

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT APRIL 30, 2019**  
**(\$ 000's)**

	2019 Approved Budget	2019 Actuals Apr YTD	Projected Actuals to Dec. 31	2019 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<b>PLANNING &amp; ECONOMIC DEVELOPMENT</b>						
General Manager	966	398	964	1	0.1%	
Transportation Planning and Parking	2,181	795	1,747	435	19.9%	Favourable revenue of \$645 K in Parking operations, plate denial fines and site plan control, savings in Contractual of \$156 K and Office rent \$50 K. Partially offset by gapping pressures of (\$300 K) and (\$91 K) computer software for system upgrades.
Building	1,308	(745)	1,235	73	5.6%	Savings in Property Maintenance recoveries from previous years, and savings due to gapping.
Economic Development	5,424	1,503	5,412	12	0.2%	Gapping surplus, offset by reduction in fee per unit revenues.
Growth Management	468	(2,355)	416	52	11.1%	Positive gapping surplus.
Licensing & By-Law Services	6,681	2,114	6,750	(69)	(1.0)%	Contributing to the negative variance is a gapping pressure of (\$253 K), recoveries, material & supply, financial and vehicle expenditures, partially offset by higher revenues of \$183 K in Licensing and Animal Services.
LRT	0	512	0	0	0.0%	No year end variance expected.
Planning	3,392	101	3,286	106	3.1%	Savings due to gapping. Revenues forecasted on target offset by transfer to development fee stabilization reserve.
Tourism & Culture	9,252	3,016	9,236	16	0.2%	Higher revenues projection of \$85 K partially offset by pressures in gapping and contractual expenses.
<b>TOTAL PLANNING &amp; ECONOMIC DEVELOPMENT</b>	<b>29,672</b>	<b>5,340</b>	<b>29,046</b>	<b>626</b>	<b>2.1%</b>	

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<b>HEALTHY AND SAFE COMMUNITIES</b>						
HSC Administration	2,761	871	2,826	(65)	(2.4)%	Unfavourable variance due to unbudgeted positions, offset partially by temporary vacancies.
Children's Services and Neighbourhood Development	8,675	3,096	8,584	91	1.0%	Favourable variance due to gapping and various operating costs. Additional Provincial funding offset with additional program expenses.
Ontario Works	11,918	498	12,034	(117)	(1.0)%	Unfavourable variance due to reduction in Provincial OW Admin funding, offset partially by gapping and maximizing additional available subsidies.
Housing Services	45,068	11,377	44,028	1,041	2.3%	Favourable variance due to Social Housing prior year reconciliations (AIRs), gapping and housing allowances and rent supplement.
Long Term Care	13,472	4,131	13,929	(457)	(3.4)%	Unfavourable variance due to discontinuation of Ministry funding for various programs and employee related costs. Offset partially by a favourable variance due to various operating costs.
Recreation	33,852	13,795	33,570	282	0.8%	Savings due to gapping and operating costs, offset by a loss of revenue as a result of temporary closures. Favourable variance in Hydro, offset by unfavourable variances in building cleaning, golf revenues due to weather and facilities costs at Dundas Arena to re-open the arena for operation.
Hamilton Fire Department	93,137	31,677	93,529	(392)	(0.4)%	Unfavourable variance due to employee related costs as a result of settled contracts and pressures in facility costs.
Hamilton Paramedic Service	23,795	7,485	25,394	(1,600)	(6.7)%	Unfavourable variance due to expected shortfall in Ministry funding and various operating costs higher than expected. Offset partially by a favourable variance due to employee related costs.
Public Health Services	12,456	4,159	12,282	174	1.4%	Favourable variance primarily due to gapping, offset by revenue pressures and program related operating costs.
<b>TOTAL HEALTHY AND SAFE COMMUNITIES</b>	<b>245,134</b>	<b>77,090</b>	<b>246,176</b>	<b>(1,042)</b>	<b>(0.4)%</b>	

