

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT JUNE 30, 2020**  
**(\$ 000's)**

	2020 Approved Budget	2020 Actuals to June 30	Projected Actuals to Dec. 31	2020 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<b>PLANNING &amp; ECONOMIC DEVELOPMENT</b>						
General Manager	963	454	896	67	7.0%	\$137K favourable gapping is partially offset by unexecuted budgeted draws from reserve for IT Manager position (this position was transferred after budget closed)
Transportation, Planning and Parking	1,753	3,392	5,818	(4,065)	(231.9)%	Deficit due to decreased Parking Revenue: (\$2.6M), severe reduction in APS Fine issuance: (\$1.1M), decrease in MTO-Plate Denial Fines: (\$580K) and in various parking administration fees: (\$51K) due to COVID and unfavourable gapping: (\$94K); partially offset by savings in contractual: \$300K and vehicle expenses: \$56K also due to COVID
Building	1,057	2,037	1,270	(213)	(20.2)%	A projected 30% or \$3.8M decrease in revenues from Building Permits is offset by a transfer from the Building Permit Fee Revolving Fund. The decline in all other revenues due to COVID closure, estimated to be \$(352)K is only partially offset by the savings in gapping, Vehicle Expenses, Conferences, Facilities Recoveries.
Economic Development	5,382	2,354	5,279	103	1.9%	Projected surplus is mainly attributed to savings in Advertising, Publications and Marketing for \$77K and \$67K in Conferences cancelled due to COVID closure, Travel and training, partially offset by small pressures in various other accounts
Growth Management	324	(2,517)	(539)	863	266.4%	Projected surplus due to higher revenues in Sub processing fees (\$1.5 M deferred from 2019 was received in 2020). This is partially offset by a total \$(658)K shortfall in all other revenue streams due to COVID closure. Net gapping savings as well as the savings in other areas such as Training, Conferences, Supplies and Computer software are offset by higher transfers to reserves of the HIA rent \$(248)K and lower Capital recoveries \$(70)K.
Licensing & By-Law Services	6,722	3,754	7,486	(764)	(11.4)%	Deficit mainly attributed to revenue loss due to COVID [Current Year General Licenses: (\$482K), Current Yr. Lotteries - Bingo: (\$150K), Animal Tags: (\$84K), Sale of Animals: (\$46K)], and unfavourable gapping: (\$170K) and property work maintenance (\$100K); partially offset by savings attributed to Administration Fees: \$75K, Court Recoveries: \$60K, and various materials and supplies totaling \$75K
LRT	0	712	0	0	0.0%	
Planning	3,719	1,142	3,195	524	14.1%	Projected surplus is attributed to overall higher revenues \$300K, \$137K overall savings due to COVID closure: \$41K for Conferences and Travel, \$28K savings in Honorariums as less members attended COA meetings, Printing \$24K, Direct Facilities recoveries \$19K, Postage \$13K, Training \$12K. Other savings in Material and Supply and Grants delayed, Professional memberships due to positions being vacant.
Tourism & Culture	9,217	4,359	8,949	268	2.9%	Surplus mainly attributed to favourable gapping totaling \$244K due to facility closures, savings in various materials and supplies (merchandise, mementoes, etc.): \$100K, other employee related costs (training, conferences, etc.): \$65K, and contractual costs: \$81K due to cancellations of special events; partially offset by foregone revenues (\$232K) due to COVID
<b>TOTAL PLANNING &amp; ECONOMIC DEVELOPMENT</b>	<b>29,137</b>	<b>15,687</b>	<b>32,354</b>	<b>(3,217)</b>	<b>(11.0)%</b>	

- ( ) Denotes unfavourable variance.

