

CITY OF HAMILTON
TAX OPERATING BUDGET VARIANCE REPORT TO APRIL 30, 2016
(\$ 000's)

	2016 Approved Budget	2016 Actuals Apr YTD	Projected Actuals to Dec 31	2016 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
PLANNING & ECONOMIC DEVELOPMENT						
GM, Finance & Support Services	1,696	511	1,696	0	0.0%	
Building	903	(5)	932	(29)	(3.3)%	Lower than budgeted revenues for Zoning Compliance.
Economic Development	6,211	1,254	6,114	97	1.6%	Favourable gapping attributed to employee related costs and vacancies.
Growth Management	1,010	(1,116)	722	288	28.5%	Favourable gapping due to vacancies and higher than budget Lot Grading revenue offset by renovation expenses and forecasted favourable Planning reserve contribution.
Parking & By-law Services	8,145	1,749	8,385	(240)	(3.0)%	Largely attributed to a shortfall in revenues related to Business licensing (-\$170 K) and Animal Tags (-\$90 K).
Planning	3,619	175	3,554	65	1.8%	Favourable gapping due to vacancies and higher than budgeted Official Plan Application Fee revenue partially offset by renovation expense and favourable contribution to Development Fee Stabilization Reserve.
Tourism & Culture	8,320	2,497	8,319	1	0.0%	
TOTAL PLANNING & ECONOMIC DEVELOPMENT	29,904	5,066	29,723	181	0.6%	
PUBLIC HEALTH SERVICES						
Medical Officer of Health	5,925	1,552	5,955	(31)	(0.5)%	Pressures for Facilities costs for various locations and gapping.
Clinical & Preventive Services	5,596	2,009	5,746	(150)	(2.7)%	Pressure from Vaccine Preventable Disease overstaffing to meet program demands offset by gapping in Dental programs.
Family Health	4,235	1,594	4,227	8	0.2%	
Health Protection	7,148	2,246	7,164	(15)	(0.2)%	Negative variance due to unbudgeted Standby and over-time costs, new unbudgeted costs for new larviciding contractor.
Healthy Living	7,208	2,372	7,139	69	1.0%	Favourable gapping and salary differential; Sexual Health Network project review.
Planning & Business Improvement	5,133	1,691	5,133	0	0.0%	
Mandatory Public Health Subsidy	(22,860)	(7,517)	(22,860)	0	0.0%	
TOTAL PUBLIC HEALTH SERVICES	12,385	3,948	12,503	(118)	(1.0)%	

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COMMUNITY & EMERGENCY SERVICES						
Administration - CES	3,077	885	3,032	46	1.5%	Gapping due to timing of vacancies and hires.
Benefit Eligibility	7,243	2,155	7,007	236	3.3%	Favourable variance due to gapping and unbudgeted subsidies available, offset by OW Business Transformation team costs and staffing reserve funding not utilized.
Employment & Income Support	11,727	3,849	11,850	(124)	(1.1)%	Unfavourable variance in client cost pressures due to increase in caseload and cost/case, staffing reserve funding not utilized offset by gapping and maximizing subsidies available.
Childrens & Home Management Services	6,823	(3,411)	6,588	235	3.4%	Favourable variance due to gapping and maximizing subsidies available.
Housing Services	56,038	15,737	56,415	(377)	(0.7)%	Unfavourable variance in property taxes and prior year Rent Geared to Income. Offset by savings in mortgages due to renewals, savings in CHPI related to the Housing Stability Benefit and delay in implementation of the Housing Allowance Program.
Macassa Lodge	7,240	1,961	7,066	174	2.4%	Favourable variances due to unanticipated provincial subsidy increases, preferred accommodation increases, surplus in supplies, and gapping are offset by unbudgeted LTD costs.
Wentworth Lodge	5,074	1,610	5,244	(170)	(3.4)%	Unfavourable variance due to unbudgeted LTD costs, required building maintenance/repairs, and hydro costs offset by unanticipated provincial subsidy increases, preferred accommodation increases, and savings in food costs.
Neighbourhood & Community Initiatives	2,476	824	2,628	(151)	(6.1)%	Unfavourable variance mainly in employee related costs due to unfunded NAS Manager and temp Sr. Project Manager for Syrian newcomer resettlement work.
Recreation	31,894	9,028	32,033	(138)	(0.4)%	Unfavourable variance mainly due to increases in hydro and water & sewer costs offset by savings due to gapping and temporary vacancies.
Hamilton Fire Department	85,446	29,576	85,384	61	0.1%	Favourable variance due to employee gapping partially offset by unbudgeted operating expenses (EpiPen implementation).
Hamilton Paramedic Service	20,712	8,259	20,406	307	1.5%	Favourable variance due to unexpected extension of Community Paramedicine funding and lower vehicle fuel costs.
TOTAL COMMUNITY & EMERGENCY SERVICES	237,751	70,471	237,652	98	0.0%	

