

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT DECEMBER 31, 2022**  
**(\$ 000's)**

	2022 Approved Budget	2022 Actuals December	2022 Actuals vs Approved Budget		Comments/Explanations
			\$	%	
<b>PLANNING &amp; ECONOMIC DEVELOPMENT</b>					
General Manager	1,055	833	222	21.0%	Favourable variances of: \$152 K Net gapping due to Senior Advisor Strategic Growth being funded from capital \$38 K savings in Meeting Expenses \$23 K savings in Conferences, Training, Employee recognition
Transportation, Planning and Parking	2,874	759	2,114	73.6%	Favourable variances of: \$1.1 M additional revenues; \$330 K gapping; \$325 K unspent grants; \$100 K settlement with previous bike share operator; \$133 K contractual savings (mostly due to reduced Imperial Parking staffing); \$78 K other employee related; \$74 K building & ground (mostly from hydro at Ellen Fairclough Building); \$48 K internal recoveries (mostly due to unspent traffic services recoveries); \$65 K materials & supplies (mostly due to unspent ticket stock budget);  Partially offset by: (\$171 K) increased financial costs (credit card charges, processing fees, etc.)
Building	607	1,012	(404)	(66.6)%	\$(275) K Zoning revenues budgeted in Building but transferred and received in Planning, the budget was restated to Planning \$(139) K Property work maintenance unrecovered by fees \$873K surplus in Building Enterprise was transferred to Building fees reserve.
Economic Development	5,667	5,506	161	2.8%	\$161 K divisional surplus mainly attributed to gapping savings in Municipal Land Development Office \$92 K and Commercial District and Small Business of \$66 K \$430 K of the surplus in Urban Renewal transferred to Downtown Hamilton Residential Loan Program Reserve 108036, per report PED12220/FCS12090, approved by council on Nov 28, 2012. \$115 K surplus in Economic Development Investment Fund program transferred to Economic Development Investment Fund reserve per PED07306, approved at COW Dec 10, 2007, item 7.5.
Growth Management	461	(213)	675	146.3%	Favourable variances of: \$462 K additional Airport revenues; \$126 K additional Grading and Peer Review revenues; \$100 K savings in Cost allocations; \$54 K savings in Material and Supply,  Partially offset by: \$(46) K pressure in Contractual \$1.3 M was transferred to Development fees stabilization reserve, \$1.1 M representing gapping savings and \$185 K excess revenues and other savings
Licensing & By-Law Services	6,942	6,250	692	10.0%	Favourable variances of: \$867 K gapping; \$325 K savings in office rent due to move from leased to owned building in 2022; \$49 K other employee related costs; \$45 K reduced transfer to capital;  Partially offset by: (\$509 K) pressures from unrealized net revenues totalling (Rental Housing portion totalling \$334 K); (\$99 K) increased vehicle expenses; (\$71 K) contractual
Planning	4,298	3,648	650	15.1%	Favourable variances of: \$1.5 M net gapping savings \$100 K savings in Conferences, Training, Travel and Professional membership  Partially offset by: \$(832) K transferred to Development Fees stabilization reserve \$(70) K Facilities allocations \$(30) K additional Affordable housing grants
Tourism & Culture	9,717	8,758	959	9.9%	Favourable variances of: \$368 K Gapping; \$275 K Contractual budget not spent; \$153 K Materials & supplies; \$70 K Other employee related (mostly training); \$99 K Increased revenues (mainly in film); \$66 K Reserve funding for Canada Day; \$36 K lower building repairs & maintenance costs  Partially offset by: (\$125 K) unrealized capital recoveries
<b>TOTAL PLANNING &amp; ECONOMIC DEVELOPMENT</b>	<b>31,621</b>	<b>26,553</b>	<b>5,068</b>	<b>16.0%</b>	

- ( ) Denotes unfavourable variance.

