

Operating Budget Performance Report

December 31, 2018

Building Code Permits and Inspection

The unfavourable variance is attributed to a lower than expected number of building permit applications. Building witnessed a shortfall in building permit revenues due to a delay in the submission of larger projects. This section experiences cyclical revenues and is dependent on timing of submissions. These revenues are offset by expenditures (both direct and indirect as per the Bill 124 model), resulting in a draw from the reserve fund.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 2,948,378	\$ 2,972,026	\$ (23,648)	-0.8%
Operating/Minor Capital Equip.	\$ 60,483	\$ 60,140	\$ 343	0.6%
Purchased Services	\$ 43,746	\$ 83,512	\$ (39,766)	-90.9%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	n/a
Internal Charges & Settlements	\$ 8,107	\$ 11,058	\$ (2,951)	-36%
TOTAL EXPENDITURES	\$ 3,060,714	\$ 3,126,736	\$ (66,022)	-2.2%
Controllable Revenues	\$ (4,290,913)	\$ (3,202,914)	\$ (1,087,999)	25.4%
General Revenues & Recoveries	\$ -	\$ (971,511)	\$ 971,511	n/a
TOTAL REVENUES	\$ (4,290,913)	\$ (4,174,425)	\$ (116,488)	2.7%
NET OPERATING BUDGET	\$ (1,230,199)	\$ (1,047,689)	\$ (182,510)	14.8%

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Recreation

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The unfavourable variance is due to unplanned repairs at the pools (waterslide, compressors, pumps and sprinklers), an increase in preventative maintenance to manage aging facilities and equipment, higher than anticipated expenses for the Senior's Centre Bistro in first full year of operations and higher than expected water costs. Lower revenues from Tyandaga decrease the provision to the reserve fund and increased recoveries from Summer Program Grants for youth programs and Healthy Kids program are offset with expenses in these areas.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 10,050,436	\$ 10,005,313	\$ 45,124	0.4%
Operating/Minor Capital Equip.	\$ 2,037,191	\$ 2,087,972	\$ (50,781)	-2.5%
Purchased Services	\$ 1,416,601	\$ 1,745,308	\$ (328,707)	-23.2%
Corp. Expenditures/Provisions	\$ 627,250	\$ 611,408	\$ 15,842	2.5%
Internal Charges & Settlements	\$ 191,297	\$ 223,675	\$ (32,378)	-16.9%
TOTAL EXPENDITURES	\$ 14,322,776	\$ 14,673,676	\$ (350,900)	-2.4%
Controllable Revenues	\$ (7,694,822)	\$ (7,524,365)	\$ (170,458)	2.2%
General Revenues & Recoveries	\$ (277,945)	\$ (474,045)	\$ 196,101	-70.6%
TOTAL REVENUES	\$ (7,972,767)	\$ (7,998,410)	\$ 25,643	-0.3%
NET OPERATING BUDGET	\$ 6,350,009	\$ 6,675,266	\$ (325,257)	-5.1%

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Parks and Open Space Maintenance

Unfavourable variance due to higher than anticipated staffing costs for park maintenance including Debris and Litter Collection, Turf Mowing and Multi-use Pathway maintenance to deliver service standards for park mowing, trimming, waste collection and trail maintenance. The wet, rainy park year contributed to maintenance demands resulting in additional staff time and overtime. These additional human resource costs are partially offset in other service areas.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 3,470,276	\$ 3,737,202	\$ (266,926)	-7.7%
Operating/Minor Capital Equip.	\$ 559,222	\$ 531,330	\$ 27,892	5.0%
Purchased Services	\$ 692,850	\$ 697,403	\$ (4,553)	-0.7%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	n/a
Internal Charges & Settlements	\$ 972,568	\$ 908,928	\$ 63,640	7%
TOTAL EXPENDITURES	\$ 5,694,916	\$ 5,874,862	\$ (179,946)	-3.2%
Controllable Revenues	\$ (200,880)	\$ (190,091)	\$ (10,789)	5.4%
General Revenues & Recoveries	\$ (443,084)	\$ (458,344)	\$ 15,260	-3.4%
TOTAL REVENUES	\$ (643,964)	\$ (648,435)	\$ 4,471	-0.7%
NET OPERATING BUDGET	\$ 5,050,952	\$ 5,226,427	\$ (175,475)	-3.5%

