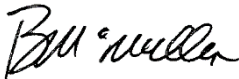




CITY OF HAMILTON
CORPORATE SERVICES DEPARTMENT
Financial Planning, Administration and Policy Division

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	October 5, 2023
SUBJECT/REPORT NO:	Tax and Rate Operating Budgets Variance Report as at July 31, 2023 – Budget Control Policy Transfers (FCS23063(a)) (City Wide)
WARD(S) AFFECTED:	City Wide
PREPARED BY:	Kayla Petrovsky Fleming (905) 546-2424 Ext. 1335
SUBMITTED BY:	Brian McMullen Director, Financial Planning, Administration and Policy Corporate Services Department
SIGNATURE:	

RECOMMENDATION(S)

- (a) That the Tax and Rate Operating Budgets Variance Report, as at July 31, 2023, attached as Appendix “A” to Report FCS23063(a), be received;
- (b) That the Tax and Rate Operating Budgets Variance Report, as at July 31, 2023, attached as Appendix “B” to Report FCS23063(a), be received;
- (c) That, in accordance with the “Budgeted Complement Control Policy”, the 2023 complement transfer transferring complement from one department / division to another or a change in complement type, with no impact on the levy, as outlined in Appendix “C” to Report FCS23063(a), be approved; and
- (d) That, in accordance with the “Budget Control Policy”, the 2023 budget transfers from one department / division to another with no impact on the property tax levy, as outlined in Appendix “D” to Report FCS23063(a), be approved.

EXECUTIVE SUMMARY

Staff has committed to provide Council with three variance reports for the Tax and Rate Supported Operating Budgets during the fiscal year. This is the second submission for 2023 based on the operating results as of July 31, 2023. Appendix “A” to Report FCS23063(a) summarizes the projected Tax Supported Operating Budget year-end variances by department and division while Appendix “B” to Report FCS23063(a) summarizes the projected year-end variances of the Rate Supported Operating Budget by program.

The forecasted Tax Supported Operating Budget surplus of \$10.5 M is broken down by a deficit of \$5.8 M for City Departments, a surplus of \$0.2 M for Boards and Agencies and a \$16.1 M surplus for Capital Financing. For the Rate Supported Operating Budget, the forecasted deficit of \$2.6 M is related to unfavourable revenues of \$0.1 M and unfavourable variance in operating expenditures including capital financing of \$2.5 M.

In addressing the financial pressures related to pandemic response and recovery, the City assumes fully leveraging the following confirmed funding sources:

- Ministry of Health – one-time funding approvals of \$11.0 M;
- Other Ministry Funding – Long-term Care allocations of \$3.3 M;
- COVID-19 Emergency Reserve – approved funding of \$3.1 M.

The City’s allocation from the COVID-19 Recovery Funding for Municipalities Program was fully utilized in 2022. There have been no new announcements from senior levels of government to confirm that any additional funding to assist with COVID-19 related expenditures will be provided to the City. The City has previously set aside \$35.6 M of discretionary funds in the COVID-19 Emergency Reserve in order to offset future impacts of the pandemic on operations. In accordance with the *Municipal Act, 2001*, Section 289, the City must provide for any deficit in operations through reserves or the tax levy in the following year. City staff will recommend financing options in the Tax and Rate Operating Budgets Variance Report as at December 31, 2023, that generally is presented to Committee and Council in April, should a deficit occur for 2023 operations.

Additional details, including impacts from supply chain delays and inflation, are presented in the Analysis and Rationale for Recommendation(s) section beginning on page 4 of Report FCS23063(a).

2023 Budget Transfers, Extensions and Amendments

In accordance with the “Budget Control Policy” and “Budgeted Complement Control Policy”, staff is submitting 18 recommended items. The complement transfers, identified in Appendix “C” to Report FCS23063(a), move budgeted complement from one department / division to another to accurately reflect where the staff complement is allocated within the department / division for the purpose of delivering programs and services at desired levels, without impacting the tax levy or rate.

Eight of the complement changes staff is recommending are complement type changes from temporary unbudgeted positions to permanent positions, identified in Appendix “C” to Report FCS23063(a). The change to permanent positions has no impact to the 2023 operating levy as they will be funded from in-year operating program savings and incorporated into the 2024 Operating Budget.

