b>	<b>(100.00%)</b>
<b>Expense</b>				
Contract Services	2,289.60		2,289.60	0.00%
Program Supplies	32,412.70	42,700.00	(10,287.30)	(24.09%)
R&M Grounds		2,500.00	(2,500.00)	(100.00%)
<b>Total Expense</b>	<b>34,702.30</b>	<b>45,200.00</b>	<b>(10,497.70)</b>	<b>(23.23%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(34,702.30)</b>	<b>(16,600.00)</b>	<b>(18,102.30)</b>	<b>109.05%</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(34,702.30)</b>	<b>(16,600.00)</b>	<b>(18,102.30)</b>	<b>109.05%</b>
Allocation: Between Departments	7,965.94	53,180.00	(45,214.06)	(85.02%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(42,668.24)</b>	<b>(69,780.00)</b>	<b>27,111.76</b>	<b>(38.85%)</b>
<hr/>				
<b>Surplus / (Deficit)</b>	<b>(42,668.24)</b>	<b>(69,780.00)</b>	<b>27,111.76</b>	<b>(38.85%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Grants and Sponsorship Expense	102,350.00	144,200.00	(41,850.00)	(29.02%)
<b>Total Expense</b>	<b>102,350.00</b>	<b>144,200.00</b>	<b>(41,850.00)</b>	<b>(29.02%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(102,350.00)</b>	<b>(144,200.00)</b>	<b>41,850.00</b>	<b>(29.02%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(102,350.00)</b>	<b>(144,200.00)</b>	<b>41,850.00</b>	<b>(29.02%)</b>
Allocation: Between Departments	15,070.23	14,700.00	370.23	2.52%
<b>Surplus/(Deficit) After Allocations</b>	<b>(117,420.23)</b>	<b>(158,900.00)</b>	<b>41,479.77</b>	<b>(26.10%)</b>
Transfer to/ (from) Reserves	15,750.00	15,000.00	750.00	5.00%
<b>Total Transfers</b>	<b>15,750.00</b>	<b>15,000.00</b>	<b>750.00</b>	<b>5.00%</b>
<b>Surplus / (Deficit)</b>	<b>(133,170.23)</b>	<b>(173,900.00)</b>	<b>40,729.77</b>	<b>(23.42%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Grants and Sponsorship Expense	800.00		800.00	0.00%
<b>Total Expense</b>	<b>800.00</b>		<b>800.00</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(800.00)</b>		<b>(800.00)</b>	<b>0.00%</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(800.00)</b>		<b>(800.00)</b>	<b>0.00%</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>(800.00)</b>		<b>(800.00)</b>	<b>0.00%</b>
<hr/>				
<b>Surplus / (Deficit)</b>	<b>(800.00)</b>		<b>(800.00)</b>	<b>0.00%</b>

## City of Port Colborne

## COVID-19

## For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Rentals		(58,900.00)	58,900.00	(100.00%)
Other Revenue	36,032.24		36,032.24	0.00%
Grant - Provincial	335,197.80		335,197.80	0.00%
Penalties and Interest		(20,000.00)	20,000.00	(100.00%)
<b>Total Revenue</b>	<b>371,230.04</b>	<b>(78,900.00)</b>	<b>450,130.04</b>	<b>(570.51%)</b>
<b>Expense</b>				
Salaries and Wages - Students		40,000.00	(40,000.00)	(100.00%)
Cleaning Supplies	5,048.24	20,000.00	(14,951.76)	(74.76%)
Comm and Public Relations	3,127.08	20,000.00	(16,872.92)	(84.36%)
Computer Software	24,699.49		24,699.49	0.00%
Contract Services	82,705.00	49,500.00	33,205.00	67.08%
Protective & Uniform Clothing	16,446.94	45,000.00	(28,553.06)	(63.45%)
<b>Total Expense</b>	<b>132,026.75</b>	<b>174,500.00</b>	<b>(42,473.25)</b>	<b>(24.34%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>239,203.29</b>	<b>(253,400.00)</b>	<b>492,603.29</b>	<b>(194.40%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>239,203.29</b>	<b>(253,400.00)</b>	<b>492,603.29</b>	<b>(194.40%)</b>
Allocation: Between Departments	50,825.47		50,825.47	0.00%
Allocation: SSE/BC	131,965.32		131,965.32	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>56,412.50</b>	<b>(253,400.00)</b>	<b>309,812.50</b>	<b>(122.26%)</b>
<hr/>				
Transfer to/ (from) Reserves		(253,400.00)	253,400.00	(100.00%)
Transfer Between Funds	56,412.50		56,412.50	0.00%
<b>Total Transfers</b>	<b>56,412.50</b>	<b>(253,400.00)</b>	<b>309,812.50</b>	<b>(122.26%)</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Port Colborne**  
**ED and Tourism Grants**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Grants and Sponsorship Expense	6,190.00	25,000.00	(18,810.00)	(75.24%)
<b>Total Expense</b>	<b>6,190.00</b>	<b>25,000.00</b>	<b>(18,810.00)</b>	<b>(75.24%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(6,190.00)</b>	<b>(25,000.00)</b>	<b>18,810.00</b>	<b>(75.24%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(6,190.00)</b>	<b>(25,000.00)</b>	<b>18,810.00</b>	<b>(75.24%)</b>
Allocation: Between Departments	3,982.98	3,989.00	(6.02)	(0.15%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(10,172.98)</b>	<b>(28,989.00)</b>	<b>18,816.02</b>	<b>(64.91%)</b>
<b>Surplus / (Deficit)</b>	<b>(10,172.98)</b>	<b>(28,989.00)</b>	<b>18,816.02</b>	<b>(64.91%)</b>

**City of Port Colborne**  
**Outdoor Vendors**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Lease Income	8,584.07		8,584.07	0.00%
Rentals	(5.18)	11,600.00	(11,605.18)	(100.04%)
<b>Total Revenue</b>	<b>8,578.89</b>	<b>11,600.00</b>	<b>(3,021.11)</b>	<b>(26.04%)</b>
<b>Expense</b>				
Cleaning Supplies		700.00	(700.00)	(100.00%)
Contract Services	595.30	300.00	295.30	98.43%
Program Supplies	2,500.00	5,000.00	(2,500.00)	(50.00%)
<b>Total Expense</b>	<b>3,095.30</b>	<b>6,000.00</b>	<b>(2,904.70)</b>	<b>(48.41%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>5,483.59</b>	<b>5,600.00</b>	<b>(116.41)</b>	<b>(2.08%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>5,483.59</b>	<b>5,600.00</b>	<b>(116.41)</b>	<b>(2.08%)</b>
Allocation: Between Departments	5,519.74	4,258.00	1,261.74	29.63%
<b>Surplus/(Deficit) After Allocations</b>	<b>(36.15)</b>	<b>1,342.00</b>	<b>(1,378.15)</b>	<b>(102.69%)</b>
<hr/>				
<b>Surplus / (Deficit)</b>	<b>(36.15)</b>	<b>1,342.00</b>	<b>(1,378.15)</b>	<b>(102.69%)</b>

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

	YTD Dec ACTUAL	2021 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>				
R&M Grounds	124,931.42	85,000.00	39,931.42	46.98%
<b>Total Expense</b>	<b>124,931.42</b>	<b>85,000.00</b>	<b>39,931.42</b>	<b>46.98%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>25,068.58</b>	<b>65,000.00</b>	<b>(39,931.42)</b>	<b>(61.43%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>25,068.58</b>	<b>65,000.00</b>	<b>(39,931.42)</b>	<b>(61.43%)</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>25,068.58</b>	<b>65,000.00</b>	<b>(39,931.42)</b>	<b>(61.43%)</b>
<hr/>				
Transfer to/ (from) Reserves	(39,931.42)		(39,931.42)	0.00%
<b>Total Transfers</b>	<b>(39,931.42)</b>		<b>(39,931.42)</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>65,000.00</b>	<b>65,000.00</b>		<b>0.00%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Contract Services	1,997.04		1,997.04	0.00%
<b>Total Expense</b>	<b>1,997.04</b>		<b>1,997.04</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(1,997.04)</b>		<b>(1,997.04)</b>	<b>0.00%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(1,997.04)</b>		<b>(1,997.04)</b>	<b>0.00%</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>(1,997.04)</b>		<b>(1,997.04)</b>	<b>0.00%</b>
Transfer to/ (from) Reserves	28,002.96	30,000.00	(1,997.04)	(6.66%)
<b>Total Transfers</b>	<b>28,002.96</b>	<b>30,000.00</b>	<b>(1,997.04)</b>	<b>(6.66%)</b>
<b>Surplus / (Deficit)</b>	<b>(30,000.00)</b>	<b>(30,000.00)</b>		<b>0.00%</b>



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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Lease Income		1,000.00	(1,000.00)	(100.00%)
<b>Total Revenue</b>		<b>1,000.00</b>	<b>(1,000.00)</b>	<b>(100.00%)</b>
<b>Expense</b>				
Association/Membership Fees		200.00	(200.00)	(100.00%)
Grants and Sponsorship Expense	45,500.00	106,800.00	(61,300.00)	(57.40%)
SME - Consultants	1,450.27	40,000.00	(38,549.73)	(96.37%)
Telephone/Internet		1,000.00	(1,000.00)	(100.00%)
<b>Total Expense</b>	<b>46,950.27</b>	<b>148,000.00</b>	<b>(101,049.73)</b>	<b>(68.28%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(46,950.27)</b>	<b>(147,000.00)</b>	<b>100,049.73</b>	<b>(68.06%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(46,950.27)</b>	<b>(147,000.00)</b>	<b>100,049.73</b>	<b>(68.06%)</b>
<hr/>				
<b>Surplus/(Deficit) After Allocations</b>	<b>(46,950.27)</b>	<b>(147,000.00)</b>	<b>100,049.73</b>	<b>(68.06%)</b>
<hr/>				
Transfer to/ (from) Reserves	41,600.00		41,600.00	0.00%
<b>Total Transfers</b>	<b>41,600.00</b>		<b>41,600.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(88,550.27)</b>	<b>(147,000.00)</b>	<b>58,449.73</b>	<b>(39.76%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Grants and Sponsorship Expense	25,000.00	25,000.00		0.00%
<b>Total Expense</b>	<b>25,000.00</b>	<b>25,000.00</b>		<b>0.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(25,000.00)</b>	<b>(25,000.00)</b>		<b>0.00%</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(25,000.00)</b>	<b>(25,000.00)</b>		<b>0.00%</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>(25,000.00)</b>	<b>(25,000.00)</b>		<b>0.00%</b>
<hr/>				
<b>Surplus / (Deficit)</b>	<b>(25,000.00)</b>	<b>(25,000.00)</b>		<b>0.00%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship		500.00	(500.00)	(100.00%)
Fees		8,500.00	(8,500.00)	(100.00%)
<b>Total Revenue</b>		<b>9,000.00</b>	<b>(9,000.00)</b>	<b>(100.00%)</b>
<b>Expense</b>				
Comm and Public Relations		2,000.00	(2,000.00)	(100.00%)
Program Supplies		3,000.00	(3,000.00)	(100.00%)
<b>Total Expense</b>		<b>5,000.00</b>	<b>(5,000.00)</b>	<b>(100.00%)</b>
<b>Surplus/(Deficit) Before Allocation</b>		<b>4,000.00</b>	<b>(4,000.00)</b>	<b>(100.00%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>		<b>4,000.00</b>	<b>(4,000.00)</b>	<b>(100.00%)</b>
Allocation:Between Departments		6,648.00	(6,648.00)	(100.00%)
<b>Surplus/(Deficit) After Allocations</b>		<b>(2,648.00)</b>	<b>2,648.00</b>	<b>(100.00%)</b>
<hr/>				
<b>Surplus / (Deficit)</b>		<b>(2,648.00)</b>	<b>2,648.00</b>	<b>(100.00%)</b>

**City of Port Colborne**  
**Transit**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Fees	10,623.70		10,623.70	0.00%
Grant - Provincial	163,860.00	138,000.00	25,860.00	18.74%
<b>Total Revenue</b>	<b>174,483.70</b>	<b>138,000.00</b>	<b>36,483.70</b>	<b>26.44%</b>
<b>Expense</b>				
Comm and Public Relations	3,871.10		3,871.10	0.00%
Contract Services	287,552.39	303,700.00	(16,147.61)	(5.32%)
<b>Total Expense</b>	<b>291,423.49</b>	<b>303,700.00</b>	<b>(12,276.51)</b>	<b>(4.04%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(116,939.79)</b>	<b>(165,700.00)</b>	<b>48,760.21</b>	<b>(29.43%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(116,939.79)</b>	<b>(165,700.00)</b>	<b>48,760.21</b>	<b>(29.43%)</b>
Allocation: Between Departments	3,330.61		3,330.61	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(120,270.40)</b>	<b>(165,700.00)</b>	<b>45,429.60</b>	<b>(27.42%)</b>
<hr/>				
Transfer to/ (from) Reserves	45,429.60		45,429.60	0.00%
<b>Total Transfers</b>	<b>45,429.60</b>		<b>45,429.60</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(165,700.00)</b>	<b>(165,700.00)</b>		<b>0.00%</b>