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT JUNE 30, 2020**  
**(\$ 000's)**

	2020 Approved Budget	2020 Actuals to June 30	Projected Actuals to Dec. 31	2020 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<b>HEALTHY AND SAFE COMMUNITIES</b>						
HSC Administration	2,941	1,582	3,036	(95)	(3.2)%	Unfavourable variance is primarily driven by employee related costs and required COVID emergency and department program costs. Offset by savings in staff step-differentials and discretionary spending as a result of telecommuting.
Children's Services and Neighbourhood Development	10,964	3,495	9,999	965	8.8%	Favourable variance is primarily due to employee related cost savings resulting from a reallocation of Provincial Funding for administrative costs as well as savings from staff re-deployed to other services within the Department supporting the corporate COVID response and savings in discretionary spending due to staff telecommuting.
Ontario Works	11,917	3,053	11,481	436	3.7%	Favourable variance of \$434K is primarily due to gapping. OW has received additional COVID related funding of \$1.3M: (\$1.1M employment assistance funding, \$115K one-time funding, \$98K maximizing available subsidies), plus, savings in gapping of \$650K and other program discretionary savings of \$350K. This is offset by COVID related purchases to support virtual service delivery (\$365K), electronic data management (\$580K), facilities renovations (\$520K) and digital mailroom costs (\$392K) as approved by Council. The surplus identified is earmarked for Life Stabilization Activities that OW has identified to be brought forward for approval before proceeding.
Housing Services	44,266	20,881	48,744	(4,478)	(10.1)%	Unfavourable variance due to \$7.0M of unfunded COVID costs. [(\$16.87M) in forecasted COVID costs to December 31 is offset by \$9.87M in confirmed provincial/federal funding]. This unfavourable variance is offset by an in-year program surplus of \$2.5M made up of \$1.4M from the Annual Information Return reconciliation, and savings in the Housing Stability Benefit of \$700K due to decreased demand as a consequence of tenants utilizing the CERB benefits as well as a reduction in Bus Pass expenses and various administrative discretionary expense savings due to COVID-19.
Long Term Care	10,913	3,815	10,192	721	6.6%	This favourable variance is mainly due to the additional \$561K COVID funding received from the Province offset by redeployed staffing costs and operating costs related to COVID (medical supplies, cleaning supplies, etc.); Contributing to the favourable variance is unbudgeted Provincial funding for Direct Care and Pay Equity Funding, gapping and savings in other various operating costs delayed due to COVID.
NOTE: This forecast does not include Personal Protection Equipment costs.						

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT JUNE 30, 2020**  
**(\$ 000's)**

	2020 Approved Budget	2020 Actuals to June 30	Projected Actuals to Dec. 31	2020 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
Recreation	33,855	15,569	34,705	(850)	(2.5)%	The unfavourable variance is primarily due to a loss of revenue resulting from the closure of facilities & programs due to COVID, and continuing to pay wages and salaries of Part Time staff to the end of April and Full Time staff - ongoing. Total Revenue loss after consideration of the Recovery Phase between June-December is anticipated to be (\$9.2M).  This unfavourable variance is offset by favourable variances resulting from the planned closures due to major maintenance and reconstruction of Valley Park Recreation Facility \$629K, Riverdale Recreation Facility \$288K and Parkdale Outdoor Pool \$85K. In addition there are favourable variances forecasted in employee related expenditures through non-scheduling of Part Time staff between May and September for a total of \$4.4M. Savings also identified due to Recreation staff redeployed to other divisions required to support the Corporate wide COVID response for a further savings of \$835K. Additional favourable variance resulting from savings in discretionary operating costs driven by closures due to COVID for another \$1.8M.
Hamilton Fire Department	93,317	45,303	91,625	1,692	1.8%	Favourable variance due to overall employee related costs, offset partially with essential operating costs and facility related expenses.
Hamilton Paramedic Service	25,645	11,512	29,047	(3,402)	(13.3)%	Unfavourable variance due to employee related costs required to meet the resource demands and pressures for scheduling and backfilling a 24/7 operation, exacerbated by resource demands needed for COVID response. This forecast does not include the funding requested from the Province (yet to be confirmed) that will offset the majority of this variance.
Public Health Services	12,992	8,613	16,921	(3,929)	(30.2)%	Unfavourable variance is primarily driven by employee related costs required to provide essential services due to COVID. A formal letter has been submitted to the Province requesting Funding for these additional COVID related costs.
<b>TOTAL HEALTHY AND SAFE COMMUNITIES</b>	<b>246,810</b>	<b>113,823</b>	<b>255,750</b>	<b>(8,940)</b>	<b>(3.6)%</b>	

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT JUNE 30, 2020**  
**(\$ 000's)**

