

Appendix D - Rate Summary and Detail by Department

Rate Summary and Detail

Appendix D.1 - Rate Summary

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Other Revenue	91,844.29		91,844.29	0.00%
Fees	47,745.46		47,745.46	0.00%
Sales	15,437.02		15,437.02	0.00%
Penalties and Interest	27,649.34	72,998.00	(45,348.66)	(62.12%)
Rate Revenue - Variable	3,163,050.05	4,336,213.00	(1,173,162.95)	(27.06%)
Rate Revenue - Fixed	8,885,353.46	7,946,615.00	938,738.46	11.81%
Total Revenue	12,231,079.62	12,355,826.00	(124,746.38)	(1.01%)
Expense				
Salaries and Wages - Full Time	708,095.35	834,600.00	(126,504.65)	(15.16%)
Salaries and Wages - Part Time	12,587.37		12,587.37	0.00%
Salaries and Wages - Students	29,830.58		29,830.58	0.00%
Overtime Pay	7,041.07	41,300.00	(34,258.93)	(82.95%)
Employee Benefits	260,702.15	246,800.00	13,902.15	5.63%
Association/Membership Fees	4,984.91	4,000.00	984.91	24.62%
Comm and Public Relations		20,000.00	(20,000.00)	(100.00%)
Computer Software	11,877.72	12,900.00	(1,022.28)	(7.92%)
Contract Services	395,065.73	496,010.00	(100,944.27)	(20.35%)
Cost of of Goods Sold	12,537.98		12,537.98	0.00%
PAP / Online Incentives	37,200.00	40,000.00	(2,800.00)	(7.00%)
GIS Credit	30,744.00	100,000.00	(69,256.00)	(69.26%)
Equipment - Purchase	22,702.48	30,800.00	(8,097.52)	(26.29%)
Equipment - Rental	21,430.58	14,900.00	6,530.58	43.83%
Hospitality Expense	102.71		102.71	0.00%
Office Supplies	8,967.46	27,500.00	(18,532.54)	(67.39%)
Postage & Courier	43,512.10	80,000.00	(36,487.90)	(45.61%)
Protective & Uniform Clothing	7,643.15	10,000.00	(2,356.85)	(23.57%)
R&M Consumables and Parts	77,512.62	158,100.00	(80,587.38)	(50.97%)
Staff Training & Development	6,820.24	36,800.00	(29,979.76)	(81.47%)
SME - Consultants	19,285.30	59,000.00	(39,714.70)	(67.31%)
Telephone/Internet	8,712.29	8,800.00	(87.71)	(1.00%)
Travel	85.88	3,600.00	(3,514.12)	(97.61%)
Utilities - Hydro	19,921.22	28,000.00	(8,078.78)	(28.85%)
Utilities - Water	1,064.52	900.00	164.52	18.28%
City Owned Property Tax Charges	10,594.75	10,440.00	154.75	1.48%
City Owned Property SS Charges	26,649.51	28,330.00	(1,680.49)	(5.93%)
Reassessment/Uncollectable	4,471.50		4,471.50	0.00%
Region Rate - Fixed	4,855,162.25	5,395,000.00	(539,837.75)	(10.01%)
Region Rate - Variable	1,424,131.02	1,622,840.00	(198,708.98)	(12.24%)
Total Expense	8,069,436.44	9,310,620.00	(1,241,183.56)	(13.33%)
Surplus/(Deficit) Before Allocation	4,161,643.18	3,045,206.00	1,116,437.18	36.66%
Surplus/(Deficit) Directly Attributable	4,161,643.18	3,045,206.00	1,116,437.18	36.66%
Surplus/(Deficit) After Allocations	4,161,643.18	3,045,206.00	1,116,437.18	36.66%
Transfer to/ (from) Reserves	1,714,312.77	914,262.00	800,050.77	87.51%

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Transfer Between Funds	2,447,330.41	2,130,944.00	316,386.41	14.85%
Total Transfers	4,161,643.18	3,045,206.00	1,116,437.18	36.66%
Surplus / (Deficit)	-	-	-	-