- Variances include eligible COVID related funding (Safe Restart or Other Streams identified in Appendix "D" to Report FCS22042)

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT DECEMBER 31, 2022**  
**(\$ 000's)**

	2022 Approved Budget	2022 Actuals December	2022 Actuals vs Approved Budget		Comments/Explanations
			\$	%	
<b>HEALTHY AND SAFE COMMUNITIES</b>					
HSC Administration	3,067	3,036	31	1.0%	Favourable variance due to gapping vacancies, step differentials, ancillary cost and savings due to work from home.
Children's and Community Services	10,946	8,072	2,874	26.3%	Favourable variance due to maximizing \$2.3 M in funding flexibility allowed by Ministry of Education, Net Gapping of \$477 K and in-year budget adjustments (Snow Angels & Building Safer Communities) \$244 K, offset by pressures in Indigenous Strategy, (\$200 K).
Ontario Works	12,840	10,851	1,989	15.5%	Favourable variance mainly due to gapping resulting from availability of staff to fill vacancies \$1.4 M, Operational savings of \$477 K due to programs being slow to return to pre COVID levels.
Housing Services	53,937	65,771	(11,834)	(21.9)%	Unfavourable variance is due to unfunded COVID costs of (\$14.5 M) offset by favourable variance due to Social Housing Provider reconciliation recoveries \$1.3 M, underspending in levy rent supplements and portable housing benefits \$578 K, unspent Roxborough operating subsidy due to delay in completing the project, \$400 K, operating savings for bus pass and transportation costs, \$269 K and maximizing available provincial subsidies of \$157 K.
Long Term Care	11,771	11,396	375	3.2%	Favourable variance mostly due to staffing industry shortages and step differentials \$447 K, increased level of care funding net of supply inflationary increases \$46 K, and cost savings in various operating costs \$113 K. Offset partially by (\$231 K) made up of a combination of other revenue adjustments, lost revenue for Adult Day Program due to COVID and Bad Debt write off.
Recreation	36,271	33,154	3,117	8.6%	Favourable variance due to savings from Covid Closures of \$2.1 M, (which is a net of lost Revenue (\$2.9 M) offset by savings from program closures of \$5.0 M. The remaining balance of \$1.1 M is made up of a combination of higher than expected revenues in Golf, Sports Facilities and operational cost savings such as Vehicle costs, publications and brochures to name a few.
Hamilton Fire Department	96,124	97,122	(997)	(1.0)%	Unfavourable variance due to overtime (\$1.1 M) and vehicle fuel costs (\$196 K). Offset by a favourable variance of \$336 K made up of a combination of operating costs savings and general revenues from MTO Billings & false alarms.
Hamilton Paramedic Service	29,113	29,524	(411)	(1.4)%	Unfavourable variance due to ancillary employee related costs (\$413 K) (i.e. Encampment response, other short notice issues, OT, vacation, stat pay) and significantly higher fuel costs (\$239 K). Offset with a favourable variance in revenues from special events and preceptors of \$190 K and \$51 K and various operating cost savings.
Public Health Services	14,068	13,820	248	1.8%	Favourable variance due to staff being redeployed and funded from COVID.
<b>TOTAL HEALTHY AND SAFE COMMUNITIES</b>	<b>268,137</b>	<b>272,746</b>	<b>(4,609)</b>	<b>(1.7)%</b>	
<b>PUBLIC WORKS</b>					
PW-General Administration	655	2,176	(1,521)	(232.0)%	The General Administration division finished 2022 with an unfavourable variance of (\$1.5 M) mainly due to:  Favourable variances of: • \$781 K in recoveries from capital for EAM project employee related costs  Unfavourable variances of: • (\$1.73 M) in unfunded positions in Corporate Asset Management to be covered by overall gapping dollars. • (\$237 K) in audits performed by Internal Audit • (\$225 K) in unrealized gapping target • (\$79 K) in computer maintenance contracts
Energy Fleet and Facilities	14,274	15,379	(1,106)	(7.7)%	The Energy, Fleet & Facilities Management division finished 2022 with an unfavourable variance of (\$1.1 M) mainly due to:  Favourable variances of: • \$192 K in unbudgeted interest on HCE loan • \$113 K net in miscellaneous accounts across numerous DeptIDs • \$106 K in reallocation of wages to COVID warehouse  Offset by unfavourable variances of: • (\$388 K) in Snow Removal & other non-recovered expenses for Winter major events at Stadium (identified in PED18234(g) & PED22141 Council Reports). • (\$386 K) in unrealized Recovery from Capital due to Maternity leaves, retirements, & non-recoverable expenses • (\$360 K) in winterizing costs at Tim Horton's Field • (\$282 K) in unbudgeted security expense for leased building • (\$102 K) in inventory write-off of Fleet Tires
Engineering Services	0	(399)	399	100%	The Engineering Services division finished 2022 with a favourable variance of \$399 K mainly due to:  Favorable variances of: • \$399 K in Road Cut Administrative Program fees and Permit Revenues and other user fee revenues collected for various Corridor Management activities administered by this section.

