

Operating Budget Performance Report

June 30, 2019

Community Design and Development Review

The unfavourable variance at year to date is attributed to a lower than expected number of development applications, in particular Site Plans and industrial Land Divisions/Subdivisions. Based on preconsultations that have taken place, a number of Zoning Bylaw amendments and Official Plan amendments are expected. The unfavourable variance is partially offset by higher than anticipated revenues from Grading and Drainage Fees. Should anticipated development applications not be realized by year end, a draw from the Planning Fee Stabilization Reserve will be required.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ 2,147,645	\$ 2,159,746	\$ (12,101)	\$ 4,377,407	\$ 4,347,406	\$ 30,001
Operating/Minor Capital Equip.	\$ 30,225	\$ 21,668	\$ 8,558	\$ 62,350	\$ 62,350	\$ -
Purchased Services	\$ 97,560	\$ 84,618	\$ 12,942	\$ 290,120	\$ 290,120	\$ -
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Charges & Settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,275,430	\$ 2,266,031	\$ 9,399	\$ 4,729,877	\$ 4,699,876	\$ 30,001
Controllable Revenues	\$ (1,196,368)	\$ (931,774)	\$ (264,593)	\$ (2,629,512)	\$ (2,631,012)	\$ 1,500
General Revenues & Recoveries	\$ -	\$ -	\$ -	\$ (200,000)	\$ (200,000)	\$ -
TOTAL REVENUES	\$ (1,196,368)	\$ (931,774)	\$ (264,593)	\$ (2,829,512)	\$ (2,831,012)	\$ 1,500
NET OPERATING BUDGET	\$ 1,079,062	\$ 1,334,257	\$ (255,194)	\$ 1,900,365	\$ 1,868,864	\$ 31,501

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Road and Sidewalk Maintenance

The favourable variance in Human Resources is due to a high turn over in unionized FTEs. There has been on average a 10 FTE shortage per month due to difficulty in attracting and retaining staff. Purchased services is unfavourable due to higher than expected vehicle rental costs and use of other external services. These additional costs are offset by higher than expected recoveries from the Region and lower usage of fleet vehicles.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ 3,259,150	\$ 3,108,679	\$ 150,471	\$ 6,677,564	\$ 6,384,836	\$ 292,728
Operating/Minor Capital Equip.	\$ 1,016,465	\$ 958,832	\$ 57,633	\$ 1,534,668	\$ 1,508,642	\$ 26,026
Purchased Services	\$ 2,076,972	\$ 2,097,615	\$ (20,643)	\$ 3,208,825	\$ 3,295,844	\$ (87,019)
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Charges & Settlements	\$ 775,392	\$ 697,662	\$ 77,730	\$ 1,433,037	\$ 1,370,751	\$ 62,286
TOTAL EXPENDITURES	\$ 7,127,978	\$ 6,862,787	\$ 265,191	\$ 12,854,095	\$ 12,560,073	\$ 294,022
Controllable Revenues	\$ (337,432)	\$ (381,025)	\$ 43,593	\$ (1,714,555)	\$ (1,768,512)	\$ 53,957
General Revenues & Recoveries	\$ (10,000)	\$ (10,000)	\$ -	\$ (10,000)	\$ (10,000)	\$ -
TOTAL REVENUES	\$ (347,432)	\$ (391,025)	\$ 43,593	\$ (1,724,555)	\$ (1,778,512)	\$ 53,957
NET OPERATING BUDGET	\$ 6,780,546	\$ 6,471,763	\$ 308,784	\$ 11,129,540	\$ 10,781,561	\$ 347,979

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Roads Structure Design & Construction

Favourable variance is attributable to vacant positions, reduced chargebacks from a reduction in staff working on the capital program due to vacancies and an increase in staff hours working on non recoverable items.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ 1,644,346	\$ 1,546,249	\$ 98,097	\$ 3,377,798	\$ 3,167,938	\$ 209,861
Operating/Minor Capital Equip.	\$ 43,255	\$ 36,157	\$ 7,098	\$ 74,260	\$ 73,260	\$ 1,000
Purchased Services	\$ 78,057	\$ 75,129	\$ 2,928	\$ 136,757	\$ 146,657	\$ (9,900)
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Charges & Settlements	\$ 3,800	\$ 3,420	\$ 380	\$ 7,600	\$ 7,600	\$ -
TOTAL EXPENDITURES	\$ 1,769,458	\$ 1,660,955	\$ 108,503	\$ 3,596,415	\$ 3,395,455	\$ 200,961
Controllable Revenues	\$ (119,100)	\$ (93,033)	\$ (26,067)	\$ (227,500)	\$ (198,500)	\$ (29,000)
General Revenues & Recoveries	\$ (1,023,019)	\$ (897,091)	\$ (125,928)	\$ (2,136,038)	\$ (1,828,100)	\$ (307,938)
TOTAL REVENUES	\$ (1,142,119)	\$ (990,124)	\$ (151,995)	\$ (2,363,538)	\$ (2,026,600)	\$ (336,938)
NET OPERATING BUDGET	\$ 627,339	\$ 670,831	\$ (43,492)	\$ 1,232,877	\$ 1,368,855	\$ (135,978)