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PUBLIC WORKS						
PW-General Administration	216	13	216	0	0.0%	
Corporate Assets & Strategic Planning	20,255	8,317	21,452	(1,196)	(5.9)%	Higher than anticipated operational costs for Tim Hortons Field attributable to part-time staff costs (\$329 K), hydro and heating fuel (\$521 K), general maintenance repairs (\$150 K) and contracted services (\$278 K) such as security, snow removal, waste pickup. Other budget overages are offset by positive gapping.
Engineering Services	7,091	1,130	7,091	0	0.0%	
Environmental Services	34,895	8,047	34,895	0	0.0%	
Operations	102,266	33,146	101,866	400	0.4%	Favourable variance based on \$500K potential winter surplus contingent upon Q4 weather conditions and Waste contractual savings \$100K partially offset by Roads Summer Program Material Usage -\$100K and Driver Safety & Compliance Training -\$100K.
Transit	59,994	24,370	61,633	(1,640)	(2.7)%	Mainly due to forecasted revenue shortfalls in Transit Fare Revenues -\$1.1m coupled with employee related sick / overtime costs -\$582k and Vehicle Parts -\$496 K. Positive gapping and favourable variances \$171 K in fuel, the taxi contract and taxi scrip program helped to offset other unfavourable variances.
LRT Office	0	0	0	0	0.0%	
TOTAL PUBLIC WORKS	224,717	75,022	227,153	(2,436)	(1.1)%	
LEGISLATIVE						
Legislative General	(279)	(46)	(279)	0	0.0%	
Mayors Office	1,076	302	1,076	0	0.0%	
Volunteer Committee	106	14	106	0	0.0%	
Ward Budgets	3,807	1,188	3,807	0	0.0%	
TOTAL LEGISLATIVE	4,709	1,458	4,709	0	0.0%	
CITY MANAGER						
City Managers Office	1,768	473	1,768	0	0.0%	
Audit Services	997	314	980	18	1.8%	Favourable gapping due to temporary vacancies.
City Clerk's Office	2,298	816	2,340	(42)	(1.8)%	Unfavorable gapping due to timing of vacancies and hires.
Human Resources	5,450	1,886	5,670	(220)	(4.0)%	Unfavorable Legal Fees and Mediation/Arbitration costs.
Legal Services	3,301	1,309	3,301	0	0.0%	
TOTAL CITY MANAGER	13,814	4,798	14,059	(245)	(1.8)%	