	2020 Approved Budget	2020 Actuals to June 30	Projected Actuals to Dec. 31	2020 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<b>PUBLIC WORKS</b>						
PW-General Administration	704	634	704	0	0.0%	
Energy Fleet and Facilities	12,674	6,452	12,043	631	5.0%	<p>Overall the Energy, Fleet and Facilities Management Division is forecasting a positive variance of \$629K.</p> <p>Favourable variance is mainly due to:</p> <ul style="list-style-type: none"> <li>• \$2.0M avoided costs for TiCat, Forge &amp; Rentals in closed Stadium</li> <li>• \$17K saved in training costs</li> </ul> <p>Partially offset by unfavourable variance due to:</p> <ul style="list-style-type: none"> <li>• (\$515K) COVID incremental costs for Facilities including cleaning, Security, grounds cleanup, wages for non-levy Fleet staff during shutdown</li> <li>• (\$727K) forgone revenue for Stadium</li> </ul> <p>Note: The forecast includes expectation that THF Stadium realizes contractual revenues of \$1.4M and remains closed in 2020.</p>
Engineering Services	0	299	0	0	0.0%	
Environmental Services	82,426	34,999	78,595	3,831	4.6%	<p>Overall the Environmental Services Division is forecasting a favorable variance of \$3.8M for 2020 mainly due to the following:</p> <p>Favourable variances forecasted for:</p> <ul style="list-style-type: none"> <li>• \$2.161M - Gapping primarily relating to seasonal staff and students not hired or delayed in hiring due to COVID-19 hiring freeze.</li> <li>• \$248K - Anticipated savings in training/travel/conferences due to discretionary spending freeze due to COVID-19.</li> <li>• \$363K - Anticipated savings in fuel resulting in actual rates below budget.</li> <li>• \$1M - Parks operating and contractual costs not incurred due to COVID-19 shutdown period.</li> <li>• \$291K - increase transfer station revenues. Total visits up 7% over same time last year, however tonnage is down 6% over same time last year.</li> </ul> <p>Partially offset by unfavorable variances forecasted for:</p> <ul style="list-style-type: none"> <li>• (\$3.6K) - Lost revenues for event bookings at the Gage Park Tropical House.</li> <li>• (\$198K) - Environmental Staff labour costs for COVID-19 specific activities (staff costs budgeted within ES Sections)</li> <li>• (\$213.3K) - Redeployed staff to Environmental Services in place of seasonal and student hires.</li> <li>• (\$33K) - PPE</li> <li>• (\$180K) - Fleet related charges including maintenance for vehicles assigned to COVID-19 activities.</li> <li>• (\$66K) - Customized signs for Parks &amp; Cemeteries advising of COVID-19 changes.</li> <li>• (\$200K) - Centralized Compost Facility processing . Additional costs outside of contract due to changes in Environmental Compliance Agreement with the Ministry of Environment, Conservation and Parks.</li> <li>• (\$342K) - Due to COVID-19, no revenues have been realized to date related to the merchant capacity recycling processing contract</li> </ul>

- ( ) Denotes unfavourable variance.

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT JUNE 30, 2020**  
**(\$ 000's)**

