



City of Hamilton Report for Consideration

To: Mayor and Members
Audit, Finance and Administration Committee
Date: May 1, 2025
Report No: FCS25006
Subject/Title: **2025 Budget Adjustments**
Ward(s) Affected: City Wide

Recommendations

1. That, in accordance with the "Budgeted Complement Control Policy," the extensions of temporary positions with 24-month terms or greater, with no impact to the net for tax levy, as outlined in Appendix "A" to Report FCS25006, **BE APPROVED**;
2. That, in accordance with the "Budgeted Complement Control Policy," the staff complement transfers from one department / division to another or a change in complement type, with no impact to the net for tax levy, as outlined in Appendix "B" to Report FCS25006, **BE APPROVED**;
3. That, in accordance with the "Budget Control Policy," the 2025 budget transfers from one department / division to another with no impact to the net for tax levy, as outlined in Appendix "C" to Report FCS25006, **BE APPROVED**;
4. That the capital budget amounts requiring a change in funding, as outlined in Appendix "D" to Report FCS25006, **BE APPROVED**; and
5. That the proposed budget appropriations of \$250,000 or greater and reserve contributions to capital projects, as outlined in Appendix "E" to Report FCS25006, **BE APPROVED**.

Key Facts

- Report FCS25006 recommends routine budget adjustments that are typically made on a quarterly basis during a regular year of operations.
- The budget adjustments align with the City's Budget Control, Budgeted Complement Control, Capital Closing, Capital Budget Appropriation and Work-in-Progress Transfer and General Reserve Policies.

Financial Considerations

Detailed financial impacts of the recommendations can be found in Appendices "A" through "E" of Report FCS25006. In accordance with the City's financial policies, all proposed budget adjustments are tax-levy neutral. Staffing implications, including temporary position extensions and staff complement transfers from one department to another, or changes in complement type, are outlined in Appendices "A" and "B," and also have no net impact to the net tax levy.

Background

Report FCS25006 is presented in accordance with the City's Budget Control Policy and Budget Complement Control Policy, which govern how financial and staff resources are managed within the adopted budget. It ensures that appropriate authority is in place for reallocating resources across the organization.

Analysis

Corporate Services staff reviewed all submissions for consistency and adherence to applicable financial policies:

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.

The City's **Capital Projects Budget Appropriation and Work-in-Progress Transfer Policy** states that approval authority for the appropriation of funds coincide with the City's Procurement Policy:

1. Council must approve appropriations of \$250,000 or greater
2. City Manager or designate must approve appropriations greater than \$100,000 and less than \$250,000
3. General Managers or delegated staff be authorized to approve appropriations up to \$100,000

Based on the "Budget Control Policy" and "Budgeted Complement Control Policy", staff recommend thirteen (13) temporary contract extensions and four complement conversions beyond one pay band, for Council's consideration (Appendices "A" and "B" to Report FCS25006, respectively).

The tax operating budget amendment (Appendix "C") moves 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.

There are three capital budget appropriations that require Council approval in accordance with the Capital Budget Appropriation Policy (Appendix "E"). There are several recommended financing plan adjustments to capital projects resulting from Housing-Enabling Water Systems Fund application (Appendix "D").

The recommendations in Report FCS25006 are aligned with Council-approved policies and have no impact on the City's net tax levy.

Alternatives

There are no alternatives for consideration.

Relationship to Council Strategic Priorities

The recommendation in Report FCS25006 aligns with the Council Priority of Responsiveness & Transparency. Report FCS25006 aligns with the City of Hamilton's Budget Control and Complement Policies and ensures transparency in the budget amendment process.

Consultation

Staff in all City of Hamilton departments were consulted to form the recommendations in Report FCS25006.

Appendices and Schedules Attached

Appendix "A" to Report FCS25006 – Temporary Complement Extension Schedule

Appendix "B" to Report FCS25006 – Budgeted Complement Amendment Schedule

Appendix "C" to Report FCS25006 – Budget Transfer Schedule

Appendix "D" to Report FCS25006 – Capital Projects Requiring a Change in Funding Source

Appendix "E" to Report FCS25006 – Projects Budget Appropriations of \$250,000 or greater and Capital Project Reserve Funding Requiring Council Approval

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