

Operating Budget Performance Report

June 30, 2020

Building Code Permit and Inspection

Building Permit revenues have been significantly affected by the pandemic. The development industry has been affected and construction projects have been delayed due to financial constraints by developers. To help partially offset these losses, Building Permit Service has delayed filling vacant positions, which has resulted in savings in Human Resources expenditure.

2020								
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 1,555,872	\$ 1,360,977	\$ 194,895	12.5%	\$ 3,206,149	\$ 2,967,937	\$ 238,213	7.4%
Operating/Minor Capital Equip.	\$ 22,800	\$ 20,959	\$ 1,841	8.1%	\$ 45,600	\$ 42,600	\$ 3,000	6.6%
Purchased Services	\$ 23,270	\$ 70,669	\$ (47,399)	-203.7%	\$ 42,470	\$ 40,470	\$ 2,000	4.7%
Corp. Expenditures/Provisions	\$ 63,000	\$ 63,000	\$ -	0.0%	\$ 63,000	\$ 63,000	\$ -	0.0%
Internal Charges & Settlements	\$ 5,700	\$ 3,876	\$ 1,824	32.0%	\$ 11,400	\$ 11,400	\$ -	0.0%
TOTAL EXPENDITURES	\$ 1,670,642	\$ 1,519,480	\$ 151,162	9.0%	\$ 3,368,619	\$ 3,125,407	\$ 243,213	7.2%
Controllable Revenues	\$ (1,974,740)	\$ (922,562)	\$ (1,052,178)	-53.3%	\$ (4,589,299)	\$ (2,479,179)	\$ (2,110,120)	-46.0%
General Revenues & Recoveries	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL REVENUES	\$ (1,974,740)	\$ (922,562)	\$ (1,052,178)	-53.3%	\$ (4,589,299)	\$ (2,479,179)	\$ (2,110,120)	-46.0%
NET OPERATING BUDGET	\$ (304,098)	\$ 596,918	\$ (901,016)	296.3%	\$ (1,220,680)	\$ 646,228	\$ (1,866,907)	152.9%

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Bylaw Enforcement

Unfavourable variance primarily driven by a significant loss in revenues . Licensing revenues have been affected as venues and events were restricted by Provincial orders.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 779,418	\$ 860,632	\$ (81,215)	-10.4%	\$ 1,605,448	\$ 1,597,321	\$ 8,127	0.5%
Operating/Minor Capital Equip.	\$ 22,650	\$ 17,853	\$ 4,796	21.2%	\$ 45,299	\$ 45,299	\$ -	0.0%
Purchased Services	\$ 10,784	\$ 7,718	\$ 3,066	28.4%	\$ 19,689	\$ 19,689	\$ -	0.0%
Corp. Expenditures/Provisions	\$ -	\$ (9,193)	\$ 9,193	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ 3,230	\$ 4,294	\$ (1,064)	-32.9%	\$ 6,460	\$ 6,460	\$ -	0.0%
TOTAL EXPENDITURES	\$ 816,081	\$ 881,305	\$ (65,223)	-8.0%	\$ 1,676,896	\$ 1,668,770	\$ 8,127	0.5%
Controllable Revenues	\$ (487,700)	\$ (213,359)	\$ (274,341)	-56.3%	\$ (817,000)	\$ (429,932)	\$ (387,068)	-47.4%
General Revenues & Recoveries	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL REVENUES	\$ (487,700)	\$ (213,359)	\$ (274,341)	-56.3%	\$ (817,000)	\$ (429,932)	\$ (387,068)	-47.4%
NET OPERATING BUDGET	\$ 328,381	\$ 667,946	\$ (339,565)	-103.4%	\$ 859,896	\$ 1,238,838	\$ (378,941)	-44.1%

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Development Review

Planning experienced revenue losses resulting from the City Hall closure in mid March, however, with the launch of the digital review process in mid May, typical application volumes have resumed, and efficiencies are currently being realized in the delivery of services in a digital format.