- ( ) Denotes unfavourable variance.

- Variances include eligible COVID related funding (Safe Restart or Other Streams identified in Appendix "D" to Report FCS22042)

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT DECEMBER 31, 2022**  
**(\$ 000's)**

	2022 Approved Budget	2022 Actuals December	2022 Actuals vs Approved Budget		Comments/Explanations
			\$	%	
Environmental Services	46,183	46,020	163	0.4%	<p>The Environmental Services division finished 2022 with a favourable variance of \$163 K mainly due to:</p> <p>Favourable variances of:</p> <ul style="list-style-type: none"> <li>• \$1.4 M in net gapping savings from difficulty hiring students and seasonal employees (\$77 K COVID-19 savings due to staff redeployment), periodic vacancies throughout the year and step differential also contribute to the overall gapping savings.</li> <li>• \$445 K in net Cemetery sales</li> <li>• \$226 K in utilities (lower than anticipated consumption offset by increased utility costs)</li> </ul> <p>Offset by unfavourable variances of:</p> <ul style="list-style-type: none"> <li>• (\$796 K) overall Environmental Services net increased cost for contractual services in part due to increase in Park's maintenance &amp; inspection as a result of pause in infrastructure maintenance during COVID which led to increase in repairs.</li> <li>• (\$349 K) operating to capital financial support.</li> <li>• (\$197 K) increased costs for diesel and unleaded fuel largely due to rising fuel costs.</li> <li>• (\$196 K) (COVID-19) incremental costs for cleaning, PPE and other COVID related expenses to maintain normal operations.</li> <li>• (\$119 K) increased consulting services as a result of additional consulting cost for soil management legislative requirements.</li> <li>• (\$116 K) in additional costs relating to the use of several extended use vehicles &amp; equipment rentals for Environmental Services.</li> <li>• (\$112 K) increase in financial fees incurred primarily due to increased credit card charges, legal, survey, licensing and real estate fees.</li> </ul>
Waste Management	46,369	46,558	(189)	(0.4)%	<p>The Waste Management division finished 2022 with an unfavourable variance of (\$189 K) mainly due to:</p> <p>Favourable variances of:</p> <ul style="list-style-type: none"> <li>• \$1.47 M in recycling commodity revenues from increased market rates for commodities like Fibers, Aluminum and Plastic.</li> <li>• \$928 K in Transfer Stn/Community Recycling Ctr revenue from increased tonnage and visits at the 3 locations.</li> <li>• \$501 K in the Materials Recycling Facility (MRF) contract from lower tonnage volumes compared to budget, offset by increased escalation cost compared to budget (2% budget versus 4.65% actual).</li> <li>• \$282 K in recovery from Waste Recycling Reserve to fund Director and Administration per report #PW21017.</li> <li>• \$265 K in the Household Special Waste program from contracts with Producers of hazardous waste products which contributes to lower fixed costs to run the current program.</li> <li>• \$126 K in capital recoveries.</li> <li>• \$113 K in revenues received from sale of compost (\$76 K), utility recovery from CCF operator (\$26 K) and other miscellaneous revenues that are greater than budgeted.