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<b><u>PUBLIC WORKS</u></b>						
PW-General Administration	715	264	715	0	0.0%	
Energy Fleet and Facilities	9,315	3,803	9,773	(458)	(4.9)%	Unfavourable variance due to (\$254 K) net gapping, (\$204 K) mainly attributable to the cost of holding (unbudgeted) vacant facilities.
Engineering Services	(1,126)	(777)	(1,126)	0	0.0%	
Environmental Services	79,086	19,134	78,205	881	1.1%	Favourable Variance due to \$1.5 M in net gapping savings due to retirements, resignations and hard to fill vacancies. Partially offset by (\$300 K) increase in contractual obligations at the Materials Recycling Facility, (\$150 K) increased handling of leaf and yard waste at the Glanbrook Landfill compost site and (\$120 K) due to increased contractual costs at the Transfer Station/Community Recycling Centre sites due to increased handling of source separated organic waste during Central Composting Facility shutdown and restart.
Transit	74,299	33,688	75,810	(1,511)	(2.0)%	Unfavourable Variance relates to (\$3.0 M) net unfavourable gapping; unfavourable employee related costs largely as a result of overtime (\$3.5 M) and sick (\$3.0 M) partially offset by favourable salaries and wages of \$3.5 M. Various other variances totalling (\$368 K) contribute to the overall deficit. Partially offset by \$1.5 M from Transit fare revenues forecasted to be favourable due to continuing ridership uptake and \$357 K from fuel, trending to be favourable due to Diesel consumption and the price of natural gas.
Transportation Operations & Maintenance	80,125	31,426	78,925	1,200	1.5%	Favourable Variance due to \$1.0 M net gapping savings from staff vacancies attributable to restructuring and normal staff turnover (retirements, job transfers, terminations, seasonal hiring, etc.) and \$200 K attributed to new Street Lighting Review and Evaluation Fee from subdivision agreements.
<b>TOTAL PUBLIC WORKS</b>	<b>242,414</b>	<b>87,539</b>	<b>242,302</b>	<b>112</b>	<b>0.0%</b>	
<b><u>LEGISLATIVE</u></b>						
Legislative General	(165)	(55)	(165)	0	0.0%	
Mayors Office	1,134	334	1,134	0	0.0%	
Volunteer Committee	113	31	113	0	0.0%	
Ward Budgets	3,937	1,187	3,937	0	0.0%	
<b>TOTAL LEGISLATIVE</b>	<b>5,019</b>	<b>1,497</b>	<b>5,019</b>	<b>0</b>	<b>0.0%</b>	

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<b><u>CITY MANAGER</u></b>						
Strategic Partnerships & Communications	2,840	906	2,797	42	1.5%	Favourable variance due to gapping savings from temporary vacancies. Revenue Generation decreased revenues was offset by reduced program expenses due to cancelled sponsorships (\$200 K).
Audit Services	1,116	355	1,127	(11)	(0.9)%	
CMO - Administration	399	30	430	(31)	(7.7)%	Unfavourable due to recruitment services and staff transitioning costs.
Human Resources	7,404	2,138	7,195	209	2.8%	Favourable variance due to gapping savings from temporary vacancies
<b>TOTAL CITY MANAGER</b>	<b>11,759</b>	<b>3,430</b>	<b>11,549</b>	<b>210</b>	<b>1.8%</b>	
<b><u>CORPORATE SERVICES</u></b>						
City Clerk's Office	2,409	647	2,409	0	0.0%	
Corporate Services - Administration	329	131	318	11	3.5%	Favourable variance due to gapping.
Customer Service	5,270	1,738	5,300	(30)	(0.6)%	Unfavourable variance mainly due to Call Handling Loan Repayment (\$100 K) partially offset by favourable gapping \$31 K and savings in lease & service contracts for Class software maintenance & Legend licensing \$34 K.
Financial Planning, Admin & Policy	4,800	2,057	4,814	(14)	(0.3)%	
Financial Services	3,980	1,069	3,738	241	6.1%	Favourable variance mainly due to gapping \$149 K and revenue (Tax Transfer Fee) \$120 K; partially offset by unrealized budgeted recovery from Tax Stabilization Reserve (\$36 K).
Information Technology	10,036	4,605	10,176	(139)	(1.4)%	Unfavourable variance due to gapping (\$79 K) and unbudgeted Acquia Cloud annual support (\$60 K).
Legal Services	3,383	2,104	3,383	0	0.0%	
<b>TOTAL CORPORATE SERVICES</b>	<b>30,207</b>	<b>12,353</b>	<b>30,138</b>	<b>70</b>	<b>0.2%</b>	
<b><u>CORPORATE FINANCIALS</u></b>						
Corporate Pensions, Benefits & Contingency	15,345	6,082	15,565	(220)	(1.4)%	Unbudgeted Legal Expenses \$220 K incurred. WSIB gross expenses expected to result in adverse variance of \$3.0 M to be offset by corresponding recovery from reserve.
Corporate Initiatives	4,120	(244)	4,120	0	0.0%	Risk Premiums gross expenses expected to result in adverse variance of \$2.0 M to be offset by corresponding recovery from reserve.
<b>TOTAL CORPORATE FINANCIALS</b>	<b>19,465</b>	<b>5,838</b>	<b>19,685</b>	<b>(220)</b>	<b>(1.1)%</b>	

# CITY OF HAMILTON

## TAX OPERATING BUDGET VARIANCE REPORT AS AT APRIL 30, 2019

(\$ 000's)

