

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

	YTD Dec ACTUAL	2022 BUDGET	VARIANCE	VAR %
Revenue				
Other Revenue	45,306.03	85,000.00	(39,693.97)	(46.70%)
Fees	1,323.76		1,323.76	0.00%
Grants - Other	51,152.43		51,152.43	0.00%
Sales	7,688.35		7,688.35	0.00%
Penalties and Interest	48,345.22	26,000.00	22,345.22	85.94%
Rate Revenue - Variable	2,774,850.44	2,743,067.00	31,783.44	1.16%
Rate Revenue - Fixed	10,199,398.48	10,247,000.00	(47,601.52)	(0.46%)
Total Revenue	13,128,064.71	13,101,067.00	26,997.71	0.21%
Expense				
Salaries and Wages - Full Time	791,559.48	868,800.00	(77,240.52)	(8.89%)
Salaries and Wages - Part Time		30,300.00	(30,300.00)	(100.00%)
Salaries and Wages - Students	10,563.48	15,300.00	(4,736.52)	(30.96%)
Overtime Pay	19,644.37	41,300.00	(21,655.63)	(52.43%)
Employee Benefits	260,937.12	293,000.00	(32,062.88)	(10.94%)
Association/Membership Fees	3,884.71	6,000.00	(2,115.29)	(35.25%)
Comm and Public Relations	805.60	20,000.00	(19,194.40)	(95.97%)
Computer Software	17,524.61	18,400.00	(875.39)	(4.76%)
Contract Services	276,415.08	496,010.00	(219,594.92)	(44.27%)
Cost of of Goods Sold	7,156.61		7,156.61	0.00%
PAP / Online Incentives	12,875.00	40,000.00	(27,125.00)	(67.81%)
GIS Credit	30,093.32	35,000.00	(4,906.68)	(14.02%)
Equipment - Purchase	19,970.14	30,800.00	(10,829.86)	(35.16%)
Equipment - Rental	18,080.46	18,000.00	80.46	0.45%
Grants and Sponsorship Expense	7,000.00	50,000.00	(43,000.00)	(86.00%)
Hospitality Expense	1,265.38		1,265.38	0.00%
Office Supplies	7,112.38	27,500.00	(20,387.62)	(74.14%)
Postage & Courier	61,791.06	52,000.00	9,791.06	18.83%
Protective & Uniform Clothing	9,422.50	10,000.00	(577.50)	(5.78%)
R&M - Consumables and Parts	94,081.75	158,100.00	(64,018.25)	(40.49%)
Staff Training & Development	29,514.20	25,600.00	3,914.20	15.29%
SME - Consultants	4,463.40	59,000.00	(54,536.60)	(92.43%)
Telephone/Internet	5,550.49	8,800.00	(3,249.51)	(36.93%)
Travel	1,064.57	3,200.00	(2,135.43)	(66.73%)
Utilities - Hydro	23,449.15	30,600.00	(7,150.85)	(23.37%)
Utilities - Water	1,120.51	900.00	220.51	24.50%
City Owned Property Tax Charges	(6,762.35)	11,000.00	(17,762.35)	(161.48%)
City Owned Property Drainage Charges	2,104.14		2,104.14	0.00%
Reassessment/Uncollectable	3,594.84		3,594.84	0.00%
Region Rate - Fixed	4,767,547.10	5,479,356.00	(711,808.90)	(12.99%)
Region Rate - Variable	1,614,059.88	1,482,389.00	131,670.88	8.88%
Total Expense	8,095,888.98	9,311,355.00	(1,215,466.02)	(13.05%)
Surplus/(Deficit) Before Allocation	5,032,175.73	3,789,712.00	1,242,463.73	32.79%
Surplus/(Deficit) After Allocations	5,032,175.73	3,789,712.00	1,242,463.73	32.79%
Transfer to/ (from) Reserves	1,552,633.41	1,204,330.00	348,303.41	28.92%
Transfer Between Funds	3,479,542.32	2,585,382.00	894,160.32	34.59%

Appendix D - 2022 Year End Rate Summary and Department Detail

	YTD Dec ACTUAL	2022 BUDGET	VARIANCE	VAR %
Total Transfers	5,032,175.73	3,789,712.00	1,242,463.73	32.79%
Surplus / (Deficit)	-	-	-	-