</li> </ul> <p>Offset by unfavourable variances of:</p> <ul style="list-style-type: none"> <li>• (\$960 K) in waste collection program from higher than budgeted escalation factor as it relates to higher than expected natural gas prices (2% budget versus 6.48%).</li> <li>• (\$701 K) in net negative gapping from temporary unbudgeted positions partially offset by savings from staff seconded to MLE (\$28 K) relating to COVID-19.</li> <li>• (\$490 K) in Waste Collections fleet and fleet maintenance costs from extended use of vehicles not included in the budget. Of this, one vehicle is due to COVID-19 with an annual cost of (\$3 K).</li> <li>• (\$364 K) in building repairs from insurance risk claim denial for security and electrical at the MRF facilities.</li> <li>• (\$342 K) in unrealized third party recycling revenues.</li> <li>• (\$329 K) in Fuel due to increased fuel commodity rates.</li> <li>• (\$261 K) in reduced recovery from Hamilton Renewal Power Inc. due reduced flow of methane gas at the Glanbrook landfill resulting in reduced revenues.</li> <li>• (\$260 K) in the Transfer Stn/Community Recycling Ctr operations from higher than forecasted volumes coupled with increased escalation factor from higher diesel fuel prices (2% budget versus 4.5% actual).</li> <li>• (\$228 K) in security costs from break-ins &amp; vandalism at 2 transfer stations.</li> </ul>
Transit	86,785	88,485	(1,701)	(2.0)%	<p>The Transit division finished 2022 with an unfavourable variance of (\$1.7 M) mainly due to:</p> <p>Favourable variances of:</p> <ul style="list-style-type: none"> <li>• \$8.1 M in Safe Restart funding (COVID-19).</li> <li>• \$7.4 M comprised of \$6.8M DARTS contract from fewer trips versus budget (COVID-19); and \$540K in the PRESTO commissions due to lower ridership (COVID-19).</li> <li>• \$1.1M in Taxi Contract (COVID-19).</li> <li>• \$637 K in Financial (Other Fees and Services, BRINKS pick-ups)</li> <li>• \$459 K in Rebuilt Components, Fluids &amp; Lubricants and Tires and Tubes in Fleet Maintenance.</li> <li>• \$385 K in Contractual (Advertising &amp; Promotion, Lease and Service Contracts)</li> <li>• \$355 K in Materials and Supplies (Printing and Reproduction, NGV Station Maintenance, Tickets &amp; Transfer Expense, Repairs Equipment)</li> <li>• \$174 K in heat, hydro, water and sewer and telephone)</li> </ul> <p>Offset by unfavourable variances of:</p> <ul style="list-style-type: none"> <li>• (\$13.5 M) in Fare Revenue from decreased ridership &amp; revenue (COVID-19). Ridership achieved 67.2% of 2022 budget.</li> <li>• (2.8 M) in Vehicle Parts comprised of (\$1.7 M) due to continued delays experienced in replacing fleet; therefore the need to continue employing older fleet increasing impact on maintenance costs (COVID-19) and (\$1.1 M) due to higher costs and supply chain issues.</li> <li>• (\$2.7 M) in fuel costs, comprised of \$230K favourable consumption variance to the end of March (COVID-19) and (\$2.9 M) unfavourable due primarily to higher than budgeted fuel prices.</li> <li>• (\$1.1 M) in employee related costs comprised of (\$817K) from COVID related absences needing backfill via OT replacement (COVID-19) and (\$250 K) driven by other Sick and OT costs.</li> <li>• (\$433 K) in Taxi Scrip and Charter revenue from lower utilization of programs (COVID-19).</li> <li>• (278 K) in PPE, Passenger Protection, MicroTransit, Return to Ridership promotions</li> </ul>

- ( ) Denotes unfavourable variance.