2020								
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 2,230,074	\$ 2,162,899	\$ 67,174	3.0%	\$ 4,584,327	\$ 4,544,663	\$ 39,664	0.9%
Operating/Minor Capital Equip.	\$ 29,175	\$ 16,525	\$ 12,650	43.4%	\$ 60,350	\$ 57,906	\$ 2,444	4.0%
Purchased Services	\$ 40,775	\$ 70,815	\$ (30,040)	-73.7%	\$ 81,550	\$ 78,250	\$ 3,300	4.0%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL EXPENDITURES	\$ 2,300,024	\$ 2,250,239	\$ 49,785	2.2%	\$ 4,726,227	\$ 4,680,819	\$ 45,408	1.0%
Controllable Revenues	\$ (1,362,306)	\$ (754,305)	\$ (608,001)	-44.6%	\$ (2,734,612)	\$ (2,325,865)	\$ (408,747)	-14.9%
General Revenues & Recoveries	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL REVENUES	\$ (1,362,306)	\$ (754,305)	\$ (608,001)	-44.6%	\$ (2,734,612)	\$ (2,325,865)	\$ (408,747)	-14.9%
NET OPERATING BUDGET	\$ 937,718	\$ 1,495,934	\$ (558,217)	-59.5%	\$ 1,991,615	\$ 2,354,954	\$ (363,339)	-18.2%

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Environment and Energy

The favourable variance is primarily the result of lower than budgeted HR costs as a result in the delay of hiring a vacant position under the expenditure restraint program.

2020								
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 265,428	\$ 223,104	\$ 42,325	15.9%	\$ 545,647	\$ 447,378	\$ 98,269	18.0%
Operating/Minor Capital Equip.	\$ 5,100	\$ 1,506	\$ 3,594	70.5%	\$ 10,200	\$ 3,168	\$ 7,032	68.9%
Purchased Services	\$ 32,538	\$ 27,547	\$ 4,991	15.3%	\$ 109,368	\$ 92,568	\$ 16,800	15.4%
Corp. Expenditures/Provisions	\$ 34,000	\$ 32,183	\$ 1,817	5.3%	\$ 36,000	\$ 33,000	\$ 3,000	8.3%
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL EXPENDITURES	\$ 337,066	\$ 284,340	\$ 52,726	15.6%	\$ 701,215	\$ 576,114	\$ 125,101	17.8%
Controllable Revenues	\$ -	\$ -	\$ -	n/a	\$ (43,700)	\$ (43,700)	\$ -	0.0%
General Revenues & Recoveries	\$ (15,708)	\$ (16,669)	\$ 961	-6.1%	\$ (107,708)	\$ (107,708)	\$ -	0.0%
TOTAL REVENUES	\$ (15,708)	\$ (16,669)	\$ 961	6.1%	\$ (151,408)	\$ (151,408)	\$ -	0.0%
NET OPERATING BUDGET	\$ 321,358	\$ 267,671	\$ 53,687	16.7%	\$ 549,807	\$ 424,706	\$ 125,101	22.8%

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Emergency Response

Unfavourable variance primarily in Human resources as a result of increased overtime due to mandatory COVID-19 self-isolation and minimum staffing for suppression personnel. In addition, lower than budgeted revenues as a result of a reduced number of motor vehicle collision responses and associated cost recovery, as well as delay in implementing a new revenue initiative.

These variances are partially offset by savings in Operating costs as a result of the implementation of the Expenditure Restraint Program.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 13,025,534	\$ 13,028,772	\$ (3,237)	0.0%	\$ 28,006,629	\$ 28,139,914	\$ (133,286)	-0.5%
Operating/Minor Capital Equip.	\$ 366,350	\$ 279,912	\$ 86,438	23.6%	\$ 732,700	\$ 659,560	\$ 73,140	10.0%
Purchased Services	\$ 214,726	\$ 215,672	\$ (946)	-0.4%	\$ 449,196	\$ 434,275	\$ 14,921	3.3%
Corp. Expenditures/Provisions	\$ 15,000	\$ 15,000	\$ -	0.0%	\$ 15,000	\$ 15,000	\$ -	0.0%
Internal Charges & Settlements	\$ 400	\$ -	\$ 400	100.0%	\$ 800	\$ 800	\$ -	0.0%
TOTAL EXPENDITURES	\$ 13,622,011	\$ 13,539,356	\$ 82,654	0.6%	\$ 29,204,325	\$ 29,249,549	\$ (45,225)	-0.2%
Controllable Revenues	\$ (94,100)	\$ (42,337)	\$ (51,763)	-55.0%	\$ (200,200)	\$ (90,400)	\$ (109,800)	-54.8%
General Revenues & Recoveries	\$ -	\$ -	\$ -	n/a	\$ (82,740)	\$ (82,740)	\$ -	0.0%
TOTAL REVENUES	\$ (94,100)	\$ (42,337)	\$ (51,763)	-55.0%	\$ (282,940)	\$ (173,140)	\$ (109,800)	-38.8%
NET OPERATING BUDGET	\$ 13,527,911	\$ 13,497,019	\$ 30,891	0.2%	\$ 28,921,385	\$ 29,076,409	\$ (155,025)	-0.5%