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CORPORATE SERVICES						
Corporate Services - Administration	322	174	389	(67)	(20.7)%	Unfavorable gapping due to vacancies, retirement, and staff transitions.
Customer Service, Access & Equity	5,210	1,736	5,484	(274)	(5.3)%	Unfavorable gapping as a result of higher than budgeted employee related costs.
Finance, Administration & Revenue Generation	792	405	768	24	3.0%	Favorable gapping due to vacancies.
Financial Planning & Policy	393	724	321	72	18.3%	Favorable gapping due to vacancies, retirement, and staff transitions.
Financial Services	3,594	1,940	3,506	88	2.4%	Favorable gapping due to vacancies, retirement, and staff transitions.
Information Technology	8,737	3,270	8,503	235	2.7%	Favorable gapping due to timing of vacancies and hires.
Taxation	693	265	382	311	44.9%	Unfavorable gapping resulting from transition of retiring employee offset by Tax certificate revenues/Tax transfer fees.
TOTAL CORPORATE SERVICES	19,741	8,514	19,352	388	2.0%	
CORPORATE FINANCIALS						
Corporate Pensions, Benefits & Contingency	14,635	3,225	14,635	0	0.0%	
Corporate Wage Gapping Target	(4,540)	0	(1,632)	(2,908)	(64.1)%	Gapping realized in departments.
Corp Fin Clearing	0	(248)	0	0	0.0%	
Corporate Initiatives	2,399	1,629	2,399	0	0.0%	
Risk Management	0	3,113	64	(64)	(100.0)%	Negative variance is attributable to higher cost estimated for the administration of the insurance program.
TOTAL CORPORATE FINANCIALS	12,493	7,719	15,465	(2,972)	(23.8)%	
HAMILTON ENTERTAINMENT FACILITIES						
Operating	4,170	1,133	4,170	0	0.0%	
TOTAL HAMILTON ENTERTAINMENT FACILITIES	4,170	1,133	4,170	0	0.0%	
TOTAL CITY EXPENDITURES	559,684	178,128	564,788	(5,103)	(0.9)%	

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CAPITAL FINANCING						
Debt-Planning & Economic Development	711	(61)	711	0	0.0%	
Debt-Community & Emergency Services	3,839	(418)	3,839	0	0.0%	
Debt-Public Health Services	378	86	378	0	0.0%	
Debt-Public Works	43,156	(5,385)	43,156	0	0.0%	
Debt-Corporate Financials	50,016	0	46,916	3,100	6.2%	Due to delay in debt issuance, principal and interest savings.
Infrastructure Renewal Levy	13,429	0	13,429	0	0.0%	
TOTAL CAPITAL FINANCING	111,529	(5,779)	108,429	3,100	2.8%	
BOARDS & AGENCIES						
Police Services						
Operating	152,534	48,479	152,534	0	0.0%	
Capital Financing	716	(311)	716	0	0.0%	
Total Police Services	153,250	48,169	153,250	0	0.0%	
Other Boards & Agencies						
Library	28,816	9,507	28,816	0	0.0%	
Conservation Authorities	5,225	5,016	5,225	0	0.0%	
MPAC	6,251	1,563	6,251	0	0.0%	
Hamilton Beach Rescue Unit	128	59	128	0	0.0%	
Royal Botanical Gardens	605	300	605	0	0.0%	
Farmers Market	108	10	245	(137)	(126.9)%	Unfavourable variance forecasted for Farmer's Market of -\$137 K mainly due to building repairs.
Total Other Boards & Agencies	41,134	16,455	41,271	(137)	(0.3)%	
Capital Financing - Other Boards & Agencies	137	(281)	137	0	0.0%	
City Enrichment Fund	5,798	728	5,798	0	0.0%	
TOTAL BOARDS & AGENCIES	200,318	65,070	200,455	(137)	(0.1)%	
TOTAL EXPENDITURES	871,532	237,421	873,673	(2,140)	(0.2)%	

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NON PROGRAM REVENUES						
Payment In Lieu	(15,464)	6	(15,464)	0	0.0%	
Penalties and Interest	(10,500)	(3,335)	(11,500)	1,000	9.5%	Large industrial properties under appeal.
Right of Way	(3,201)	0	(3,201)	0	0.0%	
Senior Tax Credit	576	9	605	(29)	(5.0)%	2016 Final billing.
Supplementary Taxes	(9,125)	23	(9,125)	0	0.0%	
Tax Remissions and Write Offs	11,946	271	12,251	(305)	(2.6)%	2016 LEED Grant Program exceeds budget.
Hydro Dividend and Other Interest	(5,300)	(3,716)	(5,300)	0	0.0%	
Investment Income	(4,100)	(4,218)	(4,100)	0	0.0%	
Slot Revenues	(5,000)	(869)	(5,000)	0	0.0%	
Other Revenue	0	(59)	0	0	0.0%	
POA Revenues	(3,696)	(1,082)	(3,696)	0	0.0%	
TOTAL NON PROGRAM REVENUES	(43,864)	(12,970)	(44,530)	666	1.5%	
TOTAL LEVY REQUIREMENT	827,668	224,451	829,143	(1,474)	(0.2)%	