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Road and Sidewalk Maintenance

Favourable variance due to milder winter conditions in 2018. This resulted in a reduced need to employ contracted services, equipment and material.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 6,118,570	\$ 6,032,120	\$ 86,450	1.4%
Operating/Minor Capital Equip.	\$ 1,572,160	\$ 1,225,262	\$ 346,898	22.1%
Purchased Services	\$ 3,123,561	\$ 3,119,827	\$ 3,734	0.1%
Corp. Expenditures/Provisions	\$ -	\$ 117	\$ (117)	n/a
Internal Charges & Settlements	\$ 1,416,492	\$ 1,188,334	\$ 228,158	16%
TOTAL EXPENDITURES	\$ 12,230,782	\$ 11,565,660	\$ 665,123	5.4%
Controllable Revenues	\$ (1,572,212)	\$ (1,574,421)	\$ 2,209	-0.1%
General Revenues & Recoveries	\$ -	\$ (16,457)	\$ 16,457	n/a
TOTAL REVENUES	\$ (1,572,212)	\$ (1,590,877)	\$ 18,665	-1.2%
NET OPERATING BUDGET	\$ 10,658,570	\$ 9,974,782	\$ 683,788	6.4%

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Tree Management

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Unfavourable variance mainly due to the overspending of contractual services for the Emerald Ash Borer Management Program and clean-up costs from high wind events. The EAB program required additional removals above the annual work plan to mitigate risk and potential liability. Additional one-time funding is being provided in 2019 to address the EAB program. The unfavourable variance is partially offset by higher than expected donations for tree planting in 2019.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 1,489,512	\$ 1,511,017	\$ (21,505)	-1.4%
Operating/Minor Capital Equip.	\$ 18,400	\$ 27,364	\$ (8,964)	-48.7%
Purchased Services	\$ 1,789,250	\$ 2,717,558	\$ (928,308)	-51.9%
Corp. Expenditures/Provisions	\$ -	\$ 10,000	\$ (10,000)	n/a
Internal Charges & Settlements	\$ 323,535	\$ 256,468	\$ 67,067	21%
TOTAL EXPENDITURES	\$ 3,620,697	\$ 4,522,407	\$ (901,710)	-24.9%
Controllable Revenues	\$ (1,500)	\$ (26,395)	\$ 24,895	-1659.7%
General Revenues & Recoveries	\$ (190,000)	\$ (190,000)	\$ -	0.0%
TOTAL REVENUES	\$ (191,500)	\$ (216,395)	\$ 24,895	-13.0%
NET OPERATING BUDGET	\$ 3,429,197	\$ 4,306,012	\$ (876,815)	-25.6%

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Fire Emergency Response

The favourable variance is mainly due to an increase in MTO recoveries for highway incident response, partially offset by increased costs for diesel and equipment maintenance.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 26,611,206	\$ 26,539,474	\$ 71,733	0.3%
Operating/Minor Capital Equip.	\$ 672,281	\$ 736,505	\$ (64,224)	-9.6%
Purchased Services	\$ 400,582	\$ 402,113	\$ (1,531)	-0.4%
Corp. Expenditures/Provisions	\$ 15,000	\$ 15,002	\$ (2)	0.0%
Internal Charges & Settlements	\$ 800	\$ 5,268	\$ (4,468)	-558%
TOTAL EXPENDITURES	\$ 27,699,869	\$ 27,698,361	\$ 1,508	0.0%
Controllable Revenues	\$ (188,138)	\$ (322,370)	\$ 134,232	-71.3%
General Revenues & Recoveries	\$ (76,900)	\$ (62,868)	\$ (14,033)	18.2%
TOTAL REVENUES	\$ (265,038)	\$ (385,238)	\$ 120,200	-45.4%
NET OPERATING BUDGET	\$ 27,434,831	\$ 27,313,124	\$ 121,707	0.4%