# Appendix C - Levy Detail by Department

Boards and Committees Divisional Summary and Detail

Appendix C.3.1 - Boards and Committees Divisional Summary

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	48,168.37	12,900.00	35,268.37	273.40%
Fines		500.00	(500.00)	(100.00%)
Rentals	50.00	11,300.00	(11,250.00)	(99.56%)
Other Revenue	1,528.79		1,528.79	0.00%
Fees	56,678.45	16,500.00	40,178.45	243.51%
Grants - Other	28,262.42	91,400.00	(63,137.58)	(69.08%)
Grant - Federal	19,238.86		19,238.86	0.00%
Grant - Provincial	71,904.00		71,904.00	0.00%
Sales	9,053.00	12,500.00	(3,447.00)	(27.58%)
<b>Total Revenue</b>	<b>234,883.89</b>	<b>145,100.00</b>	<b>89,783.89</b>	<b>61.88%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	620,731.89	559,600.00	61,131.89	10.92%
Salaries and Wages - Part Time	164,458.24	118,500.00	45,958.24	38.78%
Overtime Pay	563.02		563.02	0.00%
Employee Benefits	237,669.55	212,900.00	24,769.55	11.63%
Association/Membership Fees	652.25	1,800.00	(1,147.75)	(63.76%)
Cleaning Supplies	43.76		43.76	0.00%
Library Collection	66,460.23	72,800.00	(6,339.77)	(8.71%)
Comm and Public Relations	5,286.94	6,600.00	(1,313.06)	(19.89%)
Computer Software	22.39	1,000.00	(977.61)	(97.76%)
Contract Services	24,529.72	51,000.00	(26,470.28)	(51.90%)
Cost of of Goods Sold	428.51	5,000.00	(4,571.49)	(91.43%)
Equipment - Purchase	7,677.79	27,300.00	(19,622.21)	(71.88%)
Financial Expenses	45.27		45.27	0.00%
Hospitality Expense	869.49	1,900.00	(1,030.51)	(54.24%)
Office Supplies	5,702.28	6,500.00	(797.72)	(12.27%)
Postage & Courier	3,786.81	2,400.00	1,386.81	57.78%
Program Supplies	11,383.44	18,300.00	(6,916.56)	(37.80%)
Protective & Uniform Clothing	342.63	1,900.00	(1,557.37)	(81.97%)
R&M Consumables and Parts	2,466.89		2,466.89	0.00%
Staff Training & Development	5,994.57	11,500.00	(5,505.43)	(47.87%)
SME - Audit and Actuary	6,913.08	6,500.00	413.08	6.36%
Subscriptions and Publications	757.09		757.09	0.00%
Telephone/Internet	12,660.47	11,600.00	1,060.47	9.14%
Travel	635.93	1,400.00	(764.07)	(54.58%)
<b>Total Expense</b>	<b>1,180,082.24</b>	<b>1,118,500.00</b>	<b>61,582.24</b>	<b>5.51%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(945,198.35)</b>	<b>(973,400.00)</b>	<b>28,201.65</b>	<b>(2.90%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(945,198.35)</b>	<b>(973,400.00)</b>	<b>28,201.65</b>	<b>(2.90%)</b>
Allocation:SSE/BC	113,399.01	117,600.00	(4,200.99)	(3.57%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(1,058,597.36)</b>	<b>(1,091,000.00)</b>	<b>32,402.64</b>	<b>(2.97%)</b>
Transfer to/ (from) Reserves	54,036.16		54,036.16	0.00%
Transfer Between Funds	(669,781.41)	(675,100.00)	5,318.59	(0.79%)

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Total Transfers	(615,745.25)	(675,100.00)	59,354.75	(8.79%)
Surplus / (Deficit)	(442,852.11)	(415,900.00)	(26,952.11)	6.48%

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	2,444.70	400.00	2,044.70	511.18%
Fines		500.00	(500.00)	(100.00%)
Rentals	50.00	300.00	(250.00)	(83.33%)
Other Revenue	60.41		60.41	0.00%
Fees	1,627.84	1,400.00	227.84	16.27%
Grants - Other	2,376.00	38,300.00	(35,924.00)	(93.80%)
Grant - Provincial	38,328.00		38,328.00	0.00%
Sales	957.50		957.50	0.00%
<b>Total Revenue</b>	<b>45,844.45</b>	<b>40,900.00</b>	<b>4,944.45</b>	<b>12.09%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	424,481.00	407,000.00	17,481.00	4.30%
Salaries and Wages - Part Time	49,842.66	42,000.00	7,842.66	18.67%
Overtime Pay	563.02		563.02	0.00%
Employee Benefits	145,617.82	150,100.00	(4,482.18)	(2.99%)
Association/Membership Fees	150.00	800.00	(650.00)	(81.25%)
Library Collection	66,460.23	72,800.00	(6,339.77)	(8.71%)
Comm and Public Relations	732.16	1,000.00	(267.84)	(26.78%)
Computer Software	22.39	1,000.00	(977.61)	(97.76%)
Contract Services	4,496.98	3,200.00	1,296.98	40.53%
Equipment - Purchase	4,050.86	7,300.00	(3,249.14)	(44.51%)
Financial Expenses	45.27		45.27	0.00%
Hospitality Expense	462.39	1,100.00	(637.61)	(57.96%)
Office Supplies	2,217.54	3,500.00	(1,282.46)	(36.64%)
Postage & Courier	31.27	400.00	(368.73)	(92.18%)
Program Supplies	2,727.07	3,000.00	(272.93)	(9.10%)
Protective & Uniform Clothing		1,200.00	(1,200.00)	(100.00%)
Staff Training & Development	5,049.77	7,100.00	(2,050.23)	(28.88%)
SME - Audit and Actuary	6,913.08	6,500.00	413.08	6.36%
Subscriptions and Publications	(556.71)		(556.71)	0.00%
Telephone/Internet	7,514.92	7,500.00	14.92	0.20%
Travel	474.43	500.00	(25.57)	(5.11%)
<b>Total Expense</b>	<b>721,296.15</b>	<b>716,000.00</b>	<b>5,296.15</b>	<b>0.74%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(675,451.70)</b>	<b>(675,100.00)</b>	<b>(351.70)</b>	<b>0.05%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(675,451.70)</b>	<b>(675,100.00)</b>	<b>(351.70)</b>	<b>0.05%</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>(675,451.70)</b>	<b>(675,100.00)</b>	<b>(351.70)</b>	<b>0.05%</b>
Transfer to/ (from) Reserves	(5,670.29)		(5,670.29)	0.00%
Transfer Between Funds	(669,781.41)	(675,100.00)	5,318.59	(0.79%)
<b>Total Transfers</b>	<b>(675,451.70)</b>	<b>(675,100.00)</b>	<b>(351.70)</b>	<b>0.05%</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# City of Port Colborne

## Museum

### For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	40,193.97	12,000.00	28,193.97	234.95%
Rentals		7,000.00	(7,000.00)	(100.00%)
Fees	240.22	13,000.00	(12,759.78)	(98.15%)
Grants - Other	14,310.00	33,100.00	(18,790.00)	(56.77%)
Grant - Federal	19,238.86		19,238.86	0.00%
Grant - Provincial	33,576.00		33,576.00	0.00%
Sales	7,830.95	12,200.00	(4,369.05)	(35.81%)
<b>Total Revenue</b>	<b>115,390.00</b>	<b>77,300.00</b>	<b>38,090.00</b>	<b>49.28%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	162,029.54	152,600.00	9,429.54	6.18%
Salaries and Wages - Part Time	85,285.81	21,800.00	63,485.81	291.22%
Employee Benefits	72,459.64	53,100.00	19,359.64	36.46%
Association/Membership Fees	502.25	800.00	(297.75)	(37.22%)
Comm and Public Relations	4,402.14	5,500.00	(1,097.86)	(19.96%)
Contract Services	1,152.45		1,152.45	0.00%
Cost of of Goods Sold	428.51	5,000.00	(4,571.49)	(91.43%)
Equipment - Purchase	3,400.60	18,500.00	(15,099.40)	(81.62%)
Hospitality Expense	407.10	500.00	(92.90)	(18.58%)
Office Supplies	3,181.86	3,000.00	181.86	6.06%
Postage & Courier	3,755.54	2,000.00	1,755.54	87.78%
Program Supplies	7,919.87	14,500.00	(6,580.13)	(45.38%)
Protective & Uniform Clothing	342.63	700.00	(357.37)	(51.05%)
R&M Consumables and Parts	2,349.96		2,349.96	0.00%
Staff Training & Development	944.80	4,100.00	(3,155.20)	(76.96%)
Subscriptions and Publications	1,313.80		1,313.80	0.00%
Telephone/Internet	3,157.79	3,000.00	157.79	5.26%
Travel	161.50	700.00	(538.50)	(76.93%)
<b>Total Expense</b>	<b>353,195.79</b>	<b>285,800.00</b>	<b>67,395.79</b>	<b>23.58%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(237,805.79)</b>	<b>(208,500.00)</b>	<b>(29,305.79)</b>	<b>14.06%</b>
Allocations: Within Departments	(28,600.00)	(28,600.00)		0.00%
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(209,205.79)</b>	<b>(179,900.00)</b>	<b>(29,305.79)</b>	<b>16.29%</b>
Allocation:SSE/BC	35,587.82	44,600.00	(9,012.18)	(20.21%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(244,793.61)</b>	<b>(224,500.00)</b>	<b>(20,293.61)</b>	<b>9.04%</b>
Transfer to/ (from) Reserves	27,306.25		27,306.25	0.00%
<b>Total Transfers</b>	<b>27,306.25</b>		<b>27,306.25</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(272,099.86)</b>	<b>(224,500.00)</b>	<b>(47,599.86)</b>	<b>21.20%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	5,529.70	500.00	5,029.70	1005.94%
Rentals		4,000.00	(4,000.00)	(100.00%)
Fees	174.39	2,100.00	(1,925.61)	(91.70%)
Grants - Other	11,576.42	5,000.00	6,576.42	131.53%
Sales	264.55	300.00	(35.45)	(11.82%)
<b>Total Revenue</b>	<b>17,545.06</b>	<b>11,900.00</b>	<b>5,645.06</b>	<b>47.44%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	34,221.35		34,221.35	0.00%
Salaries and Wages - Part Time	29,329.77	54,700.00	(25,370.23)	(46.38%)
Employee Benefits	19,592.09	9,700.00	9,892.09	101.98%
Association/Membership Fees		200.00	(200.00)	(100.00%)
Comm and Public Relations		100.00	(100.00)	(100.00%)
Equipment - Purchase	43.52	1,500.00	(1,456.48)	(97.10%)
Hospitality Expense		300.00	(300.00)	(100.00%)
Office Supplies	302.88		302.88	0.00%
Program Supplies	736.50	800.00	(63.50)	(7.94%)
Staff Training & Development		300.00	(300.00)	(100.00%)
Travel		200.00	(200.00)	(100.00%)
<b>Total Expense</b>	<b>84,226.11</b>	<b>67,800.00</b>	<b>16,426.11</b>	<b>24.23%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(66,681.05)</b>	<b>(55,900.00)</b>	<b>(10,781.05)</b>	<b>19.29%</b>
Allocations: Within Departments	28,600.00	28,600.00		0.00%
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(95,281.05)</b>	<b>(84,500.00)</b>	<b>(10,781.05)</b>	<b>12.76%</b>
Allocation: SSE/BC	7,702.59	11,600.00	(3,897.41)	(33.60%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(102,983.64)</b>	<b>(96,100.00)</b>	<b>(6,883.64)</b>	<b>7.16%</b>
<b>Surplus / (Deficit)</b>	<b>(102,983.64)</b>	<b>(96,100.00)</b>	<b>(6,883.64)</b>	<b>7.16%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	1,468.38		1,468.38	0.00%
Grants - Other		15,000.00	(15,000.00)	(100.00%)
<b>Total Revenue</b>	<b>1,468.38</b>	<b>15,000.00</b>	<b>(13,531.62)</b>	<b>(90.21%)</b>
<b>Expense</b>				
Cleaning Supplies	43.76		43.76	0.00%
Comm and Public Relations	152.64		152.64	0.00%
Contract Services	1,780.29	3,200.00	(1,419.71)	(44.37%)
Equipment - Purchase	182.81		182.81	0.00%
R&M Consumables and Parts	116.93		116.93	0.00%
Telephone/Internet	1,987.76	1,100.00	887.76	80.71%
<b>Total Expense</b>	<b>4,264.19</b>	<b>4,300.00</b>	<b>(35.81)</b>	<b>(0.83%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(2,795.81)</b>	<b>10,700.00</b>	<b>(13,495.81)</b>	<b>(126.13%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(2,795.81)</b>	<b>10,700.00</b>	<b>(13,495.81)</b>	<b>(126.13%)</b>
Allocation:SSE/BC	70,108.60	61,400.00	8,708.60	14.18%
<b>Surplus/(Deficit) After Allocations</b>	<b>(72,904.41)</b>	<b>(50,700.00)</b>	<b>(22,204.41)</b>	<b>43.80%</b>
<hr/>				
<b>Surplus / (Deficit)</b>	<b>(72,904.41)</b>	<b>(50,700.00)</b>	<b>(22,204.41)</b>	<b>43.80%</b>

