

CITY OF HAMILTON

TAX OPERATING BUDGET VARIANCE REPORT AS AT APRIL 30, 2017

(\$ 000's)

	2017 Approved Budget	2017 Actuals Apr YTD	Projected Actuals to Dec. 31	2017 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<u>PLANNING & ECONOMIC DEVELOPMENT</u>						
GM, Finance & Support Services	1,938	647	1,970	(32)	(1.7)%	Variance is attributed to unfavourable staffing costs and costs associated with restructuring.
Building	944	(1,190)	949	(6)	(0.6)%	
Economic Development	6,079	976	6,101	(22)	(0.4)%	Unfavourable gapping of \$9 K and various expense pressures of \$14 K.
Growth Management	526	(1,885)	361	165	31.3%	Positive Gapping of \$230 K is offset by lower than budgeted Lease Revenue of \$30 K, and increased cost of water sampling of \$5 K. Increased Plan Application Fees (\$66 K) and Sewer Permit Fee (\$75 K) have been offset by a transfer to Reserve of \$141 K.
Planning	3,837	410	3,546	291	7.6%	Positive Gapping of \$232 K, savings in Membership and Training expense \$55 K contribute to the surplus. Above budget Application Fee Revenues \$144 K are offset by a transfer to the Reserve of \$144 K.
Tourism & Culture	8,761	2,846	8,760	1	0.0%	
LRT Office	0	2,056	0	0	0.0%	
Parking/School Crossing	351	590	346	5	1.4%	
Licensing & By-Law Services	6,805	1,826	6,130	675	9.9%	Positive gapping of \$508 K offset by \$24 K unbudgeted Amanda annual maintenance and \$24 K increased Vehicle expenses in Animal Control due to rabies outbreak. Positive Admin Fee Revenue (\$100 K), Animal Tag Revenue (\$100 K) and Trade Licence Fees (\$32 K) contribute to the positive variance.
TOTAL PLANNING & ECONOMIC DEVELOPMENT	29,240	6,276	28,164	1,076	3.7%	
<u>PUBLIC HEALTH SERVICES</u>						
Medical Officer of Health	5,490	1,610	5,458	33	0.6%	Favourable variance due to gapping in timing vacancies/hires and various unspent operating lines.
Communicable Disease Control & Wellness	8,120	2,683	8,291	(171)	(2.1)%	Unfavourable variance largely driven by Vaccine Preventable Disease program and increased employee related costs to meet program requirements.
Healthy Families	7,885	2,590	7,871	14	0.2%	Favourable variance due to gapping in timing vacancies/hires.
Healthy Environments	8,433	2,518	8,340	93	1.1%	Favourable variance due to gapping in timing vacancies/hires.
Planning & Business Improvement	5,159	1,779	5,137	22	0.4%	Favourable variance due to gapping in timing vacancies/hires.
Mandatory Public Health Subsidy	(22,651)	(7,422)	(22,651)	0	0.0%	
TOTAL PUBLIC HEALTH SERVICES	12,436	3,757	12,446	(10)	(0.1)%	

CITY OF HAMILTON
TAX OPERATING BUDGET VARIANCE REPORT AS AT APRIL 30, 2017
(\$ 000's)

	2017 Approved Budget	2017 Actuals Apr YTD	Projected Actuals to Dec. 31	2017 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<u>COMMUNITY & EMERGENCY SERVICES</u>						
Administration - CES	3,259	1,124	3,288	(29)	(0.9)%	Unfavourable variance due to consulting costs for CES/PHS consolidation offset by gapping.
Ontario Works	15,068	905	14,786	282	1.9%	Favourable variance due to maximizing additional available subsidies.
Childrens & Home Management Services	6,769	1,729	6,769	0	0.0%	
Housing Services	59,023	12,619	59,047	(24)	(0.0)%	Unfavourable social housing Rent Geared to Income subsidies/year end reconciliation adjustments and higher than anticipated CHPI program costs offset by gapping.
Macassa Lodge	7,353	2,615	7,353	0	0.0%	
Wentworth Lodge	5,251	1,402	5,251	0	0.0%	
Neighbourhood & Community Initiatives	1,877	665	2,146	(269)	(14.3)%	Unfavourable variance mainly in employee related costs due to unfunded Neighbourhood Action Strategy Manager, temp Sr. Project Manager for wrap up of Syrian Refugee resettlement work and temp Sr. Project Manager for Indigenous Strategy.
Recreation	31,926	8,889	31,152	774	2.4%	Favourable variance due to temporary closures of recreational facilities and gapping.
Hamilton Fire Department	88,007	29,887	87,876	131	0.1%	Favourable variance in employee related costs due to gapping and underspent operating accounts offset partially by increased fire vehicle repairs and lower than anticipated shop recoveries.
Hamilton Paramedic Service	21,190	7,012	21,182	9	0.0%	Favourable variance in vehicle expenses and unanticipated revenues offset by unfavourable variance in employee related costs due to offload pressures and increased call volumes in addition to increased medical operating supplies due to changes in Ministry of Health standards.
TOTAL COMMUNITY & EMERGENCY SERVICES	239,723	66,846	238,849	874	0.4%	