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Fleet Management

The unfavourable variance is primarily due to lower recoveries for vehicle usage as city operations were scaled back during the shutdown. The unfavourable recoveries in Fleet Management are offset by favourable vehicle charges in other City services. Fleet has realized some savings in Equipment Parts and Supplies due to decreased vehicle usage in some areas which results in less reactive maintenance and repair.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 724,615	\$ 732,160	\$ (7,546)	-1.0%	\$ 1,432,784	\$ 1,420,645	\$ 12,138	0.8%
Operating/Minor Capital Equip.	\$ 558,003	\$ 442,902	\$ 115,100	20.6%	\$ 1,045,900	\$ 1,026,939	\$ 18,961	1.8%
Purchased Services	\$ 145,847	\$ 120,208	\$ 25,639	17.6%	\$ 377,666	\$ 389,383	\$ (11,717)	-3.1%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a	\$ 16,613	\$ 16,613	\$ -	0.0%
TOTAL EXPENDITURES	\$ 1,428,464	\$ 1,295,270	\$ 133,194	9.3%	\$ 2,872,963	\$ 2,853,580	\$ 19,382	0.7%
Controllable Revenues	\$ -	\$ -	\$ -	n/a	\$ (5,300)	\$ (5,300)	\$ -	0.0%
General Revenues & Recoveries	\$ (1,464,965)	\$ (852,032)	\$ (612,933)	41.8%	\$ (3,296,675)	\$ (2,610,462)	\$ (686,213)	20.8%
TOTAL REVENUES	\$ (1,464,965)	\$ (852,032)	\$ (612,933)	-41.8%	\$ (3,301,975)	\$ (2,615,762)	\$ (686,213)	-20.8%
NET OPERATING BUDGET	\$ (36,501)	\$ 443,238	\$ (479,738)	1314.3%	\$ (429,012)	\$ 237,818	\$ (666,831)	155.4%

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Specialized Transit

COVID-19 has impacted Specialized Transit's revenue due to no fares being collected, however, this has been offset by favourable fuel prices and much lower consumption. Specialized Transit has also experienced lower 3rd party other external services costs related to the lower ridership. While fares will resume Sept 1st it is still anticipated that revenue/ridership will be lower than expected.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 692,317	\$ 629,340	\$ 62,978	9.1%	\$ 1,414,429	\$ 1,330,746	\$ 83,683	5.9%
Operating/Minor Capital Equip.	\$ 124,656	\$ 72,526	\$ 52,130	41.8%	\$ 263,062	\$ 197,543	\$ 65,519	24.9%
Purchased Services	\$ 150,213	\$ 117,116	\$ 33,097	22.0%	\$ 228,408	\$ 197,328	\$ 31,080	13.6%
Corp. Expenditures/Provisions	\$ 27,181	\$ 27,181	\$ 0	0.0%	\$ 27,181	\$ 27,181	\$ -	0.0%
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL EXPENDITURES	\$ 994,368	\$ 846,163	\$ 148,205	14.9%	\$ 1,933,081	\$ 1,752,799	\$ 180,282	9.3%
Controllable Revenues	\$ (26,250)	\$ (3,740)	\$ (22,510)	-85.8%	\$ (55,000)	\$ (12,931)	\$ (42,069)	-76.5%
General Revenues & Recoveries	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL REVENUES	\$ (26,250)	\$ (3,740)	\$ (22,510)	-85.8%	\$ (55,000)	\$ (12,931)	\$ (42,069)	-76.5%
NET OPERATING BUDGET	\$ 968,118	\$ 842,423	\$ 125,695	13.0%	\$ 1,878,081	\$ 1,739,868	\$ 138,213	7.4%

