

CITY OF HAMILTON

TAX OPERATING BUDGET VARIANCE REPORT TO APRIL 30, 2015

(\$ 000's)

	2015 Approved Budget	2015 Actuals Apr YTD	Projected Actuals to Dec. 31	2015 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<u>PLANNING & ECONOMIC DEVELOPMENT</u>						
GM, Finance & Support Services	1,497	523	1,508	(11)	(0.7)%	Higher than budgeted employee expenses for extended sick absences.
Building	907	(693)	918	(11)	(1.2)%	Lower than budgeted revenues for the Illegal Grow Operations program.
Economic Development	6,349	(1,003)	6,349	0	0.0%	
Growth Management	915	(1,399)	748	168	18.3%	Anticipated higher than budgeted revenue for Sewer Repair Permits Fees (\$80k) and positive gapping (\$85k).
Parking & By-law Services	7,099	2,588	7,867	(768)	(10.8)%	Budget pressures due to shortfall in revenues (-\$1.7m); Business licensing (PED01104) (-\$250k), Animal Tags (-\$260k), Sign Fees (-\$90k), Bingo (-\$110k), Inspection Fees (-\$285k), Fines (-\$620k) (Parking Enforcement (-\$585k) PED10184 & Animal Services (-\$35k) and (-\$85k) non-budgeted overtime costs. Unfavourable variance is offset by increased Parking Revenue (\$210k), and net gapping (\$741k).
Planning	3,422	36	3,422	(0)	(0.0)%	
Tourism & Culture	7,610	2,527	7,821	(211)	(2.8)%	Net gapping attributed to backfilling of extended sick absences (-\$172k) and the remainder due to snow removal and ground maintenance expenses over budget due to five additional sites being added to the contract.
Clearing P&ED	0	(3,190)	0	0	0.0%	
TOTAL PLANNING & ECONOMIC DEVELOPMENT	27,800	(611)	28,632	(832)	(3.0)%	
<u>PUBLIC HEALTH SERVICES</u>						
Medical Officer of Health	5,700	972	5,677	23	0.4%	Various gapping offset by Pan Am standby costs.
Clinical & Preventive Services	6,492	2,185	6,671	(178)	(2.7)%	Various staffing pressures offset by vacancies.
Family Health	4,192	1,260	4,257	(65)	(1.5)%	Pressures from leave of absences and unfunded position.
Health Protection	6,862	2,078	6,981	(119)	(1.7)%	Pressures due to unbudgeted stand by and overtime costs (usually offset by gapping which is unavailable this year) and increased part time employee hours to meet OPHS targets and increased demand work.
Healthy Living	7,007	2,267	7,000	7	0.1%	Variance related to staff gapping due to recruitment delays.
Planning & Business Improvement	4,769	1,492	4,623	146	3.1%	Various gapping due to administrative review implementation mid-year offset by staffing and consultant costs to support key records and information initiatives.
Mandatory Public Health Subsidy	(23,926)	(7,496)	(23,926)	0	0.0%	
TOTAL PUBLIC HEALTH SERVICES	11,096	2,760	11,282	(186)	(1.7)%	

CITY OF HAMILTON

TAX OPERATING BUDGET VARIANCE REPORT TO APRIL 30, 2015

(\$ 000's)

	2015 Approved Budget	2015 Actuals Apr YTD	Projected Actuals to Dec. 31	2015 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
COMMUNITY & EMERGENCY SERVICES						
Administration - Community & Emergency Services	3,062	883	3,000	62	2.0%	Gapping due to timing of vacancies and hires.
Benefit Eligibility	7,194	1,983	7,159	35	0.5%	Favourable variances due to revised funding formula for Mandatory Children's Dental (eff. 8/1/15) and gapping offset by OW Business Transformation team costs.
Employment & Income Support	14,700	4,813	14,174	526	3.6%	Favourable variance due to gapping and underspending in employment assistance activities due to SAMS offset by OW organizational review.
Childrens and Home Management Services	6,723	1,640	6,670	53	0.8%	Favourable variance due to gapping, timing of vacancies and hires.
Housing Services	52,757	15,279	52,745	13	0.0%	Favourable variances in medical transportation and rent supplement costs in addition to gapping offset by operational review costs. Social housing pressures offset by assumed funding from reserve.
Macassa Lodge	6,821	2,119	6,596	225	3.3%	Favourable variances due to unanticipated provincial subsidy increases and gapping offset by unbudgeted work accommodation and LTD costs.
Wentworth Lodge	4,354	1,632	4,538	(184)	(4.2)%	Favourable variances due to unanticipated provincial subsidy increases and gapping offset by unbudgeted work accommodation and LTD costs and required building maintenance/repairs.
Neighbourhood and Community Initiatives	2,424	693	2,355	69	2.8%	Gapping due to timing of vacancies and hires.
Recreation	30,233	8,098	30,629	(396)	(1.3)%	Unfavourable variance in hydro costs as well as reduction in revenues due to low registration/rentals and extended closures to Laurier, Dalewood and Jimmy Thompson centres partially offset by gapping due to vacancies and programming changes.
Hamilton Fire Department	83,634	28,431	83,634	0	0.0%	Expected to be on budget, provincial subsidy pending on enhancement (\$480k).
Hamilton Paramedic Service	18,953	6,310	18,953	0	0.0%	
TOTAL COMMUNITY & EMERGENCY SERVICES	230,856	71,880	230,452	404	0.2%	