City of Port Colborne

Storm Sewer

For the Twelve Months Ending December

	YTD Dec ACTUAL	2022 BUDGET	VARIANCE	VAR %
Revenue				
Fees	120.00		120.00	0.00%
Rate Revenue - Fixed	1,305,979.75	1,407,000.00	(101,020.25)	(7.18%)
Total Revenue	1,306,099.75	1,407,000.00	(100,900.25)	(7.17%)
Expense				
Salaries and Wages - Full Time	79,155.95	86,900.00	(7,744.05)	(8.91%)
Salaries and Wages - Part Time		3,000.00	(3,000.00)	(100.00%)
Salaries and Wages - Students	1,056.35	1,500.00	(443.65)	(29.58%)
Overtime Pay	1,964.44	4,100.00	(2,135.56)	(52.09%)
Employee Benefits	26,310.46	29,300.00	(2,989.54)	(10.20%)
Contract Services	47,763.92	137,700.00	(89,936.08)	(65.31%)
Equipment - Purchase	2,875.74		2,875.74	0.00%
Equipment - Rental	11,880.36	18,000.00	(6,119.64)	(34.00%)
R&M - Consumables and Parts	2,892.47	8,500.00	(5,607.53)	(65.97%)
Utilities - Hydro	6,574.57	6,000.00	574.57	9.58%
Utilities - Water	1,120.51	900.00	220.51	24.50%
City Owned Property Tax Charges	(6,762.35)	11,000.00	(17,762.35)	(161.48%)
City Owned Property Drainage Charges	2,104.14		2,104.14	0.00%
Total Expense	176,936.56	306,900.00	(129,963.44)	(42.35%)
Surplus/(Deficit) Before Allocation	1,129,163.19	1,100,100.00	29,063.19	2.64%
Surplus/(Deficit) After Allocations	1,129,163.19	1,100,100.00	29,063.19	2.64%
Transfer to/ (from) Reserves	327,002.96	390,944.00	(63,941.04)	(16.36%)
Transfer Between Funds	802,160.23	709,156.00	93,004.23	13.11%
Total Transfers	1,129,163.19	1,100,100.00	29,063.19	2.64%
Surplus / (Deficit)	-	-	-	-

City of Port Colborne

Wastewater Services

For the Twelve Months Ending December

	YTD Dec	2022		
	ACTUAL	BUDGET	VARIANCE	VAR %
Revenue				
Fees	746.19		746.19	0.00%
Grants - Other	51,152.43		51,152.43	0.00%
Penalties and Interest	30,210.41	14,000.00	16,210.41	115.79%
Rate Revenue - Variable	632,371.28	623,067.00	9,304.28	1.49%
Rate Revenue - Fixed	6,345,888.17	6,300,000.00	45,888.17	0.73%
Total Revenue	7,060,368.48	6,937,067.00	123,301.48	1.78%
Expense				
Salaries and Wages - Full Time	237,467.84	260,600.00	(23,132.16)	(8.88%)
Salaries and Wages - Part Time		9,100.00	(9,100.00)	(100.00%)
Salaries and Wages - Students	3,169.04	4,600.00	(1,430.96)	(31.11%)
Overtime Pay	5,893.31	12,400.00	(6,506.69)	(52.47%)
Employee Benefits	78,208.89	87,900.00	(9,691.11)	(11.03%)
Association/Membership Fees	2,208.52	3,000.00	(791.48)	(26.38%)
Comm and Public Relations	113.63	10,000.00	(9,886.37)	(98.86%)
Computer Software	3,968.64	5,000.00	(1,031.36)	(20.63%)
Contract Services	70,276.03	187,550.00	(117,273.97)	(62.53%)
PAP / Online Incentives	6,437.50	20,000.00	(13,562.50)	(67.81%)
GIS Credit	30,093.32	35,000.00	(4,906.68)	(14.02%)
Equipment - Purchase	3,357.06	13,500.00	(10,142.94)	(75.13%)
Equipment - Rental	3,469.51		3,469.51	0.00%
Grants and Sponsorship Expense	2,000.00	25,000.00	(23,000.00)	(92.00%)
Office Supplies	3,546.31	13,750.00	(10,203.69)	(74.21%)
Postage & Courier	30,856.06	26,000.00	4,856.06	18.68%
Protective & Uniform Clothing	4,636.85	4,000.00	636.85	15.92%
R&M - Consumables and Parts	2,773.51	45,100.00	(42,326.49)	(93.85%)
Staff Training & Development	6,283.54	7,200.00	(916.46)	(12.73%)
SME - Consultants		25,000.00	(25,000.00)	(100.00%)
Travel		1,400.00	(1,400.00)	(100.00%)
Utilities - Hydro	13,585.16	22,000.00	(8,414.84)	(38.25%)
Region Rate - Fixed	4,209,067.10	4,920,879.00	(711,811.90)	(14.47%)
Total Expense	4,717,411.82	5,738,979.00	(1,021,567.18)	(17.80%)
Surplus/(Deficit) Before Allocation	2,342,956.66	1,198,088.00	1,144,868.66	95.56%
Surplus/(Deficit) After Allocations	2,342,956.66	1,198,088.00	1,144,868.66	95.56%
Transfer to/ (from) Reserves	763,093.33	413,191.00	349,902.33	84.68%
Transfer Between Funds	1,579,863.33	784,897.00	794,966.33	101.28%
Total Transfers	2,342,956.66	1,198,088.00	1,144,868.66	95.56%
Surplus / (Deficit)	-	-	-	-

