



Subject: 2021 Year End Surplus and Project Close Out

To: Council

From: Corporate Services Department

Report Number: 2022-73

Meeting Date: April 26, 2022

Recommendation:

That Corporate Service Department 2022-73 be received; and

That the capital and related project and reserve balances of Appendices E, F and G of Corporate Service Department Report 2022-73 be approved; and

That the following capital and related projects be approved as highlighted in the presentation attached as Appendix A to Corporate Service Department Report 2022-73;

- \$1,000,000 for the Vale Health and Wellness Roof Repair
- \$200,000 for enhancements to the roads base and resurfacing program
- \$150,000 for the tangible capital asset reserve
- \$130,000 for Cemetery land acquisition
- \$68,607 for energy audits and monitoring
- \$66,200 for Electrical Vehicle (EV) charging stations; and

That Council support the Lions Field Enhancement application to the Public Realm Investment program and if successful, up to \$200,000 be approved and funded from the roads base and resurfacing program.

Purpose:

This report highlights the funding budget to actual results, provides recommendations pertaining to surplus, capital and related project closeouts and reserve activity.

Background:

In 2021, Financial Services introduced a Trimester 1 and Trimester 2 forecast. This report provides the year-end unaudited actuals for the year ended December 31, 2021. At the time of writing this report, the City's auditors are conducting the annual audit. It is anticipated that the Audited Financial Statements will be available by the second Council meeting in May.

Financial Services identifies this report contains certain forward-looking information. In preparing this report, certain assumptions and estimates were necessary. These estimates are based on information available to management at the time of preparing this report. Council and other users are cautioned that actual results may vary.

Financial Services reminds Council and users of this report that it is based on fund accounting that follows the cashflow of the budget. For greater clarity, this report is not prepared in accordance with full Canadian public sector accounting standards like the audited financial statements that follow accrual accounting. For example, this report reflects capital purchases as cash outlays instead of capitalizing them on the balance sheet and amortizing them over their useful life. As a reminder, fund accounting is utilized by all municipalities as a mechanism to develop budgets and track cashflow. While accrual accounting can provide for a longer-term picture of an organization by capitalizing assets and recording long-term liabilities like employee future benefits, fund accounting helps the municipality ensure funding is available in the immediate term to cover current obligations.

As communicated during the trimester reports, the 2021 budget has been re-forecasted to account for the reorganization of the Community Services division.

New this year, a presentation of the City's financial results has been prepared and will be presented at Council. The presentation is attached as Appendix A.

While high-level comments to the year end financial results have been provided in the report, Financial Services encourages Council members to reach out to staff for further discussion.

Discussion:

For the fiscal year ended December 31, 2021, the City experienced a Levy surplus of \$914,847 as identified below:

Levy	Actual	Budget	Net
Revenue	32,435,003	28,890,515	3,544,488
Personnel Expense	(15,264,829)	(15,098,800)	(166,029)
Operating Expense	(11,948,400)	(12,656,291)	707,891
Surplus before Transfers	5,221,774	1,135,424	4,086,350

Transfer (to)/from Capital	(7,014,090)	(3,661,738)	(3,352,352)
Transfer (to)/from Reserves	259,833	395,370	(135,537)
Transfer (to)/from Funds	2,447,330	2,130,944	316,386
Surplus / (Deficit)	914,847	-	914,847
Recommended Transfers	914,847	-	914,847
Surplus / (Deficit)	-	-	-

The summarized chart above identifies revenue coming in significantly greater than budgeted.

The primary revenue driver was the successful application and award of numerous grants, many of them capital in nature, that arose after the 2021 budget approval. The next largest impact was the sale of surplus lands. In this respect, the increase in revenue was the primary driver of the corresponding increase in funds transferred to capital funds and reserves. Staff highlight these revenue and transfers to capital and reserve funds should not be considered structural in the budget process. **Slide 7 of Appendix A** highlights in greater detail salient budget to actual differences related to revenue.

While personnel expenses ended the year 1% over budget, operating expenses were more than 5% under budget. Savings were primarily driven by reduced utilities with the temporary closure of certain facilities due to COVID-19 restrictions, canceled events, curtailed staff training and development, and less of a need for grants and sponsorships which has been corrected in the 2022 levy budget. Savings in these areas were offset by legal fees primarily related to building and development. **Slide 8 of Appendix A** highlights in greater detail salient budget to actual differences related to operating expenses.

While the dollar figure change in reserve transfers may be less than other budgetary items there are a number of moving parts, including the transfer of \$1,518,000 in funds for the Erie Street water project to the capital fund. **Slide 9 of Appendix A** highlights in greater detail salient budget to actual differences related to reserves.

The Transfer from Funds amount relates to transfers from the rate budgets of water, wastewater and storm sewer. This relates to changes in overhead charges between the Levy and Rate budgets noted in the trimester 2 report and budgeted on a go forward basis in the 2022 budget.

Summary comments related to self-sustaining entities can be found on **Slide 10 of Appendix A**.

For greater detail at an account level Staff encourage Council and readers to review **Appendix B and C**.

For the fiscal year ended December 31, 2021, the City experienced combined Rate surpluses of \$800,051. This surplus can be seen as the change in reserve transfers as identified below:

Rate	Actual	Budget	Net
Revenue	12,231,080	12,355,826	(124,746)
Personnel Expense	(1,018,256)	(1,122,700)	104,444
Operating Expense	(7,051,181)	(8,187,920)	1,136,739
Surplus Before Transfers	4,161,643	3,045,206	1,116,437
Transfer (to)/from Reserves	(1,714,313)	(914,262)	(800,051)
Transfer (to)/from Funds	(2,447,330)	(2,130,944)	(316,386)
Surplus/(Deficit)	-	-	-

The summary chart above identifies revenue less than budgeted. This was driven by the storm sewer refunds. Operating expenses were less than budget primarily because of improved water loss and inflow and infiltration which at the time of writing this report is most likely the result of lower lake levels. These occurrences resulted in Niagara Region wastewater charges being \$539,254 and water charges being \$198,709 less than budget. **Slide 11 and 12 of the Appendix A** highlights in greater detail salient budget to actual differences related to the rate budgets.

For greater detail at an account level Staff encourage Council and readers to review **Appendix D**.

Included in the Levy figures above are the following salient COVID-19 financial pressures with a two-year view:

	2020	2021	Total
Positive Financial Impact			
Vale Health and Wellness Centre reduced Utility Costs	198,000	378,600	576,600
COVID-19 Funding	622,700	666,600	1,289,300
Programs, Grants and Activities	476,100	203,000	679,100
	1,296,800	1,248,200	2,545,000
Negative Financial Impact			
Personnel Expenses*	694,200	397,200	1,091,400
Information Technology	103,300	24,700	128,000
Material, Contract Costs	151,400	107,300	258,700
Vale Health and Wellness Centre Lost Revenue, net YMCA costs	290,000	298,600	588,600
	1,238,900	827,800	2,066,700
Net Levy Impact before SSE impact	57,900	420,400	478,300
SSE: Sugarloaf Marina Impact (funded through Marina reserve)	(232,800)		(232,800)
Net Impact	(174,900)	420,400	245,500
SSE: Sugarloaf Marina Impact 2020 Reimbursement	-	(125,000)	-
Remaining Grants Available	-	295,400	-

The “Net Impact” line represents costs to date, whereby, savings and funding received to date has resulted in funding exceeding costs by \$245,500. However, as a result of grant timing, only \$125,000 of the previous \$232,800 impact from the Marina has been applied to the funding received. This will continue to be reviewed as the Province finalizes COVID-19 reporting details. As a result, at the time of writing this report, the City maintains \$295,400 in unspent/unallocated grants to offset the on-going costs of COVID-19 in 2022.

This report contains a summary of Capital and Related Projects recommended for closeout and still on-going in **Appendices E and F. Slide 13 of Appendix A** highlights that as of 2021, 68 approved capital and related projects remain open. Staff closed out 43 projects and in doing so were underbudget on those projects by \$232,196. The dollar figure associated with the 68 remaining projects is \$6,506,882. The three largest projects are Erie Street water, the infrastructure needs study (“INS”) and Downtown CIP. An update on 2022 activity will be provided with the first trimester reporting that will be prepared for the period ending April 30, 2021 and reported at the June 14th Council meeting (the third Council meeting following the April 26th Council meeting). Staff identify Council approved 93 capital and related projects in the 2022 budget with a total

value of \$21,730,959. These figures do not include the additional projects recommended in this report.

In **Appendix G**, Financial Services has summarized reserve activity and identified the approved reserve targets and/or progress or steps required to establishing a final target. The completion of the INS will help establish targets for many of the reserves still requiring targets.

Council and users of this report will also find **Appendix H – Investments** and **Appendix I – Debt Management** that highlight the City's investment returns and debt management along with related compliance with approved policies.

Financial Services identifies there is no new debt approved or forecasted at this time. As forecasted in **Appendix I** the City's borrowing capacity as defined by the annual repayment limit (ARL) is forecasted to expand over time and is forecasted at 6.2% in 2022 on an in-year basis, it remains well below the City's self-imposed limit of 15% and the Province of Ontario maximum of 25%.

Public Realm Investment Program Opportunity (Lions Field Enhancement Project)

An opportunity to apply for funding under the public realm Investment program was recently announced. Established in 2016, the Public Realm Investment Program enables Niagara Region to partner and support local municipalities on capital projects that provide important public enhancements across 250 kilometres of Regional roads.

The enhancement of streetscapes attracts investment and creates vibrant public spaces that sustain businesses, improve transportation and celebrate community. People enjoy well-designed places that are inclusive and accessible. Attractive and vibrant places offer a higher quality of life to residents and visitors.

The program offers funding for over 40 different enhancements in categories such as:

- Hardscaping
- Complete streets infrastructure
- Road crossing measures
- Street furniture
- Landscaping
- Community identity and wayfinding
- Environmental sustainability

Staff are seeking Council approval to apply for funding to enhance Lions Field under this grant opportunity. Enhancements will include new landscaping, replacement decorative fencing, exterior building enhancements and entrance upgrades, including an arch gateway. Staff have been working with the Niagara Region on this application

and understand approximately \$97,000 is available in grant funding with the City's contribution being an estimated \$200,000 for a total project cost of \$297,000. If successful, the City's portion will be funded from the roads base and resurfacing program and project completion will occur in 2023. Council approval of the grant application and funding is required as part of the application process.

Internal Consultations:

Financial Services would like to thank all departments for their assistance and cooperation.

Financial Implications:

This report recommends allocating the year end levy surplus and unallocated Ontario Community Infrastructure funding ("OCIF") as follows:

	Total	Funding		Purpose
		YE Surplus	Grants*	
Vale Health and Wellness Roof Repair	1,000,000	500,000	500,000	Repair the roof.
Increase to the Roads Base and Resurfacing Budget	200,000	-	200,000	Enhance road repairs and/or grant opportunity.
Tangible Capital Asset Reserve	150,000	150,000	-	Anticipated investments needs coming from the Asset Management Plan and Inflation.
Cemetery land acquisition	130,000	130,000	-	Substitute funding for previously approved internal financing.
Energy audits and monitoring	68,607	68,607	-	Reduce consumption, improved environmental, and reduce cost.
Charging stations	66,200	66,200	-	Expand previously planned electric vehicle charger options.
Total	1,614,807	914,807	700,000	

* Ontario Community Infrastructure Fund

Council and users of this report may note these unallocated funds are the result of funding allocations the City received between the writing of this report and approving the 2022 Capital and Related Project Budget.

For greater clarity on a couple of the recommendations above:

- Public Works department will have a sum total of \$1,401,840 for the roads budget with the recommendation above. This figure is comprised of \$1,072,000 from the 2022 Capital and Related Project Budget + \$129,840 unspent from 2021 Capital and Related Project Budget + \$200,000 as recommended in this report.
- The budget for charging stations for electric vehicles will increase to a forecasted \$200,000. \$100,000 funded through anticipated grant applications, \$33,800 from the 2022 Capital and Related Project Budget, plus the \$66,200 recommended in this report. The initial locations planned for charging stations are the Vale Health and Wellness Centre and the Farmers Market in front of City Hall. The initial goal is for two at each location.

The capital and related project and reserve balances are presented in **Appendices E, F, and G** following City policies and practices, including that of the Reserve Policy. One area requiring additional disclosure is that of the encumbrance reserve which is a reserve utilized when there is no other reserve but funds have been budgeted in one year and/or are needed or required to be carried forward to the following year. The encumbrance reserve is made up of the following:

	2020	2021	Total
Cannabis Grant	34,548		34,548
Cannabis Strategy	30,000		30,000
Smoke Alarm Program	5,437		5,437
Physician Recruitment	69,300	41,600	110,900
General Insurance	58,000	(58,000)	-
HH Knoll Washroom		21,878	21,878
Purchasing staff payroll		92,600	92,600
	199,305	100,099	295,363

The majority of the balance relates to Physician Recruitment and the temporary purchasing staff support. The funding for Physician Recruitment came from unspent funds in 2020 and 2021. Financial Services understands about 1/3 of the balance has

already been committed. In 2022 the City adjusted the budget to only include incentive funding for one doctor per year. The remaining 2/3 balance is available to fund a second doctor's incentive funding should a second become available. The funding for the temporary purchasing staff support was approved by Council previously and has allowed the City to retain purchasing staff support until the end of 2022. Staff will identify this person has been invaluable to the purchasing program at the City and moving certain projects forward.