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Human Resources

The favourable variance is mainly due to savings in staffing costs, lower than anticipated expenditures for employee awards and lower corporate training and development costs as a result of cost restraint programs.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 1,069,698	\$ 835,089	\$ 234,609	21.9%	\$ 2,336,517	\$ 2,110,501	\$ 226,016	9.7%
Operating/Minor Capital Equip.	\$ 32,975	\$ 7,704	\$ 25,271	76.6%	\$ 65,950	\$ 61,150	\$ 4,800	7.3%
Purchased Services	\$ 255,215	\$ 202,325	\$ 52,890	20.7%	\$ 711,240	\$ 710,440	\$ 800	0.1%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL EXPENDITURES	\$ 1,357,888	\$ 1,045,118	\$ 312,770	23.0%	\$ 3,113,707	\$ 2,882,091	\$ 231,616	7.4%
Controllable Revenues	\$ -	\$ (97)	\$ 97	n/a	\$ -	\$ -	\$ -	n/a
General Revenues & Recoveries	\$ (141,734)	\$ (132,152)	\$ (9,582)	6.8%	\$ (404,000)	\$ (404,000)	\$ -	0.0%
TOTAL REVENUES	\$ (141,734)	\$ (132,249)	\$ (9,485)	-6.7%	\$ (404,000)	\$ (404,000)	\$ -	0.0%
NET OPERATING BUDGET	\$ 1,216,154	\$ 912,869	\$ 303,285	24.9%	\$ 2,709,707	\$ 2,478,091	\$ 231,616	8.5%

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Information Technology

Favourable variance in Human Resources resulting from gapping in staff positions and delayed hiring for new positions. Savings also realized in Purchased Services as a result of negotiated cost savings with key software vendors. In addition, savings were realized across various areas as a result of the implementation of the Expenditure Restraint Program.

2020								
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 2,200,722	\$ 2,040,191	\$ 160,531	7.3%	\$ 4,513,351	\$ 4,413,419	\$ 99,932	2.2%
Operating/Minor Capital Equip.	\$ (623)	\$ (2,772)	\$ 2,149	-344.9%	\$ 67,004	\$ 64,004	\$ 3,000	4.5%
Purchased Services	\$ 1,988,458	\$ 1,815,072	\$ 173,386	8.7%	\$ 3,619,067	\$ 3,467,267	\$ 151,800	4.2%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL EXPENDITURES	\$ 4,188,557	\$ 3,852,491	\$ 336,066	8.0%	\$ 8,199,422	\$ 7,944,689	\$ 254,732	3.1%
Controllable Revenues	\$ (11,268)	\$ (22,815)	\$ 11,547	-102.5%	\$ (29,336)	\$ (29,336)	\$ -	0.0%
General Revenues & Recoveries	\$ (119,150)	\$ (103,368)	\$ (15,782)	13.2%	\$ (555,147)	\$ (555,147)	\$ -	0.0%
TOTAL REVENUES	\$ (130,418)	\$ (126,183)	\$ (4,235)	3.2%	\$ (584,483)	\$ (584,483)	\$ -	0.0%
NET OPERATING BUDGET	\$ 4,058,139	\$ 3,726,308	\$ 331,831	8.2%	\$ 7,614,939	\$ 7,360,206	\$ 254,732	3.3%

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Internal Audit

Favourable variance is attributed to delays in hiring for a vacant City Auditor position.

2020								
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 83,698	\$ 2,307	\$ 81,391	97.2%	\$ 170,700	\$ 170	\$ 170,530	99.9%
Operating/Minor Capital Equip.	\$ 150	\$ -	\$ 150	100.0%	\$ 300	\$ -	\$ 300	100.0%
Purchased Services	\$ 19,660	\$ 6,698	\$ 12,962	65.9%	\$ 39,320	\$ 7,000	\$ 32,320	82.2%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL EXPENDITURES	\$ 103,508	\$ 9,005	\$ 94,503	91.3%	\$ 210,320	\$ 7,170	\$ 203,150	96.6%
Controllable Revenues	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
General Revenues & Recoveries	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
TOTAL REVENUES	\$ -	\$ -	\$ -	n/a	\$ -	\$ -	\$ -	n/a
NET OPERATING BUDGET	\$ 103,508	\$ 9,005	\$ 94,503	91.3%	\$ 210,320	\$ 7,170	\$ 203,150	96.6%

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Organized Sport

Organized Sport was significantly impacted by the COVID related March closures and the restrictions during Phase 1 and 2 . The main driver for the shortfall is the revenue loss in ice and rentals which will continue to be impacted during the second half of the year. During the closures, some of the part time staff were not hired back, resulting in cost savings. With the gradual resumption of services, some of the staff will be hired back, but at this time the year end projection for part time wages remains favourable. Savings were also realized in areas such as professional development, utility cost, rental expenses for the community use of school facilities, and RPF turf management.