- Variances include eligible COVID related funding (Safe Restart or Other Streams identified in Appendix "D" to Report FCS22042)

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT DECEMBER 31, 2022**  
**(\$ 000's)**

	2022 Approved Budget	2022 Actuals December	2022 Actuals vs Approved Budget		Comments/Explanations
			\$	%	
Transportation Operations & Maintenance	84,233	85,092	(858)	(1.0)%	Overall TOM division finished 2022 with an unfavourable variance of (\$858 K) mainly due to:  Favourable variances of: • \$2.3 M in net gapping due staff vacancies attributed to normal staff turnover (retirements, job transfers, seasonal hiring, difficulties recruiting etc.) • \$398 K in the Summer Season Roads Programs attributed to savings in contractual, materials and vehicle expenses  Offset by unfavourable variances of: • (\$3.3 M) in the Winter Season Roads Program due to heavier than typical winter season requiring additional in house and contracted equipment, material usage, and overtime to meet the level of service.
<b>TOTAL PUBLIC WORKS</b>	<b>278,499</b>	<b>283,312</b>	<b>(4,813)</b>	<b>(1.7)%</b>	
<b>LEGISLATIVE</b>					
Legislative General	(363)	(288)	(76)	20.8%	Savings in IC contract costs, contingency, emp costs, and conferences, offset by gapping target, membership fees and communication costs
Mayors Office	1,211	1,138	73	6.0%	Savings in consulting & contractual budgets offset by employee related contractual costs.
Volunteer Committee	121	85	36	29.6%	
Ward Budgets	4,314	3,955	359	8.3%	Savings in Ward operating budgets, contractual and consulting budgets, contingency, and conferences, offset by gapping target, membership fees, communication and employee contractual costs.
<b>TOTAL LEGISLATIVE</b>	<b>5,283</b>	<b>4,891</b>	<b>393</b>	<b>7.4%</b>	
<b>CITY MANAGER</b>					
Office of the City Auditor	1,201	1,180	21	1.8%	Gapping due to temporary vacancies offset by external investigation costs.
CMO - Admin	233	304	(70)	(30.2)%	Temporary staffing costs to support Council transition and City Manager's Office.
Communications and Strategic Initiatives	2,516	2,546	(30)	(1.2)%	Media Room upgrade costs, employee contractual obligations, offset by gapping due to temporary vacancies.
Digital and Innovation Office	243	480	(237)	(97.4)%	Corporate partnership revenue recorded in other City departments. Target exceeded with revenues recorded in other City Departments.
Government & Community Relations	868	755	113	13.0%	Gapping; savings in contractual costs; offset by membership fees for Ontario Big City Mayors and Chief Administrative Officers Strategy Corp Contributions.
Human Resources	8,587	7,627	960	11.2%	Gapping; savings in corporate training, mediation/arbitration expenses, and contractual costs; offset by deficit in legal fees due to COVID related policies.
<b>TOTAL CITY MANAGER</b>	<b>13,649</b>	<b>12,892</b>	<b>757</b>	<b>5.5%</b>	
<b>CORPORATE SERVICES</b>					
City Clerk's Office	3,213	3,336	(123)	(3.8)%	Unfavourable variances of: (\$164 K) Employee related costs net of gapping target; (\$78 K) Facilities costs; (\$73 K) Printing and Postage cost net of recoveries  Partially offset by: \$176 K increased revenue in Death registrations and Marriage Licenses; \$10 K Hamilton Renewable Power Recovery; \$6 K Miscellaneous operating savings
Customer Service, POA and Fin'l Integration	6,003	5,129	875	14.6%	Favourable variances of: \$944 K Employee related costs net of gapping target; \$46 K Computer Software savings; \$12 K Leases and Services; \$3 K Facilities savings  Partially offset by: (\$132 K) Internal Debt repayment
Financial Serv, Taxation and Corp Controller	4,283	3,223	1,060	24.7%	Favourable variances of: \$754 K Employee related costs net of gapping target; \$195 K Tax fees; \$59 K HST and CPP refund; \$29 K Facilities; \$28 K Rebates on Purchases; \$17 K Printing and Postage  Partially offset by: (\$29 K) Auction Services for used equipment

- ( ) Denotes unfavourable variance.