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Rate Revenue - Fixed	693,085.96	854,720.00	(161,634.04)	(18.91%)
Total Revenue	693,085.96	854,720.00	(161,634.04)	(18.91%)
Expense				
Salaries and Wages - Full Time	70,809.54		70,809.54	0.00%
Salaries and Wages - Part Time	1,258.74		1,258.74	0.00%
Salaries and Wages - Students	2,983.06		2,983.06	0.00%
Overtime Pay	704.11		704.11	0.00%
Employee Benefits	26,070.22		26,070.22	0.00%
Contract Services	13,549.13	137,700.00	(124,150.87)	(90.16%)
Equipment - Rental	20,583.94	12,000.00	8,583.94	71.53%
R&M Consumables and Parts	4,428.83	8,500.00	(4,071.17)	(47.90%)
Utilities - Hydro	12,077.42	5,000.00	7,077.42	141.55%
Utilities - Water	1,064.52	900.00	164.52	18.28%
City Owned Property Tax Charges	10,594.75	10,440.00	154.75	1.48%
City Owned Property SS Charges	26,649.51	28,330.00	(1,680.49)	(5.93%)
Total Expense	190,773.77	202,870.00	(12,096.23)	(5.96%)
Surplus/(Deficit) Before Allocation	502,312.19	651,850.00	(149,537.81)	(22.94%)
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Surplus/(Deficit) Directly Attributable	502,312.19	651,850.00	(149,537.81)	(22.94%)
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Surplus/(Deficit) After Allocations	502,312.19	651,850.00	(149,537.81)	(22.94%)
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Transfer to/ (from) Reserves	(120,567.47)	42,307.00	(162,874.47)	(384.98%)
Transfer Between Funds	622,879.66	609,543.00	13,336.66	2.19%
Total Transfers	502,312.19	651,850.00	(149,537.81)	(22.94%)
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Surplus / (Deficit)	-	-	-	-

City of Port Colborne
WasteWater
For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Fees	47,518.10		47,518.10	0.00%
Penalties and Interest	16,444.21	33,000.00	(16,555.79)	(50.17%)
Rate Revenue - Variable	1,022,570.73	2,207,282.00	(1,184,711.27)	(53.67%)
Rate Revenue - Fixed	5,624,115.37	4,519,326.00	1,104,789.37	24.45%
Total Revenue	6,710,648.41	6,759,608.00	(48,959.59)	(0.72%)
Expense				
Salaries and Wages - Full Time	212,428.61	417,300.00	(204,871.39)	(49.09%)
Salaries and Wages - Part Time	3,776.21		3,776.21	0.00%
Salaries and Wages - Students	8,949.17		8,949.17	0.00%
Overtime Pay	2,112.32	20,650.00	(18,537.68)	(89.77%)
Employee Benefits	78,210.65	123,400.00	(45,189.35)	(36.62%)
Association/Membership Fees	1,949.06	2,000.00	(50.94)	(2.55%)
Comm and Public Relations		10,000.00	(10,000.00)	(100.00%)
Computer Software	3,968.64	5,000.00	(1,031.36)	(20.63%)
Contract Services	188,618.39	187,550.00	1,068.39	0.57%
PAP / Online Incentives	18,600.00	20,000.00	(1,400.00)	(7.00%)
GIS Credit	30,744.00	100,000.00	(69,256.00)	(69.26%)
Equipment - Purchase	1,820.82	13,500.00	(11,679.18)	(86.51%)
Equipment - Rental	846.64		846.64	0.00%
Office Supplies	4,069.04	13,750.00	(9,680.96)	(70.41%)
Postage & Courier	21,730.39	40,000.00	(18,269.61)	(45.67%)
Protective & Uniform Clothing	3,600.84	4,000.00	(399.16)	(9.98%)
R&M Consumables and Parts	11,042.33	45,100.00	(34,057.67)	(75.52%)
Staff Training & Development	1,371.49	18,400.00	(17,028.51)	(92.55%)
SME - Consultants	14,988.76	25,000.00	(10,011.24)	(40.04%)
Travel		1,800.00	(1,800.00)	(100.00%)
Utilities - Hydro	5,566.43	20,400.00	(14,833.57)	(72.71%)
Region Rate - Fixed	4,265,746.25	4,805,000.00	(539,253.75)	(11.22%)
Total Expense	4,880,140.04	5,872,850.00	(992,709.96)	(16.90%)
Surplus/(Deficit) Before Allocation	1,830,508.37	886,758.00	943,750.37	106.43%
Surplus/(Deficit) Directly Attributable	1,830,508.37	886,758.00	943,750.37	106.43%
Surplus/(Deficit) After Allocations	1,830,508.37	886,758.00	943,750.37	106.43%
Transfer to/ (from) Reserves	970,508.37	258,207.00	712,301.37	275.86%
Transfer Between Funds	860,000.00	628,551.00	231,449.00	36.82%
Total Transfers	1,830,508.37	886,758.00	943,750.37	106.43%
Surplus / (Deficit)	-	-	-	-