2020								
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 2,710,254	\$ 2,363,111	\$ 347,142	12.8%	\$ 5,644,981	\$ 4,865,119	\$ 779,863	13.8%
Operating/Minor Capital Equip.	\$ 1,097,258	\$ 640,664	\$ 456,593	41.6%	\$ 2,445,683	\$ 2,056,511	\$ 389,172	15.9%
Purchased Services	\$ 723,427	\$ 579,576	\$ 143,851	19.9%	\$ 1,529,944	\$ 1,257,358	\$ 272,586	17.8%
Corp. Expenditures/Provisions	\$ 550,504	\$ 529,774	\$ 20,730	3.8%	\$ 816,787	\$ 817,023	\$ (236)	0.0%
Internal Charges & Settlements	\$ 166,434	\$ 42,964	\$ 123,470	74.2%	\$ 713,851	\$ 543,708	\$ 170,143	23.8%
TOTAL EXPENDITURES	\$ 5,247,876	\$ 4,156,089	\$ 1,091,788	20.8%	\$ 11,151,246	\$ 9,539,719	\$ 1,611,527	14.5%
Controllable Revenues	\$ (2,874,446)	\$ (1,649,092)	\$ (1,225,354)	-42.6%	\$ (6,020,223)	\$ (2,483,766)	\$ (3,536,457)	-58.7%
General Revenues & Recoveries	\$ -	\$ -	\$ -	n/a	\$ (296,562)	\$ (657,310)	\$ 360,748	-121.6%
TOTAL REVENUES	\$ (2,874,446)	\$ (1,649,092)	\$ (1,225,354)	-42.6%	\$ (6,316,785)	\$ (3,141,076)	\$ (3,175,709)	-50.3%
NET OPERATING BUDGET	\$ 2,373,431	\$ 2,506,997	\$ (133,566)	-5.6%	\$ 4,834,461	\$ 6,398,642	\$ (1,564,181)	-32.4%

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Parking Management

The unfavourable variance is primarily due to a halt in parking fees and fine revenues in March, this is partially offset by savings in external service costs in purchased services as enforcement personnel were not required during period where parking enforcement was not being conducted. Parking fees and enforcement fines have been re-instated as of August.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 299,775	\$ 286,027	\$ 13,748	4.6%	\$ 623,223	\$ 596,360	\$ 26,863	4.3%
Operating/Minor Capital Equip.	\$ 95,203	\$ 85,050	\$ 10,153	10.7%	\$ 143,005	\$ 143,075	\$ (70)	0.0%
Purchased Services	\$ 459,221	\$ 180,965	\$ 278,256	60.6%	\$ 901,049	\$ 733,349	\$ 167,700	18.6%
Corp. Expenditures/Provisions	\$ 370,303	\$ 353,691	\$ 16,611	4.5%	\$ 1,469,458	\$ 1,469,458	\$ -	0.0%
Internal Charges & Settlements	\$ 41,579	\$ 8,965	\$ 32,615	78.4%	\$ 480,413	\$ 480,413	\$ -	0.0%
TOTAL EXPENDITURES	\$ 1,266,081	\$ 914,697	\$ 351,384	27.8%	\$ 3,617,148	\$ 3,422,655	\$ 194,493	5.4%
Controllable Revenues	\$ (2,321,016)	\$ (807,162)	\$ (1,513,854)	-65.2%	\$ (3,863,000)	\$ (1,526,363)	\$ (2,336,637)	-60.5%
General Revenues & Recoveries	\$ (312,746)	\$ (304,200)	\$ (8,546)	2.7%	\$ (635,625)	\$ (635,625)	\$ -	0.0%
TOTAL REVENUES	\$ (2,633,762)	\$ (1,111,362)	\$ (1,522,400)	-57.8%	\$ (4,498,624)	\$ (2,161,988)	\$ (2,336,637)	-51.9%
NET OPERATING BUDGET	\$ (1,367,681)	\$ (196,664)	\$ (1,171,017)	85.6%	\$ (881,477)	\$ 1,260,668	\$ (2,142,144)	243.0%

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Parks and Open Space Maintenance

