

Operating Budget Performance Report

June 30, 2018

Building Code Permit and Inspection

The unfavourable variance is attributed to a lower than expected number of building permit applications. This section experiences cyclical revenues and is dependent on timing of submissions. Planning has verified there are several large scale projects being processed and increases in building permit revenues are expected in early 2019. Lower revenues in 2018 may result in a year end draw on the Building Reserve fund.

	2018							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 1,447,798	\$ 1,432,714	\$ 15,084	1.0%	\$ 2,948,378	\$ 2,931,042	\$ 17,336	0.6%
Operating/Minor Capital Equip.	\$ 30,242	\$ 28,710	\$ 1,532	5.1%	\$ 60,483	\$ 60,483	\$ -	0.0%
Purchased Services	\$ 23,229	\$ 25,171	\$ (1,942)	-8.4%	\$ 43,746	\$ 43,746	\$ -	0.0%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Internal Charges & Settlements	\$ 4,053	\$ 3,800	\$ 253	6.3%	\$ 8,107	\$ 8,107	\$ -	0.0%
TOTAL EXPENDITURES	\$ 1,505,323	\$ 1,490,395	\$ 14,928	1.0%	\$ 3,060,714	\$ 3,043,378	\$ 17,336	0.6%
Controllable Revenues	\$ (1,845,456)	\$ (1,602,746)	\$ (242,711)	-13.2%	\$ (4,290,913)	\$ (4,048,350)	\$ (242,563)	5.7%
General Revenues & Recoveries	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ (1,845,456)	\$ (1,602,746)	\$ (242,711)	-13.2%	\$ (4,290,913)	\$ (4,048,350)	\$ (242,563)	5.7%
NET OPERATING BUDGET	\$ (340,134)	\$ (112,351)	\$ (227,783)	-67.0%	\$ (1,230,199)	\$ (1,004,972)	\$ (225,227)	18.3%

Operating Budget Performance Report

June 30, 2018

Corporate Revenues

The favourable variance YTD is attributable to a temporary increase in PILs due to early payment from Metrolinx, higher than anticipated supplementary taxes in the first run from MPAC and lower than expected vacancy rebate applications. By year end, investment income is expected to exceed expectations by \$300,000.

	2018							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Operating/Minor Capital Equip.	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Purchased Services	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Corp. Expenditures/Provisions	\$ 8,048,729	\$ 8,157,365	\$ (108,636)	-1.3%	\$ 14,028,729	\$ 14,028,729	\$ -	0.0%
Internal Charges & Settlements	\$ -	\$ -	\$ -	0.0%	\$ 121,000	\$ 121,000	\$ -	0.0%
TOTAL EXPENDITURES	\$ 8,048,729	\$ 8,157,365	\$ (108,636)	-1.3%	\$ 14,149,729	\$ 14,149,729	\$ -	0.0%
Controllable Revenues	\$ (40,000)	\$ (106,047)	\$ 66,047	165.1%	\$ (230,000)	\$ (256,000)	\$ 26,000	11.3%
General Revenues & Recoveries	\$ (177,525,312)	\$ (178,021,683)	\$ 496,371		\$ (186,469,669)	\$ (186,923,013)	\$ 453,344	0.2%
TOTAL REVENUES	\$ (177,565,312)	\$ (178,127,730)	\$ 562,418	0.3%	\$ (186,699,669)	\$ (187,179,013)	\$ 479,344	0.3%
NET OPERATING BUDGET	\$ (169,516,583)	\$ (169,970,365)	\$ 453,782	0.3%	\$ (172,549,940)	\$ (173,029,284)	\$ 479,344	0.3%

Operating Budget Performance Report

June 30, 2018

Development Review

Favourable variance due to higher than anticipated fee revenue from developers. Any revenues in excess of budget will result in a provision to the Planning Fee Stabilization Reserve Fund at year end.

2018								
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 1,765,421	\$ 1,744,641	\$ 20,780	1.2%	\$ 3,592,327	\$ 3,552,964	\$ 39,363	1.1%
Operating/Minor Capital Equip.	\$ 21,665	\$ 62,745	\$ (41,080)	-189.6%	\$ 47,750	\$ 78,781	\$ (31,031)	-65.0%
Purchased Services	\$ 53,408	\$ 48,282	\$ 5,126	9.6%	\$ 95,350	\$ 95,350	\$ -	0.0%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Internal Charges & Settlements	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 1,840,494	\$ 1,855,669	\$ (15,175)	-0.8%	\$ 3,735,427	\$ 3,727,095	\$ 8,332	0.2%
Controllable Revenues	\$ (1,022,500)	\$ (1,261,145)	\$ 238,645	23.3%	\$ (2,105,200)	\$ (2,379,800)	\$ 274,600	13.0%
General Revenues & Recoveries	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ (1,022,500)	\$ (1,261,145)	\$ 238,645	23.3%	\$ (2,105,200)	\$ (2,379,800)	\$ 274,600	13.0%
NET OPERATING BUDGET	\$ 817,994	\$ 594,523	\$ 223,471	27.3%	\$ 1,630,227	\$ 1,347,295	\$ 282,932	17.4%