Public Engagement:

The City's Budget and Financial Reporting can be found at:

<https://www.portcolborne.ca/en/city-hall/budget-and-financial-reporting.aspx>

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Service and Simplicity - Quality and Innovative Delivery of Customer Services
 - Attracting Business Investment and Tourists to Port Colborne
 - City-Wide Investments in Infrastructure and Recreational/Cultural Spaces
 - Value: Financial Management to Achieve Financial Sustainability
 - People: Supporting and Investing in Human Capital
 - Governance: Communications, Engagement, and Decision-Making
-

Conclusion:

That the recommendations contained in this report be approved.

Appendices:

- a. Appendix A – 2021 Year End Financial Presentation
- b. Appendix B – 2021 Year End Levy Summary
- c. Appendix C – 2021 Year End Levy Department and Division Summaries
- d. Appendix D – 2021 Year End Rate Summary and Department Detail
- e. Appendix E – Capital and Related Projects Summary
- f. Appendix F – Capital and Related Project Holding Accounts

- g. Appendix G – Reserves
- h. Appendix H – Investments
- i. Appendix I – Debt Management

Respectfully submitted,

Bryan Boles, CPA, CA, MBA
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Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.

2021 Year End Financial Presentation

April 26, 2022



Agenda

- ☐ Recommendation
- ☐ Vision/Mission/Values
- ☐ Strategic Pillars
- ☐ COVID-19
- ☐ Levy
- ☐ Self-Sustaining Entities
- ☐ Rate
- ☐ Capital and Related Projects
- ☐ Debt Management
- ☐ Looking Forward
- ☐ Thank You
- ☐ Recommendation



In preparing this presentation, certain assumptions and estimates are necessary. They are based on information available to staff at the time. Actual results will vary although as regulated through the Municipal Act, a balanced budget is required.

Note: Due to rounding certain summary totals may be +/- 1.



Recommendation

That Corporate Service Department, Financial Services Division, Report No. 2022-73 Subject: 2021 Year End Surplus and Project Close Out Report, **BE RECEIVED**; and

That the capital and related project and reserve balances of Appendices E, F and G of Corporate Service Department Report 2022-73 **BE APPROVED**; and

That the following capital and related projects **BE APPROVED** as highlighted in the presentation attached as Appendix A to Corporate Service Department Report 2022-73

- \$1,000,000 for the Vale Health and Wellness Roof Repair
- \$200,000 for enhancements to the roads base and resurfacing program
- \$150,000 for the tangible capital asset reserve
- \$130,000 for Cemetery land acquisition
- \$68,607 for energy audits and monitoring
- \$66,200 for Electrical Vehicle (EV) charging stations; and

That Council support the Lions Field Enhancement application to the Public Realm Investment program and if successful, up to \$200,000 be approved and funded from the roads base and resurfacing program.



Vision/Mission/Values



Vision Statement:

A vision statement expresses an organization's desires for the future. This is our vision statement:

A vibrant waterfront community embracing growth for future generations

Mission Statement:

A mission statement expresses the immediate goals of an organization, clearly and concisely. This is our mission statement:

To provide an exceptional small-town experience in a big way

Corporate Values:

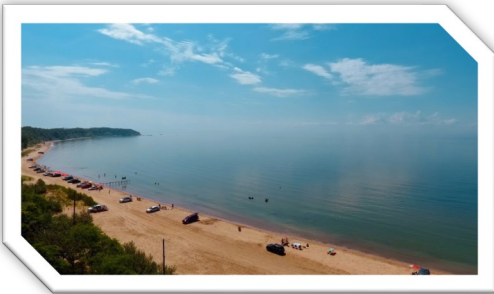
Corporate Values are guiding principles and beliefs supported by everyone in an organization so that they can work toward common goals in a cohesive and positive way. These are our corporate values:

Integrity – we interact with others ethically and honourably **Respect** – we treat each other with empathy and understanding **Inclusion** – we welcome everyone
Responsibility – we make tomorrow better **Collaboration** – we are better together



PORT COLBORNE

Strategic Pillars



Community Pillars

These pillars are areas that directly benefit our residents, businesses, and visitors.

1. Service and Simplicity - Quality and Innovative Delivery of Customer Services
2. Attracting Business Investment and Tourists to Port Colborne
3. City-Wide Investment in Infrastructure and Recreational/Cultural Spaces

Corporate Pillars

These pillars are the day-to-day practices, processes, and governance that Council and staff are focused on to ensure maximum value and benefit for our residents.

1. Value: Financial Management to Achieve Financial Sustainability
2. People: Supporting and Investing in Human Capital
3. Governance: Communications, Engagement, and Decision-Making



COVID-19



	2020	2021	Total
Positive Financial Impact			
Vale Health and Wellness Centre reduced Utility Costs	198,000	378,600	576,600
COVID-19 Funding	622,700	666,600	1,289,300
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Personnel Expenses, net	694,200	397,200	1,091,400
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Net Impact	(174,900)	420,400	245,500
SSE: Sugarloaf Marina Impact 2020 Reimbursement	-	125,000	
Remaining Grants Available		295,400	



Available for COVID-19 costs in 2022





Levy

Levy	Actual	Budget	Net
Revenue	32,435,003	28,890,515	3,544,488
Personnel Expense	(15,264,829)	(15,098,800)	(166,029)
Operating Expense	(11,948,400)	(12,656,291)	707,891
Surplus before Transfers	5,221,774	1,135,424	4,086,350
Transfer (to)/from Capital	(7,014,090)	(3,661,738)	(3,352,352)
Transfer (to)/from Reserves	259,833	395,370	(135,537)
Transfer (to)/from Funds	2,447,330	2,130,944	316,386
Surplus / (Deficit)	914,847	-	914,847
Recommended Transfers	914,847	-	914,847
Surplus / (Deficit)	-	-	-

Salient revenue comments

Grants

- ✓ Community Building Fund (formerly Gas Tax) \$580,578*
- ✓ COVID Funding \$589,169
- ✓ Vale Community Improvement Fund \$250,000*
- ✓ Niagara Region Nickel Storm Sewer \$285,144*
- ✓ Aggregate Resource Trust (ART) \$125,637
- ✓ Library OTF Funding \$121,200*

Other

- ✓ Surplus Property Sales \$632,000
- ✓ Interest and Penalties \$164,563
- ✓ VHWC (\$372,747)
- ✓ Canal Days (\$160,500)

Self Sustaining Entities

- ✓ Sugarloaf Marina \$294,979 [includes Fuel]
- ✓ Nickel Beach \$146,434
- ✓ Building Department \$115,147

* Part of the transfer (to)/from capital difference, remaining comes from reserves, see following slides.



Levy



Levy	Actual	Budget	Net
Revenue	32,435,003	28,890,515	3,544,488
Personnel Expense	(15,264,829)	(15,098,800)	(166,029)
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Transfer (to)/from Funds	2,447,330	2,130,944	316,386
Surplus / (Deficit)	914,847	-	914,847
Recommended Transfers	914,847	-	914,847
Surplus / (Deficit)	-	-	-

Salient operating expense comments

Grants

- ✓ Legal \$251,951 [Building and Development]
- ✓ Utilities (\$409,900) [mainly VHWC]
- ✓ Staff Training and Development (\$231,544)

Other

- ✓ Canal Days (\$285,000)
- ✓ Grants and Sponsorship (\$173,078) [Physician, CIP, etc.]

Self Sustaining Entities

- ✓ COGS Marina \$122,784 [Fuel]



Levy



Levy	Actual	Budget	Net
Revenue	32,435,003	28,890,515	3,544,488
Personnel Expense	(15,264,829)	(15,098,800)	(166,029)
Operating Expense	(11,948,400)	(12,656,291)	707,891
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Transfer (to)/from Funds	2,447,330	2,130,944	316,386
Surplus / (Deficit)	914,847	-	914,847
Recommended Transfers	914,847	-	914,847
Surplus / (Deficit)	-	-	-

Salient reserve comments

- ✓ Erie Street (\$1,518,000) [2021-205]*
- ✓ CIP Review (\$125,000) [2021-68]*
- ✓ Working Capital \$129,400 [2021-263]

Reserve policy and practices

- ✓ Surplus Property Sales, net \$591,525
- ✓ Future liabilities \$320,484
- ✓ Sustainability reserve not required, \$253,400
- ✓ Building department \$168,131
- ✓ Tangible Capital Assets \$125,637 [from ART]
- ✓ Canal Days \$125,000

* Remaining part of the transfer (to)/from capital difference

Note: The transfer to/(from) funds increased as a result of the overhead charge changed between levy and rate noted in the trimester 2 report and budgeted on a go forward basis in the 2022 budget.



Self-Sustaining Entities



Net Individual Self-Sustaining Budget

Department	Actual	Budget	Variance (\$)	Transfer to/(from) Reserve
Cemetery	(20,822)	-	(20,822)	-
Marina	61,234	-	61,234	61,234
Beach Operations	66,237	-	66,237	66,237
Building	168,131	-	168,131	168,131
Surplus/(Deficit) Subtotal	274,780	-	274,780	295,602

Reserve Balance and Forecast

Department	2021 Year End Balance	2022 Budget	2022 Forecast Balance
Cemetery	-	6,700	6,700
Marina	244,488	(40,800)	203,688
Marina - Internal Financing	(291,067)	(581,910)	(872,977)
Beach Operations	278,966	(113,750)	165,216
Building	168,151	-	168,151
Surplus/(Deficit) Subtotal	400,538	(729,760)	(329,222)

Salient comments

- ✓ Cemetery deficit is funded via the Levy. It does not represent cemetery maintenance only net activity from new activity. Staff are finalizing a review of fees and future maintenance costs for Council's review at the second Council meeting in May.
- ✓ Sugarloaf Marina surplus resulted from 2020 COVID cost reimbursement less write-offs of certain uncollectible accounts. As we progress through 2022 into 2023 Sugarloaf Marina will be moving away from an accounts receivable model.
- ✓ Beach Operations were particularly strong in 2021. In 2022 Staff have programmed time cards to track time at Nickel and Centennial-Cedar Bay to provide a more detailed financial picture of the two beaches in the future.
- ✓ Building department surplus is not considered structural as it resulted from one larger project. Staff are finalizing a review of fees for Council's review at the first Council meeting in June.





Rate

Rate	Actual	Budget	Net
Revenue	12,231,080	12,355,826	(124,746)
Personnel Expense	(1,018,256)	(1,122,700)	104,444
Operating Expense	(7,051,181)	(8,187,920)	1,136,739
Surplus Before Transfers	4,161,643	3,045,206	1,116,437
Transfer (to)/from Reserves	(1,714,313)	(914,262)	(800,051)
Transfer (to)/from Funds	(2,447,330)	(2,130,944)	(316,386)
Surplus/(Deficit)	-	-	-

Salient revenue comments

- ✓ Storm Sewer refunds (\$161,634)

Salient expense comments

- ✓ Niagara Region wastewater charges (\$539,254)
- ✓ Niagara Region water charges (\$198,709)
- ✓ Contracted services (\$100,944)
- ✓ Repair and maintenance (\$80,587)
- ✓ GIS Grant (\$69,256)

Salient transfer to/(from) reserves

- ✓ Wastewater \$712,301 surplus
- ✓ Water \$250,624 surplus
- ✓ Storm Sewer, (\$162,874) deficit

Note: The transfer (to)/from funds increased as a result of the overhead charge changed between levy and rate noted in the trimester 2 report and budgeted on a go forward basis in the 2022 budget.





Rate

Net Individual Rate Budget

Department	Actual	Budget	Variance (\$)	Transfer to/(from) Reserve
Wastewater	712,301	-	712,301	712,301
Water	250,624	-	250,624	250,624
Storm Sewer	(162,874)	-	(162,874)	(162,874)
Surplus/(Deficit) Subtotal	800,051	-	800,051	800,051

Reserve Balance and Forecast

Department	2021 Year End Balance	2022 Budget	2022 Forecast Balance
Wastewater	1,061,002	413,191	1,474,193
Water	324,296	400,195	724,491
Storm Sewer	116,975	390,944	507,919
Surplus/(Deficit) Subtotal	1,502,273	1,204,330	2,706,603

Salient comments:

- ✓ Wastewater surplus was driven by a reduction in Niagara Region wastewater charges. The primary driver is anticipated to be lower lake levels and adverse weather events.
- ✓ Water surplus was driven by a reduction in Niagara Region water charges. During the 2022 budget process the reduction in water loss was identified as a key driver.
- ✓ Storm Sewer deficit is the result of refunds to residents removed from the Storm Sewer boundary as a result of changes to the Storm Sewer boundary towards the end of 2021.



