

CITY OF HAMILTON
TAX OPERATING BUDGET VARIANCE REPORT AS AT APRIL 30, 2018
(\$ 000's)

	2018 Approved Budget	2018 Actuals Apr YTD	Projected Actuals to Dec. 31	2018 Projected Actuals .vs Approved Budget		Comments/Explanations
				\$	%	
PLANNING & ECONOMIC DEVELOPMENT						
General Manager	1,075	344	1,057	18	1.7%	Positive gapping surplus of \$25 K.
Transportation, Planning and Parking	1,739	60	1,640	99	5.7%	Small projected gapping deficit of \$9 K. Above budget Parking revenues and savings in external contractual staff of \$104 K is offset by increased Building costs of \$20 K. Savings in hydro for Parking Garages of \$94 K is offset by an Internal debt charge for the parkade lighting upgrade project (\$94 K).
Building	1,404	(1,078)	1,426	(22)	(1.6)%	Positive gapping surplus of \$13 K, offset by pressures in various expenditure accounts.
Economic Development	5,252	1,374	5,272	(20)	(0.4)%	Due to increased programming costs.
Growth Management	177	(1,228)	(236)	413	233.3%	Gapping surplus of \$265 K and positive contractual revenues of \$150 K.
Licensing & By-Law Services	6,616	1,906	6,606	10	0.2%	Gapping surplus of \$11 K. Increased Animal Services revenues is offset by operating expenditures.
LRT Office	0	2,782	0	0	0.0%	
Planning	3,748	535	3,736	12	0.3%	Part Lot Control Revenue is forecast to have a favourable variance of \$60 K. This is offset by a projected gapping deficit.
Tourism & Culture	8,943	3,081	8,959	(16)	(0.2)%	Contributing to the negative variance is a gapping deficit. Increased revenues is offset by operating expense pressures.
TOTAL PLANNING & ECONOMIC DEVELOPMENT	28,954	7,776	28,460	494	1.7%	

- () Denotes unfavourable variance.

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HEALTHY AND SAFE COMMUNITIES						
HSC Administration	2,588	920	2,571	17	0.7%	Favourable variance due to delays in hiring.
Children's Services and Neighbourhood Development	8,741	3,459	8,782	(41)	(0.5)%	Unfavourable variance mainly for Red Hill subsidy recovery due to anticipated lower enrollment in the fall.
Ontario Works	11,823	707	11,080	743	6.3%	Favourable variance due to gapping and maximizing additional available subsidies for OW Employment and OW Admin.
Housing Services	45,428	11,488	42,739	2,689	5.9%	Favourable variance due to Social Housing prior year reconciliations (AIR) and property taxes; offset by RGI pressure and unbudgeted staffing costs .
Macassa Lodge	7,841	2,783	7,790	51	0.7%	Favourable variances due to unbudgeted 2018 approved provincial subsidies increase and preferred accommodation revenues and anticipated hydro savings; offset by increased employee related costs.
Wentworth Lodge	5,486	1,616	5,505	(19)	(0.3)%	Favourable variances due to unbudgeted 2018 approved provincial subsidies increase and preferred accommodation revenues and anticipated hydro savings; offset by increased employee related costs.
Recreation	32,186	12,371	31,590	596	1.9%	Favourable variance mainly due to temporary closures of recreational facilities.
Hamilton Fire Department	91,168	31,901	91,166	2	0.0%	Favourable variance due to employee related costs and various operating expenses; offset partially by an unfavourable variance in training costs due to expected new legislation and lower than anticipated shop recoveries.
Hamilton Paramedic Service	22,351	9,644	22,346	5	0.0%	Favourable variance due to unbudgeted 2018 approved provincial subsidies increase and various operating expenses; offset partially with an unfavourable variance in medical supplies, gasoline price increases and employee related costs for offload delays.
Public Health Services - Medical Officer of Health & Provincial Subsidy	(16,310)	(6,036)	(17,164)	854	5.2%	Favourable variance due to unbudgeted 2018 approved provincial subsidies increase and gapping due to timing of vacancies/hires.
Public Health Services - Epidemiology, Wellness and Communicable Disease Control	12,815	4,104	12,814	1	0.0%	Favourable variance due to salary gapping.
Public Health Services - Healthy Environments	8,096	2,392	7,676	420	5.2%	Favourable variance due to gapping from timing of vacancies/hires offset by actual staffing costs reflected within Healthy Families.
Public Health Services - Healthy Families	7,890	2,575	7,956	(66)	(0.8)%	Unfavourable variance due to actual staffing costs reflected within HF and offset by existing budget within Healthy Environments.
TOTAL HEALTHY AND SAFE COMMUNITIES	240,103	77,924	234,851	5,252	2.2%	