Operating Budget Performance Report

June 30, 2018

Fleet Management

This unfavourable variance is due to lower than anticipated recoveries for vehicle usage. It is difficult to estimate usage of vehicles and equipment as this is established based on weather, service levels, staff availability and seasonal timelines. An increase in parts and supplies cost is also a contributor to the unfavourable position.

	2018							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 734,381	\$ 741,384	\$ (7,003)	-1.0%	\$ 1,419,529	\$ 1,440,580	\$ (21,051)	-1.5%
Operating/Minor Capital Equip.	\$ 487,530	\$ 568,030	\$ (80,499)	-16.5%	\$ 943,050	\$ 1,049,609	\$ (106,559)	-11.3%
Purchased Services	\$ 205,841	\$ 166,852	\$ 38,989	18.9%	\$ 382,553	\$ 371,668	\$ 10,885	2.8%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Internal Charges & Settlements	\$ 5,753	\$ 22,280	\$ (16,527)	-287.3%	\$ 30,795	\$ 47,423	\$ (16,628)	-54.0%
TOTAL EXPENDITURES	\$ 1,433,505	\$ 1,498,545	\$ (65,040)	-4.5%	\$ 2,775,927	\$ 2,909,280	\$ (133,353)	-4.8%
Controllable Revenues	\$ -	\$ -	\$ -	0.0%	\$ (3,600)	\$ (3,600)	\$ -	0.0%
General Revenues & Recoveries	\$ (1,507,267)	\$ (1,325,369)	\$ (181,898)	-12.1%	\$ (3,283,364)	\$ (3,142,079)	\$ (141,285)	-4.3%
TOTAL REVENUES	\$ (1,507,267)	\$ (1,325,369)	\$ (181,898)	-12.1%	\$ (3,286,964)	\$ (3,145,679)	\$ (141,285)	-4.3%
NET OPERATING BUDGET	\$ (73,762)	\$ 173,176	\$ (246,939)	-334.8%	\$ (511,037)	\$ (236,399)	\$ (274,638)	-53.7%

Operating Budget Performance Report

June 30, 2018

Information Technology

The net favourable variance is due to the timing of hiring for new staff positions and some gapping.

	2018							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 1,997,138	\$ 1,851,116	\$ 146,022	7.3%	\$ 4,058,048	\$ 3,933,048	\$ 125,000	3.1%
Operating/Minor Capital Equip.	\$ 17,250	\$ 13,686	\$ 3,564	20.7%	\$ 72,300	\$ 72,300	\$ -	0.0%
Purchased Services	\$ 1,352,192	\$ 1,322,154	\$ 30,039	2.2%	\$ 2,848,266	\$ 2,848,266	\$ -	0.0%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Internal Charges & Settlements	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ 3,366,580	\$ 3,186,956	\$ 179,624	5.3%	\$ 6,978,614	\$ 6,853,614	\$ 125,000	1.8%
Controllable Revenues	\$ (15,840)	\$ (16,133)	\$ 293	1.8%	\$ (38,480)	\$ (24,300)	\$ (14,180)	36.9%
General Revenues & Recoveries	\$ (44,939)	\$ (35,828)	\$ (9,111)	0.0%	\$ (406,554)	\$ (406,554)	\$ -	0.0%
TOTAL REVENUES	\$ (60,779)	\$ (51,961)	\$ (8,818)	-14.5%	\$ (445,034)	\$ (430,854)	\$ (14,180)	3.2%
NET OPERATING BUDGET	\$ 3,305,801	\$ 3,134,995	\$ 170,806	5.2%	\$ 6,533,580	\$ 6,422,760	\$ 110,820	1.7%

Operating Budget Performance Report

June 30, 2018

Roads & Structure Design & Construction

The favourable variance is primarily attributable to staff gapping in a number of positions and an increase in excavation permit revenue.