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Traffic Operations Management

Favourable variance is attributable to staff vacancies.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ 1,677,621	\$ 1,545,711	\$ 131,910	\$ 3,403,997	\$ 3,266,314	\$ 137,683
Operating/Minor Capital Equip.	\$ 586,711	\$ 632,716	\$ (46,005)	\$ 1,169,922	\$ 1,206,301	\$ (36,379)
Purchased Services	\$ 236,576	\$ 330,014	\$ (93,438)	\$ 1,051,540	\$ 1,059,640	\$ (8,100)
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Charges & Settlements	\$ 63,214	\$ 118,871	\$ (55,658)	\$ 126,427	\$ 178,682	\$ (52,255)
TOTAL EXPENDITURES	\$ 2,564,121	\$ 2,627,311	\$ (63,190)	\$ 5,751,886	\$ 5,710,937	\$ 40,949
Controllable Revenues	\$ (277,487)	\$ (310,093)	\$ 32,606	\$ (714,085)	\$ (747,220)	\$ 33,135
General Revenues & Recoveries	\$ (91,175)	\$ (184,065)	\$ 92,890	\$ (196,250)	\$ (248,505)	\$ 52,255
TOTAL REVENUES	\$ (368,662)	\$ (494,158)	\$ 125,496	\$ (910,335)	\$ (995,725)	\$ 85,390
NET OPERATING BUDGET	\$ 2,195,458	\$ 2,133,153	\$ 62,305	\$ 4,841,551	\$ 4,715,212	\$ 126,339

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Transit

Favourable variance is a result of vacancies, lower than expected diesel, equipment and parts and external services costs. This is partially offset by higher overtime costs and lower revenues due to the change in the Transit Fare structure.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ 6,630,050	\$ 6,554,356	\$ 75,694	\$ 13,511,485	\$ 13,148,438	\$ 363,047
Operating/Minor Capital Equip.	\$ 1,807,753	\$ 1,630,694	\$ 177,058	\$ 3,871,983	\$ 3,707,666	\$ 164,317
Purchased Services	\$ 1,017,034	\$ 945,172	\$ 71,863	\$ 1,987,564	\$ 2,002,903	\$ (15,339)
Corp. Expenditures/Provisions	\$ 2,262,568	\$ 2,332,754	\$ (70,186)	\$ 2,262,568	\$ 2,385,390	\$ (122,822)
Internal Charges & Settlements	\$ 110,000	\$ 133,515	\$ (23,515)	\$ 110,000	\$ 135,000	\$ (25,000)
TOTAL EXPENDITURES	\$ 11,827,405	\$ 11,596,490	\$ 230,915	\$ 21,743,600	\$ 21,379,397	\$ 364,203
Controllable Revenues	\$ (2,692,000)	\$ (2,652,490)	\$ (39,510)	\$ (5,409,000)	\$ (5,248,688)	\$ (160,312)
General Revenues & Recoveries	\$ (3,232,568)	\$ (3,332,752)	\$ 100,184	\$ (3,262,568)	\$ (3,355,390)	\$ 92,822
TOTAL REVENUES	\$ (5,924,568)	\$ (5,985,242)	\$ 60,674	\$ (8,671,568)	\$ (8,604,078)	\$ (67,490)
NET OPERATING BUDGET	\$ 5,902,837	\$ 5,611,249	\$ 291,588	\$ 13,072,032	\$ 12,775,319	\$ 296,713