The tax operating budget amendments, identified in Appendix “D” to Report FCS23063(a), move budget from one division or department to another. Completing this transfer simplifies the budget review process for the following year by ensuring comparable budget data.

Alternatives for Consideration – Not Applicable

FINANCIAL – STAFFING – LEGAL IMPLICATIONS

Financial: The financial information is provided in the Analysis and Rationale for Recommendation(s) section of Report FCS23063(a) beginning on page 4.

Staffing: Staffing implications of Report FCS23063(a) are detailed in Appendices “C” and “D”, which outline the 2023 staff complement transfers from one department / division to another or a change in complement type with no impact on the levy.

Legal: N/A

HISTORICAL BACKGROUND

Staff has committed to provide Council with three variance reports for the Tax Supported and Rate Supported Operating Budgets during the fiscal year. This is the second submission for 2023 based on the operating results as of July 31, 2023.

POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS

Budget Control Policy (Appendix 1 to FCS12010, CBP – 2). The purpose of this Policy is to ensure that City staff has appropriate authority to manage budget resources to ensure programs and services are delivered in an effective and efficient manner. Council also requires assurance that budget resources are used for the purpose intended through the approval of the annual budget.

Budget Complement Control Policy (Appendix “A” to FCS16024, CBP – 1). The purpose of this Policy is to ensure that the City’s staff complement is managed in an effective and efficient manner. The policy provides guidance on transferring complement, increasing or decreasing complement and changing complement type.

RELEVANT CONSULTATION

Staff in all City of Hamilton departments and boards provided the information in Report FCS23063(a).

ANALYSIS AND RATIONALE FOR RECOMMENDATION(S)

The following provides an overview of the more significant issues affecting the 2023 Tax and Rate Supported Operating Budget forecasted variances. Appendix “A” to Report FCS23063(a) summarizes the Tax Supported Operating Budget year-end variances by department and division and Appendix “B” to Report FCS23063(a) summarizes the Rate Supported Operating Budget variances by program.

Table 1 provides a summary of the projected operating results as at July 31, 2023. The projected Tax Supported Operating Budget surplus after applying all available COVID-19 recovery funding from senior levels of government is \$10.5 M or approximately 1.0% of the 2023 net levy. This percentage is in the range of historical percentages.

**SUBJECT: Tax and Rate Operating Budgets Variance Report as at July 31, 2023
 – Budget Control Policy Transfers (FCS23063(a)) (City Wide) –
 Page 5 of 14**

Table 1

	2023 Approved Budget	2023 Year-End Forecast	2023 Variance (Forecast vs Budget)	
			\$	%
TAX SUPPORTED				
Planning & Economic Development	34,087	33,492	595	1.7%
Healthy and Safe Communities	301,355	305,881	(4,525)	(1.5)%
Public Works	294,461	301,644	(7,183)	(2.4)%
Legislative	5,596	5,639	(42)	(0.8)%
City Manager	15,423	15,865	(442)	(2.9)%
Corporate Services	45,548	42,772	2,775	6.1%
Corporate Financials / Non Program Revenues	(33,133)	(36,069)	2,936	8.9%
Hamilton Entertainment Facilities	150	0	150	100.0%
TOTAL CITY EXPENDITURES	663,488	669,224	(5,736)	(0.9)%
Hamilton Police Services	192,361	192,361	0	0.0%
Library	33,956	33,753	203	0.6%
Other Boards & Agencies	16,818	16,866	(49)	(0.3)%
City Enrichment Fund	6,575	6,575	(0)	(0.0)%
TOTAL BOARDS & AGENCIES	249,710	249,556	154	0.1%
CAPITAL FINANCING	156,410	140,287	16,123	10.3%
TOTAL OTHER NON-DEPARTMENTAL	406,120	389,843	16,278	4.0%
TOTAL TAX SUPPORTED	1,069,608	1,059,067	10,542	1.0%

COVID-19 Funding

During the COVID-19 pandemic, there were numerous announcements from the Federal and Provincial governments regarding funding opportunities to address financial pressures for individuals and organizations. Appendix “E” to Report FCS23063(a) provides a summary of all the net financial pressures from COVID-19 for 2023 and all funding from senior levels of government that were applied to offset the pressures. All of the City’s allocation of COVID-19 Recovery Funding for Municipalities Program (CRFMP) was utilized in 2022. For 2023, COVID-19 related pressures of \$23.7 M have been identified. Of this amount, \$14.4 M has dedicated funding sources and \$3.0 M has been approved by Council to be funded from the COVID-19 Emergency Reserve. The remaining pressure of \$6.3 M remains unfunded. City staff will recommend financing options in the Tax and Rate Operating Budgets Variance Report as at December 31, 2023, that generally is presented to Committee and Council in April, should a deficit related to COVID-19 pressures occur for 2023 operations.