	2019 Approved Budget	2019 Actuals Apr YTD	Projected Actuals to Dec. 31	2019 Projected Actuals vs Approved Budget		
				\$	%	Comments/Explanations
<b><u>HAMILTON ENTERTAINMENT FACILITIES</u></b>						
Operating	3,912	2,077	3,912	0	0.0%	
<b>TOTAL HAMILTON ENTERTAINMENT FACILITIES</b>	<b>3,912</b>	<b>2,077</b>	<b>3,912</b>	<b>0</b>	<b>0.0%</b>	
<b>TOTAL CITY EXPENDITURES</b>	<b>587,582</b>	<b>195,163</b>	<b>587,827</b>	<b>(245)</b>	<b>(0.0)%</b>	
<b><u>CAPITAL FINANCING</u></b>						
Debt-Healthy and Safe Communities	2,340	(2,708)	4,410	(2,070)	(88.5)%	Due to delay in debt issuance, principal and interest savings. As per Capital Budget Report FCS18097 - a \$2 M surplus will be transferred to the Unallocated Capital Levy Reserve prior to year-end. Without this transfer, the overall Capital Financing surplus would be \$6.9 M.
Debt-Planning & Economic Development	194	(61)	88	106	54.5%	
Debt-Public Works	38,696	(5,886)	35,078	3,618	9.3%	
Debt-Corporate Financials	74,313	70,538	71,113	3,201	4.3%	
Infrastructure Renewal Levy	13,429	13,429	13,429	0	0.0%	
<b>TOTAL CAPITAL FINANCING</b>	<b>128,972</b>	<b>75,312</b>	<b>124,117</b>	<b>4,855</b>	<b>3.8%</b>	
<b><u>BOARDS &amp; AGENCIES</u></b>						
<b><u>Police Services</u></b>						
Operating	164,290	47,865	164,290	0	0.0%	No material variances expected - Police expect to be on target with the 2019 budget.
Capital Financing	806	(310)	806	0	0.0%	
<b>Total Police Services</b>	<b>165,096</b>	<b>47,554</b>	<b>165,096</b>	<b>0</b>	<b>0.0%</b>	
<b><u>Other Boards &amp; Agencies</u></b>						
Library	30,700	10,359	30,700	0	0.0%	Impact of Conservation Authority levies per Regulation Formula.
Conservation Authorities	5,498	3,828	8,026	(2,528)	(46.0)%	
Hamilton Beach Rescue Unit	134	38	134	0	0.0%	
Royal Botanical Gardens	635	262	635	0	0.0%	
MPAC	6,715	1,679	6,715	0	0.0%	
Farmers Market	113	(79)	121	(8)	(7.4)%	
<b>Total Other Boards &amp; Agencies</b>	<b>43,795</b>	<b>16,086</b>	<b>46,331</b>	<b>(2,536)</b>	<b>(5.8)%</b>	
<b>Capital Financing - Other Boards &amp; Agencies</b>	<b>191</b>	<b>(281)</b>	<b>191</b>	<b>0</b>	<b>0.0%</b>	
<b>City Enrichment Fund</b>	<b>6,116</b>	<b>702</b>	<b>6,116</b>	<b>0</b>	<b>0.0%</b>	
<b>TOTAL BOARDS &amp; AGENCIES</b>	<b>215,198</b>	<b>64,061</b>	<b>217,734</b>	<b>(2,536)</b>	<b>(1.2)%</b>	
<b>TOTAL EXPENDITURES</b>	<b>931,752</b>	<b>334,537</b>	<b>929,678</b>	<b>2,073</b>	<b>0.2%</b>	

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<b><u>NON PROGRAM REVENUES</u></b>						
Payment In Lieu	(15,727)	(34)	(15,727)	0	0.0%	
Penalties and Interest	(10,500)	(3,578)	(10,500)	0	0.0%	
Right of Way	(3,228)	0	(3,228)	0	0.0%	
Senior Tax Credit	587	3	564	23	3.9%	
Supplementary Taxes	(9,125)	21	(9,125)	0	0.0%	
Tax Remissions and Write Offs	9,790	(4,373)	9,361	429	4.4%	Rebates allowed estimated to be lower than anticipated.
Hydro Dividend and Other Interest	(5,300)	(3,061)	(4,947)	(353)	6.7%	Administration fees paid deducted from dividend.
Investment Income	(4,100)	(7,748)	(4,100)	0	0.0%	
Slot Revenues	(5,000)	(1,001)	(5,000)	0	0.0%	
POA Revenues	(2,362)	(1,842)	(2,362)	0	0.0%	
<b>TOTAL NON PROGRAM REVENUES</b>	<b>(44,965)</b>	<b>(21,613)</b>	<b>(45,064)</b>	<b>99</b>	<b>(0.2)%</b>	
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<b>TOTAL LEVY REQUIREMENT</b>	<b>886,787</b>	<b>312,924</b>	<b>884,614</b>	<b>2,173</b>	<b>0.2%</b>	