Capital and Related Projects



Summary

	2020	2021	Total (#)	Total (\$)
Carried Forward	64	-	64	2,730,095
Capital Budget approved	-	33	33	4,680,360
Mid-year approved	-	14	14	3,032,016
	64	47	111	10,442,471
Closed	-26	-17	-43	-3,935,589
Open Approved Projects	38	30	68	6,506,882
Holding Funds	3	4	7	2,796,513
Utilized Funds	-1	-	-1	-678,917
Available Holding Funds	2	4	6	2,117,596
Total Open Approved Projects/Available Holding Funds	40	34	74	8,624,478

\$1,467,426 was deployed through the 2022 Capital and Related Project Budget

Closed out projects were \$232,196 under budget. Under/Over Reserve now has \$248,391

+ 93 projects valued at \$21,730,959 approved in the 2022 Capital and Related Project Budget





Capital and Related Projects

Proposed capital and related projects budget adjustments

	Total	Funding		Purpose
		YE Surplus	Grants*	
Vale Health and Wellness Roof Repair	1,000,000	500,000	500,000	Repair the roof.
Increase to the Roads Base and Resurfacing Program	200,000	-	200,000	Enhance road repairs.
Tangible Capital Asset Reserve	150,000	150,000		Anticipated investments needs coming Asset Management Plan and Inflation.
Cemetery land acquisition	130,000	130,000		- Substitute funding for previously approved internal financing.
Energy audits and monitoring	68,607	68,607		- Reduce consumption, improved environmental, and reduce cost.
Charging stations – Electric Vehicles	66,200	66,200		- Expand previously planned charger options.
Total	1,614,807	914,807	700,000	
* Ontario Community Infrastructure Fund				
		2022 Adjusted Budget		2022 Adjusted Budget
2022 Budget	33,800			2021 Carryover 129,840
Proposed Increase	66,200			2022 Budget 1,072,000
Known funding	100,000			1,201,840
Future grant applications	100,000			
Total	200,000			
				Proposed One-time Increase from OCIF 200,000
				Total Roads Budget 1,401,840

Project only to proceed with a successful grant application





Reserves

	Year End Balance Before Surplus / (Deficit)	2021 Budget Transfers	In-Year Approved Transfers	Year End Transfers per Reserve Policy / Practice	Year End Transfers to Approve	2021 Year End Balance	Net 2022 Capital and Related Project Budget	Forecasted Reserve Balance
Total Boards and Committees Reserves	384,163	-	-	69,641	-	453,804	(20,000)	433,804
Total Programs, Grants and Activities	1,126,016	45,000	-	224,976	-	1,395,992	(568,688)	827,304
Total Self Sustaining Entities	127,246	(55,794)	-	329,085	130,000	530,537	(859,760)	(329,223)
Total General Government	8,020,900	(206,086)	129,400	1,138,487	-	9,082,701	(79,363)	9,003,338
Total Capital	4,926,311	716,902	(1,880,728)	833,558	(350,000)	4,746,043	349,339	5,095,382
Total Reserves before WIP	14,584,636	500,022	(1,751,328)	2,595,746	(220,000)	16,209,076	(1,178,472)	15,030,604
Work-in-progress (WIP)	4,540,195	5,329,738	(2,772,829)		1,134,807	8,231,911	-	8,231,911
Total Reserves	19,124,831	5,829,760	(4,524,157)	2,595,746	914,807	24,440,987	(1,178,472)	23,262,515

Other notable account increases not included in the reserve totals above:

1. The Parkland balance increased from \$260,110 to \$475,401 or 83%
2. The Development charge (DC) balances increase from \$79,602 to \$167,224 or 110%
 - Residential DC's were charged at 40% until October 6, 2021 when they increased to 60%, next increase in October 7, 2022 to 80%
 - Multiple dwelling and non-residential DC's are 0% until October 7, 2023





Debt Management

Figures are 'in millions

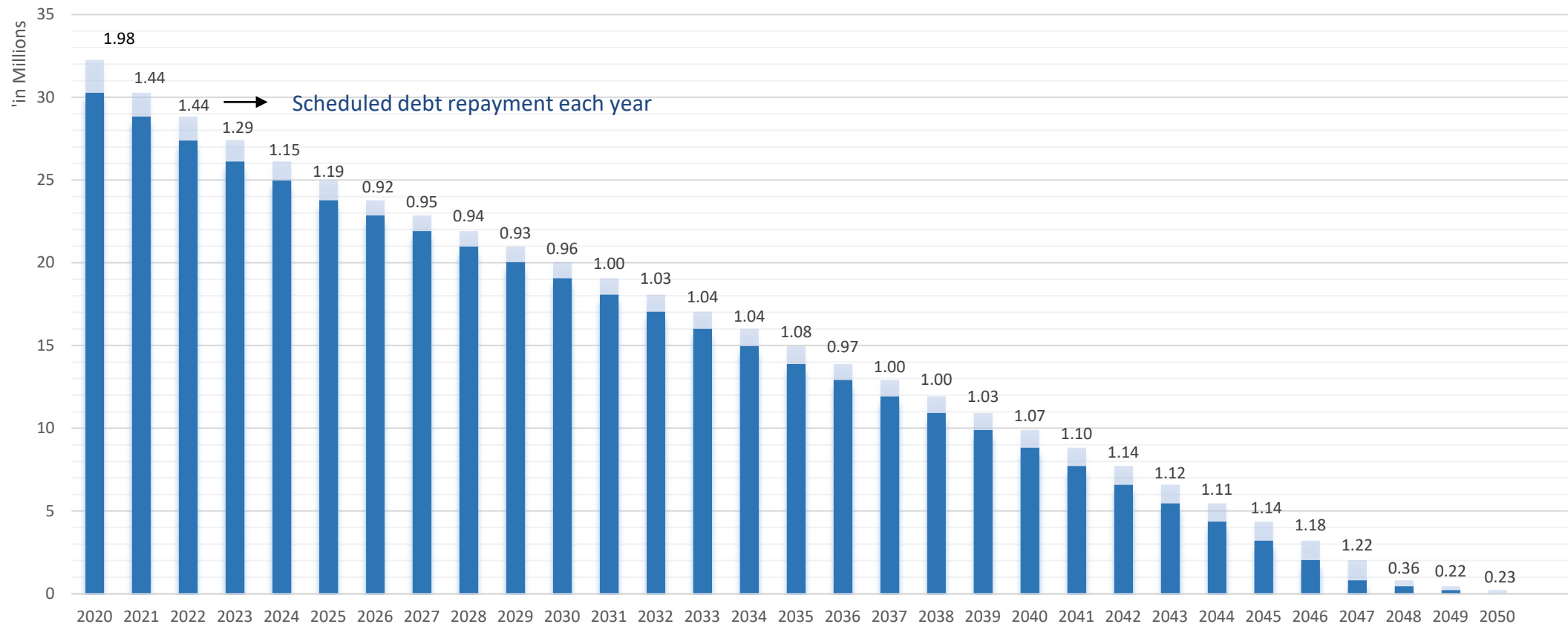
('000s in millions)	2020	2021	2022	2023	2024	2025	2026
Projected Year End Debt	30,270	28,831	27,411	26,123	24,968	23,777	22,859
Committed Capital Leases	58	27	2	-	-	-	-
Total Borrowing (External)	30,328	28,858	27,413	26,123	24,968	23,777	22,859
Internal Financing	368	292	873	743	613	483	353
Total Borrowing (External & Internal)	30,696	29,150	28,286	26,866	25,581	24,260	23,212
Interest	915	962	920	878	840	804	766
Principal	1,975	1,440	1,444	1,289	1,155	1,191	948
External Borrowing Charges	2,890	2,402	2,364	2,167	1,995	1,995	1,714
Illustrative In-Year ARL*		6.5%	6.2%	5.5%	4.8%	4.6%	4.0%
City Self Imposed Max		15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Provincial Imposed Max		25.0%	25.0%	25.0%	25.0%	25.0%	25.0%

* This projection utilized a 4% increase in own source revenue (2% inflation, 2% infrastructure).





Debt Outlook





Looking Forward

- Development of departmental tactical plans to mobilize the City's Strategic Plan.
- Implementing Human Resources' new Performance Management program.
- Human Resources to complete Post-Retirement benefits review.
- Tender insurance contract.
- Complete a review of computer software programs.
- Review PGA Tourism activities and related other sources of revenue.
- Review fees and costs associated with the cemetery to ensure the active cemetery is self sustaining.
- Review fees associated with the Building Inspection division.
- Develop a fee framework and related reporting mechanism for all fees.
- Complete the cost allocation model started in 2021 that is consistent with the Provincial Financial Information Return (FIR) guidelines to approximate full cost accounting for programs.
- Establishing Key Performance Indicators (KPIs) and related benchmarks, where applicable.
- Complete the Infrastructure Needs Assessment to support future capital and related project budgets and related budgets.
- Enhancing drainage, ditching and storm sewer financial planning. Specifically reviewing the \$132,900 of drain costs (in addition to the \$85,000 budgeted for City drains) on the levy.
- Develop a multi-year fleet plan.
- Implement a new purchasing by-law.
- Complete the beach and road end studies.

Trimester 1 Reporting is planned for
the June 14, 2022 Council meeting



A wide-angle photograph of a harbor scene at sunset. The sky is filled with large, dramatic clouds illuminated from below by the setting sun, creating a warm orange and yellow glow. A vibrant rainbow arches across the sky, starting from the water and ending behind a cluster of industrial buildings in the distance. The buildings are dark and silhouetted against the bright sky. In the foreground, numerous boats of various sizes are moored along the docks, their forms reflected in the calm water. The overall atmosphere is serene and picturesque.

Thank You



Recommendation

That Corporate Service Department, Financial Services Division, Report No. 2022-73 Subject: 2021 Year End Surplus and Project Close Out Report, **BE RECEIVED**; and

That the capital and related project and reserve balances of Appendices E, F and G of Corporate Service Department Report 2022-73 **BE APPROVED**; and

That the following capital and related projects **BE APPROVED** as highlighted in the presentation attached as Appendix A to Corporate Service Department Report 2022-73

- \$1,000,000 for the Vale Health and Wellness Roof Repair
- \$200,000 for enhancements to the roads base and resurfacing program
- \$150,000 for the tangible capital asset reserve
- \$130,000 for Cemetery land acquisition
- \$68,607 for energy audits and monitoring
- \$66,200 for Electrical Vehicle (EV) charging stations

That Council support the Lions Field Enhancement application to the Public Realm Investment program and if successful, up to \$200,000 be approved and funded from the roads base and resurfacing program.



Appendix B - Levy Summary

Levy Summary

Appendix B - Levy Summary

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

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

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

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 %
Revenue				
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%
Total Revenue	28,149,934.36	25,535,515.00	2,614,419.36	10.24%
Expense				
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%)
Total Expense	7,013,723.27	7,244,529.00	(230,805.73)	(3.19%)
Surplus/(Deficit) Before Allocation	21,136,211.09	18,290,986.00	2,845,225.09	15.56%
Surplus/(Deficit) Directly Attributable	21,136,211.09	18,290,986.00	2,845,225.09	15.56%

	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%
Surplus/(Deficit) After Allocations	20,807,465.41	18,057,657.00	2,749,808.41	15.23%
<hr/>				
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%
Total Transfers	4,375,355.35	2,066,601.00	2,308,754.35	111.72%
Surplus / (Deficit)	16,432,110.06	15,991,056.00	441,054.06	2.76%

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%
Total Revenue	25,431,221.40	24,436,400.00	994,821.40	4.07%
Expense				
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%)
Total Expense	209,138.46	444,934.00	(235,795.54)	(53.00%)
Surplus/(Deficit) Before Allocation	25,222,082.94	23,991,466.00	1,230,616.94	5.13%
Surplus/(Deficit) Directly Attributable	25,222,082.94	23,991,466.00	1,230,616.94	5.13%
Allocation:SSE/BC	(84,677.00)	(140,277.00)	55,600.00	(39.64%)
Surplus/(Deficit) After Allocations	25,306,759.94	24,131,743.00	1,175,016.94	4.87%
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%
Total Transfers	1,838,714.12	932,367.00	906,347.12	97.21%
Surplus / (Deficit)	23,468,045.82	23,199,376.00	268,669.82	1.16%

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%
Total Revenue	2,568,173.76	974,115.00	1,594,058.76	163.64%
Expense				
Surplus/(Deficit) Before Allocation	2,568,173.76	974,115.00	1,594,058.76	163.64%
Surplus/(Deficit) Directly Attributable	2,568,173.76	974,115.00	1,594,058.76	163.64%
Allocation:SSE/BC	(60,000.00)	(60,000.00)		0.00%
Surplus/(Deficit) After Allocations	2,628,173.76	1,034,115.00	1,594,058.76	154.15%
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%
Total Transfers	4,401,428.76	2,710,654.00	1,690,774.76	62.38%
Surplus / (Deficit)	(1,773,255.00)	(1,676,539.00)	(96,716.00)	5.77%

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

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

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	1,743,104.57	2,021,600.00	(278,495.43)	(13.78%)
Surplus/(Deficit) Before Allocation	(1,743,104.57)	(2,021,600.00)	278,495.43	(13.78%)
Surplus/(Deficit) Directly Attributable	(1,743,104.57)	(2,021,600.00)	278,495.43	(13.78%)
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%)
Surplus/(Deficit) After Allocations	(2,278,691.25)	(2,169,087.00)	(109,604.25)	5.05%
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%
Total Transfers	(55,875.19)	(72,700.00)	16,824.81	(23.14%)
Surplus / (Deficit)	(2,222,816.06)	(2,096,387.00)	(126,429.06)	6.03%