City of Port Colborne

Water Services

For the Twelve Months Ending December

	YTD Dec ACTUAL	2022 BUDGET	VARIANCE	VAR %
Revenue				
Other Revenue	45,306.03	85,000.00	(39,693.97)	(46.70%)
Fees	457.57		457.57	0.00%
Sales	7,688.35		7,688.35	0.00%
Penalties and Interest	18,134.81	12,000.00	6,134.81	51.12%
Rate Revenue - Variable	2,142,479.16	2,120,000.00	22,479.16	1.06%
Rate Revenue - Fixed	2,547,530.56	2,540,000.00	7,530.56	0.30%
Total Revenue	4,761,596.48	4,757,000.00	4,596.48	0.10%
Expense				
Salaries and Wages - Full Time	474,935.69	521,300.00	(46,364.31)	(8.89%)
Salaries and Wages - Part Time		18,200.00	(18,200.00)	(100.00%)
Salaries and Wages - Students	6,338.09	9,200.00	(2,861.91)	(31.11%)
Overtime Pay	11,786.62	24,800.00	(13,013.38)	(52.47%)
Employee Benefits	156,417.77	175,800.00	(19,382.23)	(11.03%)
Association/Membership Fees	1,676.19	3,000.00	(1,323.81)	(44.13%)
Comm and Public Relations	691.97	10,000.00	(9,308.03)	(93.08%)
Computer Software	13,555.97	13,400.00	155.97	1.16%
Contract Services	158,375.13	170,760.00	(12,384.87)	(7.25%)
Cost of of Goods Sold	7,156.61		7,156.61	0.00%
PAP / Online Incentives	6,437.50	20,000.00	(13,562.50)	(67.81%)
Equipment - Purchase	13,737.34	17,300.00	(3,562.66)	(20.59%)
Equipment - Rental	2,730.59		2,730.59	0.00%
Grants and Sponsorship Expense	5,000.00	25,000.00	(20,000.00)	(80.00%)
Hospitality Expense	1,265.38		1,265.38	0.00%
Office Supplies	3,566.07	13,750.00	(10,183.93)	(74.06%)
Postage & Courier	30,935.00	26,000.00	4,935.00	18.98%
Protective & Uniform Clothing	4,785.65	6,000.00	(1,214.35)	(20.24%)
R&M - Consumables and Parts	88,415.77	104,500.00	(16,084.23)	(15.39%)
Staff Training & Development	23,230.66	18,400.00	4,830.66	26.25%
SME - Consultants	4,463.40	34,000.00	(29,536.60)	(86.87%)
Telephone/Internet	5,550.49	8,800.00	(3,249.51)	(36.93%)
Travel	1,064.57	1,800.00	(735.43)	(40.86%)
Utilities - Hydro	3,289.42	2,600.00	689.42	26.52%
Reassessment/Uncollectable	3,594.84		3,594.84	0.00%
Region Rate - Fixed	558,480.00	558,477.00	3.00	0.00%
Region Rate - Variable	1,614,059.88	1,482,389.00	131,670.88	8.88%
Total Expense	3,201,540.60	3,265,476.00	(63,935.40)	(1.96%)
Surplus/(Deficit) Before Allocation	1,560,055.88	1,491,524.00	68,531.88	4.59%
Surplus/(Deficit) After Allocations	1,560,055.88	1,491,524.00	68,531.88	4.59%
Transfer to/ (from) Reserves	462,537.12	400,195.00	62,342.12	15.58%
Transfer Between Funds	1,097,518.76	1,091,329.00	6,189.76	0.57%
Total Transfers	1,560,055.88	1,491,524.00	68,531.88	4.59%
Surplus / (Deficit)	-	-	-	-