# City of Port Colborne

## NSCTA

### For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Contract Services	1,449.80	30,000.00	(28,550.20)	(95.17%)
<b>Total Expense</b>	<b>1,449.80</b>	<b>30,000.00</b>	<b>(28,550.20)</b>	<b>(95.17%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(1,449.80)</b>	<b>(30,000.00)</b>	<b>28,550.20</b>	<b>(95.17%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(1,449.80)</b>	<b>(30,000.00)</b>	<b>28,550.20</b>	<b>(95.17%)</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>(1,449.80)</b>	<b>(30,000.00)</b>	<b>28,550.20</b>	<b>(95.17%)</b>
Transfer to/ (from) Reserves	28,550.20		28,550.20	0.00%
<b>Total Transfers</b>	<b>28,550.20</b>		<b>28,550.20</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(30,000.00)</b>	<b>(30,000.00)</b>		<b>0.00%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Fees	54,636.00		54,636.00	0.00%
<b>Total Revenue</b>	<b>54,636.00</b>		<b>54,636.00</b>	<b>0.00%</b>
<b>Expense</b>				
Contract Services	15,650.20	14,600.00	1,050.20	7.19%
<b>Total Expense</b>	<b>15,650.20</b>	<b>14,600.00</b>	<b>1,050.20</b>	<b>7.19%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>38,985.80</b>	<b>(14,600.00)</b>	<b>53,585.80</b>	<b>(367.03%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>38,985.80</b>	<b>(14,600.00)</b>	<b>53,585.80</b>	<b>(367.03%)</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>38,985.80</b>	<b>(14,600.00)</b>	<b>53,585.80</b>	<b>(367.03%)</b>
<hr/>				
Transfer to/ (from) Reserves	3,850.00		3,850.00	0.00%
<b>Total Transfers</b>	<b>3,850.00</b>		<b>3,850.00</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>35,135.80</b>	<b>(14,600.00)</b>	<b>49,735.80</b>	<b>(340.66%)</b>

# Appendix C - Levy Detail by Department

Council Divisional Detail

**City of Port Colborne**  
**Council**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Part Time	138,209.00	141,400.00	(3,191.00)	(2.26%)
Employee Benefits	101,971.86	93,700.00	8,271.86	8.83%
Contract Services	24,880.32	24,100.00	780.32	3.24%
Hospitality Expense	4,276.23	7,300.00	(3,023.77)	(41.42%)
Office Supplies	5,219.04	3,600.00	1,619.04	44.97%
Postage & Courier	748.95	100.00	648.95	648.95%
Staff Training & Development	3,429.32	31,800.00	(28,370.68)	(89.22%)
Telephone/Internet	745.52	7,100.00	(6,354.48)	(89.50%)
Travel	105.73	6,400.00	(6,294.27)	(98.35%)
<b>Total Expense</b>	<b>279,585.97</b>	<b>315,500.00</b>	<b>(35,914.03)</b>	<b>(11.38%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(279,585.97)</b>	<b>(315,500.00)</b>	<b>35,914.03</b>	<b>(11.38%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(279,585.97)</b>	<b>(315,500.00)</b>	<b>35,914.03</b>	<b>(11.38%)</b>
<b>Surplus/(Deficit) After Allocations</b>	<b>(279,585.97)</b>	<b>(315,500.00)</b>	<b>35,914.03</b>	<b>(11.38%)</b>
<b>Surplus / (Deficit)</b>	<b>(279,585.97)</b>	<b>(315,500.00)</b>	<b>35,914.03</b>	<b>(11.38%)</b>

# Appendix C - Levy Detail by Department

Chief Administrative Officer Divisional Summary and Detail



## Appendix C.5.1 - Chief Administrative Officer Divisional Summary

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	7,500.00		7,500.00	0.00%
Grants - Other	24,490.00		24,490.00	0.00%
Grant - Provincial	18,862.00	3,700.00	15,162.00	409.78%
<b>Total Revenue</b>	<b>50,852.00</b>	<b>3,700.00</b>	<b>47,152.00</b>	<b>1274.38%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	682,726.66	717,862.00	(35,135.34)	(4.89%)
Salaries and Wages - Part Time	81,511.05		81,511.05	0.00%
Salaries and Wages - Students	32,734.60	27,000.00	5,734.60	21.24%
Overtime Pay	9,619.05		9,619.05	0.00%
Employee Benefits	240,270.74	210,800.00	29,470.74	13.98%
Association/Membership Fees	19,439.53	23,800.00	(4,360.47)	(18.32%)
Comm and Public Relations	52,811.83	51,400.00	1,411.83	2.75%
Computer Software	457.11		457.11	0.00%
Contract Services	3,610.56	10,000.00	(6,389.44)	(63.89%)
Grants and Sponsorship Expense	3,990.00		3,990.00	0.00%
Hospitality Expense	1,470.04	900.00	570.04	63.34%
Office Supplies	2,237.08	2,800.00	(562.92)	(20.10%)
Postage & Courier	4.58	300.00	(295.42)	(98.47%)
Program Supplies	1,281.89		1,281.89	0.00%
Staff Training & Development	4,935.71	18,300.00	(13,364.29)	(73.03%)
SME - Consultants	73,848.46	60,000.00	13,848.46	23.08%
Subscriptions and Publications	4,182.39	1,200.00	2,982.39	248.53%
Telephone/Internet	7,930.12	6,500.00	1,430.12	22.00%
Travel		3,600.00	(3,600.00)	(100.00%)
<b>Total Expense</b>	<b>1,223,061.40</b>	<b>1,134,462.00</b>	<b>88,599.40</b>	<b>7.81%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(1,172,209.40)</b>	<b>(1,130,762.00)</b>	<b>(41,447.40)</b>	<b>3.67%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(1,172,209.40)</b>	<b>(1,130,762.00)</b>	<b>(41,447.40)</b>	<b>3.67%</b>
Allocation: Between Departments	12,753.17		12,753.17	0.00%
Allocation: SSE/BC	(20,000.00)	(20,000.00)		0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(1,164,962.57)</b>	<b>(1,110,762.00)</b>	<b>(54,200.57)</b>	<b>4.88%</b>
<b>Surplus / (Deficit)</b>	<b>(1,164,962.57)</b>	<b>(1,110,762.00)</b>	<b>(54,200.57)</b>	<b>4.88%</b>

## City of Port Colborne

## CAO

## For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	382,341.47	349,000.00	33,341.47	9.55%
Salaries and Wages - Part Time	32,356.52		32,356.52	0.00%
Overtime Pay	2,831.74		2,831.74	0.00%
Employee Benefits	122,051.73	94,300.00	27,751.73	29.43%
Association/Membership Fees	2,651.28	2,900.00	(248.72)	(8.58%)
Hospitality Expense	1,084.29	300.00	784.29	261.43%
Office Supplies	894.57	1,200.00	(305.43)	(25.45%)
Postage & Courier		100.00	(100.00)	(100.00%)
Staff Training & Development	2,300.12	8,700.00	(6,399.88)	(73.56%)
SME - Consultants	17,673.25	30,000.00	(12,326.75)	(41.09%)
Telephone/Internet	669.03	2,400.00	(1,730.97)	(72.12%)
Travel		1,700.00	(1,700.00)	(100.00%)
<b>Total Expense</b>	<b>564,854.00</b>	<b>490,600.00</b>	<b>74,254.00</b>	<b>15.14%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(564,854.00)</b>	<b>(490,600.00)</b>	<b>(74,254.00)</b>	<b>15.14%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(564,854.00)</b>	<b>(490,600.00)</b>	<b>(74,254.00)</b>	<b>15.14%</b>
Allocation: Between Departments	(20,917.40)		(20,917.40)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(543,936.60)</b>	<b>(490,600.00)</b>	<b>(53,336.60)</b>	<b>10.87%</b>
<b>Surplus / (Deficit)</b>	<b>(543,936.60)</b>	<b>(490,600.00)</b>	<b>(53,336.60)</b>	<b>10.87%</b>

**City of Port Colborne**  
**Marketing and Communication**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	96,069.33	156,200.00	(60,130.67)	(38.50%)
Salaries and Wages - Part Time	49,143.17		49,143.17	0.00%
Salaries and Wages - Students	8,781.34	18,000.00	(9,218.66)	(51.21%)
Overtime Pay	6,787.31		6,787.31	0.00%
Employee Benefits	44,710.73	44,500.00	210.73	0.47%
Association/Membership Fees	375.10	1,400.00	(1,024.90)	(73.21%)
Comm and Public Relations	52,811.83	51,400.00	1,411.83	2.75%
Contract Services	3,610.56	10,000.00	(6,389.44)	(63.89%)
Hospitality Expense		200.00	(200.00)	(100.00%)
Office Supplies	265.97	800.00	(534.03)	(66.75%)
Postage & Courier		100.00	(100.00)	(100.00%)
Staff Training & Development		3,900.00	(3,900.00)	(100.00%)
SME - Consultants		10,000.00	(10,000.00)	(100.00%)
Subscriptions and Publications	4,182.39	1,200.00	2,982.39	248.53%
Telephone/Internet	1,680.36	1,600.00	80.36	5.02%
Travel		800.00	(800.00)	(100.00%)
<b>Total Expense</b>	<b>268,418.09</b>	<b>300,100.00</b>	<b>(31,681.91)</b>	<b>(10.56%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(268,418.09)</b>	<b>(300,100.00)</b>	<b>31,681.91</b>	<b>(10.56%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(268,418.09)</b>	<b>(300,100.00)</b>	<b>31,681.91</b>	<b>(10.56%)</b>
Allocation: Between Departments	(1,835.85)		(1,835.85)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(266,582.24)</b>	<b>(300,100.00)</b>	<b>33,517.76</b>	<b>(11.17%)</b>
<b>Surplus / (Deficit)</b>	<b>(266,582.24)</b>	<b>(300,100.00)</b>	<b>33,517.76</b>	<b>(11.17%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	7,500.00		7,500.00	0.00%
Grants - Other	24,490.00		24,490.00	0.00%
Grant - Provincial	18,862.00	3,700.00	15,162.00	409.78%
<b>Total Revenue</b>	<b>50,852.00</b>	<b>3,700.00</b>	<b>47,152.00</b>	<b>1274.38%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	204,315.86	212,662.00	(8,346.14)	(3.92%)
Salaries and Wages - Part Time	11.36		11.36	0.00%
Salaries and Wages - Students	23,953.26	9,000.00	14,953.26	166.15%
Employee Benefits	73,508.28	72,000.00	1,508.28	2.09%
Association/Membership Fees	16,413.15	19,500.00	(3,086.85)	(15.83%)
Computer Software	457.11		457.11	0.00%
Grants and Sponsorship Expense	3,990.00		3,990.00	0.00%
Hospitality Expense	385.75	400.00	(14.25)	(3.56%)
Office Supplies	1,076.54	800.00	276.54	34.57%
Postage & Courier	4.58	100.00	(95.42)	(95.42%)
Program Supplies	1,281.89		1,281.89	0.00%
Staff Training & Development	2,635.59	5,700.00	(3,064.41)	(53.76%)
SME - Consultants	56,175.21	20,000.00	36,175.21	180.88%
Telephone/Internet	5,580.73	2,500.00	3,080.73	123.23%
Travel		1,100.00	(1,100.00)	(100.00%)
<b>Total Expense</b>	<b>389,789.31</b>	<b>343,762.00</b>	<b>46,027.31</b>	<b>13.39%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(338,937.31)</b>	<b>(340,062.00)</b>	<b>1,124.69</b>	<b>(0.33%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(338,937.31)</b>	<b>(340,062.00)</b>	<b>1,124.69</b>	<b>(0.33%)</b>
Allocation: Between Departments	35,506.42		35,506.42	0.00%
Allocation: SSE/BC	(20,000.00)	(20,000.00)		0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(354,443.73)</b>	<b>(320,062.00)</b>	<b>(34,381.73)</b>	<b>10.74%</b>
<b>Surplus / (Deficit)</b>	<b>(354,443.73)</b>	<b>(320,062.00)</b>	<b>(34,381.73)</b>	<b>10.74%</b>