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Roads and Structures Design and Construction

The favourable variance is primarily attributable to staff gapping in a number of positions, increase in excavation permit revenue and increased recoveries for staff time on capital projects.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 3,293,322	\$ 3,135,290	\$ 158,031	4.8%
Operating/Minor Capital Equip.	\$ 72,400	\$ 88,130	\$ (15,730)	-21.7%
Purchased Services	\$ 133,007	\$ 141,973	\$ (8,966)	-6.7%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	n/a
Internal Charges & Settlements	\$ 7,600	\$ 11,319	\$ (3,719)	-49%
TOTAL EXPENDITURES	\$ 3,506,329	\$ 3,376,713	\$ 129,616	3.7%
Controllable Revenues	\$ (156,616)	\$ (307,296)	\$ 150,680	-96.2%
General Revenues & Recoveries	\$ (2,001,073)	\$ (2,118,048)	\$ 116,974	-5.8%
TOTAL REVENUES	\$ (2,157,689)	\$ (2,425,344)	\$ 267,655	-12.4%
NET OPERATING BUDGET	\$ 1,348,640	\$ 951,369	\$ 397,271	29.5%

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Traffic Operations Management

The favourable variance is due to staff vacancies in part-time positions, reduced expense related to the one-call locate service and increased recoveries for work performed for the Region. This variance is partially offset by increased expenditures in utilities.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 3,283,660	\$ 3,052,931	\$ 230,729	7.0%
Operating/Minor Capital Equip.	\$ 1,426,813	\$ 1,539,759	\$ (112,946)	-7.9%
Purchased Services	\$ 1,123,381	\$ 908,176	\$ 215,205	19.2%
Corp. Expenditures/Provisions	\$ -	\$ 7,207	\$ (7,207)	n/a
Internal Charges & Settlements	\$ 128,927	\$ 216,677	\$ (87,750)	-68%
TOTAL EXPENDITURES	\$ 5,962,781	\$ 5,724,750	\$ 238,031	4.0%
Controllable Revenues	\$ (713,085)	\$ (863,804)	\$ 150,719	-21.1%
General Revenues & Recoveries	\$ (225,302)	\$ (400,003)	\$ 174,701	-77.5%
TOTAL REVENUES	\$ (938,387)	\$ (1,263,807)	\$ 325,420	-34.7%
NET OPERATING BUDGET	\$ 5,024,394	\$ 4,460,943	\$ 563,451	11.2%

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Specialized Transit

Unfavourable variance mainly due to higher than expected sick leave and overtime costs and higher fuel and parts costs.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 1,154,242	\$ 1,241,407	\$ (87,165)	-7.6%
Operating/Minor Capital Equip.	\$ 165,105	\$ 206,037	\$ (40,932)	-24.8%
Purchased Services	\$ 185,036	\$ 188,850	\$ (3,814)	-2.1%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	n/a
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a
TOTAL EXPENDITURES	\$ 1,504,383	\$ 1,636,295	\$ (131,911)	-8.8%
Controllable Revenues	\$ (75,000)	\$ (72,113)	\$ (2,887)	3.8%
General Revenues & Recoveries	\$ -	\$ -	\$ -	n/a
TOTAL REVENUES	\$ (75,000)	\$ (72,113)	\$ (2,887)	3.8%
NET OPERATING BUDGET	\$ 1,429,383	\$ 1,564,182	\$ (134,799)	-9.4%

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Corporate Management

Favourable variance due to lower than expected usage of professional consulting services.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 1,444,147	\$ 1,421,749	\$ 22,398	1.6%
Operating/Minor Capital Equip.	\$ 32,100	\$ 34,354	\$ (2,254)	-7.0%
Purchased Services	\$ 579,067	\$ 225,598	\$ 353,469	61.0%
Corp. Expenditures/Provisions	\$ -	\$ 141,063	\$ (141,063)	n/a
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a
TOTAL EXPENDITURES	\$ 2,055,314	\$ 1,822,765	\$ 232,549	11.3%
Controllable Revenues	\$ -	\$ -	\$ -	n/a
General Revenues & Recoveries	\$ -	\$ -	\$ -	n/a
TOTAL REVENUES	\$ -	\$ -	\$ -	n/a
NET OPERATING BUDGET	\$ 2,055,314	\$ 1,822,765	\$ 232,549	11.3%