CITY OF HAMILTON

TAX OPERATING BUDGET VARIANCE REPORT TO APRIL 30, 2015

(\$ 000's)

	2015 Approved Budget	2015 Actuals Apr YTD	Projected Actuals to Dec. 31	2015 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<u>PUBLIC WORKS</u>						
PW-General Administration	184	43	184	0	0.0%	
Corporate Assets & Strategic Planning	18,656	5,143	18,656	0	0.0%	
Engineering Services	7,290	1,653	7,290	0	0.0%	
Environmental Services	33,259	8,685	33,259	0	0.0%	
Operations	98,618	33,783	103,933	(5,315)	(5.4)%	Negative variances in Roads Winter Control (-\$4.9m) caused by the severe weather conditions in the first quarter of the year. (An unfavourable variance in Materials & Supplies (-\$2.4m), Contractuals Costs (-\$1.9m) and Vehicle Costs (-\$600k).) Deficit in Waste (-\$400k) mainly due to declining prices of recycling commodities.
Transit	57,399	19,130	57,399	0	0.0%	
TOTAL PUBLIC WORKS	215,406	68,438	220,721	(5,315)	(2.5)%	
<u>LEGISLATIVE</u>						
Legislative General	(275)	227	(275)	0	0.0%	
Mayors Office	1,008	213	1,008	0	0.0%	
Volunteer Committee	111	13	111	0	0.0%	
Ward Budgets	3,445	1,022	3,445	0	0.0%	
TOTAL LEGISLATIVE	4,288	1,474	4,288	0	0.0%	
<u>CITY MANAGER</u>						
City Managers Office	1,206	496	1,206	0	0.0%	
Audit Services	989	291	924	65	6.6%	Gapping due to vacancies.
City Clerk	2,134	721	2,050	84	4.0%	Gapping and savings in Lease & Service Contracts.
Human Resources	5,567	2,289	5,992	(425)	(7.6)%	Excess Legal Fees and Mediation/Arbitration costs to be recovered from Operating depts (-\$400k), and meeting expenses for Collective Bargaining (-\$25k).
Legal Services	3,169	1,717	3,169	0	0.0%	
TOTAL CITY MANAGER	13,064	5,514	13,340	(276)	(2.1)%	

CITY OF HAMILTON

TAX OPERATING BUDGET VARIANCE REPORT TO APRIL 30, 2015

(\$ 000's)

	2015 Approved Budget	2015 Actuals Apr YTD	Projected Actuals to Dec. 31	2015 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
CORPORATE SERVICES						
Corporate Services - Administration	301	174	319	(18)	(5.9)%	Unfavourable variance for salaries, wages & benefits.
Customer Service, Access & Equity	4,652	1,621	4,965	(313)	(6.7)%	Unfavourable variance for salaries, wages & benefits in Customer Contact Centre due to expanded Call Handling project impact (- \$311k), Capital Recoveries (-\$30k) and Lease & Service Contracts (-\$1.5k). Offset by savings in Consulting Services \$30k.
Finance, Administration & Revenue Generation	1,274	477	1,267	6	0.5%	Favourable variance due to gapping.
Financial Planning & Policy	610	941	510	100	16.4%	Favourable variance due to vacancies and variance in salaries, wages & benefits.
Financial Services	3,682	2,103	3,511	171	4.6%	Savings in salaries, wages & benefits.
Information Technology	8,874	3,858	8,724	150	1.7%	Savings in salaries, wages & benefits - Business Applications.
Taxation	735	265	735	0	0.0%	
TOTAL CORPORATE SERVICES	20,127	9,439	20,030	97	0.5%	
CORPORATE FINANCIALS						
Corporate Pensions, Benefits & Contingency	13,124	3,868	12,796	328	2.5%	Savings in corporate salary contingency.
Corporate Wage Gapping Target	(4,540)	0	(2,038)	(2,502)	(55.1)%	Gapping realized in departments.
Corporate Initiatives	1,989	41	(715)	2,705	136.0%	Favourable variance due to one-time grant revenue related to the 2013/2014 Ice Storm.
Risk Management Program	2,264	5,931	2,503	(239)	(10.6)%	Unfavourable variance due to added Cyber and Terrorism policies.
TOTAL CORPORATE FINANCIALS	12,837	9,840	12,545	292	2.3%	
HAMILTON ENTERTAINMENT FACILITIES						
Operating	4,050	1,456	4,064	(14)	(0.4)%	Carmen's revenue adjusted for change in HST.
Capital Financing	800	800	800	0	0.0%	
TOTAL HAMILTON ENTERTAINMENT FACILITIES	4,850	2,256	4,864	(14)	(0.3)%	
TOTAL CITY EXPENDITURES	540,325	170,989	546,155	(5,830)	(1.1)%	