The favorable variance is primarily due to temporarily closure of parks. This resulted in savings in external contract costs and internal charges for vehicle usage.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 1,929,979	\$ 1,888,595	\$ 41,384	2.1%	\$ 4,055,525	\$ 3,924,266	\$ 131,259	3.2%
Operating/Minor Capital Equip.	\$ 244,048	\$ 194,438	\$ 49,610	20.3%	\$ 609,800	\$ 559,937	\$ 49,863	8.2%
Purchased Services	\$ 259,364	\$ 145,936	\$ 113,427	43.7%	\$ 741,140	\$ 799,098	\$ (57,958)	-7.8%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ 403,684	\$ 271,454	\$ 132,229	32.8%	\$ 978,493	\$ 828,065	\$ 150,428	15.4%
TOTAL EXPENDITURES	\$ 2,837,074	\$ 2,500,423	\$ 336,650	11.9%	\$ 6,384,958	\$ 6,111,366	\$ 273,592	4.3%
Controllable Revenues	\$ (33,638)	\$ 933	\$ (34,570)	-102.8%	\$ (229,530)	\$ (163,700)	\$ (65,830)	-28.7%
General Revenues & Recoveries	\$ (125,534)	\$ (69,755)	\$ (55,779)	44.4%	\$ (451,224)	\$ (387,550)	\$ (63,674)	14.1%
TOTAL REVENUES	\$ (159,171)	\$ (68,822)	\$ (90,349)	-56.8%	\$ (680,754)	\$ (551,250)	\$ (129,504)	-19.0%
NET OPERATING BUDGET	\$ 2,677,903	\$ 2,431,602	\$ 246,301	9.2%	\$ 5,704,204	\$ 5,560,116	\$ 144,088	2.5%

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Recreation

Recreation was significantly impacted by the COVID related March closures and the restrictions during Phase 1 and 2 . The main driver for the shortfall is the revenue loss in Admissions, Registrations, Memberships, and Rentals, which will continue to be impacted during the second half of the year. In addition, there were losses in the Tenant Lease revenues due to cancelled concessions contract. During the closures, some of the part time staff were not hired back, resulting in cost savings. With the gradual resumption of services, some of the staff will be hired back but at this time the year end projection for part time wages remains favourable. Savings were also realized in areas such as professional development, utility cost for Pools and Community Centres, facility rentals for SNAP camps and costs associated with Youth Programs Centres. No utility charges for Angela Coughlan pool are expected to be recovered from the school board due to closure for renovations earlier this year. Decrease in Concession Expenses for Bistro (offset with revenue loss).

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 4,441,216	\$ 3,378,936	\$ 1,062,279	23.9%	\$ 10,004,284	\$ 6,895,436	\$ 3,108,847	31.1%
Operating/Minor Capital Equip.	\$ 809,630	\$ 497,553	\$ 312,077	38.5%	\$ 1,867,131	\$ 1,379,381	\$ 487,750	26.1%
Purchased Services	\$ 621,459	\$ 458,271	\$ 163,188	26.3%	\$ 1,270,599	\$ 1,025,728	\$ 244,871	19.3%
Corp. Expenditures/Provisions	\$ 58,577	\$ 41,541	\$ 17,036	29.1%	\$ 215,391	\$ 186,533	\$ 28,857	13.4%
Internal Charges & Settlements	\$ 20,180	\$ 17,514	\$ 2,666	13.2%	\$ 123,923	\$ 119,838	\$ 4,085	3.3%
TOTAL EXPENDITURES	\$ 5,951,061	\$ 4,393,815	\$ 1,557,246	26.2%	\$ 13,481,327	\$ 9,606,917	\$ 3,874,410	28.7%
Controllable Revenues	\$ (2,883,862)	\$ (1,313,493)	\$ (1,570,370)	-54.5%	\$ (6,949,495)	\$ (2,176,645)	\$ (4,772,850)	-68.7%
General Revenues & Recoveries	\$ (26,023)	\$ (21,350)	\$ (4,673)	18.0%	\$ (127,373)	\$ (303,943)	\$ 176,570	-138.6%
TOTAL REVENUES	\$ (2,909,885)	\$ (1,334,842)	\$ (1,575,043)	-54.1%	\$ (7,076,868)	\$ (2,480,588)	\$ (4,596,280)	-64.9%
NET OPERATING BUDGET	\$ 3,041,175	\$ 3,058,972	\$ (17,797)	-0.6%	\$ 6,404,459	\$ 7,126,329	\$ (721,870)	-11.3%