# Appendix C - Levy Detail by Department

Corporate Services & Recreation Divisional Summary and Detail

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship	15,000.00	35,000.00	(20,000.00)	(57.14%)
Lease Income		18,700.00	(18,700.00)	(100.00%)
Licences and Permits	21,840.00	16,000.00	5,840.00	36.50%
Rentals	229,519.16	497,000.00	(267,480.84)	(53.82%)
Other Revenue	1,186.04		1,186.04	0.00%
Fees	11,714.94	82,700.00	(70,985.06)	(85.83%)
Sales		4,800.00	(4,800.00)	(100.00%)
<b>Total Revenue</b>	<b>279,260.14</b>	<b>654,200.00</b>	<b>(374,939.86)</b>	<b>(57.31%)</b>
<b>Expense</b>				
Salaries and Wages - Full Time	1,910,879.38	1,943,000.00	(32,120.62)	(1.65%)
Salaries and Wages - Part Time	178,529.71	187,000.00	(8,470.29)	(4.53%)
Salaries and Wages - Students	13,144.98	80,900.00	(67,755.02)	(83.75%)
Overtime Pay	39,565.20	38,500.00	1,065.20	2.77%
Employee Benefits	721,724.42	646,300.00	75,424.42	11.67%
Association/Membership Fees	9,149.73	14,400.00	(5,250.27)	(36.46%)
Cleaning Supplies	10,094.75	21,500.00	(11,405.25)	(53.05%)
Comm and Public Relations	50.00		50.00	0.00%
Contract Services	298,612.30	393,100.00	(94,487.70)	(24.04%)
Cost of Goods Sold		500.00	(500.00)	(100.00%)
Equipment - Purchase	4,893.09	8,500.00	(3,606.91)	(42.43%)
Equipment - Rental		3,400.00	(3,400.00)	(100.00%)
Hospitality Expense	1,421.16	3,500.00	(2,078.84)	(59.40%)
Office Supplies	34,512.98	29,200.00	5,312.98	18.20%
Postage & Courier	36,711.39	49,200.00	(12,488.61)	(25.38%)
Program Supplies	3,768.90	13,600.00	(9,831.10)	(72.29%)
Protective & Uniform Clothing	1,220.55	1,000.00	220.55	22.06%
R&M Grounds	23,085.45	27,800.00	(4,714.55)	(16.96%)
R&M Consumables and Parts	286.65		286.65	0.00%
Staff Training & Development	15,840.29	57,600.00	(41,759.71)	(72.50%)
SME - Audit and Actuary	79,109.35	55,000.00	24,109.35	43.84%
SME - Consultants	36,339.15	40,000.00	(3,660.85)	(9.15%)
Subscriptions and Publications	1,202.75	3,000.00	(1,797.25)	(59.91%)
Telephone/Internet	14,213.84	20,700.00	(6,486.16)	(31.33%)
Travel	588.91	11,500.00	(10,911.09)	(94.88%)
<b>Total Expense</b>	<b>3,434,944.93</b>	<b>3,649,200.00</b>	<b>(214,255.07)</b>	<b>(5.87%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(3,155,684.79)</b>	<b>(2,995,000.00)</b>	<b>(160,684.79)</b>	<b>5.37%</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(3,155,684.79)</b>	<b>(2,995,000.00)</b>	<b>(160,684.79)</b>	<b>5.37%</b>
Allocation: Between Departments	(626,345.67)	(132,950.00)	(493,395.67)	371.11%
Allocation: SSE/BC	(99,302.65)	(85,300.00)	(14,002.65)	16.42%
<b>Surplus/(Deficit) After Allocations</b>	<b>(2,430,036.47)</b>	<b>(2,776,750.00)</b>	<b>346,713.53</b>	<b>(12.49%)</b>
Transfer to/ (from) Reserves	(33,400.00)		(33,400.00)	0.00%
<b>Total Transfers</b>	<b>(33,400.00)</b>		<b>(33,400.00)</b>	<b>0.00%</b>

	YTD Dec	2021		
	ACTUAL	BUDGET	VARIANCE	VAR %
Surplus / (Deficit)	(2,396,636.47)	(2,776,750.00)	380,113.53	(13.69%)

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	165,514.23	147,900.00	17,614.23	11.91%
Overtime Pay		28,500.00	(28,500.00)	(100.00%)
Employee Benefits	50,652.82	36,600.00	14,052.82	38.40%
Association/Membership Fees	997.25	2,400.00	(1,402.75)	(58.45%)
Contract Services		10,000.00	(10,000.00)	(100.00%)
Hospitality Expense	1,421.16	3,500.00	(2,078.84)	(59.40%)
Office Supplies	34,253.01	26,100.00	8,153.01	31.24%
Postage & Courier	200.93	700.00	(499.07)	(71.30%)
Staff Training & Development	206.54	3,700.00	(3,493.46)	(94.42%)
SME - Consultants	33,225.29	40,000.00	(6,774.71)	(16.94%)
Telephone/Internet	878.49	800.00	78.49	9.81%
Travel		700.00	(700.00)	(100.00%)
<b>Total Expense</b>	<b>287,349.72</b>	<b>300,900.00</b>	<b>(13,550.28)</b>	<b>(4.50%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(287,349.72)</b>	<b>(300,900.00)</b>	<b>13,550.28</b>	<b>(4.50%)</b>
Allocations: Within Departments	(178,798.39)	(215,600.00)	36,801.61	(17.07%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(108,551.33)</b>	<b>(85,300.00)</b>	<b>(23,251.33)</b>	<b>27.26%</b>
Allocation: Between Departments	(9,248.68)		(9,248.68)	0.00%
Allocation: SSE/BC	(99,302.65)	(85,300.00)	(14,002.65)	16.42%
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**City of Port Colborne**  
**Customer Service**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	137,641.12	123,100.00	14,541.12	11.81%
Salaries and Wages - Part Time	105,461.13	66,400.00	39,061.13	58.83%
Salaries and Wages - Students	7,923.40	9,000.00	(1,076.60)	(11.96%)
Overtime Pay	1,689.26	4,000.00	(2,310.74)	(57.77%)
Employee Benefits	69,995.54	54,200.00	15,795.54	29.14%
Association/Membership Fees		1,200.00	(1,200.00)	(100.00%)
Staff Training & Development	642.93	4,800.00	(4,157.07)	(86.61%)
Subscriptions and Publications		500.00	(500.00)	(100.00%)
Telephone/Internet	595.78	800.00	(204.22)	(25.53%)
Travel		1,000.00	(1,000.00)	(100.00%)
<b>Total Expense</b>	<b>323,949.16</b>	<b>265,000.00</b>	<b>58,949.16</b>	<b>22.24%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(323,949.16)</b>	<b>(265,000.00)</b>	<b>(58,949.16)</b>	<b>22.24%</b>
Allocations: Within Departments	18,847.41	17,800.00	1,047.41	5.88%
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(342,796.57)</b>	<b>(282,800.00)</b>	<b>(59,996.57)</b>	<b>21.22%</b>
Allocation: Between Departments	(66,000.00)		(66,000.00)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(276,796.57)</b>	<b>(282,800.00)</b>	<b>6,003.43</b>	<b>(2.12%)</b>
<b>Surplus / (Deficit)</b>	<b>(276,796.57)</b>	<b>(282,800.00)</b>	<b>6,003.43</b>	<b>(2.12%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Licences and Permits	21,840.00	16,000.00	5,840.00	36.50%
Other Revenue	142.94		142.94	0.00%
Fees	4,524.00	12,700.00	(8,176.00)	(64.38%)
<b>Total Revenue</b>	<b>26,506.94</b>	<b>28,700.00</b>	<b>(2,193.06)</b>	<b>(7.64%)</b>
<b>Expense</b>				
Salaries and Wages - Full Time	541,573.83	540,300.00	1,273.83	0.24%
Salaries and Wages - Part Time	52,770.65		52,770.65	0.00%
Salaries and Wages - Students		9,000.00	(9,000.00)	(100.00%)
Overtime Pay	18,947.09	4,000.00	14,947.09	373.68%
Employee Benefits	201,318.47	174,000.00	27,318.47	15.70%
Association/Membership Fees	2,772.50	4,800.00	(2,027.50)	(42.24%)
Contract Services		1,000.00	(1,000.00)	(100.00%)
Postage & Courier	36,503.95	48,000.00	(11,496.05)	(23.95%)
Staff Training & Development	2,111.50	13,600.00	(11,488.50)	(84.47%)
SME - Audit and Actuary	79,109.35	55,000.00	24,109.35	43.84%
Subscriptions and Publications		500.00	(500.00)	(100.00%)
Telephone/Internet	1,170.15	4,000.00	(2,829.85)	(70.75%)
Travel		2,700.00	(2,700.00)	(100.00%)
<b>Total Expense</b>	<b>936,277.49</b>	<b>856,900.00</b>	<b>79,377.49</b>	<b>9.26%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(909,770.55)</b>	<b>(828,200.00)</b>	<b>(81,570.55)</b>	<b>9.85%</b>
Allocations: Within Departments	54,472.76	57,700.00	(3,227.24)	(5.59%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(964,243.31)</b>	<b>(885,900.00)</b>	<b>(78,343.31)</b>	<b>8.84%</b>
Allocation: Between Departments	(1,054.58)		(1,054.58)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(963,188.73)</b>	<b>(885,900.00)</b>	<b>(77,288.73)</b>	<b>8.72%</b>
Transfer to/ (from) Reserves	(33,400.00)		(33,400.00)	0.00%
<b>Total Transfers</b>	<b>(33,400.00)</b>		<b>(33,400.00)</b>	<b>0.00%</b>
<b>Surplus / (Deficit)</b>	<b>(929,788.73)</b>	<b>(885,900.00)</b>	<b>(43,888.73)</b>	<b>4.95%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	328,001.85	330,600.00	(2,598.15)	(0.79%)
Salaries and Wages - Students		9,000.00	(9,000.00)	(100.00%)
Overtime Pay	82.94		82.94	0.00%
Employee Benefits	114,047.43	99,600.00	14,447.43	14.51%
Association/Membership Fees	4,461.73	4,800.00	(338.27)	(7.05%)
Postage & Courier		400.00	(400.00)	(100.00%)
Staff Training & Development	8,061.50	10,800.00	(2,738.50)	(25.36%)
SME - Consultants	3,113.86		3,113.86	0.00%
Subscriptions and Publications	828.27	1,500.00	(671.73)	(44.78%)
Telephone/Internet	1,652.70	2,400.00	(747.30)	(31.14%)
Travel		2,200.00	(2,200.00)	(100.00%)
<b>Total Expense</b>	<b>460,250.28</b>	<b>461,300.00</b>	<b>(1,049.72)</b>	<b>(0.23%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(460,250.28)</b>	<b>(461,300.00)</b>	<b>1,049.72</b>	<b>(0.23%)</b>
Allocations: Within Departments	26,777.43	31,000.00	(4,222.57)	(13.62%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(487,027.71)</b>	<b>(492,300.00)</b>	<b>5,272.29</b>	<b>(1.07%)</b>
Allocation: Between Departments	(48,707.66)		(48,707.66)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(438,320.05)</b>	<b>(492,300.00)</b>	<b>53,979.95</b>	<b>(10.96%)</b>
<b>Surplus / (Deficit)</b>	<b>(438,320.05)</b>	<b>(492,300.00)</b>	<b>53,979.95</b>	<b>(10.96%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	183,774.70	258,300.00	(74,525.30)	(28.85%)
Salaries and Wages - Part Time	2,520.60		2,520.60	0.00%
Salaries and Wages - Students		9,000.00	(9,000.00)	(100.00%)
Overtime Pay	4,645.99	2,000.00	2,645.99	132.30%
Employee Benefits	69,211.04	80,300.00	(11,088.96)	(13.81%)
Association/Membership Fees		1,200.00	(1,200.00)	(100.00%)
Staff Training & Development		6,500.00	(6,500.00)	(100.00%)
Subscriptions and Publications	374.48	500.00	(125.52)	(25.10%)
Telephone/Internet	1,994.45	2,400.00	(405.55)	(16.90%)
Travel		1,300.00	(1,300.00)	(100.00%)
<b>Total Expense</b>	<b>262,521.26</b>	<b>361,500.00</b>	<b>(98,978.74)</b>	<b>(27.38%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(262,521.26)</b>	<b>(361,500.00)</b>	<b>98,978.74</b>	<b>(27.38%)</b>
Allocations: Within Departments	15,273.53	24,300.00	(9,026.47)	(37.15%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(277,794.79)</b>	<b>(385,800.00)</b>	<b>108,005.21</b>	<b>(28.00%)</b>
Allocation: Between Departments	(36,200.10)		(36,200.10)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(241,594.69)</b>	<b>(385,800.00)</b>	<b>144,205.31</b>	<b>(37.38%)</b>
<b>Surplus / (Deficit)</b>	<b>(241,594.69)</b>	<b>(385,800.00)</b>	<b>144,205.31</b>	<b>(37.38%)</b>