OUR Vision: To be the best place to raise a child and age successfully.

OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

**SUBJECT: Tax and Rate Operating Budgets Variance Report as at July 31, 2023
 – Budget Control Policy Transfers (FCS23063(a)) (City Wide) –
 Page 6 of 14**

Tax Supported Operating Budget

Appendix “A” to Report FCS23063(a) summarizes the Tax Supported Operating Budget variances by department and division.

Through the 2023 Tax Supported Operating Budget process, Council approved a one-time gapping adjustment to be made in Corporate Financials to Fund 50% of the Hamilton Paramedic Service Business Cases in the amount of \$2,155,200 from gapping savings. This increased the 2023 gapping target from the previous \$5.1 M target for the year to \$7.3 M.

As shown in Table 2, at year-end, the corporate wide gapping actuals is projected to be \$11.9 M, compared to the corporate wide gapping target of \$7.3 M, resulting in a surplus of \$4.6 M.

Each department’s gapping variance (target versus projection) is detailed in the following sections, along with other departmental highlights.

Table 2

NET GAPPING BY DEPARTMENT	GAPPING TARGET (\$000's)	2023 PROJECTED GAPPING (\$000's)	VARIANCE (\$000's)
Planning & Economic Development	\$ 866	\$ 3,017	\$ 2,151
Healthy and Safe Communities	\$ 1,050	\$ 2,518	\$ 1,468
Public Works	\$ 2,247	\$ 2,663	\$ 416
Legislative	\$ 85	\$ (33)	\$ (118)
City Manager	\$ 229	\$ (10)	\$ (239)
Corporate Services	\$ 643	\$ 3,715	\$ 3,072
Corporate Financials (One-Time)	\$ 2,155	\$ -	\$ (2,155)
Consolidated Corporate Savings	\$ 7,275	\$ 11,870	\$ 4,595

Each department’s gapping variance (target versus projection) is detailed in the following sections, along with other departmental highlights.

Planning and Economic Development Department

The Planning and Economic Development Department is forecasting a surplus of \$595 K.

The General Manager division is projecting a surplus of \$122 K for the 2023 year end as a result of administrative expenditure savings and gapping.

**SUBJECT: Tax and Rate Operating Budgets Variance Report as at July 31, 2023
– Budget Control Policy Transfers (FCS23063(a)) (City Wide) –
Page 7 of 14**

The Transportation Planning and Parking Division is projecting a surplus of \$51 K. This is mainly attributable to increased fees of \$699 K (on-street parking revenues, processing fees and other revenues) in addition to gapping savings of \$330 K. This was partially offset by reduced COVID-19 reserve funding due to higher parking revenue (\$418 K), higher than budgeted contractual parking staffing (\$184 K), financial processing costs and current year property taxes (\$255 K), and material and supply expenditures (\$81 K).

The Growth Management Division is projecting a \$87 K surplus. This is a result of savings in peer review consulting and administrative expenditures. \$2.6 M in revenues received in advance of applications being processed and a \$0.7 M projected gapping surplus will be transferred to the Development Fees Stabilization Reserve.

The Planning Division is projecting a \$333 K surplus relating to gapping of vacant positions. \$1.7 M in revenues received in advance of applications being processed and gapping of fee funded positions will be transferred to the Development Fees Stabilization Reserve.

The Building Division is projecting a deficit of \$40 K as a result of gapping pressures. \$1.9 M of building permit fees not yet processed will be transferred to the Building Permit Fees Revolving Fund.

The Economic Development Division is projecting a surplus of \$49 K as a result of loan applications, title fees and gapping savings partially offset by a decrease in airport property tax revenue.

Tourism and Culture and Licensing and By-Law Services are projecting a combined deficit of \$7 K as a result of increases in security expenditures and lost revenues (film site rentals), partially offset by gapping savings.