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<u>PUBLIC WORKS</u>						
Roads & Traffic	73,722	29,391	72,405	1,317	1.8%	Favourable variance mainly attributable to gapping in the timing of vacancies / hires.
PW-General Administration	772	213	772	0	0.0%	
Energy Fleet and Facilities	9,012	2,852	9,294	(282)	(3.1)%	The division does not anticipate meeting gapping target at year-end. All remaining budget items are anticipated to be in line with budget by end of year.
Engineering Services	6,315	1,197	6,315	0	0.0%	
Environmental Services	76,124	20,587	76,899	(775)	(1.0)%	Increased contractual annual escalation factor for the waste collection contract and decreasing recycling revenues due to market conditions offset by gapping.
Transit	65,613	29,269	68,113	(2,500)	(3.8)%	Primarily driven by unfavourable variances with regard to the DARTS contract (\$1.6 M) and Transit revenues (\$750 K).
TOTAL PUBLIC WORKS	231,558	83,509	233,798	(2,240)	(1.0)%	
<u>LEGISLATIVE</u>						
Legislative General	(387)	(43)	(406)	19	4.9%	Unspent communications and conference hosting budgets offset by temp staff costs.
Mayors Office	1,120	324	1,120	0	0.0%	
Volunteer Committee	110	14	110	0	0.0%	
Ward Budgets	4,037	1,262	4,037	0	0.0%	
TOTAL LEGISLATIVE	4,880	1,557	4,861	19	0.4%	
<u>CITY MANAGER</u>						
Strategic Partnerships & Communications	2,227	1,088	2,333	(106)	(4.8)%	Gapping deficit over target of \$158 K is slightly offset by above budgeted revenues.
Audit Services	1,066	313	926	140	13.1%	Favourable Gapping due to vacancies of \$132 K over target.
CMO - Administration	378	37	378	0	0.0%	
Human Resources	6,885	2,425	6,886	(1)	(0.0)%	
TOTAL CITY MANAGER	10,556	3,863	10,523	33	0.3%	

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CORPORATE SERVICES						
City Clerk's Office	2,391	751	2,390	1	0.0%	Gapping deficit of \$39 K offset by savings in Service Contracts Records Management (\$12 K), Savings in postage, memberships, and operating supplies (\$12 K) and additional revenue forecasts of \$24 K.
Corporate Services - Administration	325	105	317	8	2.5%	Savings in training and consulting.
Customer Service	5,110	1,735	5,190	(80)	(1.6)%	Gapping deficit of \$49 K, over budget software licensing (\$23 K), and increased Facilities costs (\$8 K).
Financial Planning, Admin & Policy	4,720	2,137	4,712	8	0.2%	Surplus due to gapping.
Financial Services	3,905	1,208	4,116	(211)	(5.4)%	Gapping surplus of \$21 K and savings in Taxation for Software/Contractual/Advertising of \$45 K, offset by higher spend on Postage (\$13 K), lower than budgeted Taxation revenues - Tax registrations (\$205 K) and Tax Certificates (\$58 K).
Information Technology	8,775	3,522	8,815	(40)	(0.5)%	Gapping surplus of \$30 K offset by additional software licences and support of \$65 K.
Legal Services	3,248	2,211	3,248	0	0.0%	
TOTAL CORPORATE SERVICES	28,474	11,669	28,788	(314)	(1.1)%	
CORPORATE FINANCIALS						
Corporate Pensions, Benefits & Contingency	15,646	5,897	15,581	65	0.4%	Reduction in pension benefit liability.
Corporate Initiatives	4,156	3,064	4,477	(321)	(7.7)%	Over budget insurance premiums.
TOTAL CORPORATE FINANCIALS	19,802	8,961	20,058	(256)	(1.3)%	
HAMILTON ENTERTAINMENT FACILITIES						
Operating	3,618	1,304	3,618	0	0.0%	
TOTAL HAMILTON ENTERTAINMENT FACILITIES	3,618	1,304	3,618	0	0.0%	
TOTAL CITY EXPENDITURES	567,945	196,563	564,957	2,988	0.5%	