- Variances include eligible COVID related funding (Safe Restart or Other Streams identified in Appendix "D" to Report FCS22042)

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT DECEMBER 31, 2022**  
**(\$ 000's)**

	2022 Approved Budget	2022 Actuals December	2022 Actuals vs Approved Budget		Comments/Explanations
			\$	%	
Legal Services and Risk Management	4,010	3,780	230	5.7%	Favourable variances of: \$338 K Employee related costs net of gapping target; \$16 K Computer costs;  Partially offset : (\$94 K) Administration Fees; (\$26 K) Outside Council fees and Witness Fees
Corporate Services - Administration	332	288	44	13.3%	\$30 K Consulting and Contractual Service savings; \$20 K Training savings; partially offset by negative gapping
Financial Planning, Admin & Policy	5,370	5,116	254	4.7%	Favourable variances of: \$397 K Employee related costs net of gapping target; \$35 K Operational savings; \$17 K Professional Services  Partially offset by : (\$90 K) 0.25% Administration cost collected on DC Deferral agreements; (\$17 K) Subdivision Agreement Finance Processing User Fees; (\$64 K) Net Investment costs; (\$22 K) Facilities costs
Information Technology	16,457	14,783	1,674	10.2%	Favourable variances of: \$1.1 M Employee related costs net of gapping target \$824 K Computer Software; \$228 K License and Service Fee savings; \$104 K Computer Hardware; \$42 K Radio Service and Equipment; \$23 K Miscellaneous operating savings  Partially offset by: (\$511 K) Motorola Reserve Recovery savings; (\$104 K) Consulting Services
<b>TOTAL CORPORATE SERVICES</b>	<b>39,667</b>	<b>35,655</b>	<b>4,012</b>	<b>10.1%</b>	
<b>CORPORATE FINANCIALS</b>					
Corporate Pensions, Benefits & Contingency	4,205	7,751	(3,547)	(84.3)%	Higher Costs related to Insurance (\$3.0 M), Severance (\$378 K), Utilities (\$292 K), offset by higher interest earned (\$299 K) and GST Rebates (\$193 K).
Corporate Initiatives	15,745	17,152	(1,406)	(8.9)%	Higher WSIB Costs (\$1.2 M) offset by lower payouts for Retiree Benefits (\$535 K) and Sick Pay (\$436 K).
<b>TOTAL CORPORATE FINANCIALS</b>	<b>19,950</b>	<b>24,903</b>	<b>(4,953)</b>	<b>(24.8)%</b>	
<b>HAMILTON ENTERTAINMENT FACILITIES</b>					
Operating	2,338	960	1,377	58.9%	HEF had a favourable variance of \$1.4 M for 2022 mainly due to net revenues received from HUPEG for April to December 2022 after deducting facilities recovery costs and net loss guarantee.
<b>TOTAL HAMILTON ENTERTAINMENT FACILITIES</b>	<b>2,338</b>	<b>960</b>	<b>1,377</b>	<b>58.9%</b>	
<b>TOTAL CITY EXPENDITURES</b>	<b>659,145</b>	<b>661,912</b>	<b>(2,767)</b>	<b>(0.4)%</b>	
<b>CAPITAL FINANCING</b>					
Debt-Healthy and Safe Communities	2,309	2,216	93	4.0%	
Debt-Planning & Economic Development	1,169	26	1,143	97.8%	
Debt-Public Works	35,897	21,925	13,971	38.9%	
Debt-Corporate Financials	92,885	97,344	(4,459)	(4.8)%	
Infrastructure Renewal Levy	13,429	13,429	0	0.0%	
<b>TOTAL CAPITAL FINANCING</b>	<b>145,688</b>	<b>134,939</b>	<b>10,749</b>	<b>7.4%</b>	Capital financing had an overall positive variance of \$10.7 M as a result of timing differences in cash flow assumptions in the Capital Budget.
<b>BOARDS &amp; AGENCIES</b>					
<b>Police Services</b>					
Operating	182,369	181,348	1,021	0.6%	The Hamilton Police Board will be presenting its year-end 2022 operating budget variance report in May or June 2023.
Capital Financing	1,174	1,174	0	0.0%	
<b>Total Police Services</b>	<b>183,543</b>	<b>182,522</b>	<b>1,021</b>	<b>0.6%</b>	

- ( ) Denotes unfavourable variance.