**City of Port Colborne**  
**Events**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	50,166.90	64,200.00	(14,033.10)	(21.86%)
Salaries and Wages - Students	5,221.58	44,900.00	(39,678.42)	(88.37%)
Overtime Pay	1,414.16		1,414.16	0.00%
Employee Benefits	17,505.10	23,700.00	(6,194.90)	(26.14%)
Staff Training & Development	101.76	3,200.00	(3,098.24)	(96.82%)
Telephone/Internet		1,600.00	(1,600.00)	(100.00%)
Travel		600.00	(600.00)	(100.00%)
<b>Total Expense</b>	<b>74,409.50</b>	<b>138,200.00</b>	<b>(63,790.50)</b>	<b>(46.16%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(74,409.50)</b>	<b>(138,200.00)</b>	<b>63,790.50</b>	<b>(46.16%)</b>
Allocations: Within Departments	5,250.00	(5,250.00)	10,500.00	(200.00%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(79,659.50)</b>	<b>(132,950.00)</b>	<b>53,290.50</b>	<b>(40.08%)</b>
Allocation: Between Departments	(79,659.50)	(132,950.00)	53,290.50	(40.08%)
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Port Colborne**  
**Comm Sports and Rec (VHWC)**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship	15,000.00	35,000.00	(20,000.00)	(57.14%)
Lease Income		18,700.00	(18,700.00)	(100.00%)
Rentals	229,519.16	497,000.00	(267,480.84)	(53.82%)
Other Revenue	1,043.10		1,043.10	0.00%
Fees	7,190.94	70,000.00	(62,809.06)	(89.73%)
Sales		4,800.00	(4,800.00)	(100.00%)
<b>Total Revenue</b>	<b>252,753.20</b>	<b>625,500.00</b>	<b>(372,746.80)</b>	<b>(59.59%)</b>
<b>Expense</b>				
Salaries and Wages - Full Time	504,206.75	478,600.00	25,606.75	5.35%
Salaries and Wages - Part Time	17,777.33	120,600.00	(102,822.67)	(85.26%)
Overtime Pay	12,785.76		12,785.76	0.00%
Employee Benefits	198,994.02	177,900.00	21,094.02	11.86%
Association/Membership Fees	918.25		918.25	0.00%
Cleaning Supplies	10,094.75	21,500.00	(11,405.25)	(53.05%)
Comm and Public Relations	50.00		50.00	0.00%
Contract Services	298,612.30	382,100.00	(83,487.70)	(21.85%)
Cost of of Goods Sold		500.00	(500.00)	(100.00%)
Equipment - Purchase	4,893.09	8,500.00	(3,606.91)	(42.43%)
Equipment - Rental		3,400.00	(3,400.00)	(100.00%)
Office Supplies	259.97	3,100.00	(2,840.03)	(91.61%)
Postage & Courier	6.51	100.00	(93.49)	(93.49%)
Program Supplies	3,768.90	13,600.00	(9,831.10)	(72.29%)
Protective & Uniform Clothing	1,220.55	1,000.00	220.55	22.06%
R&M Grounds	23,085.45	27,800.00	(4,714.55)	(16.96%)
R&M Consumables and Parts	286.65		286.65	0.00%
Staff Training & Development	4,716.06	15,000.00	(10,283.94)	(68.56%)
Telephone/Internet	7,922.27	8,700.00	(777.73)	(8.94%)
Travel	588.91	3,000.00	(2,411.09)	(80.37%)
<b>Total Expense</b>	<b>1,090,187.52</b>	<b>1,265,400.00</b>	<b>(175,212.48)</b>	<b>(13.85%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(837,434.32)</b>	<b>(639,900.00)</b>	<b>(197,534.32)</b>	<b>30.87%</b>
Allocations: Within Departments	58,177.26	90,050.00	(31,872.74)	(35.39%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(895,611.58)</b>	<b>(729,950.00)</b>	<b>(165,661.58)</b>	<b>22.69%</b>
Allocation: Between Departments	(385,475.15)		(385,475.15)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(510,136.43)</b>	<b>(729,950.00)</b>	<b>219,813.57</b>	<b>(30.11%)</b>
<b>Surplus / (Deficit)</b>	<b>(510,136.43)</b>	<b>(729,950.00)</b>	<b>219,813.57</b>	<b>(30.11%)</b>

# Appendix C - Levy Detail by Department

Legislative Services Divisional Summary and Detail

**City of Port Colborne**  
**Legislative Services**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Licences and Permits	27,973.63	21,500.00	6,473.63	30.11%
Fees	146,853.10	184,100.00	(37,246.90)	(20.23%)
<b>Total Revenue</b>	<b>174,826.73</b>	<b>205,600.00</b>	<b>(30,773.27)</b>	<b>(14.97%)</b>
<b>Expense</b>				
Salaries and Wages - Full Time	653,811.35	585,200.00	68,611.35	11.72%
Salaries and Wages - Students	8,721.26	27,000.00	(18,278.74)	(67.70%)
Overtime Pay	10,206.55		10,206.55	0.00%
Employee Benefits	217,668.74	184,700.00	32,968.74	17.85%
Association/Membership Fees	3,231.92	3,900.00	(668.08)	(17.13%)
Comm and Public Relations	1,816.42	5,000.00	(3,183.58)	(63.67%)
Contract Services	40.60		40.60	0.00%
Equipment - Purchase	46.80		46.80	0.00%
Hospitality Expense	1,044.01	1,200.00	(155.99)	(13.00%)
Office Supplies	2,309.70	2,000.00	309.70	15.49%
Postage & Courier	40.52	500.00	(459.48)	(91.90%)
Staff Training & Development	3,225.78	14,600.00	(11,374.22)	(77.91%)
SME - Consultants	78,757.54	30,000.00	48,757.54	162.53%
Subscriptions and Publications	333.00	800.00	(467.00)	(58.38%)
Telephone/Internet	3,241.99	3,200.00	41.99	1.31%
Travel		2,900.00	(2,900.00)	(100.00%)
<b>Total Expense</b>	<b>984,496.18</b>	<b>861,000.00</b>	<b>123,496.18</b>	<b>14.34%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(809,669.45)</b>	<b>(655,400.00)</b>	<b>(154,269.45)</b>	<b>23.54%</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(809,669.45)</b>	<b>(655,400.00)</b>	<b>(154,269.45)</b>	<b>23.54%</b>
Allocation: Between Departments	(28,040.84)		(28,040.84)	0.00%
Allocation: SSE/BC	(82,217.69)	(70,500.00)	(11,717.69)	16.62%
<b>Surplus/(Deficit) After Allocations</b>	<b>(699,410.92)</b>	<b>(584,900.00)</b>	<b>(114,510.92)</b>	<b>19.58%</b>
<hr/>				
<b>Surplus / (Deficit)</b>	<b>(699,410.92)</b>	<b>(584,900.00)</b>	<b>(114,510.92)</b>	<b>19.58%</b>



**City of Port Colborne**  
**Planning Global**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	137,748.61	136,900.00	848.61	0.62%
Overtime Pay	2,167.68		2,167.68	0.00%
Employee Benefits	40,317.21	34,600.00	5,717.21	16.52%
Association/Membership Fees	984.60	1,200.00	(215.40)	(17.95%)
Hospitality Expense	1,044.01	1,200.00	(155.99)	(13.00%)
Office Supplies	1,355.41	400.00	955.41	238.85%
Staff Training & Development		3,400.00	(3,400.00)	(100.00%)
SME - Consultants	37,916.64	30,000.00	7,916.64	26.39%
Telephone/Internet	899.40	800.00	99.40	12.43%
Travel		700.00	(700.00)	(100.00%)
<b>Total Expense</b>	<b>222,433.56</b>	<b>209,200.00</b>	<b>13,233.56</b>	<b>6.33%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(222,433.56)</b>	<b>(209,200.00)</b>	<b>(13,233.56)</b>	<b>6.33%</b>
Allocations: Within Departments	(140,215.87)	(138,700.00)	(1,515.87)	1.09%
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(82,217.69)</b>	<b>(70,500.00)</b>	<b>(11,717.69)</b>	<b>16.62%</b>
Allocation:SSE/BC	(82,217.69)	(70,500.00)	(11,717.69)	16.62%
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# City of Port Colborne

## Clerks

### For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Licences and Permits	27,973.63	21,500.00	6,473.63	30.11%
Fees	3,198.82	1,200.00	1,998.82	166.57%
<b>Total Revenue</b>	<b>31,172.45</b>	<b>22,700.00</b>	<b>8,472.45</b>	<b>37.32%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	311,998.88	288,200.00	23,798.88	8.26%
Salaries and Wages - Students		9,000.00	(9,000.00)	(100.00%)
Overtime Pay	219.70		219.70	0.00%
Employee Benefits	112,037.26	91,100.00	20,937.26	22.98%
Association/Membership Fees	869.78	2,400.00	(1,530.22)	(63.76%)
Postage & Courier	36.44	400.00	(363.56)	(90.89%)
Staff Training & Development	2,320.12	7,200.00	(4,879.88)	(67.78%)
Subscriptions and Publications	185.50	500.00	(314.50)	(62.90%)
Telephone/Internet	1,181.26	1,600.00	(418.74)	(26.17%)
Travel		1,400.00	(1,400.00)	(100.00%)
<b>Total Expense</b>	<b>428,848.94</b>	<b>401,800.00</b>	<b>27,048.94</b>	<b>6.73%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(397,676.49)</b>	<b>(379,100.00)</b>	<b>(18,576.49)</b>	<b>4.90%</b>
Allocations: Within Departments	78,906.15	85,500.00	(6,593.85)	(7.71%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(476,582.64)</b>	<b>(464,600.00)</b>	<b>(11,982.64)</b>	<b>2.58%</b>
Allocation: Between Departments	(26,514.58)		(26,514.58)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(450,068.06)</b>	<b>(464,600.00)</b>	<b>14,531.94</b>	<b>(3.13%)</b>
<b>Surplus / (Deficit)</b>	<b>(450,068.06)</b>	<b>(464,600.00)</b>	<b>14,531.94</b>	<b>(3.13%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Fees	143,654.28	182,900.00	(39,245.72)	(21.46%)
<b>Total Revenue</b>	<b>143,654.28</b>	<b>182,900.00</b>	<b>(39,245.72)</b>	<b>(21.46%)</b>
<b>Expense</b>				
Salaries and Wages - Full Time	204,063.86	160,100.00	43,963.86	27.46%
Salaries and Wages - Students	8,721.26	18,000.00	(9,278.74)	(51.55%)
Overtime Pay	7,819.17		7,819.17	0.00%
Employee Benefits	65,314.27	59,000.00	6,314.27	10.70%
Association/Membership Fees	1,377.54	300.00	1,077.54	359.18%
Comm and Public Relations	1,816.42	5,000.00	(3,183.58)	(63.67%)
Contract Services	40.60		40.60	0.00%
Equipment - Purchase	46.80		46.80	0.00%
Office Supplies	954.29	1,600.00	(645.71)	(40.36%)
Postage & Courier	4.08	100.00	(95.92)	(95.92%)
Staff Training & Development	905.66	4,000.00	(3,094.34)	(77.36%)
SME - Consultants	40,840.90		40,840.90	0.00%
Subscriptions and Publications	147.50	300.00	(152.50)	(50.83%)
Telephone/Internet	1,161.33	800.00	361.33	45.17%
Travel		800.00	(800.00)	(100.00%)
<b>Total Expense</b>	<b>333,213.68</b>	<b>250,000.00</b>	<b>83,213.68</b>	<b>33.29%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(189,559.40)</b>	<b>(67,100.00)</b>	<b>(122,459.40)</b>	<b>182.50%</b>
Allocations: Within Departments	61,309.72	53,200.00	8,109.72	15.24%
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(250,869.12)</b>	<b>(120,300.00)</b>	<b>(130,569.12)</b>	<b>108.54%</b>
Allocation: Between Departments	(1,526.26)		(1,526.26)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(249,342.86)</b>	<b>(120,300.00)</b>	<b>(129,042.86)</b>	<b>107.27%</b>
<b>Surplus / (Deficit)</b>	<b>(249,342.86)</b>	<b>(120,300.00)</b>	<b>(129,042.86)</b>	<b>107.27%</b>

# Appendix C - Levy Detail by Department

Community Safety Divisional Summary and Detail

Appendix C.8.1 - Community Safety Divisional Summary

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	2,325.00		2,325.00	0.00%
Fines	49,924.50	11,000.00	38,924.50	353.86%
Licences and Permits	15,222.83	20,500.00	(5,277.17)	(25.74%)
Other Revenue	100.00		100.00	0.00%
Fees	159,413.56	20,600.00	138,813.56	673.85%
Grant - Provincial	9,100.00		9,100.00	0.00%
Sales	1,929.33		1,929.33	0.00%
<b>Total Revenue</b>	<b>238,015.22</b>	<b>52,100.00</b>	<b>185,915.22</b>	<b>356.84%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	1,936,520.59	1,927,200.00	9,320.59	0.48%
Salaries and Wages - Part Time	394,832.49	438,600.00	(43,767.51)	(9.98%)
Salaries and Wages - Students	29,100.89	19,300.00	9,800.89	50.78%
Overtime Pay	33,290.98	72,800.00	(39,509.02)	(54.27%)
Employee Benefits	1,049,647.17	809,300.00	240,347.17	29.70%
Association/Membership Fees	2,633.16	3,200.00	(566.84)	(17.71%)
Cleaning Supplies	2,545.46	3,000.00	(454.54)	(15.15%)
Comm and Public Relations	6,533.65	16,300.00	(9,766.35)	(59.92%)
Contract Services	177,840.02	105,800.00	72,040.02	68.09%
Equipment - Purchase	46,761.32	26,200.00	20,561.32	78.48%
Hospitality Expense	2,865.92	6,000.00	(3,134.08)	(52.23%)
Office Supplies	8,764.17	8,000.00	764.17	9.55%
Postage & Courier	4,148.31	2,600.00	1,548.31	59.55%
Program Supplies	15,667.25	44,000.00	(28,332.75)	(64.39%)
Protective & Uniform Clothing	35,333.06	25,000.00	10,333.06	41.33%
Staff Training & Development	45,749.92	60,400.00	(14,650.08)	(24.26%)
Subscriptions and Publications	1,387.88	1,500.00	(112.12)	(7.47%)
Telephone/Internet	11,710.66	8,700.00	3,010.66	34.61%
Travel	57.38	12,100.00	(12,042.62)	(99.53%)
<b>Total Expense</b>	<b>3,805,390.28</b>	<b>3,590,000.00</b>	<b>215,390.28</b>	<b>6.00%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(3,567,375.06)</b>	<b>(3,537,900.00)</b>	<b>(29,475.06)</b>	<b>0.83%</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(3,567,375.06)</b>	<b>(3,537,900.00)</b>	<b>(29,475.06)</b>	<b>0.83%</b>
Allocation: Between Departments	(52,918.01)		(52,918.01)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(3,514,457.05)</b>	<b>(3,537,900.00)</b>	<b>23,442.95</b>	<b>(0.66%)</b>
<hr/>				
<b>Surplus / (Deficit)</b>	<b>(3,514,457.05)</b>	<b>(3,537,900.00)</b>	<b>23,442.95</b>	<b>(0.66%)</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Fines	49,924.50	11,000.00	38,924.50	353.86%
Licences and Permits	15,222.83	20,500.00	(5,277.17)	(25.74%)
Other Revenue	100.00		100.00	0.00%
Fees	50,621.81		50,621.81	0.00%
<b>Total Revenue</b>	<b>115,869.14</b>	<b>31,500.00</b>	<b>84,369.14</b>	<b>267.84%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	211,995.57	245,400.00	(33,404.43)	(13.61%)
Salaries and Wages - Part Time	45,668.88		45,668.88	0.00%
Salaries and Wages - Students	29,100.89	10,300.00	18,800.89	182.53%
Overtime Pay	9,361.40	14,000.00	(4,638.60)	(33.13%)
Employee Benefits	88,159.76	83,800.00	4,359.76	5.20%
Association/Membership Fees	461.00	1,200.00	(739.00)	(61.58%)
Comm and Public Relations	100.00	500.00	(400.00)	(80.00%)
Contract Services	82,707.02	15,500.00	67,207.02	433.59%
Hospitality Expense	222.72		222.72	0.00%
Office Supplies	2,182.25	1,600.00	582.25	36.39%
Postage & Courier	3,136.40	2,000.00	1,136.40	56.82%
Protective & Uniform Clothing	9,840.09	1,000.00	8,840.09	884.01%
Staff Training & Development		6,500.00	(6,500.00)	(100.00%)
Telephone/Internet	6,539.93	3,200.00	3,339.93	104.37%
Travel		1,300.00	(1,300.00)	(100.00%)
<b>Total Expense</b>	<b>489,475.91</b>	<b>386,300.00</b>	<b>103,175.91</b>	<b>26.71%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(373,606.77)</b>	<b>(354,800.00)</b>	<b>(18,806.77)</b>	<b>5.30%</b>
Allocations: Within Departments	99,072.00	99,072.00		0.00%
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(472,678.77)</b>	<b>(453,872.00)</b>	<b>(18,806.77)</b>	<b>4.14%</b>
Allocation: Between Departments	(10,595.45)		(10,595.45)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(462,083.32)</b>	<b>(453,872.00)</b>	<b>(8,211.32)</b>	<b>1.81%</b>
<b>Surplus / (Deficit)</b>	<b>(462,083.32)</b>	<b>(453,872.00)</b>	<b>(8,211.32)</b>	<b>1.81%</b>