	2018							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 1,590,059	\$ 1,511,901	\$ 78,158	4.9%	\$ 3,293,322	\$ 3,219,472	\$ 73,850	2.2%
Operating/Minor Capital Equip.	\$ 36,325	\$ 46,451	\$ (10,126)	-27.9%	\$ 72,400	\$ 72,400	\$ -	0.0%
Purchased Services	\$ 50,403	\$ 58,945	\$ (8,542)	-16.9%	\$ 133,007	\$ 133,007	\$ -	0.0%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Internal Charges & Settlements	\$ 3,800	\$ 5,885	\$ (2,085)	-54.9%	\$ 7,600	\$ 7,600	\$ -	0.0%
TOTAL EXPENDITURES	\$ 1,680,587	\$ 1,623,182	\$ 57,405	3.4%	\$ 3,506,329	\$ 3,432,479	\$ 73,850	2.1%
Controllable Revenues	\$ (83,658)	\$ (182,570)	\$ 98,912	118.2%	\$ (156,616)	\$ (225,500)	\$ 68,884	44.0%
General Revenues & Recoveries	\$ (950,883)	\$ (906,636)	\$ (44,247)	-4.7%	\$ (2,001,073)	\$ (2,001,073)	\$ -	0.0%
TOTAL REVENUES	\$ (1,034,541)	\$ (1,089,206)	\$ 54,665	5.3%	\$ (2,157,689)	\$ (2,226,573)	\$ 68,884	3.2%
NET OPERATING BUDGET	\$ 646,046	\$ 533,976	\$ 112,070	17.3%	\$ 1,348,640	\$ 1,205,905	\$ 142,734	10.6%

Operating Budget Performance Report

June 30, 2018

Roads and Sidewalks-Maintenance

Favourable variance is primarily attributable to milder winter conditions in the first half of 2018. This favourable variance is anticipated to continue through to year-end.

	2018							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 3,047,132	\$ 2,982,946	\$ 64,186	2.1%	\$ 6,139,905	\$ 6,057,440	\$ 82,464	1.3%
Operating/Minor Capital Equip.	\$ 1,171,849	\$ 857,291	\$ 314,558	26.8%	\$ 1,572,160	\$ 1,289,795	\$ 282,365	18.0%
Purchased Services	\$ 2,085,336	\$ 1,816,740	\$ 268,596	12.9%	\$ 3,123,561	\$ 2,884,818	\$ 238,743	7.6%
Corp. Expenditures/Provisions	\$ -	\$ 117	\$ (117)	0.0%	\$ -	\$ -	\$ -	0.0%
Internal Charges & Settlements	\$ 754,425	\$ 655,790	\$ 98,635	13.1%	\$ 1,416,492	\$ 1,313,557	\$ 102,935	7.3%
TOTAL EXPENDITURES	\$ 7,058,743	\$ 6,312,884	\$ 745,860	10.6%	\$ 12,252,117	\$ 11,545,610	\$ 706,507	5.8%
Controllable Revenues	\$ (1,014,711)	\$ (964,846)	\$ (49,865)	-4.9%	\$ (1,572,212)	\$ (1,478,305)	\$ (93,907)	-6.0%
General Revenues & Recoveries	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ (1,014,711)	\$ (964,846)	\$ (49,865)	-4.9%	\$ (1,572,212)	\$ (1,478,305)	\$ (93,907)	-6.0%
NET OPERATING BUDGET	\$ 6,044,032	\$ 5,348,037	\$ 695,995	11.5%	\$ 10,679,905	\$ 10,067,305	\$ 612,600	5.7%

Operating Budget Performance Report

June 30, 2018

Traffic Operation Management

Favourable variance due to gapping in school crossing guards and a number of other positions.

	2018							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 1,653,119	\$ 1,572,838	\$ 80,281	4.9%	\$ 3,283,660	\$ 3,170,030	\$ 113,630	3.5%
Operating/Minor Capital Equip.	\$ 642,294	\$ 659,959	\$ (17,665)	-2.8%	\$ 1,426,813	\$ 1,426,663	\$ 150	0.0%
Purchased Services	\$ 474,131	\$ 461,861	\$ 12,270	2.6%	\$ 1,123,381	\$ 1,123,381	\$ -	0.0%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Internal Charges & Settlements	\$ 64,464	\$ 110,588	\$ (46,125)	-71.6%	\$ 128,927	\$ 178,927	\$ (50,000)	-38.8%
TOTAL EXPENDITURES	\$ 2,834,007	\$ 2,805,245	\$ 28,761	1.0%	\$ 5,962,781	\$ 5,899,001	\$ 63,780	1.1%
Controllable Revenues	\$ (331,110)	\$ (331,720)	\$ 610	0.2%	\$ (713,085)	\$ (713,085)	\$ -	0.0%
General Revenues & Recoveries	\$ (112,201)	\$ (195,818)	\$ 83,617	74.5%	\$ (225,302)	\$ (275,302)	\$ 50,000	-22.2%
TOTAL REVENUES	\$ (443,311)	\$ (527,538)	\$ 84,227	19.0%	\$ (938,387)	\$ (988,387)	\$ 50,000	-5.3%
NET OPERATING BUDGET	\$ 2,390,696	\$ 2,277,708	\$ 112,988	4.7%	\$ 5,024,394	\$ 4,910,614	\$ 113,780	2.3%