CITY OF HAMILTON

TAX OPERATING BUDGET VARIANCE REPORT AS AT APRIL 30, 2017

(\$ 000's)

	2017 Approved Budget	2017 Actuals Apr YTD	Projected Actuals to Dec. 31	2017 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<u>PUBLIC WORKS</u>						
PW-General Administration	193	186	193	0	0.0%	
Engineering Services	7,075	2,498	7,075	0	0.0%	
Environmental Services	74,339	19,906	75,208	(869)	(1.2)%	Parks - April 2017 Storm impacts (\$200 K); Waste Collection contractual costs - due to rebound in diesel fuel index/pricing used in contractual Escalation Factor calculations (\$300 K); Decline in Cemeteries Revenues (\$172 K) and MRF Commodity Revenues (\$150 K).
Operations	65,096	19,908	61,393	3,703	5.7%	Gapping due to inability to recruit seasonal plow operators as backfills for numerous vacancies caused by LTD absences and retirements/resignations (\$1 M favourable); De-icing materials usage reduced due to weather conditions (\$1 M favourable); Hired equipment activation and snow disposal management savings in first part of 2017 season due to lower levels of snow accumulation and the requirement for snow plowing and snow removal activities (\$1.6 M favourable).
Transit	61,228	27,108	63,728	(2,500)	(4.1)%	Though OT is unfavourable, the variance is offset by favourable variances in Wages and Salaries. Absenteeism, as represented by a projected \$2.12 M unfavourable variance, is the primary driver in employee related costs. Transit Fare Revenues are unfavourable by \$1.07 M as well. A favourable variance in the Taxi Contract of \$270 K is providing a slight mitigation.
Energy Fleet and Facilities	10,568	4,026	11,143	(575)	(5.4)%	\$500 K Central Fleet Recoveries are lower than expected due to mechanics not being at full complement. \$75 K variance due to unrealized golf revenue due to inclement weather.
Transportation	11,591	4,522	11,591	0	0.0%	
TOTAL PUBLIC WORKS	230,090	78,154	230,330	(241)	(0.1)%	
<u>LEGISLATIVE</u>						
Legislative General	(310)	(39)	(310)	0	0.0%	
Mayors Office	1,104	309	1,104	0	0.0%	
Volunteer Committee	106	27	106	0	0.0%	
Ward Budgets	3,976	1,222	3,976	0	0.0%	
TOTAL LEGISLATIVE	4,875	1,519	4,875	0	0.0%	

CITY OF HAMILTON

TAX OPERATING BUDGET VARIANCE REPORT AS AT APRIL 30, 2017

(\$ 000's)

	2017 Approved Budget	2017 Actuals Apr YTD	Projected Actuals to Dec. 31	2017 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<u>CITY MANAGER</u>						
Audit Services	1,020	293	924	96	9.4%	Savings due to various temporary vacancies.
Human Resources	6,168	2,111	6,168	(0)	(0.0)%	
Strategic Partnerships & Revenue Generation	73	209	66	7	9.7%	
Communications, Corp Initiatives	1,474	520	1,474	0	0.0%	
CMO - Administration	214	82	214	0	0.0%	
TOTAL CITY MANAGER	8,949	3,215	8,846	103	1.2%	
<u>CORPORATE SERVICES</u>						
Corporate Services - Administration	322	105	322	0	0.0%	
Customer Service	4,526	1,669	4,755	(229)	(5.1)%	Unfavourable gapping, material and supply, partially offset by savings in training & other employee related costs, security, consulting, advertising, and lease & service contracts.
Financial Planning, Admin & Policy	1,058	896	1,043	15	1.5%	Favourable net gapping, partially offset by training.
Financial Services	4,087	29	3,789	298	7.3%	Favourable gapping.
Information Technology	8,433	3,183	8,158	275	3.3%	Favourable gapping, partially offset by computer software.
Legal Services	3,271	2,063	3,169	102	3.1%	Favourable gapping, partially offset by professional membership dues.
City Clerk's Office	2,353	607	2,401	(48)	(2.0)%	Unfavourable gapping, central fleet charges, operating supplies; partially offset by FOI fees, commissioning services, and Direct Image Processing Fees.
TOTAL CORPORATE SERVICES	24,050	8,552	23,637	413	1.7%	
<u>CORPORATE FINANCIALS</u>						
Corporate Pensions, Benefits & Contingency	16,074	4,556	16,074	0	0.0%	
Corporate Wage Gapping Target	(4,540)	0	(3,398)	(1,142)	(25.2)%	Gapping realized in departments.
Corp Fin Clearing	0	(59)	0	0	0.0%	
Corporate Initiatives	3,723	1,904	3,723	0	0.0%	
Risk Management	0	1,940	242	(242)	(100.0)%	Unfavourable variance as a result of an unbudgeted risk management assistant position, as well as overbudgeted insurance premiums.
TOTAL CORPORATE FINANCIALS	15,257	8,340	16,641	(1,384)	(9.1)%	
<u>HAMILTON ENTERTAINMENT FACILITIES</u>						
Operating	3,764	1,289	3,764	0	0.0%	
TOTAL HAMILTON ENTERTAINMENT FACILITIES	3,764	1,289	3,764	0	0.0%	
TOTAL CITY EXPENDITURES	568,384	177,949	567,553	831	0.1%	