City of Port Colborne
Water
For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Other Revenue	91,844.29		91,844.29	0.00%
Fees	227.36		227.36	0.00%
Sales	15,437.02		15,437.02	0.00%
Penalties and Interest	11,205.13	39,998.00	(28,792.87)	(71.99%)
Rate Revenue - Variable	2,140,479.32	2,128,931.00	11,548.32	0.54%
Rate Revenue - Fixed	2,568,152.13	2,572,569.00	(4,416.87)	(0.17%)
Total Revenue	4,827,345.25	4,741,498.00	85,847.25	1.81%
Expense				
Salaries and Wages - Full Time	424,857.20	417,300.00	7,557.20	1.81%
Salaries and Wages - Part Time	7,552.42		7,552.42	0.00%
Salaries and Wages - Students	17,898.35		17,898.35	0.00%
Overtime Pay	4,224.64	20,650.00	(16,425.36)	(79.54%)
Employee Benefits	156,421.28	123,400.00	33,021.28	26.76%
Association/Membership Fees	3,035.85	2,000.00	1,035.85	51.79%
Comm and Public Relations		10,000.00	(10,000.00)	(100.00%)
Computer Software	7,909.08	7,900.00	9.08	0.11%
Contract Services	192,898.21	170,760.00	22,138.21	12.96%
Cost of Goods Sold	12,537.98		12,537.98	0.00%
PAP / Online Incentives	18,600.00	20,000.00	(1,400.00)	(7.00%)
Equipment - Purchase	20,881.66	17,300.00	3,581.66	20.70%
Equipment - Rental		2,900.00	(2,900.00)	(100.00%)
Hospitality Expense	102.71		102.71	0.00%
Office Supplies	4,898.42	13,750.00	(8,851.58)	(64.38%)
Postage & Courier	21,781.71	40,000.00	(18,218.29)	(45.55%)
Protective & Uniform Clothing	4,042.31	6,000.00	(1,957.69)	(32.63%)
R&M Consumables and Parts	62,041.46	104,500.00	(42,458.54)	(40.63%)
Staff Training & Development	5,448.75	18,400.00	(12,951.25)	(70.39%)
SME - Consultants	4,296.54	34,000.00	(29,703.46)	(87.36%)
Telephone/Internet	8,712.29	8,800.00	(87.71)	(1.00%)
Travel	85.88	1,800.00	(1,714.12)	(95.23%)
Utilities - Hydro	2,277.37	2,600.00	(322.63)	(12.41%)
Reassessment/Uncollectable	4,471.50		4,471.50	0.00%
Region Rate - Fixed	589,416.00	590,000.00	(584.00)	(0.10%)
Region Rate - Variable	1,424,131.02	1,622,840.00	(198,708.98)	(12.24%)
Total Expense	2,998,522.63	3,234,900.00	(236,377.37)	(7.31%)
Surplus/(Deficit) Before Allocation	1,828,822.62	1,506,598.00	322,224.62	21.39%
Surplus/(Deficit) Directly Attributable	1,828,822.62	1,506,598.00	322,224.62	21.39%
Surplus/(Deficit) After Allocations	1,828,822.62	1,506,598.00	322,224.62	21.39%
Transfer to/ (from) Reserves	864,371.87	613,748.00	250,623.87	40.83%
Transfer Between Funds	964,450.75	892,850.00	71,600.75	8.02%
Total Transfers	1,828,822.62	1,506,598.00	322,224.62	21.39%
Surplus / (Deficit)	-	-	-	-