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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 and Turf Mowing to deliver service standards for park mowing, trimming and waste collection. Early in the year, wet, rainy weather contributed to maintenance demands resulting in additional staff time and overtime.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ 1,713,038	\$ 1,921,838	\$ (208,800)	\$ 3,595,595	\$ 3,756,236	\$ (160,641)
Operating/Minor Capital Equip.	\$ 206,919	\$ 247,898	\$ (40,978)	\$ 507,173	\$ 539,792	\$ (32,619)
Purchased Services	\$ 234,334	\$ 202,413	\$ 31,921	\$ 712,525	\$ 725,260	\$ (12,735)
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Charges & Settlements	\$ 402,180	\$ 342,246	\$ 59,934	\$ 980,415	\$ 918,178	\$ 62,237
TOTAL EXPENDITURES	\$ 2,556,471	\$ 2,714,395	\$ (157,924)	\$ 5,795,708	\$ 5,939,466	\$ (143,757)
Controllable Revenues	\$ (35,130)	\$ (42,220)	\$ 7,090	\$ (227,861)	\$ (219,020)	\$ (8,841)
General Revenues & Recoveries	\$ (115,821)	\$ (142,426)	\$ 26,605	\$ (437,930)	\$ (450,660)	\$ 12,730
TOTAL REVENUES	\$ (150,951)	\$ (184,645)	\$ 33,695	\$ (665,791)	\$ (669,680)	\$ 3,889
NET OPERATING BUDGET	\$ 2,405,520	\$ 2,529,749	\$ (124,229)	\$ 5,129,917	\$ 5,269,786	\$ (139,868)

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Corporate Management

Favourable variance attributed to staff vacancies and lower than expected costs in consulting services.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ 747,010	\$ 708,927	\$ 38,082	\$ 1,521,428	\$ 1,346,428	\$ 175,000
Operating/Minor Capital Equip.	\$ 15,325	\$ 18,721	\$ (3,395)	\$ 30,650	\$ 36,615	\$ (5,965)
Purchased Services	\$ 173,225	\$ 39,921	\$ 133,304	\$ 346,450	\$ 271,450	\$ 75,000
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Charges & Settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 935,560	\$ 767,569	\$ 167,991	\$ 1,898,528	\$ 1,654,493	\$ 244,035
Controllable Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Revenues & Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET OPERATING BUDGET	\$ 935,560	\$ 767,569	\$ 167,991	\$ 1,898,528	\$ 1,654,493	\$ 244,035

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Corporate Legal

Favourable variance is attributed to staff vacancies, reflecting difficulty in recruiting staff.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ 911,038	\$ 803,536	\$ 107,503	\$ 1,857,076	\$ 1,720,074	\$ 137,002
Operating/Minor Capital Equip.	\$ 23,500	\$ 29,981	\$ (6,481)	\$ 64,000	\$ 64,000	\$ -
Purchased Services	\$ 19,350	\$ 3,645	\$ 15,705	\$ 93,700	\$ 78,700	\$ 15,000
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Charges & Settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 953,888	\$ 837,161	\$ 116,727	\$ 2,014,776	\$ 1,862,774	\$ 152,002
Controllable Revenues	\$ (122,050)	\$ (124,800)	\$ 2,750	\$ (204,100)	\$ (216,100)	\$ 12,000
General Revenues & Recoveries	\$ (103,126)	\$ (101,853)	\$ (1,273)	\$ (206,252)	\$ (206,252)	\$ -
TOTAL REVENUES	\$ (225,176)	\$ (226,653)	\$ 1,477	\$ (410,352)	\$ (422,352)	\$ 12,000
NET OPERATING BUDGET	\$ 728,712	\$ 610,509	\$ 118,203	\$ 1,604,424	\$ 1,440,422	\$ 164,002