	2020 Approved Budget	2020 Actuals to June 30	Projected Actuals to Dec. 31	2020 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
Transit	77,932	54,188	91,852	(13,920)	(17.9)%	<p>Overall the Transit division is projecting an unfavourable variance of (\$13.9M) mainly due to the following:</p> <p>Unfavourable variances due to:</p> <ul style="list-style-type: none"> <li>• (\$27M) Fare Revenue due to COVID emergency affecting ridership and refunds and cancellation of UCTP fees</li> <li>• (\$1.8M) Net unfavourable gapping due to employee related costs largely as a result of overtime, sick: <ul style="list-style-type: none"> <li>o (\$2.9M) Overtime</li> <li>o (\$2.6M) Sick time</li> <li>o (\$550K) Unfavourable vacation payouts, and (\$460K) in other payroll related costs such as stat holiday pay and maternity top up.</li> <li>o Partially offset by favourable: \$4.7M Wages and Salaries, net of \$406K target, &lt;gross is \$5.1M&gt;.</li> </ul> </li> <li>• (\$790K) Enhanced cleaning of buses</li> </ul> <p>Partially offset by favourable variances of:</p> <ul style="list-style-type: none"> <li>• \$10.6M DARTS Contract savings due to service at 10-15% until September, then climbing to a projected 40% in December.</li> <li>• \$1.8M Fuel savings due to lower consumption and much lower than budgeted prices</li> <li>• \$1.2M in PRESTO and Ticket Distribution commission savings due to COVID emergency</li> <li>• \$823K savings due to the Delay to Year 5 of Transit Strategy</li> <li>• \$520K savings in additional areas such as Uniforms, NGV Station Maintenance, Printing and Reproduction, Operating Equipment, Training and Conferences etc.</li> </ul>
Transportation Operations & Maintenance	82,645	39,002	75,376	7,269	8.8%	<p>Overall the Transportation Operations &amp; Maintenance division is projecting a surplus of \$7.3M mainly due to the following:</p> <p>Favourable variance mainly due to:</p> <ul style="list-style-type: none"> <li>• Divisional net gapping savings of \$3.1M comprised of the following: <ul style="list-style-type: none"> <li>o Winter Season Roads Maintenance Program net gapping of \$1.3M</li> <li>o Summer Season Roads Maintenance Program net gapping of \$766K</li> <li>o Transportation Operations net gapping of \$750K</li> <li>o Other program related net gapping savings of \$213K</li> </ul> </li> <li>• Additional projected surplus of \$4.5M in the Winter Season Roads Maintenance Program. The number and severity of winter events from January to April was down from 2019, resulting in savings in material usage of \$2.0M, contractor activation costs of \$1.7M, \$800K in Winter vehicle costs.</li> </ul> <p>Partially offset by unfavourable variances due to unanticipated COVID costs of (\$225K) related to the shutdown that includes employee overtime, vehicle expenses, cleaning, protective clothing and other operating supply costs.</p>
<b>TOTAL PUBLIC WORKS</b>	<b>256,381</b>	<b>135,574</b>	<b>258,570</b>	<b>(2,189)</b>	<b>(0.9)%</b>	

- ( ) Denotes unfavourable variance.

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT JUNE 30, 2020**  
**(\$ 000's)**

	2020 Approved Budget	2020 Actuals to June 30	Projected Actuals to Dec. 31	2020 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<b>LEGISLATIVE</b>						
Legislative General	(367)	(129)	(260)	(107)	29.2%	Unfavourable variance due to unachievable gapping targets offset by savings in conference, meeting expenses, and hosting of conferences budgets.
Mayors Office	1,164	513	1,164	0	0.0%	
Volunteer Committee	127	(18)	127	0	0.0%	
Ward Budgets	4,171	1,924	4,171	0	0.0%	
<b>TOTAL LEGISLATIVE</b>	<b>5,095</b>	<b>2,290</b>	<b>5,202</b>	<b>(107)</b>	<b>(2.1)%</b>	
<b>CITY MANAGER</b>						
Office of the City Auditor	1,139	425	1,017	122	10.7%	Favourable variance: <ul style="list-style-type: none"> <li>● \$147K - Net Gapping</li> <li>● \$3K - Training</li> </ul> Offset by: <ul style="list-style-type: none"> <li>● \$28K - consulting cost for VFM Audits</li> </ul>
CMO - Administration	644	112	723	(79)	(12.3)%	Unfavourable variance: <ul style="list-style-type: none"> <li>● (\$150K) - Overtime</li> <li>● (\$20K) - EFAP additional costs</li> <li>● (\$10K) - Translation costs</li> </ul> Offset by favourable variance: <ul style="list-style-type: none"> <li>● \$100K - Gapping Vacancies</li> </ul>
Strategic Partnerships and Communications	2,794	1,500	2,767	27	1.0%	Favourable Variance due to: <ul style="list-style-type: none"> <li>● \$100K - Intergovernmental costs</li> <li>● \$50K - Special Events</li> <li>● \$59K - Net Gapping Savings</li> <li>● \$43k - Savings in Comms Admin and Consulting costs</li> </ul> Offset by unfavourable variances in: <ul style="list-style-type: none"> <li>● (\$225K) - 2020 approved reduction in Corporate Wide Communications Budgets - to be distributed</li> </ul>
Human Resources	7,708	3,392	7,777	(69)	(0.9)%	Unfavorable variance: <ul style="list-style-type: none"> <li>● (\$160K) - Gapping target deficit</li> <li>● (\$90K) - Consulting and Recruitment</li> </ul> Favourable variance: <ul style="list-style-type: none"> <li>● \$150K - Corporate Training</li> <li>● \$33K - Meeting expenses and staff training</li> </ul>
<b>TOTAL CITY MANAGER</b>	<b>12,285</b>	<b>5,429</b>	<b>12,284</b>	<b>1</b>	<b>0.0%</b>	
<b>CORPORATE SERVICES</b>						
City Clerk's Office	2,732	1,160	2,723	9	0.3%	Favourable variance due to Gapping \$60k and decrease in printing costs \$24k offset by negative variances in revenues (\$60k) due to cancellation of weddings and service counter closures as well as unbudgeted hardware, software and supplies costs (\$15k) to enable work from home
Corporate Services - Administration	324	136	276	48	14.8%	Favourable variance due to savings in training and consulting fees
Customer Service	5,518	2,654	5,440	78	1.4%	Favourable variance due to gapping and savings in discretionary spending, offset partially by additional cleaning and disinfectant supplies (\$69k) as well as a repayment for the Call Handling project (\$100k)