## City of Port Colborne

### Fire

#### For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	2,325.00		2,325.00	0.00%
Fees	108,791.75	20,600.00	88,191.75	428.12%
Grant - Provincial	9,100.00		9,100.00	0.00%
Sales	1,929.33		1,929.33	0.00%
<b>Total Revenue</b>	<b>122,146.08</b>	<b>20,600.00</b>	<b>101,546.08</b>	<b>492.94%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	1,724,525.02	1,681,800.00	42,725.02	2.54%
Salaries and Wages - Part Time	349,163.61	438,600.00	(89,436.39)	(20.39%)
Salaries and Wages - Students		9,000.00	(9,000.00)	(100.00%)
Overtime Pay	23,929.58	58,800.00	(34,870.42)	(59.30%)
Employee Benefits	961,487.41	725,500.00	235,987.41	32.53%
Association/Membership Fees	2,172.16	2,000.00	172.16	8.61%
Cleaning Supplies	2,545.46	3,000.00	(454.54)	(15.15%)
Comm and Public Relations	6,433.65	15,800.00	(9,366.35)	(59.28%)
Contract Services	95,133.00	90,300.00	4,833.00	5.35%
Equipment - Purchase	46,761.32	26,200.00	20,561.32	78.48%
Hospitality Expense	2,643.20	6,000.00	(3,356.80)	(55.95%)
Office Supplies	6,581.92	6,400.00	181.92	2.84%
Postage & Courier	1,011.91	600.00	411.91	68.65%
Program Supplies	15,667.25	44,000.00	(28,332.75)	(64.39%)
Protective & Uniform Clothing	25,492.97	24,000.00	1,492.97	6.22%
Staff Training & Development	45,749.92	53,900.00	(8,150.08)	(15.12%)
Subscriptions and Publications	1,387.88	1,500.00	(112.12)	(7.47%)
Telephone/Internet	5,170.73	5,500.00	(329.27)	(5.99%)
Travel	57.38	10,800.00	(10,742.62)	(99.47%)
<b>Total Expense</b>	<b>3,315,914.37</b>	<b>3,203,700.00</b>	<b>112,214.37</b>	<b>3.50%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(3,193,768.29)</b>	<b>(3,183,100.00)</b>	<b>(10,668.29)</b>	<b>0.34%</b>
Allocations: Within Departments	(99,072.00)	(99,072.00)		0.00%
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(3,094,696.29)</b>	<b>(3,084,028.00)</b>	<b>(10,668.29)</b>	<b>0.35%</b>
Allocation: Between Departments	(42,322.56)		(42,322.56)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(3,052,373.73)</b>	<b>(3,084,028.00)</b>	<b>31,654.27</b>	<b>(1.03%)</b>
<b>Surplus / (Deficit)</b>	<b>(3,052,373.73)</b>	<b>(3,084,028.00)</b>	<b>31,654.27</b>	<b>(1.03%)</b>

# Appendix C - Levy Detail by Department

Public Works Divisional Summary and Detail



**City of Port Colborne**  
**Public Works**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	3,435.00		3,435.00	0.00%
Rentals		6,000.00	(6,000.00)	(100.00%)
Other Revenue	5,842.15	142,500.00	(136,657.85)	(95.90%)
Fees	278,457.17	28,000.00	250,457.17	894.49%
Grants - Other	3,500.00	5,000.00	(1,500.00)	(30.00%)
Grant - Federal	55,779.64		55,779.64	0.00%
Grant - Provincial	50,001.26	49,000.00	1,001.26	2.04%
<b>Total Revenue</b>	<b>397,015.22</b>	<b>230,500.00</b>	<b>166,515.22</b>	<b>72.24%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	3,247,124.62	3,239,200.00	7,924.62	0.24%
Salaries and Wages - Part Time	312,974.59	220,300.00	92,674.59	42.07%
Salaries and Wages - Students	118,306.00	170,500.00	(52,194.00)	(30.61%)
Overtime Pay	115,238.59	189,200.00	(73,961.41)	(39.09%)
Employee Benefits	1,251,333.64	1,088,500.00	162,833.64	14.96%
Association/Membership Fees	10,036.97	20,100.00	(10,063.03)	(50.06%)
Cleaning Supplies	6,039.82	7,000.00	(960.18)	(13.72%)
Comm and Public Relations	508.51	3,000.00	(2,491.49)	(83.05%)
Contract Services	813,831.95	874,400.00	(60,568.05)	(6.93%)
Equipment - Purchase	93,141.98	90,300.00	2,841.98	3.15%
Equipment - Rental	37,817.24	47,100.00	(9,282.76)	(19.71%)
Hospitality Expense	1,340.50	6,000.00	(4,659.50)	(77.66%)
Office Supplies	17,977.24	18,100.00	(122.76)	(0.68%)
Postage & Courier	815.82	600.00	215.82	35.97%
Program Supplies	24,389.63	25,700.00	(1,310.37)	(5.10%)
Protective & Uniform Clothing	26,760.32	15,700.00	11,060.32	70.45%
R&M Grounds	124,925.54	116,600.00	8,325.54	7.14%
R&M Trails	70,831.59	113,800.00	(42,968.41)	(37.76%)
R&M Consumables and Parts	276,207.50	292,900.00	(16,692.50)	(5.70%)
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	37,310.97	90,600.00	(53,289.03)	(58.82%)
SME - Consultants	52,113.57	70,000.00	(17,886.43)	(25.55%)
Subscriptions and Publications	1,979.65	3,500.00	(1,520.35)	(43.44%)
Telephone/Internet	27,146.05	39,000.00	(11,853.95)	(30.39%)
Travel	313.73	18,300.00	(17,986.27)	(98.29%)
City Owned Property Drainage Charges	14,967.34		14,967.34	0.00%
<b>Total Expense</b>	<b>6,722,407.90</b>	<b>6,784,600.00</b>	<b>(62,192.10)</b>	<b>(0.92%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(6,325,392.68)</b>	<b>(6,554,100.00)</b>	<b>228,707.32</b>	<b>(3.49%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(6,325,392.68)</b>	<b>(6,554,100.00)</b>	<b>228,707.32</b>	<b>(3.49%)</b>
Allocation: Between Departments	(599,127.64)	(809,106.00)	209,978.36	(25.95%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(5,726,265.04)</b>	<b>(5,744,994.00)</b>	<b>18,728.96</b>	<b>(0.33%)</b>
Transfer to/ (from) Reserves	72,554.27	85,000.00	(12,445.73)	(14.64%)
Transfer Between Funds	3,528.43		3,528.43	0.00%

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Total Transfers	76,082.70	85,000.00	(8,917.30)	(10.49%)
Surplus / (Deficit)	(5,802,347.74)	(5,829,994.00)	27,646.26	(0.47%)

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	5,692.55		5,692.55	0.00%
<b>Total Revenue</b>	<b>5,692.55</b>		<b>5,692.55</b>	<b>0.00%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	285,932.21	212,800.00	73,132.21	34.37%
Overtime Pay	1,206.20	184,200.00	(182,993.80)	(99.35%)
Employee Benefits	83,812.43	57,700.00	26,112.43	45.26%
Association/Membership Fees	3,950.04	3,000.00	950.04	31.67%
Hospitality Expense	924.76	6,000.00	(5,075.24)	(84.59%)
Office Supplies	15,603.53	18,100.00	(2,496.47)	(13.79%)
Postage & Courier	49.15	500.00	(450.85)	(90.17%)
Protective & Uniform Clothing	17,535.01	11,900.00	5,635.01	47.35%
Staff Training & Development	14,594.91	8,700.00	5,894.91	67.76%
SME - Consultants	52,113.57	70,000.00	(17,886.43)	(25.55%)
Subscriptions and Publications	1,081.73	600.00	481.73	80.29%
Telephone/Internet	3,835.75	1,600.00	2,235.75	139.73%
Travel	116.57	1,700.00	(1,583.43)	(93.14%)
<b>Total Expense</b>	<b>480,755.86</b>	<b>576,800.00</b>	<b>(96,044.14)</b>	<b>(16.65%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(475,063.31)</b>	<b>(576,800.00)</b>	<b>101,736.69</b>	<b>(17.64%)</b>
Allocations: Within Departments	(467,428.46)	(576,800.00)	109,371.54	(18.96%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(7,634.85)</b>		<b>(7,634.85)</b>	<b>0.00%</b>
Allocation: Between Departments	(7,634.85)		(7,634.85)	0.00%
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	609,797.51	592,500.00	17,297.51	2.92%
Salaries and Wages - Part Time	104.73		104.73	0.00%
Salaries and Wages - Students	11,518.14	26,900.00	(15,381.86)	(57.18%)
Overtime Pay	33,997.64		33,997.64	0.00%
Employee Benefits	214,499.01	190,700.00	23,799.01	12.48%
Association/Membership Fees	1,349.17	3,400.00	(2,050.83)	(60.32%)
Comm and Public Relations	508.51	2,000.00	(1,491.49)	(74.57%)
R&M Consumables and Parts	77.64		77.64	0.00%
Staff Training & Development	3,345.61	14,800.00	(11,454.39)	(77.39%)
Subscriptions and Publications	897.92	900.00	(2.08)	(0.23%)
Telephone/Internet	4,315.01	6,300.00	(1,984.99)	(31.51%)
Travel		3,000.00	(3,000.00)	(100.00%)
<b>Total Expense</b>	<b>880,410.89</b>	<b>840,500.00</b>	<b>39,910.89</b>	<b>4.75%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(880,410.89)</b>	<b>(840,500.00)</b>	<b>(39,910.89)</b>	<b>4.75%</b>
Allocations: Within Departments	65,914.63	81,107.00	(15,192.37)	(18.73%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(946,325.52)</b>	<b>(921,607.00)</b>	<b>(24,718.52)</b>	<b>2.68%</b>
Allocation: Between Departments	(402.27)		(402.27)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(945,923.25)</b>	<b>(921,607.00)</b>	<b>(24,316.25)</b>	<b>2.64%</b>
<b>Surplus / (Deficit)</b>	<b>(945,923.25)</b>	<b>(921,607.00)</b>	<b>(24,316.25)</b>	<b>2.64%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue		140,000.00	(140,000.00)	(100.00%)
Fees	189,633.42		189,633.42	0.00%
Grant - Provincial	50,001.26	49,000.00	1,001.26	2.04%
<b>Total Revenue</b>	<b>239,634.68</b>	<b>189,000.00</b>	<b>50,634.68</b>	<b>26.79%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	138,280.41	145,500.00	(7,219.59)	(4.96%)
Overtime Pay	4,284.50	5,000.00	(715.50)	(14.31%)
Employee Benefits	43,368.53	47,900.00	(4,531.47)	(9.46%)
Association/Membership Fees	395.00	500.00	(105.00)	(21.00%)
Contract Services	274.75		274.75	0.00%
Equipment - Purchase	228.76		228.76	0.00%
Staff Training & Development	1,489.92	3,800.00	(2,310.08)	(60.79%)
Telephone/Internet	1,460.96	1,600.00	(139.04)	(8.69%)
Travel		800.00	(800.00)	(100.00%)
City Owned Property Drainage Charges	14,967.34		14,967.34	0.00%
<b>Total Expense</b>	<b>204,750.17</b>	<b>205,100.00</b>	<b>(349.83)</b>	<b>(0.17%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>34,884.51</b>	<b>(16,100.00)</b>	<b>50,984.51</b>	<b>(316.67%)</b>
Allocations: Within Departments	59,023.54	1,554.00	57,469.54	3698.17%
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(24,139.03)</b>	<b>(17,654.00)</b>	<b>(6,485.03)</b>	<b>36.73%</b>
Allocation: Between Departments	48,170.29		48,170.29	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(72,309.32)</b>	<b>(17,654.00)</b>	<b>(54,655.32)</b>	<b>309.59%</b>
Transfer to/ (from) Reserves	72,554.27	85,000.00	(12,445.73)	(14.64%)
Transfer Between Funds	3,528.43		3,528.43	0.00%
<b>Total Transfers</b>	<b>76,082.70</b>	<b>85,000.00</b>	<b>(8,917.30)</b>	<b>(10.49%)</b>
<b>Surplus / (Deficit)</b>	<b>(148,392.02)</b>	<b>(102,654.00)</b>	<b>(45,738.02)</b>	<b>44.56%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Fees	2,684.64		2,684.64	0.00%
Grant - Federal	54,779.64		54,779.64	0.00%
<b>Total Revenue</b>	<b>57,464.28</b>		<b>57,464.28</b>	<b>0.00%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	128,812.53	154,300.00	(25,487.47)	(16.52%)
Salaries and Wages - Part Time	1,559.25		1,559.25	0.00%
Employee Benefits	46,457.93	45,200.00	1,257.93	2.78%
Association/Membership Fees	1,245.40	2,400.00	(1,154.60)	(48.11%)
Contract Services	13,830.25	12,500.00	1,330.25	10.64%
Staff Training & Development	1,049.40	3,900.00	(2,850.60)	(73.09%)
Telephone/Internet	751.33	800.00	(48.67)	(6.08%)
Travel		800.00	(800.00)	(100.00%)
<b>Total Expense</b>	<b>193,706.09</b>	<b>219,900.00</b>	<b>(26,193.91)</b>	<b>(11.91%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(136,241.81)</b>	<b>(219,900.00)</b>	<b>83,658.19</b>	<b>(38.04%)</b>
Allocations: Within Departments	14,502.39	21,220.00	(6,717.61)	(31.66%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(150,744.20)</b>	<b>(241,120.00)</b>	<b>90,375.80</b>	<b>(37.48%)</b>
Allocation: Between Departments	(223.69)		(223.69)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(150,520.51)</b>	<b>(241,120.00)</b>	<b>90,599.49</b>	<b>(37.57%)</b>
<b>Surplus / (Deficit)</b>	<b>(150,520.51)</b>	<b>(241,120.00)</b>	<b>90,599.49</b>	<b>(37.57%)</b>