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%
Total Expense	937,590.24	909,500.00	28,090.24	3.09%
Surplus/(Deficit) Before Allocation	(937,590.24)	(909,500.00)	(28,090.24)	3.09%
Surplus/(Deficit) Directly Attributable	(937,590.24)	(909,500.00)	(28,090.24)	3.09%
Allocation: Between Departments	216,349.75	385,419.00	(169,069.25)	(43.87%)
Surplus/(Deficit) After Allocations	(1,153,939.99)	(1,294,919.00)	140,979.01	(10.89%)
Surplus / (Deficit)	(1,153,939.99)	(1,294,919.00)	140,979.01	(10.89%)

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Other Revenue	25,539.20		25,539.20	0.00%
Total Revenue	25,539.20		25,539.20	0.00%
Expense				
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%)
Total Expense	1,722,060.31	1,461,600.00	260,460.31	17.82%
Surplus/(Deficit) Before Allocation	(1,696,521.11)	(1,461,600.00)	(234,921.11)	16.07%
Surplus/(Deficit) Directly Attributable	(1,696,521.11)	(1,461,600.00)	(234,921.11)	16.07%
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%
Surplus/(Deficit) After Allocations	(1,418,007.36)	(1,362,300.00)	(55,707.36)	4.09%
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%
Total Transfers	(913,365.00)	(603,600.00)	(309,765.00)	51.32%
Surplus / (Deficit)	(504,642.36)	(758,700.00)	254,057.64	(33.49%)

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 %
Revenue				
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%)
Total Revenue	709,096.19	419,800.00	289,296.19	68.91%
Expense				
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%)
Total Expense	1,146,195.48	1,894,600.00	(748,404.52)	(39.50%)
Surplus/(Deficit) Before Allocation	(437,099.29)	(1,474,800.00)	1,037,700.71	(70.36%)
Surplus/(Deficit) Directly Attributable	(437,099.29)	(1,474,800.00)	1,037,700.71	(70.36%)
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%
Surplus/(Deficit) After Allocations	(867,382.11)	(1,627,750.00)	760,367.89	(46.71%)
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%
Total Transfers	328,806.64	(208,400.00)	537,206.64	(257.78%)
Surplus / (Deficit)	(1,196,188.75)	(1,419,350.00)	223,161.25	(15.72%)

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	147,670.32	359,700.00	(212,029.68)	(58.95%)
Surplus/(Deficit) Before Allocation	(147,670.32)	(359,700.00)	212,029.68	(58.95%)
Surplus/(Deficit) Directly Attributable	(147,670.32)	(359,700.00)	212,029.68	(58.95%)
Allocations: Between Departments	203,000.00	-	203,000.00	0.00%
Surplus/(Deficit) After Allocations	(350,670.32)	(359,700.00)	9,029.68	(2.51%)
Surplus / (Deficit)	(350,670.32)	(359,700.00)	9,029.68	(2.51%)

City of Port Colborne
Airport
For the Twelve Months Ending December

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

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

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

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%)
Total Revenue		160,500.00	(160,500.00)	(100.00%)
Expense				
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%)
Total Expense		285,500.00	(285,500.00)	(100.00%)
Surplus/(Deficit) Before Allocation		(125,000.00)	125,000.00	(100.00%)
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Surplus/(Deficit) Directly Attributable		(125,000.00)	125,000.00	(100.00%)
Allocation: Between Departments	7,965.94	66,475.00	(58,509.06)	(88.02%)
Surplus/(Deficit) After Allocations	(7,965.94)	(191,475.00)	183,509.06	(95.84%)
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Transfer to/ (from) Reserves	125,000.00		125,000.00	0.00%
Total Transfers	125,000.00		125,000.00	0.00%
Surplus / (Deficit)	(132,965.94)	(191,475.00)	58,509.06	(30.56%)

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

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

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Fees		2,400.00	(2,400.00)	(100.00%)
Grants - Other		26,200.00	(26,200.00)	(100.00%)
Total Revenue		28,600.00	(28,600.00)	(100.00%)
Expense				
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%)
Total Expense	34,702.30	45,200.00	(10,497.70)	(23.23%)
Surplus/(Deficit) Before Allocation	(34,702.30)	(16,600.00)	(18,102.30)	109.05%
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Surplus/(Deficit) Directly Attributable	(34,702.30)	(16,600.00)	(18,102.30)	109.05%
Allocation: Between Departments	7,965.94	53,180.00	(45,214.06)	(85.02%)
Surplus/(Deficit) After Allocations	(42,668.24)	(69,780.00)	27,111.76	(38.85%)
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Surplus / (Deficit)	(42,668.24)	(69,780.00)	27,111.76	(38.85%)

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

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

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

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

City of Port Colborne

COVID-19

For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%)
Total Revenue	371,230.04	(78,900.00)	450,130.04	(570.51%)
Expense				
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%)
Total Expense	132,026.75	174,500.00	(42,473.25)	(24.34%)
Surplus/(Deficit) Before Allocation	239,203.29	(253,400.00)	492,603.29	(194.40%)
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Surplus/(Deficit) Directly Attributable	239,203.29	(253,400.00)	492,603.29	(194.40%)
Allocation: Between Departments	50,825.47		50,825.47	0.00%
Allocation: SSE/BC	131,965.32		131,965.32	0.00%
Surplus/(Deficit) After Allocations	56,412.50	(253,400.00)	309,812.50	(122.26%)
<hr/>				
Transfer to/ (from) Reserves		(253,400.00)	253,400.00	(100.00%)
Transfer Between Funds	56,412.50		56,412.50	0.00%
Total Transfers	56,412.50	(253,400.00)	309,812.50	(122.26%)
Surplus / (Deficit)	-	-	-	-

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

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

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

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

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Lease Income	150,000.00	150,000.00		0.00%
Total Revenue	150,000.00	150,000.00		0.00%
Expense				
R&M Grounds	124,931.42	85,000.00	39,931.42	46.98%
Total Expense	124,931.42	85,000.00	39,931.42	46.98%
Surplus/(Deficit) Before Allocation	25,068.58	65,000.00	(39,931.42)	(61.43%)
<hr/>				
Surplus/(Deficit) Directly Attributable	25,068.58	65,000.00	(39,931.42)	(61.43%)
Surplus/(Deficit) After Allocations	25,068.58	65,000.00	(39,931.42)	(61.43%)
<hr/>				
Transfer to/ (from) Reserves	(39,931.42)		(39,931.42)	0.00%
Total Transfers	(39,931.42)		(39,931.42)	0.00%
Surplus / (Deficit)	65,000.00	65,000.00		0.00%

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

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

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Lease Income		1,000.00	(1,000.00)	(100.00%)
Total Revenue		1,000.00	(1,000.00)	(100.00%)
Expense				
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%)
Total Expense	46,950.27	148,000.00	(101,049.73)	(68.28%)
Surplus/(Deficit) Before Allocation	(46,950.27)	(147,000.00)	100,049.73	(68.06%)
<hr/>				
Surplus/(Deficit) Directly Attributable	(46,950.27)	(147,000.00)	100,049.73	(68.06%)
<hr/>				
Surplus/(Deficit) After Allocations	(46,950.27)	(147,000.00)	100,049.73	(68.06%)
<hr/>				
Transfer to/ (from) Reserves	41,600.00		41,600.00	0.00%
Total Transfers	41,600.00		41,600.00	0.00%
Surplus / (Deficit)	(88,550.27)	(147,000.00)	58,449.73	(39.76%)

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

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

City of Port Colborne
SportsFest
For the Twelve Months Ending December

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

City of Port Colborne
Transit
For the Twelve Months Ending December

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

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 %
Revenue				
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%)
Total Revenue	234,883.89	145,100.00	89,783.89	61.88%
Expense				
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%)
Total Expense	1,180,082.24	1,118,500.00	61,582.24	5.51%
Surplus/(Deficit) Before Allocation	(945,198.35)	(973,400.00)	28,201.65	(2.90%)
<hr/>				
Surplus/(Deficit) Directly Attributable	(945,198.35)	(973,400.00)	28,201.65	(2.90%)
Allocation:SSE/BC	113,399.01	117,600.00	(4,200.99)	(3.57%)
Surplus/(Deficit) After Allocations	(1,058,597.36)	(1,091,000.00)	32,402.64	(2.97%)
<hr/>				
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 %
Revenue				
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%
Total Revenue	45,844.45	40,900.00	4,944.45	12.09%
Expense				
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%)
Total Expense	721,296.15	716,000.00	5,296.15	0.74%
Surplus/(Deficit) Before Allocation	(675,451.70)	(675,100.00)	(351.70)	0.05%
Surplus/(Deficit) Directly Attributable	(675,451.70)	(675,100.00)	(351.70)	0.05%
Surplus/(Deficit) After Allocations	(675,451.70)	(675,100.00)	(351.70)	0.05%
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%)
Total Transfers	(675,451.70)	(675,100.00)	(351.70)	0.05%
Surplus / (Deficit)	-	-	-	-

City of Port Colborne

Museum

For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%)
Total Revenue	115,390.00	77,300.00	38,090.00	49.28%
Expense				
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%)
Total Expense	353,195.79	285,800.00	67,395.79	23.58%
Surplus/(Deficit) Before Allocation	(237,805.79)	(208,500.00)	(29,305.79)	14.06%
Allocations: Within Departments	(28,600.00)	(28,600.00)		0.00%
Surplus/(Deficit) Directly Attributable	(209,205.79)	(179,900.00)	(29,305.79)	16.29%
Allocation:SSE/BC	35,587.82	44,600.00	(9,012.18)	(20.21%)
Surplus/(Deficit) After Allocations	(244,793.61)	(224,500.00)	(20,293.61)	9.04%
Transfer to/ (from) Reserves	27,306.25		27,306.25	0.00%
Total Transfers	27,306.25		27,306.25	0.00%
Surplus / (Deficit)	(272,099.86)	(224,500.00)	(47,599.86)	21.20%

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%)
Total Revenue	17,545.06	11,900.00	5,645.06	47.44%
Expense				
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%)
Total Expense	84,226.11	67,800.00	16,426.11	24.23%
Surplus/(Deficit) Before Allocation	(66,681.05)	(55,900.00)	(10,781.05)	19.29%
Allocations: Within Departments	28,600.00	28,600.00		0.00%
Surplus/(Deficit) Directly Attributable	(95,281.05)	(84,500.00)	(10,781.05)	12.76%
Allocation: SSE/BC	7,702.59	11,600.00	(3,897.41)	(33.60%)
Surplus/(Deficit) After Allocations	(102,983.64)	(96,100.00)	(6,883.64)	7.16%
Surplus / (Deficit)	(102,983.64)	(96,100.00)	(6,883.64)	7.16%

City of Port Colborne
Roselawn
For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Other Revenue	1,468.38		1,468.38	0.00%
Grants - Other		15,000.00	(15,000.00)	(100.00%)
Total Revenue	1,468.38	15,000.00	(13,531.62)	(90.21%)
Expense				
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%
Total Expense	4,264.19	4,300.00	(35.81)	(0.83%)
Surplus/(Deficit) Before Allocation	(2,795.81)	10,700.00	(13,495.81)	(126.13%)
<hr/>				
Surplus/(Deficit) Directly Attributable	(2,795.81)	10,700.00	(13,495.81)	(126.13%)
Allocation:SSE/BC	70,108.60	61,400.00	8,708.60	14.18%
Surplus/(Deficit) After Allocations	(72,904.41)	(50,700.00)	(22,204.41)	43.80%
<hr/>				
Surplus / (Deficit)	(72,904.41)	(50,700.00)	(22,204.41)	43.80%

City of Port Colborne

NSCTA

For the Twelve Months Ending December

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

City of Port Colborne
Committees
For the Twelve Months Ending December

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

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 %
Revenue				
Expense				
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%)
Total Expense	279,585.97	315,500.00	(35,914.03)	(11.38%)
Surplus/(Deficit) Before Allocation	(279,585.97)	(315,500.00)	35,914.03	(11.38%)
Surplus/(Deficit) Directly Attributable	(279,585.97)	(315,500.00)	35,914.03	(11.38%)
Surplus/(Deficit) After Allocations	(279,585.97)	(315,500.00)	35,914.03	(11.38%)
Surplus / (Deficit)	(279,585.97)	(315,500.00)	35,914.03	(11.38%)

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 %
Revenue				
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%
Total Revenue	50,852.00	3,700.00	47,152.00	1274.38%
Expense				
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%)
Total Expense	1,223,061.40	1,134,462.00	88,599.40	7.81%
Surplus/(Deficit) Before Allocation	(1,172,209.40)	(1,130,762.00)	(41,447.40)	3.67%
Surplus/(Deficit) Directly Attributable	(1,172,209.40)	(1,130,762.00)	(41,447.40)	3.67%
Allocation: Between Departments	12,753.17		12,753.17	0.00%
Allocation: SSE/BC	(20,000.00)	(20,000.00)		0.00%
Surplus/(Deficit) After Allocations	(1,164,962.57)	(1,110,762.00)	(54,200.57)	4.88%
Surplus / (Deficit)	(1,164,962.57)	(1,110,762.00)	(54,200.57)	4.88%