- ( ) Denotes unfavourable variance.

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT JUNE 30, 2020**  
**(\$ 000's)**

	2020 Approved Budget	2020 Actuals to June 30	Projected Actuals to Dec. 31	2020 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
Financial Planning, Admin & Policy	4,905	3,213	4,700	205	4.2%	Favourable variance due to gapping.
Financial Services	4,148	1,930	4,187	(39)	(0.9)%	Negative variance due to gapping \$193k offset by loss in Tax Registration revenue (\$182k) and reduction in Payroll recovery (\$50k)
Information Technology	13,628	6,230	13,628	0	0.0%	On budget
Legal Services	3,408	3,526	3,407	1	0.0%	On budget
<b>TOTAL CORPORATE SERVICES</b>	<b>34,663</b>	<b>18,849</b>	<b>34,361</b>	<b>302</b>	<b>0.9%</b>	
<b><u>CORPORATE FINANCIALS</u></b>						
Corporate Pensions, Benefits & Contingency	16,060	5,706	16,060	0	0.0%	WSIB gross expenses expected to result in adverse variance of \$1.3 M to be offset by corresponding recovery from reserve
Corporate Initiatives	5,151	2,094	12,170	(7,019)	(136.3)%	\$3.3M in unallocated COVID-19 expenses and \$3.7M increase in insurance premiums offset by \$1.1M in lower claims
<b>TOTAL CORPORATE FINANCIALS</b>	<b>21,211</b>	<b>7,800</b>	<b>28,230</b>	<b>(7,019)</b>	<b>(33.1)%</b>	
<b><u>HAMILTON ENTERTAINMENT FACILITIES</u></b>						
Operating	4,097	2,104	4,117	(20)	(0.5)%	
<b>TOTAL HAMILTON ENTERTAINMENT FACILITIES</b>	<b>4,097</b>	<b>2,104</b>	<b>4,117</b>	<b>(20)</b>	<b>(0.5)%</b>	
<b>TOTAL CITY EXPENDITURES</b>	<b>609,679</b>	<b>301,556</b>	<b>630,868</b>	<b>(21,189)</b>	<b>(3.5)%</b>	
<b><u>CAPITAL FINANCING</u></b>						
Debt-Healthy and Safe Communities	2,339	(472)	3,052	(713)	(30.5)%	Principal and interest savings due to delay in debt issuance
Debt-Planning & Economic Development	194	0	27	167	86.2%	
Debt-Public Works	38,695	0	32,926	5,769	14.9%	
Debt-Corporate Financials	81,913	82,237	78,855	3,058	3.7%	
Infrastructure Renewal Levy	13,429	0	13,429	0	0.0%	
<b>TOTAL CAPITAL FINANCING</b>	<b>136,570</b>	<b>81,765</b>	<b>128,288</b>	<b>8,282</b>	<b>6.1%</b>	
<b><u>BOARDS &amp; AGENCIES</u></b>						
<b><u>Police Services</u></b>						
Operating	170,817	83,535	171,304	(487)	(0.3)%	Projected deficit of \$487K reported to Hamilton Police Services Board on September 3, 2020
Capital Financing	662	0	662	0	0.0%	
<b>Total Police Services</b>	<b>171,479</b>	<b>83,535</b>	<b>171,966</b>	<b>(487)</b>	<b>(0.3)%</b>	

- ( ) Denotes unfavourable variance.