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Roads Design & Construction

The unfavourable variance is primarily due to lower recoveries for staff work performed on capital projects and reduced excavation permit revenues. This is partially offset by savings in part-time salaries due to cost restraint measures and reduced costs in external contracts.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 1,702,661	\$ 1,645,698	\$ 56,963	3.3%	\$ 3,510,581	\$ 3,404,313	\$ 106,268	3.0%
Operating/Minor Capital Equip.	\$ 35,250	\$ 25,815	\$ 9,435	26.8%	\$ 69,250	\$ 55,725	\$ 13,525	19.5%
Purchased Services	\$ 77,727	\$ 29,498	\$ 48,229	62.0%	\$ 150,297	\$ 104,797	\$ 45,500	30.3%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ 10,260	\$ 5,966	\$ 4,294	41.9%	\$ 10,260	\$ 10,260	\$ -	0.0%
TOTAL EXPENDITURES	\$ 1,825,898	\$ 1,706,976	\$ 118,921	6.5%	\$ 3,740,388	\$ 3,575,095	\$ 165,293	4.4%
Controllable Revenues	\$ (107,000)	\$ (53,867)	\$ (53,133)	-49.7%	\$ (210,500)	\$ (87,500)	\$ (123,000)	-58.4%
General Revenues & Recoveries	\$ (1,013,909)	\$ (690,864)	\$ (323,044)	31.9%	\$ (2,036,000)	\$ (1,791,000)	\$ (245,000)	12.0%
TOTAL REVENUES	\$ (1,120,909)	\$ (744,731)	\$ (376,178)	-33.6%	\$ (2,246,500)	\$ (1,878,500)	\$ (368,000)	-16.4%
NET OPERATING BUDGET	\$ 704,989	\$ 962,245	\$ (257,257)	-36.5%	\$ 1,493,888	\$ 1,696,595	\$ (202,707)	-13.6%

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Roadway Maintenance

The favourable variance is primarily a result of human resources savings due to full time vacancies, limited part time hiring due to the COVID-19 shutdown, favourable winter conditions which saw reduced spending on road salt and contracted winter control and reduced vehicle usage charges which are corporately offset with corresponding decreased recoveries in Fleet Management.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 3,450,805	\$ 2,842,929	\$ 607,877	17.6%	\$ 6,903,455	\$ 6,297,180	\$ 606,275	8.8%
Operating/Minor Capital Equip.	\$ 1,022,707	\$ 617,981	\$ 404,726	39.6%	\$ 1,477,319	\$ 1,152,076	\$ 325,243	22.0%
Purchased Services	\$ 2,180,404	\$ 1,712,760	\$ 467,644	21.4%	\$ 3,942,665	\$ 3,703,029	\$ 239,636	6.1%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ 753,818	\$ 369,303	\$ 384,515	51.0%	\$ 1,402,793	\$ 997,566	\$ 405,227	28.9%
TOTAL EXPENDITURES	\$ 7,407,734	\$ 5,542,973	\$ 1,864,762	25.2%	\$ 13,726,232	\$ 12,149,851	\$ 1,576,381	11.5%
Controllable Revenues	\$ (402,530)	\$ (335,615)	\$ (66,915)	-16.6%	\$ (1,907,515)	\$ (1,594,052)	\$ (313,463)	-16.4%
General Revenues & Recoveries	\$ (10,000)	\$ (10,000)	\$ -	0.0%	\$ (10,000)	\$ (10,000)	\$ -	0.0%
TOTAL REVENUES	\$ (412,530)	\$ (345,615)	\$ (66,915)	-16.2%	\$ (1,917,515)	\$ (1,604,052)	\$ (313,463)	-16.3%
NET OPERATING BUDGET	\$ 6,995,204	\$ 5,197,358	\$ 1,797,846	25.7%	\$ 11,808,718	\$ 10,545,799	\$ 1,262,918	10.7%

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Traffic Operations Management

The favourable variance is mainly due to part time staff layoffs, vacancies that were unable to be filled due to Covid and lower internal charges for vehicle usage. This is partially offset by a reduction in revenues attributed to a decrease in the annual work programs performed on behalf of other jurisdictions as a result of Covid.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 1,727,732	\$ 1,400,399	\$ 327,333	18.9%	\$ 3,501,119	\$ 2,970,356	\$ 530,763	15.2%
Operating/Minor Capital Equip.	\$ 580,450	\$ 526,003	\$ 54,447	9.4%	\$ 1,155,900	\$ 1,006,500	\$ 149,400	12.9%
Purchased Services	\$ 390,956	\$ 369,117	\$ 21,839	5.6%	\$ 1,034,940	\$ 962,758	\$ 72,182	7.0%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ 62,150	\$ 103,372	\$ (41,223)	-66.3%	\$ 124,299	\$ 124,299	\$ -	0.0%
TOTAL EXPENDITURES	\$ 2,761,287	\$ 2,398,892	\$ 362,396	13.1%	\$ 5,816,258	\$ 5,063,913	\$ 752,345	12.9%
Controllable Revenues	\$ (272,237)	\$ (245,032)	\$ (27,206)	-10.0%	\$ (727,085)	\$ (705,220)	\$ (21,865)	-3.0%
General Revenues & Recoveries	\$ (58,970)	\$ (106,923)	\$ 47,953	-81.3%	\$ (198,433)	\$ (198,433)	\$ -	0.0%
TOTAL REVENUES	\$ (331,207)	\$ (351,955)	\$ 20,748	6.3%	\$ (925,518)	\$ (903,653)	\$ (21,865)	-2.4%
NET OPERATING BUDGET	\$ 2,430,080	\$ 2,046,937	\$ 383,143	15.8%	\$ 4,890,740	\$ 4,160,260	\$ 730,480	14.9%