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Fleet Management

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This unfavourable variance is due to lower than anticipated recoveries for vehicle usage from Roads, Tree and Park Maintenance services. These services realized a favourable variance in vehicle usage expense. Additionally, Fleet incurred higher than expected equipment costs due to larger repairs and outfitting of vehicles with lighting, accessories and signage requirements.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 1,426,429	\$ 1,315,880	\$ 110,549	7.8%
Operating/Minor Capital Equip.	\$ 943,050	\$ 1,177,647	\$ (234,597)	-24.9%
Purchased Services	\$ 382,553	\$ 428,387	\$ (45,834)	-12.0%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	n/a
Internal Charges & Settlements	\$ 30,795	\$ 46,205	\$ (15,410)	-50%
TOTAL EXPENDITURES	\$ 2,782,827	\$ 2,968,119	\$ (185,292)	-6.7%
Controllable Revenues	\$ (3,600)	\$ (5,343)	\$ 1,743	-48.4%
General Revenues & Recoveries	\$ (3,283,364)	\$ (2,961,344)	\$ (322,020)	9.8%
TOTAL REVENUES	\$ (3,286,964)	\$ (2,966,687)	\$ (320,277)	9.7%
NET OPERATING BUDGET	\$ (504,137)	\$ 1,432	\$ (505,569)	100.3%

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Human Resources

Favourable variance is mainly due to unspent funding for employee recognition program; this is partially offset by higher than expected meeting expenses resulting from union bargaining activities.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 2,204,400	\$ 2,017,655	\$ 186,745	8.5%
Operating/Minor Capital Equip.	\$ 63,950	\$ 71,740	\$ (7,790)	-12.2%
Purchased Services	\$ 457,500	\$ 453,187	\$ 4,313	0.9%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	n/a
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a
TOTAL EXPENDITURES	\$ 2,725,850	\$ 2,542,582	\$ 183,268	6.7%
Controllable Revenues	\$ -	\$ (2,162)	\$ 2,162	n/a
General Revenues & Recoveries	\$ (250,100)	\$ (250,033)	\$ (67)	0.0%
TOTAL REVENUES	\$ (250,100)	\$ (252,195)	\$ 2,095	-0.8%
NET OPERATING BUDGET	\$ 2,475,750	\$ 2,290,386	\$ 185,363	7.5%

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Information Technology

The variance is mainly due to savings in purchased services as a result of the delayed implementation of the upgrade to our network infrastructure and staff WiFi in our major facilities and due to one-time revenues for chargebacks for work performed at the provincial offenses courthouse. These savings are partially offset by lower revenues as Cogeco has moved their equipment out of City facilities to Cogeco owned facilities.

	2018			
	Budget	Actual	Δ \$	Δ %
Human Resources	\$ 4,058,048	\$ 4,027,178	\$ 30,870	0.8%
Operating/Minor Capital Equip.	\$ 72,300	\$ 77,534	\$ (5,234)	-7.2%
Purchased Services	\$ 2,848,266	\$ 2,727,010	\$ 121,256	4.3%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	n/a
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a
TOTAL EXPENDITURES	\$ 6,978,614	\$ 6,831,722	\$ 146,892	2.1%
Controllable Revenues	\$ (42,420)	\$ (98,148)	\$ 55,728	-131.4%
General Revenues & Recoveries	\$ (402,614)	\$ (335,730)	\$ (66,884)	16.6%
TOTAL REVENUES	\$ (445,034)	\$ (433,879)	\$ (11,155)	2.5%
NET OPERATING BUDGET	\$ 6,533,580	\$ 6,397,844	\$ 135,736	2.1%