City of Port Colborne

CAO

For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	564,854.00	490,600.00	74,254.00	15.14%
Surplus/(Deficit) Before Allocation	(564,854.00)	(490,600.00)	(74,254.00)	15.14%
Surplus/(Deficit) Directly Attributable	(564,854.00)	(490,600.00)	(74,254.00)	15.14%
Allocation: Between Departments	(20,917.40)		(20,917.40)	0.00%
Surplus/(Deficit) After Allocations	(543,936.60)	(490,600.00)	(53,336.60)	10.87%
Surplus / (Deficit)	(543,936.60)	(490,600.00)	(53,336.60)	10.87%

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	268,418.09	300,100.00	(31,681.91)	(10.56%)
Surplus/(Deficit) Before Allocation	(268,418.09)	(300,100.00)	31,681.91	(10.56%)
Surplus/(Deficit) Directly Attributable	(268,418.09)	(300,100.00)	31,681.91	(10.56%)
Allocation: Between Departments	(1,835.85)		(1,835.85)	0.00%
Surplus/(Deficit) After Allocations	(266,582.24)	(300,100.00)	33,517.76	(11.17%)
Surplus / (Deficit)	(266,582.24)	(300,100.00)	33,517.76	(11.17%)

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%
Total Revenue	50,852.00	3,700.00	47,152.00	1274.38%
Expense				
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%)
Total Expense	389,789.31	343,762.00	46,027.31	13.39%
Surplus/(Deficit) Before Allocation	(338,937.31)	(340,062.00)	1,124.69	(0.33%)
Surplus/(Deficit) Directly Attributable	(338,937.31)	(340,062.00)	1,124.69	(0.33%)
Allocation: Between Departments	35,506.42		35,506.42	0.00%
Allocation: SSE/BC	(20,000.00)	(20,000.00)		0.00%
Surplus/(Deficit) After Allocations	(354,443.73)	(320,062.00)	(34,381.73)	10.74%
Surplus / (Deficit)	(354,443.73)	(320,062.00)	(34,381.73)	10.74%

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 %
Revenue				
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%)
Total Revenue	279,260.14	654,200.00	(374,939.86)	(57.31%)
Expense				
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%)
Total Expense	3,434,944.93	3,649,200.00	(214,255.07)	(5.87%)
Surplus/(Deficit) Before Allocation	(3,155,684.79)	(2,995,000.00)	(160,684.79)	5.37%
Surplus/(Deficit) Directly Attributable	(3,155,684.79)	(2,995,000.00)	(160,684.79)	5.37%
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%
Surplus/(Deficit) After Allocations	(2,430,036.47)	(2,776,750.00)	346,713.53	(12.49%)
Transfer to/ (from) Reserves	(33,400.00)		(33,400.00)	0.00%
Total Transfers	(33,400.00)		(33,400.00)	0.00%

	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 %
Revenue				
Expense				
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%)
Total Expense	287,349.72	300,900.00	(13,550.28)	(4.50%)
Surplus/(Deficit) Before Allocation	(287,349.72)	(300,900.00)	13,550.28	(4.50%)
Allocations: Within Departments	(178,798.39)	(215,600.00)	36,801.61	(17.07%)
Surplus/(Deficit) Directly Attributable	(108,551.33)	(85,300.00)	(23,251.33)	27.26%
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%
Surplus / (Deficit)	-	-	-	-

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	323,949.16	265,000.00	58,949.16	22.24%
Surplus/(Deficit) Before Allocation	(323,949.16)	(265,000.00)	(58,949.16)	22.24%
Allocations: Within Departments	18,847.41	17,800.00	1,047.41	5.88%
Surplus/(Deficit) Directly Attributable	(342,796.57)	(282,800.00)	(59,996.57)	21.22%
Allocation: Between Departments	(66,000.00)		(66,000.00)	0.00%
Surplus/(Deficit) After Allocations	(276,796.57)	(282,800.00)	6,003.43	(2.12%)
Surplus / (Deficit)	(276,796.57)	(282,800.00)	6,003.43	(2.12%)

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%)
Total Revenue	26,506.94	28,700.00	(2,193.06)	(7.64%)
Expense				
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%)
Total Expense	936,277.49	856,900.00	79,377.49	9.26%
Surplus/(Deficit) Before Allocation	(909,770.55)	(828,200.00)	(81,570.55)	9.85%
Allocations: Within Departments	54,472.76	57,700.00	(3,227.24)	(5.59%)
Surplus/(Deficit) Directly Attributable	(964,243.31)	(885,900.00)	(78,343.31)	8.84%
Allocation: Between Departments	(1,054.58)		(1,054.58)	0.00%
Surplus/(Deficit) After Allocations	(963,188.73)	(885,900.00)	(77,288.73)	8.72%
Transfer to/ (from) Reserves	(33,400.00)		(33,400.00)	0.00%
Total Transfers	(33,400.00)		(33,400.00)	0.00%
Surplus / (Deficit)	(929,788.73)	(885,900.00)	(43,888.73)	4.95%

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	460,250.28	461,300.00	(1,049.72)	(0.23%)
Surplus/(Deficit) Before Allocation	(460,250.28)	(461,300.00)	1,049.72	(0.23%)
Allocations: Within Departments	26,777.43	31,000.00	(4,222.57)	(13.62%)
Surplus/(Deficit) Directly Attributable	(487,027.71)	(492,300.00)	5,272.29	(1.07%)
Allocation: Between Departments	(48,707.66)		(48,707.66)	0.00%
Surplus/(Deficit) After Allocations	(438,320.05)	(492,300.00)	53,979.95	(10.96%)
Surplus / (Deficit)	(438,320.05)	(492,300.00)	53,979.95	(10.96%)

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	262,521.26	361,500.00	(98,978.74)	(27.38%)
Surplus/(Deficit) Before Allocation	(262,521.26)	(361,500.00)	98,978.74	(27.38%)
Allocations: Within Departments	15,273.53	24,300.00	(9,026.47)	(37.15%)
Surplus/(Deficit) Directly Attributable	(277,794.79)	(385,800.00)	108,005.21	(28.00%)
Allocation: Between Departments	(36,200.10)		(36,200.10)	0.00%
Surplus/(Deficit) After Allocations	(241,594.69)	(385,800.00)	144,205.31	(37.38%)
Surplus / (Deficit)	(241,594.69)	(385,800.00)	144,205.31	(37.38%)

City of Port Colborne
Events
For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	74,409.50	138,200.00	(63,790.50)	(46.16%)
Surplus/(Deficit) Before Allocation	(74,409.50)	(138,200.00)	63,790.50	(46.16%)
Allocations: Within Departments	5,250.00	(5,250.00)	10,500.00	(200.00%)
Surplus/(Deficit) Directly Attributable	(79,659.50)	(132,950.00)	53,290.50	(40.08%)
Allocation: Between Departments	(79,659.50)	(132,950.00)	53,290.50	(40.08%)
Surplus / (Deficit)	-	-	-	-

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%)
Total Revenue	252,753.20	625,500.00	(372,746.80)	(59.59%)
Expense				
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%)
Total Expense	1,090,187.52	1,265,400.00	(175,212.48)	(13.85%)
Surplus/(Deficit) Before Allocation	(837,434.32)	(639,900.00)	(197,534.32)	30.87%
Allocations: Within Departments	58,177.26	90,050.00	(31,872.74)	(35.39%)
Surplus/(Deficit) Directly Attributable	(895,611.58)	(729,950.00)	(165,661.58)	22.69%
Allocation: Between Departments	(385,475.15)		(385,475.15)	0.00%
Surplus/(Deficit) After Allocations	(510,136.43)	(729,950.00)	219,813.57	(30.11%)
Surplus / (Deficit)	(510,136.43)	(729,950.00)	219,813.57	(30.11%)

Appendix C - Levy Detail by Department

Legislative Services Divisional Summary and Detail

Appendix C.7.1 - Legislative Services Divisional Summary

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%)
Total Revenue	174,826.73	205,600.00	(30,773.27)	(14.97%)
Expense				
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%)
Total Expense	984,496.18	861,000.00	123,496.18	14.34%
Surplus/(Deficit) Before Allocation	(809,669.45)	(655,400.00)	(154,269.45)	23.54%
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Surplus/(Deficit) Directly Attributable	(809,669.45)	(655,400.00)	(154,269.45)	23.54%
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%
Surplus/(Deficit) After Allocations	(699,410.92)	(584,900.00)	(114,510.92)	19.58%
<hr/>				
Surplus / (Deficit)	(699,410.92)	(584,900.00)	(114,510.92)	19.58%

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	222,433.56	209,200.00	13,233.56	6.33%
Surplus/(Deficit) Before Allocation	(222,433.56)	(209,200.00)	(13,233.56)	6.33%
Allocations: Within Departments	(140,215.87)	(138,700.00)	(1,515.87)	1.09%
Surplus/(Deficit) Directly Attributable	(82,217.69)	(70,500.00)	(11,717.69)	16.62%
Allocation:SSE/BC	(82,217.69)	(70,500.00)	(11,717.69)	16.62%
Surplus / (Deficit)	-	-	-	-

City of Port Colborne

Clerks

For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%
Total Revenue	31,172.45	22,700.00	8,472.45	37.32%
Expense				
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%)
Total Expense	428,848.94	401,800.00	27,048.94	6.73%
Surplus/(Deficit) Before Allocation	(397,676.49)	(379,100.00)	(18,576.49)	4.90%
Allocations: Within Departments	78,906.15	85,500.00	(6,593.85)	(7.71%)
Surplus/(Deficit) Directly Attributable	(476,582.64)	(464,600.00)	(11,982.64)	2.58%
Allocation: Between Departments	(26,514.58)		(26,514.58)	0.00%
Surplus/(Deficit) After Allocations	(450,068.06)	(464,600.00)	14,531.94	(3.13%)
Surplus / (Deficit)	(450,068.06)	(464,600.00)	14,531.94	(3.13%)

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Fees	143,654.28	182,900.00	(39,245.72)	(21.46%)
Total Revenue	143,654.28	182,900.00	(39,245.72)	(21.46%)
Expense				
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%)
Total Expense	333,213.68	250,000.00	83,213.68	33.29%
Surplus/(Deficit) Before Allocation	(189,559.40)	(67,100.00)	(122,459.40)	182.50%
Allocations: Within Departments	61,309.72	53,200.00	8,109.72	15.24%
Surplus/(Deficit) Directly Attributable	(250,869.12)	(120,300.00)	(130,569.12)	108.54%
Allocation: Between Departments	(1,526.26)		(1,526.26)	0.00%
Surplus/(Deficit) After Allocations	(249,342.86)	(120,300.00)	(129,042.86)	107.27%
Surplus / (Deficit)	(249,342.86)	(120,300.00)	(129,042.86)	107.27%

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 %
Revenue				
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%
Total Revenue	238,015.22	52,100.00	185,915.22	356.84%
Expense				
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%)
Total Expense	3,805,390.28	3,590,000.00	215,390.28	6.00%
Surplus/(Deficit) Before Allocation	(3,567,375.06)	(3,537,900.00)	(29,475.06)	0.83%
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Surplus/(Deficit) Directly Attributable	(3,567,375.06)	(3,537,900.00)	(29,475.06)	0.83%
Allocation: Between Departments	(52,918.01)		(52,918.01)	0.00%
Surplus/(Deficit) After Allocations	(3,514,457.05)	(3,537,900.00)	23,442.95	(0.66%)
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Surplus / (Deficit)	(3,514,457.05)	(3,537,900.00)	23,442.95	(0.66%)

City of Port Colborne
Bylaws
For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%
Total Revenue	115,869.14	31,500.00	84,369.14	267.84%
Expense				
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%)
Total Expense	489,475.91	386,300.00	103,175.91	26.71%
Surplus/(Deficit) Before Allocation	(373,606.77)	(354,800.00)	(18,806.77)	5.30%
Allocations: Within Departments	99,072.00	99,072.00		0.00%
Surplus/(Deficit) Directly Attributable	(472,678.77)	(453,872.00)	(18,806.77)	4.14%
Allocation: Between Departments	(10,595.45)		(10,595.45)	0.00%
Surplus/(Deficit) After Allocations	(462,083.32)	(453,872.00)	(8,211.32)	1.81%
Surplus / (Deficit)	(462,083.32)	(453,872.00)	(8,211.32)	1.81%

City of Port Colborne

Fire

For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%
Total Revenue	122,146.08	20,600.00	101,546.08	492.94%
Expense				
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%)
Total Expense	3,315,914.37	3,203,700.00	112,214.37	3.50%
Surplus/(Deficit) Before Allocation	(3,193,768.29)	(3,183,100.00)	(10,668.29)	0.34%
Allocations: Within Departments	(99,072.00)	(99,072.00)		0.00%
Surplus/(Deficit) Directly Attributable	(3,094,696.29)	(3,084,028.00)	(10,668.29)	0.35%
Allocation: Between Departments	(42,322.56)		(42,322.56)	0.00%
Surplus/(Deficit) After Allocations	(3,052,373.73)	(3,084,028.00)	31,654.27	(1.03%)
Surplus / (Deficit)	(3,052,373.73)	(3,084,028.00)	31,654.27	(1.03%)