CITY OF HAMILTON

TAX OPERATING BUDGET VARIANCE REPORT TO APRIL 30, 2015

(\$ 000's)

	2015 Approved Budget	2015 Actuals Apr YTD	Projected Actuals to Dec. 31	2015 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
CAPITAL FINANCING						
Debt-Planning & Economic Development	716	(61)	716	0	0.0%	
Debt-Community & Emergency Services	3,851	(534)	3,851	0	0.0%	
Debt-Public Health Services	390	86	390	0	0.0%	
Debt-Public Works	42,094	(5,158)	42,094	0	0.0%	
Debt-Corporate Financials	46,013	0	42,513	3,500	7.6%	Projected principal and interest savings due to delay in debt issuance.
Special Capital Re-Investment	13,429	13,429	13,429	0	0.0%	
TOTAL CAPITAL FINANCING	106,493	7,762	102,993	3,500	3.3%	
BOARDS & AGENCIES						
Police Services						
Operating	148,148	34,541	148,148	0	0.0%	
Capital Financing	715	(310)	715	0	0.0%	
Total Police Services	148,863	34,231	148,863	0	0.0%	Police staff indicate that no variance is expected.
Other Boards & Agencies						
Library	28,514	9,345	28,514	0	0.0%	Library staff indicate that no variance is expected.
Conservation Authorities	5,164	4,894	5,164	0	0.0%	Potential unfavourable NPCA levy of -\$780k pending appeal.
Hamilton Beach Rescue Unit	127	127	127	0	0.0%	
Royal Botanical Gardens	599	250	599	0	0.0%	
MPAC	6,228	1,557	6,228	0	0.0%	
Total Other Boards & Agencies	40,632	16,172	40,632	0	0.0%	
Capital Financing - Other Boards & Agencies	62	(281)	62	0	0.0%	
City Enrichment Fund	5,333	534	5,333	0	0.0%	
TOTAL BOARDS & AGENCIES	194,890	50,655	194,890	0	0.0%	
TOTAL EXPENDITURES	841,708	229,406	844,038	(2,330)	(0.3)%	

CITY OF HAMILTON
TAX OPERATING BUDGET VARIANCE REPORT TO APRIL 30, 2015
(\$ 000's)

	2015 Approved Budget	2015 Actuals Apr YTD	Projected Actuals to Dec. 31	2015 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
NON PROGRAM REVENUES						
Payment In Lieu	(14,866)	0	(14,866)	0	0.0%	
Penalties and Interest	(10,500)	(3,636)	(10,500)	0	0.0%	
Right of Way	(3,203)	0	(3,203)	0	0.0%	
Senior Tax Credit	560	5	560	0	0.0%	
Supplementary Taxes	(8,925)	0	(8,925)	0	0.0%	
Tax Remissions and Write Offs	11,020	3,315	11,420	(400)	(3.6)%	Unfavourable variance due to projected grants to be paid relating to the LEED Grant Program.
Hydro Dividend and Other Interest	(5,300)	(5,155)	(5,300)	0	0.0%	
Investment Income	(4,100)	(2,843)	(4,100)	0	0.0%	
Slot Revenues	(5,100)	(819)	(4,900)	(200)	(3.9)%	Expected deficit in revenue based on first quarter payment.
Other Revenue	0	(37)	0	0	0.0%	
POA Revenues	(3,675)	(2,258)	(3,675)	0	0.0%	
Provincial Funding	0	470	0	0	0.0%	
TOTAL NON PROGRAM REVENUES	(44,089)	(10,959)	(43,489)	(600)	(1.4)%	
TOTAL LEVY REQUIREMENT	797,618	218,447	800,549	(2,930)	(0.4)%	