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT JUNE 30, 2020**  
**(\$ 000's)**

	2020 Approved Budget	2020 Actuals to June 30	Projected Actuals to Dec. 31	2020 Projected Actuals vs Approved Budget		Comments/Explanations
				\$	%	
<b>Other Boards &amp; Agencies</b>						
Library	31,572	14,425	31,189	383	1.2%	As presented to the Library Board
Conservation Authorities	8,196	5,019	8,196	0	0.0%	
Hamilton Beach Rescue Unit	134	38	134	0	0.0%	
Royal Botanical Gardens	635	370	635	0	0.0%	
MPAC	6,843	5,134	6,843	0	0.0%	
Farmers Market	113	180	289	(176)	(155.8)%	Additional expenses related to cleaning and disinfectant
<b>Total Other Boards &amp; Agencies</b>	<b>47,493</b>	<b>25,166</b>	<b>47,286</b>	<b>207</b>	<b>0.4%</b>	
<b>Capital Financing - Other Boards &amp; Agencies</b>	<b>191</b>	<b>0</b>	<b>191</b>	<b>0</b>	<b>0.0%</b>	
<b>City Enrichment Fund</b>	<b>6,088</b>	<b>1,408</b>	<b>6,088</b>	<b>0</b>	<b>0.0%</b>	
<b>TOTAL BOARDS &amp; AGENCIES</b>	<b>225,251</b>	<b>110,109</b>	<b>225,530</b>	<b>(280)</b>	<b>(0.1)%</b>	
<b>TOTAL EXPENDITURES</b>	<b>971,500</b>	<b>493,430</b>	<b>984,686</b>	<b>(13,187)</b>	<b>(1.4)%</b>	
<b>NON PROGRAM REVENUES</b>						
Payment In Lieu	(16,026)	(16,963)	(16,400)	374	(2.3)%	Based on 2020 final billing
Penalties and Interest	(11,000)	(5,172)	(11,000)	0	0.0%	As of Aug, P&I down \$660k compared to 2019 due to COVID-19 measures - expect to fully offset Sept-Dec with no further P&I waiving
Right of Way	(3,228)	(3,227)	(3,227)	(1)	0.0%	Based on 2020 final billing
Senior Tax Credit	567	601	528	39	6.8%	Based on 2020 final billing
Supplementary Taxes	(9,925)	24	(9,925)	0	0.0%	too early to tell - assume on budget for now
Tax Remissions and Write Offs	9,600	(2,217)	9,091	509	5.3%	LEED Grant - varies year over year depending on # of grants. Actuals reflect YE accruals. Not aware of grant for 2020 - may change.
Hydro Dividend and Other Interest	(5,300)	(517)	(3,500)	(1,800)	34.0%	Dividends from Hamilton Utilities Corporation and Alectra are estimated to be \$2.4 M lower than anticipated as a result of the COVID-19 pandemic.
Investment Income	(4,100)	(12,714)	(4,100)	0	0.0%	Reductions in investment income will reduce contributions to reserves
Slot Revenues	(5,200)	(833)	(2,200)	(3,000)	57.7%	The closure of casinos and racetrack slots by the Province of Ontario is expected to result in \$3 M of lost revenues.
POA Revenues	(2,432)	(809)	1,770	(4,202)	172.8%	POA revenues are expected to be \$4.2 M lower in 2020 due to court closure
<b>TOTAL NON PROGRAM REVENUES</b>	<b>(47,336)</b>	<b>(41,827)</b>	<b>(39,254)</b>	<b>(8,082)</b>	<b>17.1%</b>	
<b>TOTAL LEVY REQUIREMENT</b>	<b>924,164</b>	<b>451,603</b>	<b>945,433</b>	<b>(21,270)</b>	<b>(2.3)%</b>	

- ( ) Denotes unfavourable variance.