CITY OF HAMILTON

TAX OPERATING BUDGET VARIANCE REPORT AS AT APRIL 30, 2017

(\$ 000's)

	2017 Approved Budget	2017 Actuals Apr YTD	Projected Actuals to Dec. 31	2017 Projected Actuals .vs Approved Budget		Comments/Explanations
				\$	%	
<u>CAPITAL FINANCING</u>						
Debt-Planning & Economic Development	567	(61)	523	44	7.8%	
Debt-Community & Emergency Services	3,301	(1,116)	3,297	4	0.1%	
Debt-Public Health Services	633	0	633	0	0.0%	
Debt-Public Works	41,667	(7,598)	37,685	3,982	9.6%	Due to delay in debt issuance, principal and interest savings.
Debt-Corporate Financials	55,883	0	54,912	971	1.7%	
Infrastructure Renewal Levy	13,429	0	13,429	0	0.0%	
TOTAL CAPITAL FINANCING	115,479	(8,776)	110,479	5,000	4.3%	
<u>BOARDS & AGENCIES</u>						
<u>Police Services</u>						
Operating	156,617	47,331	156,617	0	0.0%	
Capital Financing	717	(311)	717	0	0.0%	
Total Police Services	157,334	47,020	157,334	0	0.0%	
<u>Other Boards & Agencies</u>						
Library	29,339	9,447	29,109	230	0.8%	Due to new grants received in the year, additional fee revenues, and a decline in employee related costs.
Conservation Authorities	5,329	2,602	5,329	0	0.0%	
Hamilton Beach Rescue Unit	130	10	130	0	0.0%	
Royal Botanical Gardens	616	202	616	0	0.0%	
MPAC	6,417	1,604	6,417	0	0.0%	
Farmers Market	109	(93)	113	(3)	(2.8)%	
Total Other Boards & Agencies	41,940	13,773	41,714	227	0.5%	
Capital Financing - Other Boards & Agencies	187	(281)	187	0	0.0%	
City Enrichment Fund	6,040	537	6,040	0	0.0%	
TOTAL BOARDS & AGENCIES	205,501	61,048	205,274	227	0.1%	
TOTAL EXPENDITURES	889,364	230,221	883,305	6,059	0.7%	

CITY OF HAMILTON
TAX OPERATING BUDGET VARIANCE REPORT AS AT APRIL 30, 2017
(\$ 000's)

	2017 Approved Budget	2017 Actuals Apr YTD	Projected Actuals to Dec. 31	2017 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
NON PROGRAM REVENUES						
Payment In Lieu	(15,994)	1	(15,994)	0	0.0%	
Penalties and Interest	(10,500)	(3,488)	(10,500)	0	0.0%	
Right of Way	(3,202)	0	(3,202)	0	0.0%	
Senior Tax Credit	598	7	598	0	0.0%	
Supplementary Taxes	(9,125)	12	(9,125)	0	0.0%	
Tax Remissions and Write Offs	12,396	8	12,396	0	0.0%	
Hydro Dividend and Other Interest	(5,300)	(157)	(5,300)	0	0.0%	
Investment Income	(4,100)	(4,486)	(4,100)	0	0.0%	
Slot Revenues	(5,000)	0	(5,000)	0	0.0%	
Other Revenue	0	(61)	0	0	0.0%	
POA Revenues	(3,745)	(730)	(3,293)	(452)	(12.1)%	Due to due to a net shortfall in POA revenue. This was slightly offset by certain POA expenditures being funded from reserves, reducing the unfavourable variance.
TOTAL NON PROGRAM REVENUES	(43,972)	(8,895)	(43,520)	(452)	(1.0)%	
TOTAL LEVY REQUIREMENT	845,392	221,326	839,786	5,606	0.7%	