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Fleet Management

This unfavourable variance is due to lower than anticipated recoveries for vehicle usage from Roads, Sport and Park Maintenance services. These services realized a favourable variance in vehicle usage expense. Additionally, unfavourable variance results from an increase in preventative maintenance, based on manufacturer's recommendations and use of high quality parts to ensure lifecycles are met without large expenditures as well as preventing catastrophic failures, of which we experienced a large one at the beginning of this year. This is partially offset by a favourable variance in Human Resources.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ 769,610	\$ 697,113	\$ 72,497	\$ 1,501,971	\$ 1,400,220	\$ 101,751
Operating/Minor Capital Equip.	\$ 549,500	\$ 658,265	\$ (108,764)	\$ 1,032,250	\$ 1,117,655	\$ (85,405)
Purchased Services	\$ 142,710	\$ 144,565	\$ (1,855)	\$ 367,584	\$ 377,584	\$ (10,000)
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Charges & Settlements	\$ 6,638	\$ -	\$ 6,638	\$ 25,363	\$ 16,513	\$ 8,850
TOTAL EXPENDITURES	\$ 1,468,458	\$ 1,499,942	\$ (31,485)	\$ 2,927,168	\$ 2,911,972	\$ 15,196
Controllable Revenues	\$ -	\$ -	\$ -	\$ (3,600)	\$ (3,600)	\$ -
General Revenues & Recoveries	\$ (1,460,263)	\$ (1,287,131)	\$ (173,132)	\$ (3,318,315)	\$ (3,167,778)	\$ (150,537)
TOTAL REVENUES	\$ (1,460,263)	\$ (1,287,131)	\$ (173,132)	\$ (3,321,915)	\$ (3,171,378)	\$ (150,537)
NET OPERATING BUDGET	\$ 8,194	\$ 212,811	\$ (204,617)	\$ (394,747)	\$ (259,406)	\$ (135,341)

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Corporate Expenditures

Unfavourable variance is mainly due to the budgeted staff gapping shown as a corporate savings where the actual savings are included in each of the specific service areas.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ 331,724	\$ 654,968	\$ (323,244)	\$ 648,958	\$ 1,282,111	\$ (633,153)
Operating/Minor Capital Equip.	\$ 316,378	\$ 203,012	\$ 113,366	\$ 849,410	\$ 822,455	\$ 26,955
Purchased Services	\$ 940,760	\$ 1,037,769	\$ (97,010)	\$ 1,590,472	\$ 1,684,296	\$ (93,824)
Corp. Expenditures/Provisions	\$ 52,475,768	\$ 52,387,538	\$ 88,231	\$ 53,142,712	\$ 53,181,586	\$ (38,874)
Internal Charges & Settlements	\$ 8,000	\$ 7,062	\$ 938	\$ 35,325	\$ 35,325	\$ -
TOTAL EXPENDITURES	\$ 54,072,630	\$ 54,290,349	\$ (217,719)	\$ 56,266,877	\$ 57,005,773	\$ (738,896)
Controllable Revenues	\$ (180,242)	\$ (153,050)	\$ (27,192)	\$ (332,242)	\$ (332,242)	\$ -
General Revenues & Recoveries	\$ (4,695,587)	\$ (4,701,356)	\$ 5,769	\$ (4,695,587)	\$ (4,695,587)	\$ -
TOTAL REVENUES	\$ (4,875,829)	\$ (4,854,406)	\$ (21,423)	\$ (5,027,829)	\$ (5,027,829)	\$ -
NET OPERATING BUDGET	\$ 49,196,801	\$ 49,435,942	\$ (239,142)	\$ 51,239,048	\$ 51,977,944	\$ (738,896)

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Corporate Revenues

Favourable variance due to investment income, sales tax recovery, advanced payment from government bodies for payments in lieu of taxes as well as penalty and interest on taxes.

	2019					
	Year to date Budget	Year to date Actual	Δ \$	Total Budget	Year End Projections	Δ \$
Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating/Minor Capital Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ 106,633	\$ (106,633)	\$ -	\$ 106,633	\$ (106,633)
Corp. Expenditures/Provisions	\$ 7,369,692	\$ 7,369,692	\$ (0)	\$ 13,991,056	\$ 13,991,056	\$ -
Internal Charges & Settlements	\$ -	\$ -	\$ -	\$ 121,000	\$ 121,000	\$ -
TOTAL EXPENDITURES	\$ 7,369,692	\$ 7,476,325	\$ (106,633)	\$ 14,112,056	\$ 14,218,689	\$ (106,633)
Controllable Revenues	\$ (195,000)	\$ (370,487)	\$ 175,487	\$ (240,000)	\$ (460,487)	\$ 220,487
General Revenues & Recoveries	\$ (181,873,446)	\$ (182,105,268)	\$ 231,822	\$ (192,457,760)	\$ (192,636,297)	\$ 178,537
TOTAL REVENUES	\$ (182,068,446)	\$ (182,475,756)	\$ 407,310	\$ (192,697,760)	\$ (193,096,784)	\$ 399,024
NET OPERATING BUDGET	\$ (174,698,754)	\$ (174,999,431)	\$ 300,677	\$ (178,585,704)	\$ (178,878,095)	\$ 292,391