The Planning and Economic Development departmental gapping target is \$0.9 M for 2023. As at July 31, 2023, the projected year-end gapping amount is \$3.0 M, resulting in a projected surplus of \$2.1 M.

Healthy and Safe Communities Department

The Healthy and Safe Communities (HSC) is forecasting a deficit \$4.5 M.

The HSC Administration is projecting an unfavourable variance of \$219 K in 2023 due to \$89 K in COVID-19 related encampment costs, \$104 K due to additional temporary positions offset by step differential due to backfilling vacant positions and \$25 K due to software, consulting fees, direct and indirect costs.

**SUBJECT: Tax and Rate Operating Budgets Variance Report as at July 31, 2023
– Budget Control Policy Transfers (FCS23063(a)) (City Wide) –
Page 8 of 14**

The Children's and Community Services is projecting a favourable variance of \$2.8 M due to phase two of workforce grant support being funded through transitional grant funding for an anticipated savings to the levy in the amount of \$2.3 M. There is also savings from gapping being projected in the amount of \$516 K.

The Ontario Works division is projecting an unfavourable variance of \$228 K in 2023. This is the result of a \$508 K pressure in stability supports and a \$145 K pressure in benefits for low-income clients. These pressures are slightly offset by a \$205 K surplus from maximizing available subsidies, \$136 K of union billings and gapping due to vacancies and \$84 K as a result of electronic data management.

The Housing Services is projecting an unfavourable variance of \$5.9 M in 2023. \$4.8 M is a result of unfunded COVID-19 costs to support Dorothy Day program (Arkledun) operating costs and the Women's emergency shelter transition plan. There is also a \$4.4 M pressure in the family system and related emergency hotel costs and a \$356 K pressure in payments to support client arrears to prevent evictions. This was partially offset by \$3.4 M in savings related to social housing provider annual reconciliation recoveries and \$256 K in other program related costs.

Long Term Care is forecasting an unfavourable variance of \$155 K. This is due to \$146 K in employee related costs including work accommodation, overtime and sick pay. Also, there is an unfavourable variance of \$430 K as a result of inflationary and cost increases in supplies, support and contract services. Offsetting the unfavourable variance partially is \$421 K of revenue adjustments including increased level of care funding.

Recreation is forecasting an unfavourable variance of \$573 K. This is due to lost revenue of \$691 K in food services from a program review resulting from COVID-19 restrictions which is slightly offset by gapping savings.

The Hamilton Fire Department is projecting an unfavourable variance of \$546 K in 2023. \$229 K is a result of unfunded COVID-19 overtime costs. \$215 K is a result of higher than budgeted vehicle expenses for parts and repairs due to price increases and \$103 K is a result of other operating costs projected to be higher than budgeted.

The Hamilton Paramedic Service is projecting a favourable variance of \$105 K in 2023. The majority of this is a result of in-year provincial funding received, projected savings in vehicle expenses, including fuel and higher than expected user fee revenue. Partially offsetting the favourable variance are increases in employee related costs including overtime and backfill costs to maintain front line operational staffing and operating expenses including operating supplies, medical equipment and prescription medication.

**SUBJECT: Tax and Rate Operating Budgets Variance Report as at July 31, 2023
– Budget Control Policy Transfers (FCS23063(a)) (City Wide) –
Page 9 of 14**

Public Health Services is forecasting a favourable variance of \$200 K. This is primarily due to gapping.

The Healthy and Safe Communities departmental gapping target is \$1.1 M for the 2023 year. As at July 31, 2023, the projected year-end gapping amount is \$2.5 M resulting in a projected deficit of \$1.4 M.

Public Works Department

The Public Works Department is forecasting a deficit of \$7.2 M.

Most of the departmental deficit of \$5.7 M can be attributed to revenues being lower than budgeted across the department.

Transit is forecasting a net revenue deficit of \$4.7 M with contributing factors being a \$3.0 M reduction in fare revenues due to lower ridership numbers. The Province of Ontario introduced Safe Restart Funding in 2020 to assist municipalities and transit agencies with costs incurred arising from the COVID-19 pandemic. On July 14, 2023, the City of Hamilton received notice from the Ontario Ministry of Transportation that it must return \$7.9 M in unused Safe Restart Funding from Phases One and Three. This caused an unfavourable variance of \$2.1 M in unrealized Safe Restart Funding projected to be used in 2023. Taxi Scrip revenues are also down by \$241 K, but a \$634 K increase in PRESTO commissions helps offset some of the revenue deficit.