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 %
Revenue				
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%
Total Revenue	397,015.22	230,500.00	166,515.22	72.24%
Expense				
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%
Total Expense	6,722,407.90	6,784,600.00	(62,192.10)	(0.92%)
Surplus/(Deficit) Before Allocation	(6,325,392.68)	(6,554,100.00)	228,707.32	(3.49%)
Surplus/(Deficit) Directly Attributable	(6,325,392.68)	(6,554,100.00)	228,707.32	(3.49%)
Allocation: Between Departments	(599,127.64)	(809,106.00)	209,978.36	(25.95%)
Surplus/(Deficit) After Allocations	(5,726,265.04)	(5,744,994.00)	18,728.96	(0.33%)
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 %
Revenue				
Other Revenue	5,692.55		5,692.55	0.00%
Total Revenue	5,692.55		5,692.55	0.00%
Expense				
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%)
Total Expense	480,755.86	576,800.00	(96,044.14)	(16.65%)
Surplus/(Deficit) Before Allocation	(475,063.31)	(576,800.00)	101,736.69	(17.64%)
Allocations: Within Departments	(467,428.46)	(576,800.00)	109,371.54	(18.96%)
Surplus/(Deficit) Directly Attributable	(7,634.85)		(7,634.85)	0.00%
Allocation: Between Departments	(7,634.85)		(7,634.85)	0.00%
Surplus / (Deficit)	-	-	-	-

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	880,410.89	840,500.00	39,910.89	4.75%
Surplus/(Deficit) Before Allocation	(880,410.89)	(840,500.00)	(39,910.89)	4.75%
Allocations: Within Departments	65,914.63	81,107.00	(15,192.37)	(18.73%)
Surplus/(Deficit) Directly Attributable	(946,325.52)	(921,607.00)	(24,718.52)	2.68%
Allocation: Between Departments	(402.27)		(402.27)	0.00%
Surplus/(Deficit) After Allocations	(945,923.25)	(921,607.00)	(24,316.25)	2.64%
Surplus / (Deficit)	(945,923.25)	(921,607.00)	(24,316.25)	2.64%

City of Port Colborne
Drainage
For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%
Total Revenue	239,634.68	189,000.00	50,634.68	26.79%
Expense				
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%
Total Expense	204,750.17	205,100.00	(349.83)	(0.17%)
Surplus/(Deficit) Before Allocation	34,884.51	(16,100.00)	50,984.51	(316.67%)
Allocations: Within Departments	59,023.54	1,554.00	57,469.54	3698.17%
Surplus/(Deficit) Directly Attributable	(24,139.03)	(17,654.00)	(6,485.03)	36.73%
Allocation: Between Departments	48,170.29		48,170.29	0.00%
Surplus/(Deficit) After Allocations	(72,309.32)	(17,654.00)	(54,655.32)	309.59%
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%
Total Transfers	76,082.70	85,000.00	(8,917.30)	(10.49%)
Surplus / (Deficit)	(148,392.02)	(102,654.00)	(45,738.02)	44.56%

City of Port Colborne
Enviromental
For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Fees	2,684.64		2,684.64	0.00%
Grant - Federal	54,779.64		54,779.64	0.00%
Total Revenue	57,464.28		57,464.28	0.00%
Expense				
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%)
Total Expense	193,706.09	219,900.00	(26,193.91)	(11.91%)
Surplus/(Deficit) Before Allocation	(136,241.81)	(219,900.00)	83,658.19	(38.04%)
Allocations: Within Departments	14,502.39	21,220.00	(6,717.61)	(31.66%)
Surplus/(Deficit) Directly Attributable	(150,744.20)	(241,120.00)	90,375.80	(37.48%)
Allocation: Between Departments	(223.69)		(223.69)	0.00%
Surplus/(Deficit) After Allocations	(150,520.51)	(241,120.00)	90,599.49	(37.57%)
Surplus / (Deficit)	(150,520.51)	(241,120.00)	90,599.49	(37.57%)

City of Port Colborne

Facilities

For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	412,792.35	386,400.00	26,392.35	6.83%
Surplus/(Deficit) Before Allocation	(412,792.35)	(386,400.00)	(26,392.35)	6.83%
Allocations: Within Departments	28,321.77	37,287.00	(8,965.23)	(24.04%)
Surplus/(Deficit) Directly Attributable	(441,114.12)	(423,687.00)	(17,427.12)	4.11%
Allocation: Between Departments	(441,114.12)	(423,687.00)	(17,427.12)	4.11%
Surplus / (Deficit)	-	-	-	-

City of Port Colborne

Fleet

For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	245,531.59	351,500.00	(105,968.41)	(30.15%)
Surplus/(Deficit) Before Allocation	(245,531.59)	(351,500.00)	105,968.41	(30.15%)
Allocations: Within Departments	18,382.47	33,919.00	(15,536.53)	(45.80%)
Surplus/(Deficit) Directly Attributable	(263,914.06)	(385,419.00)	121,504.94	(31.53%)
Allocation: Between Departments	(263,914.06)	(385,419.00)	121,504.94	(31.53%)
Surplus / (Deficit)	-	-	-	-

City of Port Colborne

Stores

For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Expense				
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%)
Total Expense	180,280.85	152,300.00	27,980.85	18.37%
Surplus/(Deficit) Before Allocation	(180,280.85)	(152,300.00)	(27,980.85)	18.37%
Allocations: Within Departments	13,497.27	14,697.00	(1,199.73)	(8.16%)
Surplus/(Deficit) Directly Attributable	(193,778.12)	(166,997.00)	(26,781.12)	16.04%
Allocation: Between Departments	(15,852.20)		(15,852.20)	0.00%
Surplus/(Deficit) After Allocations	(177,925.92)	(166,997.00)	(10,928.92)	6.54%
Surplus / (Deficit)	(177,925.92)	(166,997.00)	(10,928.92)	6.54%

City of Port Colborne
Transportation
For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Other Revenue	149.60	2,500.00	(2,350.40)	(94.02%)
Fees	45,019.72	25,000.00	20,019.72	80.08%
Total Revenue	45,169.32	27,500.00	17,669.32	64.25%
Expense				
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%)
Total Expense	2,642,992.71	2,654,900.00	(11,907.29)	(0.45%)
Surplus/(Deficit) Before Allocation	(2,597,823.39)	(2,627,400.00)	29,576.61	(1.13%)
Allocations: Within Departments	156,892.81	253,540.00	(96,647.19)	(38.12%)
Surplus/(Deficit) Directly Attributable	(2,754,716.20)	(2,880,940.00)	126,223.80	(4.38%)
Allocation: Between Departments	(17,689.34)		(17,689.34)	0.00%
Surplus/(Deficit) After Allocations	(2,737,026.86)	(2,880,940.00)	143,913.14	(5.00%)
Surplus / (Deficit)	(2,737,026.86)	(2,880,940.00)	143,913.14	(5.00%)

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
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%
Total Revenue	49,054.39	14,000.00	35,054.39	250.39%
Expense				
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%)
Total Expense	1,481,187.39	1,397,200.00	83,987.39	6.01%
Surplus/(Deficit) Before Allocation	(1,432,133.00)	(1,383,200.00)	(48,933.00)	3.54%
Allocations: Within Departments	110,893.58	133,476.00	(22,582.42)	(16.92%)
Surplus/(Deficit) Directly Attributable	(1,543,026.58)	(1,516,676.00)	(26,350.58)	1.74%
Allocation: Between Departments	99,532.60		99,532.60	0.00%
Surplus/(Deficit) After Allocations	(1,642,559.18)	(1,516,676.00)	(125,883.18)	8.30%
Surplus / (Deficit)	(1,642,559.18)	(1,516,676.00)	(125,883.18)	8.30%

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 %
Revenue				
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%
Total Revenue	2,201,119.23	1,644,000.00	557,119.23	33.89%
Expense				
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%
Total Expense	1,423,341.75	1,162,700.00	260,641.75	22.42%
Surplus/(Deficit) Before Allocation	777,777.48	481,300.00	296,477.48	61.60%
<hr/>				
Surplus/(Deficit) Directly Attributable	777,777.48	481,300.00	296,477.48	61.60%
Allocation:SSE/BC	622,771.82	613,977.00	8,794.82	1.43%
Surplus/(Deficit) After Allocations	155,005.66	(132,677.00)	287,682.66	(216.83%)
<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 %
Revenue				
Licences and Permits	446,846.92	331,700.00	115,146.92	34.71%
Total Revenue	446,846.92	331,700.00	115,146.92	34.71%
Expense				
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%)
Total Expense	205,757.20	327,800.00	(122,042.80)	(37.23%)
Surplus/(Deficit) Before Allocation	241,089.72	3,900.00	237,189.72	6081.79%
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Surplus/(Deficit) Directly Attributable	241,089.72	3,900.00	237,189.72	6081.79%
Allocation:SSE/BC	156,159.13	87,100.00	69,059.13	79.29%
Surplus/(Deficit) After Allocations	84,930.59	(83,200.00)	168,130.59	(202.08%)
<hr/>				
Transfer to/ (from) Reserves	84,930.59	(83,200.00)	168,130.59	(202.08%)
Total Transfers	84,930.59	(83,200.00)	168,130.59	(202.08%)
Surplus / (Deficit)	-	-	-	-

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 %
Revenue				
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%
Total Revenue	1,364,179.47	1,069,200.00	294,979.47	27.59%
Expense				
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%
Total Expense	971,742.68	673,300.00	298,442.68	44.33%
Surplus/(Deficit) Before Allocation	392,436.79	395,900.00	(3,463.21)	(0.87%)
Surplus/(Deficit) Directly Attributable	392,436.79	395,900.00	(3,463.21)	(0.87%)
Allocation:SSE/BC	344,380.16	409,077.00	(64,696.84)	(15.82%)
Surplus/(Deficit) After Allocations	48,056.63	(13,177.00)	61,233.63	(464.70%)
Transfer to/ (from) Reserves	48,056.63	(13,177.00)	61,233.63	(464.70%)
Total Transfers	48,056.63	(13,177.00)	61,233.63	(464.70%)
Surplus / (Deficit)	-	-	-	-

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

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Fees	342,633.88	196,200.00	146,433.88	74.64%
Total Revenue	342,633.88	196,200.00	146,433.88	74.64%
Expense				
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%)
Total Expense	218,910.48	141,400.00	77,510.48	54.82%
Surplus/(Deficit) Before Allocation	123,723.40	54,800.00	68,923.40	125.77%
<hr/>				
Surplus/(Deficit) Directly Attributable	123,723.40	54,800.00	68,923.40	125.77%
Allocation:SSE/BC	57,486.53	52,500.00	4,986.53	9.50%
Surplus/(Deficit) After Allocations	66,236.87	2,300.00	63,936.87	2779.86%
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Transfer to/ (from) Reserves	66,236.87	2,300.00	63,936.87	2779.86%
Total Transfers	66,236.87	2,300.00	63,936.87	2779.86%
<hr/>				
Surplus / (Deficit)	-	-	-	-

City of Port Colborne
Cemetery
For the Twelve Months Ending December

	YTD Dec ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Investment Income	4,235.23	4,000.00	235.23	5.88%
Sales	43,223.73	42,900.00	323.73	0.75%
Total Revenue	47,458.96	46,900.00	558.96	1.19%
Expense				
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%
Total Expense	26,931.39	20,200.00	6,731.39	33.32%
Surplus/(Deficit) Before Allocation	20,527.57	26,700.00	(6,172.43)	(23.12%)
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Surplus/(Deficit) Directly Attributable	20,527.57	26,700.00	(6,172.43)	(23.12%)
Allocation:SSE/BC	64,746.00	65,300.00	(554.00)	(0.85%)
Surplus/(Deficit) After Allocations	(44,218.43)	(38,600.00)	(5,618.43)	14.56%
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Transfer to/ (from) Reserves	(23,396.75)	(38,600.00)	15,203.25	(39.39%)
Total Transfers	(23,396.75)	(38,600.00)	15,203.25	(39.39%)
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Surplus / (Deficit)	(20,821.68)		(20,821.68)	0.00%

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%
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Surplus / (Deficit)	-	-	-	-
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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%)
<hr/>				
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)	-	-	-	-