# City of Port Colborne

## Facilities

### For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	260,505.64	277,500.00	(16,994.36)	(6.12%)
Salaries and Wages - Part Time	16,729.82		16,729.82	0.00%
Overtime Pay	27,396.80		27,396.80	0.00%
Employee Benefits	95,097.74	93,500.00	1,597.74	1.71%
Association/Membership Fees	418.02	300.00	118.02	39.34%
Equipment - Purchase	1,662.70	1,500.00	162.70	10.85%
Protective & Uniform Clothing	1,863.68	1,800.00	63.68	3.54%
Staff Training & Development	5,586.33	6,900.00	(1,313.67)	(19.04%)
Subscriptions and Publications		300.00	(300.00)	(100.00%)
Telephone/Internet	3,531.62	3,200.00	331.62	10.36%
Travel		1,400.00	(1,400.00)	(100.00%)
<b>Total Expense</b>	<b>412,792.35</b>	<b>386,400.00</b>	<b>26,392.35</b>	<b>6.83%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(412,792.35)</b>	<b>(386,400.00)</b>	<b>(26,392.35)</b>	<b>6.83%</b>
Allocations: Within Departments	28,321.77	37,287.00	(8,965.23)	(24.04%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(441,114.12)</b>	<b>(423,687.00)</b>	<b>(17,427.12)</b>	<b>4.11%</b>
Allocation: Between Departments	(441,114.12)	(423,687.00)	(17,427.12)	4.11%
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# City of Port Colborne

## Fleet

### For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	146,758.84	237,000.00	(90,241.16)	(38.08%)
Overtime Pay	3,463.22		3,463.22	0.00%
Employee Benefits	64,232.96	75,700.00	(11,467.04)	(15.15%)
Equipment - Purchase	4,792.14	5,000.00	(207.86)	(4.16%)
Postage & Courier	748.76	100.00	648.76	648.76%
Program Supplies	24,389.63	25,000.00	(610.37)	(2.44%)
Staff Training & Development	562.62	5,900.00	(5,337.38)	(90.46%)
Subscriptions and Publications		800.00	(800.00)	(100.00%)
Telephone/Internet	583.42	800.00	(216.58)	(27.07%)
Travel		1,200.00	(1,200.00)	(100.00%)
<b>Total Expense</b>	<b>245,531.59</b>	<b>351,500.00</b>	<b>(105,968.41)</b>	<b>(30.15%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(245,531.59)</b>	<b>(351,500.00)</b>	<b>105,968.41</b>	<b>(30.15%)</b>
Allocations: Within Departments	18,382.47	33,919.00	(15,536.53)	(45.80%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(263,914.06)</b>	<b>(385,419.00)</b>	<b>121,504.94</b>	<b>(31.53%)</b>
Allocation: Between Departments	(263,914.06)	(385,419.00)	121,504.94	(31.53%)
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# City of Port Colborne

## Stores

### For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
<b>Expense</b>				
Salaries and Wages - Full Time	114,647.52	113,000.00	1,647.52	1.46%
Overtime Pay	168.23		168.23	0.00%
Employee Benefits	44,835.14	35,900.00	8,935.14	24.89%
R&M Consumables and Parts	20,278.09		20,278.09	0.00%
Staff Training & Development	351.87	2,800.00	(2,448.13)	(87.43%)
Travel		600.00	(600.00)	(100.00%)
<b>Total Expense</b>	<b>180,280.85</b>	<b>152,300.00</b>	<b>27,980.85</b>	<b>18.37%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(180,280.85)</b>	<b>(152,300.00)</b>	<b>(27,980.85)</b>	<b>18.37%</b>
Allocations: Within Departments	13,497.27	14,697.00	(1,199.73)	(8.16%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(193,778.12)</b>	<b>(166,997.00)</b>	<b>(26,781.12)</b>	<b>16.04%</b>
Allocation: Between Departments	(15,852.20)		(15,852.20)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(177,925.92)</b>	<b>(166,997.00)</b>	<b>(10,928.92)</b>	<b>6.54%</b>
<b>Surplus / (Deficit)</b>	<b>(177,925.92)</b>	<b>(166,997.00)</b>	<b>(10,928.92)</b>	<b>6.54%</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Other Revenue	149.60	2,500.00	(2,350.40)	(94.02%)
Fees	45,019.72	25,000.00	20,019.72	80.08%
<b>Total Revenue</b>	<b>45,169.32</b>	<b>27,500.00</b>	<b>17,669.32</b>	<b>64.25%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	1,029,267.68	1,004,800.00	24,467.68	2.44%
Salaries and Wages - Part Time	136,756.57	111,800.00	24,956.57	22.32%
Salaries and Wages - Students	18,152.19	20,500.00	(2,347.81)	(11.45%)
Overtime Pay	19,946.65		19,946.65	0.00%
Employee Benefits	422,545.89	349,600.00	72,945.89	20.87%
Association/Membership Fees	473.75	3,400.00	(2,926.25)	(86.07%)
Comm and Public Relations		1,000.00	(1,000.00)	(100.00%)
Contract Services	742,719.45	817,400.00	(74,680.55)	(9.14%)
R&M Consumables and Parts	255,851.77	292,900.00	(37,048.23)	(12.65%)
Repairs and Maintenance - Tree	1,994.50	5,600.00	(3,605.50)	(64.38%)
Staff Training & Development	8,224.93	27,900.00	(19,675.07)	(70.52%)
Subscriptions and Publications		900.00	(900.00)	(100.00%)
Telephone/Internet	7,059.33	13,500.00	(6,440.67)	(47.71%)
Travel		5,600.00	(5,600.00)	(100.00%)
<b>Total Expense</b>	<b>2,642,992.71</b>	<b>2,654,900.00</b>	<b>(11,907.29)</b>	<b>(0.45%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(2,597,823.39)</b>	<b>(2,627,400.00)</b>	<b>29,576.61</b>	<b>(1.13%)</b>
Allocations: Within Departments	156,892.81	253,540.00	(96,647.19)	(38.12%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(2,754,716.20)</b>	<b>(2,880,940.00)</b>	<b>126,223.80</b>	<b>(4.38%)</b>
Allocation: Between Departments	(17,689.34)		(17,689.34)	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(2,737,026.86)</b>	<b>(2,880,940.00)</b>	<b>143,913.14</b>	<b>(5.00%)</b>
<b>Surplus / (Deficit)</b>	<b>(2,737,026.86)</b>	<b>(2,880,940.00)</b>	<b>143,913.14</b>	<b>(5.00%)</b>

**City of Port Colborne**  
**Parks and Trails**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Donations	3,435.00		3,435.00	0.00%
Rentals		6,000.00	(6,000.00)	(100.00%)
Fees	41,119.39	3,000.00	38,119.39	1270.65%
Grants - Other	3,500.00	5,000.00	(1,500.00)	(30.00%)
Grant - Federal	1,000.00		1,000.00	0.00%
<b>Total Revenue</b>	<b>49,054.39</b>	<b>14,000.00</b>	<b>35,054.39</b>	<b>250.39%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	533,122.28	501,800.00	31,322.28	6.24%
Salaries and Wages - Part Time	157,824.22	108,500.00	49,324.22	45.46%
Salaries and Wages - Students	88,635.67	123,100.00	(34,464.33)	(28.00%)
Overtime Pay	24,775.35		24,775.35	0.00%
Employee Benefits	236,484.01	192,300.00	44,184.01	22.98%
Association/Membership Fees	2,205.59	7,100.00	(4,894.41)	(68.94%)
Cleaning Supplies	6,039.82	7,000.00	(960.18)	(13.72%)
Contract Services	57,007.50	44,500.00	12,507.50	28.11%
Equipment - Purchase	86,458.38	83,800.00	2,658.38	3.17%
Equipment - Rental	37,817.24	47,100.00	(9,282.76)	(19.71%)
Hospitality Expense	415.74		415.74	0.00%
Office Supplies	2,373.71		2,373.71	0.00%
Postage & Courier	17.91		17.91	0.00%
Program Supplies		700.00	(700.00)	(100.00%)
Protective & Uniform Clothing	7,361.63	2,000.00	5,361.63	268.08%
R&M Grounds	124,925.54	116,600.00	8,325.54	7.14%
R&M Trails	70,831.59	113,800.00	(42,968.41)	(37.76%)
R&M Playground	22,297.10	3,000.00	19,297.10	643.24%
Repairs and Maintenance - Tree	14,682.94	15,600.00	(917.06)	(5.88%)
Staff Training & Development	2,105.38	15,900.00	(13,794.62)	(86.76%)
Telephone/Internet	5,608.63	11,200.00	(5,591.37)	(49.92%)
Travel	197.16	3,200.00	(3,002.84)	(93.84%)
<b>Total Expense</b>	<b>1,481,187.39</b>	<b>1,397,200.00</b>	<b>83,987.39</b>	<b>6.01%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>(1,432,133.00)</b>	<b>(1,383,200.00)</b>	<b>(48,933.00)</b>	<b>3.54%</b>
Allocations: Within Departments	110,893.58	133,476.00	(22,582.42)	(16.92%)
<b>Surplus/(Deficit) Directly Attributable</b>	<b>(1,543,026.58)</b>	<b>(1,516,676.00)</b>	<b>(26,350.58)</b>	<b>1.74%</b>
Allocation: Between Departments	99,532.60		99,532.60	0.00%
<b>Surplus/(Deficit) After Allocations</b>	<b>(1,642,559.18)</b>	<b>(1,516,676.00)</b>	<b>(125,883.18)</b>	<b>8.30%</b>
<b>Surplus / (Deficit)</b>	<b>(1,642,559.18)</b>	<b>(1,516,676.00)</b>	<b>(125,883.18)</b>	<b>8.30%</b>