Waste Management is forecasting a net revenue deficit of \$1.2 M on commodities based on tonnages, year-to-date activities and actual versus budgeted commodity prices. Corporate Facilities and Energy Management is forecasting \$115 K in unrealized rent revenues and Engineering Services is forecasting a \$300 K surplus in Road Cut administrative program fees and permit revenues along with other user fee revenues collected for various Corridor Management activities administered by this section.

Although net contractual costs overall are projected to be overbudget by \$32 K. It is worthy to note that Transportation is anticipating a deficit in Roadway Snow Clearing – Hired Equipment for Winter Operations of \$933 K while Waste Management is anticipating a \$1.1M deficit mainly due from 2023 escalation factors calculating higher than budgeted. These deficits are offset by Transit anticipating a surplus of \$2.3 M from the DARTS and Taxi (TransCab and Taxi Scrip) contracts.

The Public Works departmental gapping target, included in the explanations above, is \$2.2 M for the 2023 year. As at July 31, 2023, the projected year-end gapping amount is \$2.6 M, resulting in a projected surplus of \$0.4 M.

Legislative

The Legislative budget is projected to be at a slight deficit of \$42 K resulting from temporary staffing costs, unmet gapping targets, legal and membership fees, offset by savings in contractual, consulting and contingency budgets.

The Legislative departmental gapping target is \$85 K for 2023. As at July 31, 2023, the projected year-end gapping amount is (\$33 K), resulting in a projected deficit of \$118 K.

City Manager's Office

City Manager's Office (CMO) is projecting a deficit of \$442k in 2023.

The Human Resources Division is projecting a deficit of \$186 K. The main drivers of the projected deficit are related to additional costs for recruitment and retention efforts, offset by savings in training costs.

The CMO – Admin office is projecting deficit of \$183 K as a result of higher than budgeted staffing costs to support the new Council transition and City Manager's Office government relations function and recruitment costs.

The remaining divisions are forecasting a combined deficit of \$73 K. This is driven by unfavourable gapping.

City Manager's Office departmental gapping target is \$229 K for the 2023 year. As at July 31, 2023, the projected year-end gapping amount is (\$10 K), resulting in a projected deficit of \$239 K.

Corporate Services Department

Corporate Services is forecasting an overall surplus of \$2.7 M. The overall surplus is mainly the result of favourable gapping across several divisions in addition to savings of \$271 K in software / hardware savings in the Information Technology and Customer Service, POA and Financial Integration divisions.

The Corporate Services departmental gapping target is \$0.6 M for the 2023 year. As at July 31, 2023, the projected year-end gapping amount is \$3.7 M, resulting in a projected surplus of \$3.1 M.

OUR Vision: To be the best place to raise a child and age successfully.

OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

Corporate Financials / Non-Program Revenues

Corporate Financials / Non-Program Revenues are projected as a combined surplus of \$2.9 M. Contributing factors are identified as follows:

- Corporate Pensions, Benefits and Contingency: \$0.3 M deficit due to increased WSIB expenditures, slightly offset by lower retiree benefits.
- Corporate Initiatives: \$0.9 M deficit due to increased insurance premiums.
- Non-Program Revenues: Tax Remissions and Write Offs is forecasted at a \$740 K positive variance.
- Non-Program Revenues: Payment in Lieu (PIL) is expected to be in a surplus position of approximately \$773 K.
- Non-Program Revenues: Penalties and Interest is projected at a surplus of approximately \$1.5 M.
- Non-Program Revenues: Hydro Dividend and Other Interest is projected at a deficit of \$442 K.
- Non-Program Revenues: Supplementary Taxes is projected at a surplus of \$1.7 M.

Hamilton Entertainment Facilities (HEF)

HEF is projected to be at a year-end surplus of \$150 K. This is a result of budgeted insurance recoveries that are projected to be recovered from Hamilton Urban Precinct Entertainment Group (HUPEG).

Capital Financing

Capital financing is projected to be at a year-end surplus of \$16.1 M for debt principal and interest savings due to timing in the issuance of long-term debt.

