

CITY OF BURLINGTON
2019 OPERATING BUDGET PERFORMANCE REPORT AT JUNE 30, 2019
CORPORATE-WIDE SPENDING AND REVENUE ANALYSIS
GREATER THAN \$100,000

Outlined in the table below are *explanations of the specific cost elements that have variances greater than \$100,000 at June 30, 2019 and/or are projected to have variances greater than \$100,000 at year-end:*

Spending / Revenue Patten	June 30 th Variance	F/U	YE Variance	F/U	Explanations
Expenditure Categories					
Human Resource Costs	\$ 486,085	F	\$ 1,194,114	F	Favourable variance is mainly due to gapping, job rotations, re-deployments and temporary vacancies; primarily in Legal, Road Maintenance and Traffic Operations.
Diesel Fuel	\$ 95,335	F	\$ 137,843	F	Favourable diesel pricing.
Equipment Parts & Supplies	\$ (102,928)	U	\$ (115,429)	U	Unfavourable variance is due to higher than anticipated repair and preventative maintenance cost in Fleet Management.
Contract Services	\$ (84,975)	U	\$ (159,150)	U	Unfavourable variance is due to higher than expected preventative maintenance costs in Recreation and Sport.
Revenue Categories					
Registration Fees	\$ (84,070)	U	\$ (170,941)	U	Unfavourable variance expected due to closure of Coughlan pool.
Parking Fines	\$ (77,399)	U	\$ (100,000)	U	Unfavourable variance is due to vacancies in core commissioners enforcing infractions and due to increased compliance leading to a reduction in offenses.
Site Plan Application Fees	\$ (141,123)	U	\$ 0	-	Unfavourable variance is due to a delay in applications as a result of the Interim Control Bylaw. Should application revenue be unfavourable at year end, a transfer from the Planning Fee Stabilization Reserve will be required.

Spending / Revenue Patten	June 30 th Variance	F/U	YE Variance	F/U	Explanations
GST Recovered	\$ 220,487	F	\$ 370,487	F	Favourable variance due to implementing an allocation method accounting for HST. Recovery is difficult to anticipate due to the number of factors that affect the calculation of the allocation method.
Transit Fare Revenues	\$ (15,016)	U	\$ (112,000)	U	Unfavourable variance due to changes in the Burlington Transit fare structure.
Chargebacks to Capital Projects	\$ (131,576)	U	\$ (280,240)	U	Current vacancies in Capital Works has led to a decrease in chargebacks to Capital projects for staff time.
Corporate Revenues					
Interest Earned	\$ 103,621	F	\$ 100,000	F	Investment income is expected to exceed expectations by \$100,000 by year end. This positive variance is attributable to year to date capital gains which are being used to help meet budget of \$5,300,000.