# Appendix C - Levy Detail by Department

Self Sustaining Entities (SSE) Divisional Summary and Detail

Appendix C.10.1 - Self Sustaining Entities (SSE) Divisional Summary

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship	500.00	500.00		0.00%
Investment Income	4,235.23	4,000.00	235.23	5.88%
Lease Income	107,879.83	127,700.00	(19,820.17)	(15.52%)
Licences and Permits	446,846.92	331,700.00	115,146.92	34.71%
Rentals	3,512.50	500.00	3,012.50	602.50%
Other Revenue	63,510.83		63,510.83	0.00%
Fees	348,593.32	201,800.00	146,793.32	72.74%
Sales	1,226,040.60	977,800.00	248,240.60	25.39%
<b>Total Revenue</b>	<b>2,201,119.23</b>	<b>1,644,000.00</b>	<b>557,119.23</b>	<b>33.89%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	155,574.46	380,300.00	(224,725.54)	(59.09%)
Salaries and Wages - Part Time	197,693.90	58,800.00	138,893.90	236.21%
Salaries and Wages - Students	194,558.23	173,200.00	21,358.23	12.33%
Overtime Pay	8,969.61	2,000.00	6,969.61	348.48%
Employee Benefits	130,757.00	144,700.00	(13,943.00)	(9.64%)
Association/Membership Fees	4,838.20	6,200.00	(1,361.80)	(21.96%)
Auto - Fuel	1,785.53		1,785.53	0.00%
Cleaning Supplies	5,251.89	7,500.00	(2,248.11)	(29.97%)
Comm and Public Relations	7,915.84	9,500.00	(1,584.16)	(16.68%)
Contract Services	204,352.09	100,300.00	104,052.09	103.74%
Cost of of Goods Sold	262,783.85	140,000.00	122,783.85	87.70%
Equipment - Purchase	1,558.32	6,100.00	(4,541.68)	(74.45%)
Equipment - Rental	7,852.00	6,900.00	952.00	13.80%
Financial Expenses	209.03		209.03	0.00%
Hospitality Expense	198.26		198.26	0.00%
Office Supplies	6,079.06	5,600.00	479.06	8.55%
Postage & Courier	486.97	400.00	86.97	21.74%
Program Supplies	6,055.76	1,600.00	4,455.76	278.49%
Protective & Uniform Clothing	2,989.52	3,800.00	(810.48)	(21.33%)
R&M Grounds	22,494.53	29,000.00	(6,505.47)	(22.43%)
R&M Consumables and Parts	107,162.31	45,000.00	62,162.31	138.14%
Staff Training & Development	4,715.17	18,900.00	(14,184.83)	(75.05%)
SME - Consultants	19,066.17		19,066.17	0.00%
Subscriptions and Publications	282.00	400.00	(118.00)	(29.50%)
Telephone/Internet	20,191.08	19,200.00	991.08	5.16%
Travel		3,300.00	(3,300.00)	(100.00%)
Reassessment/Uncollectable	49,520.97		49,520.97	0.00%
<b>Total Expense</b>	<b>1,423,341.75</b>	<b>1,162,700.00</b>	<b>260,641.75</b>	<b>22.42%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>777,777.48</b>	<b>481,300.00</b>	<b>296,477.48</b>	<b>61.60%</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>777,777.48</b>	<b>481,300.00</b>	<b>296,477.48</b>	<b>61.60%</b>
Allocation:SSE/BC	622,771.82	613,977.00	8,794.82	1.43%
<b>Surplus/(Deficit) After Allocations</b>	<b>155,005.66</b>	<b>(132,677.00)</b>	<b>287,682.66</b>	<b>(216.83%)</b>
<hr/>				
Transfer to/ (from) Reserves	175,827.34	(132,677.00)	308,504.34	(232.52%)

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Total Transfers	175,827.34	(132,677.00)	308,504.34	(232.52%)
Surplus / (Deficit)	(20,821.68)		(20,821.68)	0.00%

## Appendix C.10.2 - Self Sustaining Entities (SSE) Divisional Detail

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Licences and Permits	446,846.92	331,700.00	115,146.92	34.71%
<b>Total Revenue</b>	<b>446,846.92</b>	<b>331,700.00</b>	<b>115,146.92</b>	<b>34.71%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	72,661.82	231,300.00	(158,638.18)	(68.59%)
Salaries and Wages - Part Time	57,117.02		57,117.02	0.00%
Overtime Pay	8,969.61	2,000.00	6,969.61	348.48%
Employee Benefits	45,210.02	69,800.00	(24,589.98)	(35.23%)
Association/Membership Fees	2,498.16	2,000.00	498.16	24.91%
Comm and Public Relations		1,000.00	(1,000.00)	(100.00%)
Contract Services	8,083.42	2,500.00	5,583.42	223.34%
Hospitality Expense	198.26		198.26	0.00%
Office Supplies	2,308.72	1,200.00	1,108.72	92.39%
Postage & Courier	476.15	400.00	76.15	19.04%
Protective & Uniform Clothing	611.56	800.00	(188.44)	(23.56%)
Staff Training & Development	2,389.93	11,700.00	(9,310.07)	(79.57%)
SME - Consultants	2,936.17		2,936.17	0.00%
Subscriptions and Publications	282.00	400.00	(118.00)	(29.50%)
Telephone/Internet	2,014.36	2,400.00	(385.64)	(16.07%)
Travel		2,300.00	(2,300.00)	(100.00%)
<b>Total Expense</b>	<b>205,757.20</b>	<b>327,800.00</b>	<b>(122,042.80)</b>	<b>(37.23%)</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>241,089.72</b>	<b>3,900.00</b>	<b>237,189.72</b>	<b>6081.79%</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>241,089.72</b>	<b>3,900.00</b>	<b>237,189.72</b>	<b>6081.79%</b>
Allocation:SSE/BC	156,159.13	87,100.00	69,059.13	79.29%
<b>Surplus/(Deficit) After Allocations</b>	<b>84,930.59</b>	<b>(83,200.00)</b>	<b>168,130.59</b>	<b>(202.08%)</b>
<hr/>				
Transfer to/ (from) Reserves	84,930.59	(83,200.00)	168,130.59	(202.08%)
<b>Total Transfers</b>	<b>84,930.59</b>	<b>(83,200.00)</b>	<b>168,130.59</b>	<b>(202.08%)</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Appendix C.10.2 - Self Sustaining Entities (SSE) Divisional Detail

**City of Port Colborne**  
**Sugarloaf Marina**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Advertising and Sponsorship	500.00	500.00		0.00%
Lease Income	107,879.83	127,700.00	(19,820.17)	(15.52%)
Rentals	3,512.50	500.00	3,012.50	602.50%
Other Revenue	63,510.83		63,510.83	0.00%
Fees	5,959.44	5,600.00	359.44	6.42%
Sales	1,182,816.87	934,900.00	247,916.87	26.52%
<b>Total Revenue</b>	<b>1,364,179.47</b>	<b>1,069,200.00</b>	<b>294,979.47</b>	<b>27.59%</b>
<b>Expense</b>				
Salaries and Wages - Full Time	82,912.64	149,000.00	(66,087.36)	(44.35%)
Salaries and Wages - Part Time	124,008.90	58,800.00	65,208.90	110.90%
Salaries and Wages - Students	95,984.15	92,300.00	3,684.15	3.99%
Employee Benefits	68,983.79	66,100.00	2,883.79	4.36%
Association/Membership Fees	2,340.04	3,000.00	(659.96)	(22.00%)
Auto - Fuel	1,785.53		1,785.53	0.00%
Cleaning Supplies	4,226.75	5,000.00	(773.25)	(15.47%)
Comm and Public Relations	4,891.00	4,500.00	391.00	8.69%
Contract Services	116,797.47	59,000.00	57,797.47	97.96%
Cost of of Goods Sold	262,783.85	140,000.00	122,783.85	87.70%
Equipment - Purchase	803.97	5,000.00	(4,196.03)	(83.92%)
Equipment - Rental	1,440.00		1,440.00	0.00%
Financial Expenses	209.03		209.03	0.00%
Office Supplies	3,770.34	4,400.00	(629.66)	(14.31%)
Postage & Courier	10.82		10.82	0.00%
Program Supplies	6,055.76	1,500.00	4,555.76	303.72%
Protective & Uniform Clothing	1,377.53	2,500.00	(1,122.47)	(44.90%)
R&M Grounds	12,558.52	15,000.00	(2,441.48)	(16.28%)
R&M Consumables and Parts	107,162.31	45,000.00	62,162.31	138.14%
Staff Training & Development	2,325.24	5,200.00	(2,874.76)	(55.28%)
SME - Consultants	4,130.00		4,130.00	0.00%
Telephone/Internet	17,664.07	16,000.00	1,664.07	10.40%
Travel		1,000.00	(1,000.00)	(100.00%)
Reassessment/Uncollectable	49,520.97		49,520.97	0.00%
<b>Total Expense</b>	<b>971,742.68</b>	<b>673,300.00</b>	<b>298,442.68</b>	<b>44.33%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>392,436.79</b>	<b>395,900.00</b>	<b>(3,463.21)</b>	<b>(0.87%)</b>
<b>Surplus/(Deficit) Directly Attributable</b>	<b>392,436.79</b>	<b>395,900.00</b>	<b>(3,463.21)</b>	<b>(0.87%)</b>
Allocation:SSE/BC	344,380.16	409,077.00	(64,696.84)	(15.82%)
<b>Surplus/(Deficit) After Allocations</b>	<b>48,056.63</b>	<b>(13,177.00)</b>	<b>61,233.63</b>	<b>(464.70%)</b>
Transfer to/ (from) Reserves	48,056.63	(13,177.00)	61,233.63	(464.70%)
<b>Total Transfers</b>	<b>48,056.63</b>	<b>(13,177.00)</b>	<b>61,233.63</b>	<b>(464.70%)</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**City of Port Colborne**  
**Nickel Beach**  
**For the Twelve Months Ending December**

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Fees	342,633.88	196,200.00	146,433.88	74.64%
<b>Total Revenue</b>	<b>342,633.88</b>	<b>196,200.00</b>	<b>146,433.88</b>	<b>74.64%</b>
<b>Expense</b>				
Salaries and Wages - Part Time	16,567.98		16,567.98	0.00%
Salaries and Wages - Students	98,574.08	80,900.00	17,674.08	21.85%
Employee Benefits	16,563.19	8,800.00	7,763.19	88.22%
Cleaning Supplies	1,025.14	2,500.00	(1,474.86)	(58.99%)
Comm and Public Relations	3,024.84	4,000.00	(975.16)	(24.38%)
Contract Services	79,141.70	36,700.00	42,441.70	115.64%
Equipment - Purchase	324.93		324.93	0.00%
Program Supplies		100.00	(100.00)	(100.00%)
Protective & Uniform Clothing	1,000.43	500.00	500.43	100.09%
R&M Grounds	2,175.54	5,100.00	(2,924.46)	(57.34%)
Staff Training & Development		2,000.00	(2,000.00)	(100.00%)
Telephone/Internet	512.65	800.00	(287.35)	(35.92%)
<b>Total Expense</b>	<b>218,910.48</b>	<b>141,400.00</b>	<b>77,510.48</b>	<b>54.82%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>123,723.40</b>	<b>54,800.00</b>	<b>68,923.40</b>	<b>125.77%</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>123,723.40</b>	<b>54,800.00</b>	<b>68,923.40</b>	<b>125.77%</b>
Allocation:SSE/BC	57,486.53	52,500.00	4,986.53	9.50%
<b>Surplus/(Deficit) After Allocations</b>	<b>66,236.87</b>	<b>2,300.00</b>	<b>63,936.87</b>	<b>2779.86%</b>
<hr/>				
Transfer to/ (from) Reserves	66,236.87	2,300.00	63,936.87	2779.86%
<b>Total Transfers</b>	<b>66,236.87</b>	<b>2,300.00</b>	<b>63,936.87</b>	<b>2779.86%</b>
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<b>Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
<b>Revenue</b>				
Investment Income	4,235.23	4,000.00	235.23	5.88%
Sales	43,223.73	42,900.00	323.73	0.75%
<b>Total Revenue</b>	<b>47,458.96</b>	<b>46,900.00</b>	<b>558.96</b>	<b>1.19%</b>
<b>Expense</b>				
Association/Membership Fees		1,200.00	(1,200.00)	(100.00%)
Contract Services	329.50	2,100.00	(1,770.50)	(84.31%)
Equipment - Purchase	429.42	1,100.00	(670.58)	(60.96%)
Equipment - Rental	6,412.00	6,900.00	(488.00)	(7.07%)
R&M Grounds	7,760.47	8,900.00	(1,139.53)	(12.80%)
SME - Consultants	12,000.00		12,000.00	0.00%
<b>Total Expense</b>	<b>26,931.39</b>	<b>20,200.00</b>	<b>6,731.39</b>	<b>33.32%</b>
<b>Surplus/(Deficit) Before Allocation</b>	<b>20,527.57</b>	<b>26,700.00</b>	<b>(6,172.43)</b>	<b>(23.12%)</b>
<hr/>				
<b>Surplus/(Deficit) Directly Attributable</b>	<b>20,527.57</b>	<b>26,700.00</b>	<b>(6,172.43)</b>	<b>(23.12%)</b>
Allocation:SSE/BC	64,746.00	65,300.00	(554.00)	(0.85%)
<b>Surplus/(Deficit) After Allocations</b>	<b>(44,218.43)</b>	<b>(38,600.00)</b>	<b>(5,618.43)</b>	<b>14.56%</b>
<hr/>				
Transfer to/ (from) Reserves	(23,396.75)	(38,600.00)	15,203.25	(39.39%)
<b>Total Transfers</b>	<b>(23,396.75)</b>	<b>(38,600.00)</b>	<b>15,203.25</b>	<b>(39.39%)</b>
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<b>Surplus / (Deficit)</b>	<b>(20,821.68)</b>		<b>(20,821.68)</b>	<b>0.00%</b>