Appendix E - Capital and Related Projects Summary

Project Name	Project ID	Approved Budget	In Year Spending	Unspent Before Close-out	Closed Out	Budgets Carried Forward	REF
2020 Carryforward Projects							
Overholt Cemetery Expansion	20C-CE-L56	80,330		80,330		80,330	
Modernization Grant Projects	20C-CS-L01	440,779	78,838	361,941		361,941	
IT-Access Control Door Reader	20C-CS-L53	2,000		2,000		2,000	
Genetec Security Systm Upgrade	20C-CS-L54	3,000	2,613	387	(387)	-	[A]
IT - Server Room Relocation	20C-CS-L55	180,000		180,000	(82,000)	98,000	[F]
Cruise Ship Berthing Facility	20C-ED-L46	10,000		10,000		10,000	
Tourism Strategy & Cruise DST	20C-ED-L47	185,148	148,044	37,104		37,104	
Industrial Land clearing	20C-ED-L48	60,000	34,822	25,178		25,178	
HarbourMaster Building Repairs	20C-MA-L57	24,500		24,500		24,500	
Museum - Exhibit Cases	20C-MU-L59	5,000		5,000		5,000	
Museum - Cedar shingles	20C-MU-L60	10,000	21,512	(11,512)	11,512	-	[A]
Museum Archive Building HVAC	20C-MU-L61	18,500	11,133	7,367		7,367	
Repair Sidewalks to Archive	20C-MU-L62	5,000	1,126	3,874	(3,874)	-	[A]
Archive Shelving/Art Rack	20C-MU-L63	25,000		25,000		25,000	
Museum Lifeboat/Garage Upgrade	20C-MU-L64	10,000	7,768	2,232	(2,232)	-	[A]
Planning - Plotter	20C-PL-L65	10,000		10,000		10,000	
Picnic Tables In Various Parks	20C-PW-L02	26,307	5,802	20,505	(20,505)	-	[A]
Flashing Amber Beacons	20C-PW-L03	18,355	758	17,596	(17,596)	-	[A]
VHWC BOCCE Insulation	20C-PW-L04	4,600	1,522	3,078	(3,078)	-	[A]
VHWC Rink 1 Insulation	20C-PW-L05	16,500	17,446	(946)	946	-	[A]
City Hall - Window Replacement	20C-PW-L06	85,000	75,953	9,047	(9,047)	-	[A]
City Hall - HVAC Units Upgrade	20C-PW-L07	20,000		20,000		20,000	
City Hall - Fall Arrest	20C-PW-L08	12,000		12,000		12,000	
City Hall - Flat Roof Repairs	20C-PW-L09	10,000		10,000		10,000	
City Hall - Bus Vestibule Vent	20C-PW-L10	2,500		2,500	(2,500)	-	[A]
City Hall - Carpeting/painting	20C-PW-L11	5,000	19,550	(14,550)	14,550	-	[A]
City Hall -3rd Floor Furniture	20C-PW-L12	54,420	52,431	1,989	(1,989)	-	[A]
City Hall - Monitoring System	20C-PW-L13	5,000		5,000		5,000	
Fire Hall - Facility Repairs	20C-PW-L14	67,500	69,627	(2,127)	2,127	-	[A]

Project Name	Project ID	Approved Budget	In Year Spending	Unspent Before Close-out	Closed Out	Budgets Carried Forward	REF
Fire Hall - Monitoring System	20C-PW-L15	5,000		5,000		5,000	
Elm St & Elgin St Intersection	20C-PW-L16	50,000		50,000		50,000	
Lake End Access Gates	20C-PW-L17	22,500		22,500		22,500	
11 King St Facility Demolition	20C-PW-L18	35,000	39,483	(4,483)	4,483	-	[A]
Bethel Furnace Replacement	20C-PW-L19	16,000		16,000		16,000	
Bethel Roof Replacement	20C-PW-L20	51,000	13,341	37,659		37,659	
Bethel Security /Accessability	20C-PW-L21	3,500		3,500	(3,500)	-	[A]
New solar lighting for Parks	20C-PW-L22	45,000		45,000		45,000	
Centennial Park LED Lighting	20C-PW-L23	6,500		6,500	(6,500)	-	[A]
Centennial Park Pavilion Roof	20C-PW-L24	17,400	13,294	4,106	(4,106)	-	[A]
HH Knoll Park Band Shell roof	20C-PW-L25	16,500	13,046	3,454	(3,454)	-	[A]
Friendship Trail Repair	20C-PW-L26	32,938	6,336	26,602		26,602	
Soccer Complex Bridge Repair	20C-PW-L27	17,600	18,752	(1,152)	1,152	-	[A]
Skateboard Park Parking Lot	20C-PW-L28	4,000		4,000		4,000	
HH Knoll Park Walkways Repairs	20C-PW-L29	55,326	18,349	36,977		36,977	
Sherkston Accessibility Issues	20C-PW-L30	2,500		2,500	(2,500)	-	[A]
Sherkston Roof Repairs	20C-PW-L31	12,000		12,000		12,000	
Sherkston Chimney/HotWaterTank	20C-PW-L32	7,500		7,500		7,500	
Sherkston Septic System	20C-PW-L33	47,800		47,800	(47,800)	-	[A]
Soccer Complex Sanitary Pump	20C-PW-L34	5,000		5,000		5,000	
VHWC Main Entrance Pylon Sign	20C-PW-L35	70,000	2,600	67,400		67,400	
VHWC Fitness Areas Water Drips	20C-PW-L36	10,000		10,000		10,000	
VHWC Pool Rehab of Tiles	20C-PW-L37	42,000		42,000		42,000	
VHWC Monitoring system	20C-PW-L38	5,000		5,000		5,000	
PC Operations Centre Upgrades	20C-PW-L39	193,230	11,117	182,113		182,113	
Bulk Water Station Project	20C-PW-L42	170,134	98,881	71,253	(71,253)	-	[C]
Sunset Park Asphalt Walkway	20C-PW-L44	18,055	18,373	(318)	318	-	[A]
Dawg's Project	20C-PW-L67	30,888	21,238	9,650	(9,650)	-	[A]
Economic Development Strategy	20O-ED-L49	30,000	29,227	773	(773)	-	[A]
New Tourism Branding	20O-ED-L50	10,000		10,000		10,000	
Affordable Housing Strategy	20O-ED-L52	75,000		75,000		75,000	
Marina Business Plan Study	20O-MA-L58	44,786	24,882	19,905	(19,905)	-	[B]

Project Name	Project ID	Approved Budget	In Year Spending	Unspent Before Close-out	Closed Out	Budgets Carried Forward	REF
Building Inspection Technology	200-PL-L66	46,500		46,500		46,500	
Urban Forest Management Plan	200-PW-L45	85,000		85,000		85,000	
Active Transportation Masterpl	200-PW-L51	50,000		50,000		50,000	
Subtotal		2,730,095	877,863	1,852,233	(277,562)	1,574,671	

2021 Capital Projects Approved in Budget and Mid-Year

2021 Capital Projects Approved in Budget

Cemetery - Columbarium repairs	21C-CE-B34	40,000	35,963	4,037		4,037	
ITS - Server Back-up	21C-CS-B01	52,000	16,717	35,283		35,283	
ITS - Evergreening	21C-CS-B02	150,000	149,283	717	(717)	-	[A]
Edraulic Combi Tool	21C-FD-B08	20,000	17,696	2,304	(2,304)	-	[A]
Fire Hose Replacement	21C-FD-B09	75,000	64,008	10,992	(10,992)	-	[A]
Library Capital	21C-LB-B31	45,000	10,194	34,806	(34,806)	-	[D]
Marina - Hydro Pedestals	21C-MA-B33	15,000	14,324	676	(676)	-	[B]
Museum Capital	21C-MU-B32	5,000	7,958	(2,958)	2,958	-	[A]
Multi-Use Trail Repairs	21C-PW-B03	335,000	283,010	51,990	(51,990)	-	[A]
East / West Wig Wags	21C-PW-B04	82,360	9,688	72,672		72,672	
Splash Pad Pump Replacement	21C-PW-B05	8,000	5,976	2,024	(2,024)	-	[A]
VHWC - Berm Headwall	21C-PW-B06	20,000	19,957	43	(43)	-	[A]
West St Electrical Infra.	21C-PW-B07	10,000		10,000		10,000	
Railway Crossing Improvements	21C-PW-B10	75,000	953	74,047		74,047	
Bridges Culverts Walls Repairs	21C-PW-B11	105,500		105,500		105,500	
CIMCO System Gantry Crane	21C-PW-B12	18,000		18,000		18,000	
COPC Welcome Centre Upgrades	21C-PW-B13	14,500		14,500		14,500	
VHWC Air Removal Unit	21C-PW-B14	18,000		18,000		18,000	
Downtown CIP	21C-PW-B15	1,000,000		1,000,000	(250,000)	750,000	[F]
Fire Station HVAC Upgrades	21C-PW-B16	18,000		18,000		18,000	
Fire Station Security Upgrades	21C-PW-B17	24,000	725	23,275		23,275	
Fleet replacement/Purchase	21C-PW-B18	300,000	28,696	271,304		271,304	
Flow Monitors - Wastewater	21C-PW-B19	100,000		100,000		100,000	
Glycol Pipe Insulation	21C-PW-B20	52,000	48,215	3,785	(3,785)	-	[A]
Harbourmaster Roof Replacement	21C-PW-B21	12,500	5,866	6,634	(6,634)	-	[A]

Project Name	Project ID	Approved Budget	In Year Spending	Unspent Before Close-out	Closed Out	Budgets Carried Forward	REF
Infrastructure Needs Studies	21C-PW-B22	750,000	22,638	727,362		727,362	
PCOC Facilities Upgrades	21C-PW-B23	83,500	76,877	6,623	(6,623)	-	[A]
Programmable Speed Radar Signs	21C-PW-B24	20,000	19,857	143	(143)	-	[A]
Programmable Speed Zone Beacon	21C-PW-B25	12,000		12,000		12,000	
Roads Resurfacing Program	21C-PW-B26	960,000	830,160	129,840		129,840	
Sidewalk Construction	21C-PW-B28	100,000	100,912	(912)	912	-	[A]
Site Remediation	21C-PW-B29	130,000		130,000		130,000	
Tennessee Gate Inspec & Design	21C-PW-B30	30,000		30,000		30,000	
		4,680,360	1,769,673	2,910,687	(366,867)	2,543,821	
2021 Capital Projects Approved Mid-Year							
Community Impro Plans Review	21C-ED-R47	125,000	13,807	111,193		111,193	
Parkette at Lakeview Park	21C-ED-R49	150,000		150,000		150,000	
Purchase Industrial Park Land	21C-ED-R51	-	5,000	(5,000)		(5,000)	
OTF Resilient Communities Grant	21C-LB-G43	121,200	41,834	79,366		79,366	
Building Condition Assessment	21C-LB-R44	20,000	11,041	8,959		8,959	
Clarence Sidewalk Construction	21C-PW-R35	165,000	120,060	44,940	(44,940)	-	[A]
City Hall Elevator Repairs	21C-PW-R39	100,000		100,000		100,000	
Chippawa Road Construction	21C-PW-R40	35,000		35,000		35,000	
Erie St Wtmain Design & Inspec	21C-PW-R45	198,216	54,124	144,092		144,092	
Rainbow Crosswalk	21C-PW-R46	15,000	13,533	1,467	(1,467)	-	[A]
Erie St Wtmain Construction	21C-PW-R48	1,880,000		1,880,000		1,880,000	
New Excavator - Drain	21C-PW-R50	-	488,365	(488,365)	488,365	-	[E]
Facility Condition Index	21C-PW-R52	75,000		75,000		75,000	
Project Management	21O-PW-R41	147,600	1,817	145,783		145,783	
		3,032,016	749,580	2,282,436	441,957	2,724,393	
Subtotal		7,712,376	2,519,253	5,193,123	75,091	5,268,213	

2022 Approved Capital Projects Pre-Spending

O.3 Perimeter Fence - Nickel Beach	22C-BE-B83		3,405	(3,405)		(3,405)	
C.6 Lotus Migration&Building Permit	22C-CS-B33		30,833	(30,833)		(30,833)	
Q.2 Lagoon Shorline Repair - Marina	22C-MA-B87		35,000	(35,000)		(35,000)	
A.13 Waterfront Centre	22C-PW-B13		202,423	(202,423)		(202,423)	

Project Name	Project ID	Approved Budget	In Year Spending	Unspent Before Close-out	Closed Out	Budgets Carried Forward	REF
B.1 Mobile Column Lifts&Welder-PCOC	22C-PW-B14		4,462	(4,462)		(4,462)	
G.10 Drain - Road Culvert Rplc	22C-PW-B61		41,289	(41,289)		(41,289)	
I.1 Neff St Outlet Retrofit	22C-SS-B64		11,285	(11,285)		(11,285)	
J.3 + K.1 Excavator Bucket	22C-WW-B70		7,305	(7,305)		(7,305)	
Subtotal			336,002	(336,002)		(336,002)	
Capital Projects Total		10,442,471	3,733,118	6,709,353	(202,471)	6,506,882	

Reference:

[A] Closed out to Capital Under/Over Reserve

[B] Closed out to Marina Reserve

[C] Closed out to Water Reserve

[D] Closed out to Library Capital Reserve

[E] Closed out to Drainage Equipment Reserve

[F] Partial 'Transfer to Holding'

Appendix F - Capital and Related Project Holding Accounts

Project Name	Project ID	Approved Budget	Allocated to approved projects	Additional Funding	Available Holding Funds at YE 2021	Allocated in 2022 Budget	Remaining Funds in 2022	REF
2020 Holding Funds								
Nickel Area Storm Sewer Projec	20C-PW-L40	573,072		285,144	858,217	(338,724)	519,493	[a]
Wastewater Capital Projects	20C-PW-L41	519,403			519,403	(519,403)	-	
Water Capital Projects	20C-PW-L43	437,516	(437,516)		-		-	[c]
Subtotal		1,529,991	(437,516)	285,144	1,377,620	(858,127)	519,493	
2021 Holding Funds								
Capital Contingency Fund	21C-CS-B39	106,953	-	332,000	438,953	(332,000)	106,953	[b]
Water Capital Projects	21C-PW-B36	268,701	(241,402)	-	27,299	(27,299)	-	[c]
Wastewater Capital Projects	21C-PW-B37	250,000	-	-	250,000	(250,000)	-	
Storm Sewer Capital Projects	21C-PW-B38	23,724	-	-	23,724		23,724	
Subtotal		649,378	(241,402)	332,000	739,976	(609,299)	130,677	
Holding Funds Total		2,179,369	(678,918)	617,144	2,117,596	(1,467,426)	650,170	