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CAPITAL FINANCING						
Debt-Planning & Economic Development	194	(61)	61	133	68.6%	
Debt-Healthy and Safe Communities	2,175	(2,581)	4,456	(2,281)	(104.9)%	
Debt-Public Works	38,074	(3,832)	32,117	5,957	15.6%	Principal and interest savings due to delay in debt issuance.
Debt-Corporate Financials	70,747	66,614	69,020	1,727	2.4%	
Infrastructure Renewal Levy	13,429	0	13,429	0	0.0%	
TOTAL CAPITAL FINANCING	124,619	60,140	119,083	5,536	4.4%	
BOARDS & AGENCIES						
Police Services						
Operating	160,470	49,924	160,470	0	0.0%	No material variances expected – Police expected to be on target with the 2018 budget.
Capital Financing	717	(311)	717	0	0.0%	
Total Police Services	161,187	49,613	161,187	0	0.0%	
Other Boards & Agencies						
Library	29,981	10,690	29,765	216	0.7%	Due to anticipated positive gapping.
Conservation Authorities	5,417	3,222	5,417	0	0.0%	
Hamilton Beach Rescue Unit	132	10	132	0	0.0%	
Royal Botanical Gardens	625	205	625	0	0.0%	
MPAC	6,587	1,647	6,587	0	0.0%	
Farmers Market	111	(36)	111	0	0.0%	
Total Other Boards & Agencies	42,853	15,738	42,637	216	0.5%	
Capital Financing - Other Boards & Agencies	187	(281)	187	0	0.0%	
City Enrichment Fund	6,023	556	6,023	0	0.0%	
TOTAL BOARDS & AGENCIES	210,250	65,626	210,034	216	0.1%	
TOTAL EXPENDITURES	902,814	322,329	894,074	8,740	1.0%	

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NON PROGRAM REVENUES						
Payment In Lieu	(15,589)	0	(15,589)	0	0.0%	
Penalties and Interest	(10,500)	(3,281)	(10,600)	100	1.0%	Based on Jan-June 2018 actuals. Trend is assumed to continue throughout second half of year.
Right of Way	(3,211)	0	(3,211)	0	0.0%	
Senior Tax Credit	598	6	582	16	2.7%	Based on 2018 Final billing.
Supplementary Taxes	(9,125)	17	(9,125)	0	0.0%	
Tax Remissions and Write Offs	11,148	(1,484)	11,140	8	0.1%	Based on 2018 Final billing.
Hydro Dividend and Other Interest	(5,300)	(195)	(5,300)	0	0.0%	
Investment Income	(4,100)	(5,244)	(4,100)	0	0.0%	
Slot Revenues	(5,000)	(909)	(5,000)	0	0.0%	
POA Revenues	(3,754)	(1,343)	(3,754)	0	0.0%	
TOTAL NON PROGRAM REVENUES	(44,833)	(12,433)	(44,957)	124	0.3%	
TOTAL LEVY REQUIREMENT	857,981	309,896	849,117	8,864	1.0%	