- Variances include eligible COVID related funding (Safe Restart or Other Streams identified in Appendix "D" to Report FCS22042)

**CITY OF HAMILTON**  
**TAX OPERATING BUDGET VARIANCE REPORT AS AT DECEMBER 31, 2022**  
**(\$ 000's)**

	2022 Approved Budget	2022 Actuals December	2022 Actuals -vs Approved Budget		Comments/Explanations
			\$	%	
<b>Other Boards &amp; Agencies</b>					
Library	32,710	30,570	2,140	6.5%	Gapping savings as a result of vacancies early in 2022 due to transition from reduced COVID-19 hours to standard operational hours. Also staff secondments to assist with vaccine rollouts at the beginning of the year contributed to additional gapping savings.
Conservation Authorities	8,651	8,684	(33)	(0.4)%	As a result of an excess payment made in 2022. The \$33K overpayment will be collected via a reduction in 2023 levy payments.
Hamilton Beach Rescue Unit	133	133	0	0.0%	
Royal Botanical Gardens	647	647	0	0.0%	
MPAC	6,980	6,845	135	1.9%	Based on actual levy confirmed by MPAC.
Farmers Market	242	243	(1)	(0.4)%	Gapping savings offset by increased security and building and grounds costs.
<b>Total Other Boards &amp; Agencies</b>	<b>49,363</b>	<b>47,123</b>	<b>2,241</b>	<b>4.5%</b>	
<b>Capital Financing - Other Boards &amp; Agencies</b>	<b>166</b>	<b>165</b>	<b>1</b>	<b>0.6%</b>	
<b>City Enrichment Fund</b>	<b>6,088</b>	<b>6,088</b>	<b>0</b>	<b>0.0%</b>	
<b>TOTAL BOARDS &amp; AGENCIES</b>	<b>239,160</b>	<b>235,897</b>	<b>3,262</b>	<b>1.4%</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,043,994</b>	<b>1,032,750</b>	<b>11,244</b>	<b>1.1%</b>	
<b>NON PROGRAM REVENUES</b>					
Slot Revenues	(5,200)	(5,463)	263	(5.1)%	The opening of the casinos and racetrack slots later in 2022 (previously closed due to COVID-19) attributed to the rebounding of revenues over previous estimates
Investment Income	(4,800)	(4,800)	0	0.0%	
Hydro Dividend and Other Interest	(6,566)	(9,359)	2,792	(42.5)%	Higher than budgeted Dividend received
Tax Remissions and Write Offs	9,750	4,482	5,268	54.0%	Based on appeals processed
Payment In Lieu	(17,108)	(17,585)	476	0.0%	
Penalties and Interest	(11,400)	(11,872)	472	(4.1)%	Higher Interest and Penalties Received
Right of Way	(3,229)	(3,230)	0	0.0%	
Senior Tax Credit	530	524	6	1.2%	
Supplementary Taxes	(10,130)	(13,999)	3,869	(38.2)%	Based on Assessment Roll Update by MPAC
POA Revenues	(2,302)	(849)	(1,454)	0.0%	Lower than anticipated revenue due to trial rescheduling caused by COVID-19. Rescheduling forfeited or delayed fine revenue from judgements.
<b>TOTAL NON PROGRAM REVENUES</b>	<b>(50,456)</b>	<b>(62,151)</b>	<b>11,694</b>	<b>0.0%</b>	
<b>TOTAL LEVY REQUIREMENT</b>	<b>993,538</b>	<b>970,599</b>	<b>22,938</b>	<b>2.3%</b>	

- ( ) Denotes unfavourable variance.

- Variances include eligible COVID related funding (Safe Restart or Other Streams identified in Appendix "D" to Report FCS22042)