Operating Budget Performance Report

June 30, 2018

Transit

Favourable variances in staff gapping and advertising revenues, partially offset by unfavourable variances in diesel and equipment costs.

2018								
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 6,720,498	\$ 6,127,982	\$ 592,515	8.8%	\$ 13,543,267	\$ 12,972,900	\$ 570,366	4.2%
Operating/Minor Capital Equip.	\$ 1,688,505	\$ 1,919,869	\$ (231,364)	-13.7%	\$ 3,385,080	\$ 3,677,040	\$ (291,960)	-8.6%
Purchased Services	\$ 1,030,718	\$ 990,955	\$ 39,762	3.9%	\$ 2,066,255	\$ 2,033,553	\$ 32,702	1.6%
Corp. Expenditures/Provisions	\$ 2,262,568	\$ 2,262,563	\$ 5		\$ 2,262,568	\$ 2,262,568	\$ -	
Internal Charges & Settlements	\$ 60,000	\$ 105,491	\$ (45,491)	-75.8%	\$ 120,000	\$ 150,000	\$ (30,000)	-25.0%
TOTAL EXPENDITURES	\$ 11,762,289	\$ 11,406,861	\$ 355,428	3.0%	\$ 21,377,170	\$ 21,096,062	\$ 281,108	1.3%
Controllable Revenues	\$ (2,752,000)	\$ (2,835,333)	\$ 83,333	3.0%	\$ (5,504,000)	\$ (5,534,000)	\$ 30,000	0.5%
General Revenues & Recoveries	\$ (3,309,107)	\$ (3,309,107)	\$ (0)	0.0%	\$ (3,339,107)	\$ (3,339,107)	\$ -	0.0%
TOTAL REVENUES	\$ (6,061,107)	\$ (6,144,440)	\$ 83,333	1.4%	\$ (8,843,107)	\$ (8,873,107)	\$ 30,000	0.3%
NET OPERATING BUDGET	\$ 5,701,182	\$ 5,262,422	\$ 438,760	7.7%	\$ 12,534,063	\$ 12,222,955	\$ 311,108	2.5%

Operating Budget Performance Report

June 30, 2018

Tree Management

Unfavourable variance is due to Emerald Ash Borer program which is expected to cost approximately \$1.4M in 2018.

	2018							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 721,152	\$ 772,599	\$ (51,447)	-7.1%	\$ 1,483,477	\$ 1,506,448	\$ (22,971)	-1.5%
Operating/Minor Capital Equip.	\$ 10,375	\$ 5,956	\$ 4,419	42.6%	\$ 18,400	\$ 21,000	\$ (2,600)	-14.1%
Purchased Services	\$ 549,554	\$ 800,174	\$ (250,620)	-45.6%	\$ 1,789,250	\$ 2,345,000	\$ (555,750)	-31.1%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Internal Charges & Settlements	\$ 114,112	\$ 103,939	\$ 10,174	8.9%	\$ 323,535	\$ 320,611	\$ 2,924	0.9%
TOTAL EXPENDITURES	\$ 1,395,194	\$ 1,682,668	\$ (287,474)	-20.6%	\$ 3,614,662	\$ 4,193,059	\$ (578,397)	-16.0%
Controllable Revenues	\$ (650)	\$ (2,292)	\$ 1,642	252.6%	\$ (1,500)	\$ (2,792)	\$ 1,292	86.1%
General Revenues & Recoveries	\$ (190,000)	\$ (190,000)	\$ -		\$ (190,000)	\$ (190,000)	\$ -	0.0%
TOTAL REVENUES	\$ (190,650)	\$ (192,292)	\$ 1,642	0.9%	\$ (191,500)	\$ (192,792)	\$ 1,292	0.7%
NET OPERATING BUDGET	\$ 1,204,544	\$ 1,490,376	\$ (285,832)	-23.7%	\$ 3,423,162	\$ 4,000,267	\$ (577,105)	-16.9%