Boards and Agencies

In Boards and Agencies, there is a projected surplus of \$0.2 M for Library attributable to favourable gapping. This is partially offset by unfavourable variance of \$49 K in the Hamilton Farmers' Market due to a shortfall in revenues.

Hamilton Police Services will be providing a forecast update to the Hamilton Police Services Board on September 28, 2023. The forecast being presented in this Report is in line with budget.

Rate Supported Operating Budget

As at July 31, 2023, the Rate Supported Operating Budget is projecting a deficit of \$2.6 M mainly due to unfavourable revenues of \$0.1 M, and unfavourable operating expenses of \$2.5 M.

Revenues

As of July 31, 2023, total rate revenues had a surplus of \$0.3 M with a year-end forecast projected to be \$0.1 M unfavourable. The projected unfavourable variance is mainly due to a forecasted deficit in Industrial, Commercial and Institutional (ICI) customers of \$250 K. The 2023 budget accounted for a decrease in ICI due to a decline in the sector's consumption over the past several years. Additionally, there is a projected deficit of \$40 K in raw water as the raw water service line has been damaged and is temporarily out of commission. It is important to note that the single industrial customer supplied by the City's raw water system is temporarily having to use City potable water in lieu of raw water, hence, the deficit projected for the ICI sector has been partially mitigated.

Analysis of the top water users' consumption in Hamilton has revealed several large users have declined steadily over the past several years. Staff will continue to monitor the top users' usage and patterns throughout 2023 and possibly revise the 2024 consumption budget, if required.

Partially offsetting the project revenue deficit is a forecasted surplus of \$0.2 M from Haldimand. Haldimand's residential customer base continues to increase resulting in a continued trend of favourable revenues. The Residential sector and all other rate revenues are anticipated to be on budget for 2023.

Expenditures

Overall program spending for 2023 is projected to have a unfavourable variance of \$2.5 M. The driving factors behind this are shown in Table 3.

**Table 3
City of Hamilton - Rate Budget Operating Expenditures Variance Drivers**

Expenditure Type	Variance (\$000s)
Capital Financing	3,414
Financial	(2,990)
Contractual	(3,015)
Employee Related Cost	1,109
Building & Ground	(693)
Material & Supply	(360)
Total Operating Expenditure	(2,535)

Capital Financing is projecting a favourable variance of \$3.4 M due to timing in the issuance of debt.

Financial expenditures are forecasting an unfavourable variance of \$2.9 M, mainly due to the Ministry order and fine related to the Chedoke Creek sewage spill.

Contractual Services is forecasting an unfavourable variance of \$3.0 M, mainly due to the utility locates contractual obligations associated with the Bill 93 and increased maintenance work at the Woodward Treatment Plant. The increased cost of the new locates contract will be adjusted in the 2024 Rate Budget process.

Employee related costs are estimating a favourable variance of \$1.1 M mainly due to net gapping savings realized from staff vacancies.

Building and Ground is forecasting an unfavourable variance of \$693 K mainly due to increased natural gas consumption at the Biosolids Facility due to the temporary closure and repair of a digester used in wastewater treatment at the Woodward Treatment Plant.

Material and Supplies is forecasting an unfavourable variance of \$360 K, mainly due to the inflationary increases in water distribution and wastewater collection operating supplies.

Appendix “B” to Report FCS23063(a) summarizes the Rate Budget results by program.

ALTERNATIVES FOR CONSIDERATION

N/A

ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN

Our People and Performance

Hamiltonians have a high level of trust and confidence in their City government.

APPENDICES AND SCHEDULES ATTACHED

Appendix “A” to Report FCS23063(a) – City of Hamilton Tax Operating Budget Variance Report as at July 31, 2023

Appendix “B” to Report FCS23063(a) – City of Hamilton 2023 Combined Water, Wastewater and Storm Operating Budget, Budget Variance Report as at July 31, 2023

Appendix “C” to Report FCS23063(a) – City of Hamilton Budget Amendment Schedule, Staff Complement Change

Appendix “D” to Report FCS23063(a) – City of Hamilton Budget Amendment Schedule, Budget Restatement

Appendix “E” to Report FCS23063(a) – City of Hamilton COVID-19 Pressures and Funding Sources – July 31, 2023

KP/dt