Reference:

[a] Additional CSO Program funding received

[b] Partial transfer from approved Capital Projects

[c] Transfer to Erie St Watermain Project

	Year End Balance Before Surplus / (Deficit)	2021 Budget Transfers	In-Year Approved Transfers	Year End Transfers per Reserve Policy / Practice	Year End Transfers to Approve	2021 Year End Balance	Net 2022 Capital and Related Project Budget	Forecasted Reserve Balance	Funding Target	Progress
Grants Committee Reserve (W)	12,250			750		13,000		13,000	Varies - Dependent on Activity^	Achieved
Library Bequest Reserve	4,188					4,188		4,188	Varies - Dependent on Library Board Requirements^	Achieved
Library Employee Future Benefit Reserve	54,129					54,129		54,129	75% of Employee Future Benefit and WSIB Liability (Estimated target \$120,375)	Not Achieved - Long-Term Target
Library Capital	120,712			14,806		135,518		135,518	Varies - Dependent on Library Board Requirements	Requires Facility Condition Study - Public Works is reviewing options with the Library to complete
Library Contingency Reserve	52,602			(5,670)		46,932		46,932	5% of the gross Library budget (Estimated at \$45,850)	Achieved
Local Architectural Conservation Advisory Committee (LACAC) Reserve (W)	10,184			1,000		11,184		11,184	Varies - Dependent on Activity^	Achieved
NEW Community Safety Committee (W)	3,947			1,000		4,947		4,947	Varies - Dependent on Activity^	Achieved
Mayors Youth Council Committee (MYCC) Reserve (W)	3,217			1,000		4,217		4,217	Varies - Dependent on Activity^	Achieved
Museum Bequest Reserve	51,473			27,354		78,827		78,827	Varies - Dependent on Museum Board Requirements^	Achieved
Museum Capital	31,667					31,667	(20,000)	11,667	Varies - Dependent on Museum Board Requirements^	Achieved
Seniors Advisory Committee (SAC) Reserve (W)	4,392			850		5,242		5,242	Varies - Dependent on Activity^	Achieved
Niagara South Coast Tourism (W)	35,402			28,550		63,952		63,952	Varies - Dependent on Activity^	Achieved
Total Boards and Committees Reserves	384,163	-	-	69,641	-	453,804	(20,000)	433,804		
Canada Summer Games Reserve	30,000	15,000				45,000	(45,000)	-	Council Commitment	Achieved
Canal Days Reserve	50,000			125,000		175,000	(125,000)	50,000	5% of the gross Canada Day budget (Estimated target at \$32,600)	Achieved - Temporary elevated as a result of 2020/2021 being canceled.
CIP Incentives Reserve (W)	110,054			56,543		166,597		166,597	Council Commitment	Awaiting Study approved Report 2021-81
Roselawn	679,299					679,299	(122,500)	556,799	TBD	Roselawn Plan, being developed
Transit (W)	166,078			45,430		211,508	(157,600)	53,908	Bridge Funding	Achieved
Municipal Election Reserve (W)	90,585	30,000		(1,997)		118,588	(118,588)	(0)	Clerk proposed budget	Achieved
Total Programs, Grants and Activities	1,126,016	45,000	-	224,976	-	1,395,992	(568,688)	827,304		
Building Department Reserve (RF)	83,220	(83,200)		168,131		168,151		168,151	Funded by User Fees - Surplus / (Deficit) - Zero	Achieved - User fees will need to increase in the future to maintain

Beach Reserve	212,729	2,300		63,937		278,966	(113,750)	165,216	Funded by User Fees - Surplus / (Deficit) - 5% of gross Beach budget plus pay-as-you-go balance required for capital and related projects	Achieved
Overholt Cemetery Reserve	23,397	(38,600)		15,203	130,000	130,000	(123,300)	6,700	Funded by User Fees - Surplus / (Deficit) - 5% of gross Overhalt Cemetery budget plus pay-as-you-go balance required for capital and related projects	Business Plan being developed
Sugarloaf Marina Reserve	175,851	(13,177)		81,814		244,488	(40,800)	203,688	Funded by User Fees - Surplus / (Deficit) - 5% of gross Marina budget plus pay-as-you-go balance required for capital and related projects	Business Plan being developed
Marina Internal Financing	(367,951)	76,883				(291,068)	(581,910)	(872,978)	Council approved to be repaid through Sugarloaf Marina budget over 5 years	
Total Self Sustaining Entities	127,246	(55,794)	-	329,085	130,000	530,537	(859,760)	(329,223)		
Economic Development Reserve (W)	-	-		466,525		466,525	(195,000)	271,525	Varies - Dependent on Activity^	Achieved
Encumbrance Reserve (W)	197,285	-		98,078	-	295,363	(295,363)	0	Zero	Achieved
Future Liabilities Reserve (W)	1,355,755	8,014		320,484		1,684,253	411,000	2,095,253	75% of Employee Future Benefit and WSIB Liability (Estimated target \$7,233,300)	Not Achieved - Long-Term Target
General Stabilization	2,240,562	(253,400)		253,400		2,240,562		2,240,562	10% of the Levy (Estimated target \$2,187,400)	Achieved
Opportunities Fund	2,000,000	-	-			2,000,000		2,000,000	Established at \$2,000,000 from successful NRBN initiative	Achieved
Subject Matter Experts Reserves (W)	208,598	-	-			208,598		208,598	0.25% of the City's consolidated budget (Estimated target of \$50,000)	Achieved
Working Capital Reserve	2,018,700	39,300	129,400			2,187,400		2,187,400	10% of the Levy (Estimated target \$2,187,400)	Achieved
Total General Government	8,020,900	(206,086)	129,400	1,138,487	-	9,082,701	(79,363)	9,003,338		
(A) Development Charges (RF)	339,713	2,010	-	300,902		642,625		642,625	Varies - Dependent on requirements identified in multi-year forecasts	Public Works is leading infrastructure needs studies / planning, including facilities condition assessments. These will be
Drain Reserve	343,955	85,000	-	(14,967)		413,988		413,988		
Drain Internal Financing			(488,365)	2,522		(485,843)	74,500	(411,343)		
Facilities Reserve	131,386	-	-			131,386		131,386		
Fleet and Equipment Reserve	704,237	-	-			704,237	(704,237)	-		
Goderich Maintenance Agreement (W)	83,852	-	-	(39,931)		43,921		43,921		
(A) Grants - Federal Gas Tax (RF)	1,069,588	(1,063,258)	285,561	11,978		303,869	(303,869)	-		

(A) Grants - Ontario Community Infrastructure Fund (RF)	755,955	(751,485)	347,254	8,322	(500,000)	(139,954)	185,926	45,972		assessments. These will be used to establish these reserve levels when complete.
General TCA Reserve	2,441,383	(282,360)	125,637	1,422	150,000	2,436,082	(225,254)	2,210,828		
Storm Sewer Reserve	235,832	42,307	-	(161,164)		116,975	390,944	507,919	10% of budget plus pay-as-you go balance required for capital and related projects (Estimated target \$141,000 plus capital and related projects)	
Waste Water Reserve	84,936	258,207	-	717,859		1,061,002	413,191	1,474,193	10% of budget plus pay-as-you go balance required for capital and related projects (Estimated target \$694,000 plus capital and related projects)	Public Works is leading infrastructure needs studies / planning, including facilities condition assessments. These will be used to establish these reserve levels when complete.
Water Reserve	900,730	613,748	(1,518,000)	327,818		324,296	400,195	724,491	10% of budget plus pay-as-you go balance required for capital and related projects (Estimated target based on budget = \$476,000 plus capital and related projects)	
Total Capital (including DR)	7,091,567	(1,095,831)	(1,247,913)	1,154,760	(350,000)	5,552,584	231,396	5,783,980		
Less: Deferred Revenue (Sum of A 's) recognizing these are recorded on the Balance Sheet as an Asset	(2,165,256)	1,812,733	(632,815)	(321,202)		(806,540)	117,943	(688,597)		
Total Capital	4,926,311	716,902	(1,880,728)	833,558	(350,000)	4,746,043	349,339	5,095,382		
Total Reserves before WIP	14,584,636	500,022	(1,751,328)	2,595,746	(220,000)	16,209,076	(1,178,472)	15,030,604		
Work-in-progress (WIP)	4,540,195	5,329,738	(2,772,829)		1,134,807	8,231,911	-	8,231,911	Note: "Forecast" reflects actual spend from Appendix D - Capital and Related Projects	
Total Reserves	19,124,831	5,829,760	(4,524,157)	2,595,746	914,807	24,440,987	(1,178,472)	23,262,515		

Appendix H - Investments

Investment Report

Investment income in 2021 was \$181,281

At the time of writing this report, FIN – 01 stipulates no more than 50% of the City's investments should be concentrated in any one Schedule I Bank. As previously communicated the City's investments were historically in one Schedule I Bank. Financial Services added one Credit Union and is in the processes of adding one additional bank to bring the City in compliance with its policy.

Investment Performance

The City experienced a favorable budget to actual variance in Trimester 1 despite the low interest rate environment. As the City's remaining GIC's are maturing Council can expect investment income to moderate in the following trimesters.

	Trimester 1	Trimester 2	Trimester 3	Total	Annualized Return
Actual	69,737	59,916	51,628	181,281	1.01%
Budget	35,000	35,000	35,000	105,000	
Variance	34,737	24,916	16,628	76,281	

Investment Term Holdings

Funds	Book Value	Weight
Investments < 1 Year	4,500,000	24.3%
Cash	14,004,683	75.7%
Total Portfolio	18,504,683	100.0%

Financial Services highlights that the investment to cash ratio is temporarily skewed to cash as a result of lower interest rates and the interest rate floor that our bank account has provided. Should interest rates rise the investment to cash ratio will move towards investments.

Investments

Institution	Type of Investment^	Purchased Amount	Interest Rate	Maturity Date	Percentage of Holdings
Meridian	Credit Union - GIC	500,000	0.95%	2022-06-25	2.3%
Meridian	Credit Union - GIC	500,000	1.10%	2022-12-25	2.3%
Meridian	Credit Union - GIC	500,000	1.24%	2023-06-25	2.3%
Scotiabank	Bank - GIC	3,000,000	0.75%	2022-12-23	13.6%
Total excluding cash		4,500,000			20.3%
Primarily CIBC	Chequing Account	14,004,683	0.450%/ 0.600%		63.3%
Scotiabank	Chequing Account	3,632,702	0.45%		16.4%
Total including Cash *		22,137,385			100.0%

^The City does not own any of its own long-term or short-term debentures.

* All figures are in Canadian dollars.

Appendix I - Debt Management

In accordance with policy FIN - 03 the following debt management appendix has been prepared. The figures in this appendix are in '000s.

A multi-year forecast of internal and external borrowing and lease financing and the related cost of borrowing and lease financing:

('000s in millions)	2020	2021	2022	2023	2024	2025	2026
Projected Year End Debt	30,270	28,831	27,411	26,123	24,968	23,777	22,859
Committed Capital Leases	58	27	2	-	-	-	-
Total Borrowing (External)	30,328	28,858	27,413	26,123	24,968	23,777	22,859
Internal Financing	368	292	873	743	613	483	353
Total Borrowing (External & Internal)	30,696	29,150	28,286	26,866	25,581	24,260	23,212
Interest	915	962	920	878	840	804	766
Principal	1,975	1,440	1,444	1,289	1,155	1,191	948
External Borrowing Charges	2,890	2,402	2,364	2,167	1,995	1,995	1,714
Illustrative In-Year ARL*		6.5%	6.2%	5.5%	4.8%	4.6%	4.0%
City Self Imposed Max		15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Provincial Imposed Max		25.0%	25.0%	25.0%	25.0%	25.0%	25.0%

* This projection utilized a 4% increase in own source revenue (2% inflation, 2% infrastructure).

~ This has been updated for 2022 budget approvals

At the present time there is no future borrowing planned for illustrative purposes. Staff are working on updating the Tangible Capital Asset Management Plan in accordance with Ontario Regulation 588/17. The timing of this project is June 30, 2022 and will align with the City's infrastructure needs work. A forecasted funding model will accompany the updated Tangible Capital Asset Management Plan.

Presently the two primary risk associated with borrowing are the perceived opportunity cost associated with interest rate levels and the City itself maintain a strong fiscal framework to support on-going investments.

Financial Services advises that decision to borrow are based on matching project requirements to cash flow needs and related funding requirements. These decisions are often made a year or more prior to borrowing is to occur. They are also subject to the borrowing windows allotted by the Niagara Region. Borrowing decisions are therefore not recommended based on trying to time interest rates and as such Financial Services advises while some may identify an opportunity cost associated with timing interest rates, Financial Services assesses no risk recognizing decisions to recommend borrowing are not interest rate dependent.

At the time of writing this report, borrowing is consistent with the Debt Management Policy except for the fact certain tangible capital assets would have been below the current borrowing threshold at the time the original debt was issued. Financial Services recommends no related action to be taken.