Operating Budget Performance Report

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Transit

The unfavourable variance is mainly due to no fare revenue being collected as of since March 19th. Transit has been able to offset some of the revenue impacts through lower fuel prices/consumption and lower discretionary spending. Transit will resume charging fares September 1st but anticipates ridership/revenue will remain lower than anticipated.

	2020							
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 7,131,759	\$ 6,765,937	\$ 365,823	5.1%	\$ 14,549,055	\$ 14,141,422	\$ 407,633	2.8%
Operating/Minor Capital Equip.	\$ 2,051,337	\$ 1,526,104	\$ 525,234	25.6%	\$ 4,083,375	\$ 3,401,663	\$ 681,712	16.7%
Purchased Services	\$ 1,215,000	\$ 966,479	\$ 248,521	20.5%	\$ 2,149,158	\$ 1,980,816	\$ 168,342	7.8%
Corp. Expenditures/Provisions	\$ -	\$ 27	\$ (27)	-	\$ 2,559,205	\$ 2,559,232	\$ (27)	0.0%
Internal Charges & Settlements	\$ 55,000	\$ 54,758	\$ 242	0.4%	\$ 110,000	\$ 110,000	\$ -	0.0%
TOTAL EXPENDITURES	\$ 10,453,096	\$ 9,313,304	\$ 1,139,793	10.9%	\$ 23,450,793	\$ 22,193,133	\$ 1,257,660	5.4%
Controllable Revenues	\$ (2,760,125)	\$ (1,296,054)	\$ (1,464,071)	-53.0%	\$ (5,670,250)	\$ (2,371,913)	\$ (3,298,337)	-58.2%
General Revenues & Recoveries	\$ (798,000)	\$ (798,000)	\$ -	0.0%	\$ (3,385,390)	\$ (3,385,390)	\$ -	0.0%
TOTAL REVENUES	\$ (3,558,125)	\$ (2,094,054)	\$ (1,464,071)	-41.1%	\$ (9,055,640)	\$ (5,757,303)	\$ (3,298,337)	-36.4%
NET OPERATING BUDGET	\$ 6,894,971	\$ 7,219,250	\$ (324,278)	-4.7%	\$ 14,395,153	\$ 16,435,830	\$ (2,040,677)	-14.2%

Operating Budget Performance Report

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Tree Management

The favourable variance is mostly a result of HR savings due to cost restraint programs and lower use of external contracts due to pause on work performed. This is partially offset by lower than anticipated development fee revenues from tree permits.

2020								
	Year to date Budget	Year to date Actual	Δ \$	Δ %	Total Budget	Year End Projections	Δ \$	Δ %
Human Resources	\$ 956,528	\$ 784,403	\$ 172,124	18.0%	\$ 1,975,883	\$ 1,735,393	\$ 240,490	12.2%
Operating/Minor Capital Equip.	\$ 33,550	\$ 25,251	\$ 8,300	24.7%	\$ 58,945	\$ 69,381	\$ (10,436)	-17.7%
Purchased Services	\$ 517,625	\$ 352,541	\$ 165,084	31.9%	\$ 2,312,600	\$ 1,969,335	\$ 343,265	14.8%
Corp. Expenditures/Provisions	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Internal Charges & Settlements	\$ 106,223	\$ 111,981	\$ (5,758)	-5.4%	\$ 340,499	\$ 337,249	\$ 3,250	1.0%
TOTAL EXPENDITURES	\$ 1,613,926	\$ 1,274,175	\$ 339,750	21.1%	\$ 4,687,928	\$ 4,111,358	\$ 576,570	12.3%
Controllable Revenues	\$ (236,549)	\$ (71,234)	\$ (165,315)	-69.9%	\$ (473,297)	\$ (200,900)	\$ (272,397)	-57.6%
General Revenues & Recoveries	\$ (60,000)	\$ (76,858)	\$ 16,858	-28.1%	\$ (298,650)	\$ (98,650)	\$ (200,000)	67.0%
TOTAL REVENUES	\$ (296,549)	\$ (148,092)	\$ (148,457)	-50.1%	\$ (771,947)	\$ (299,550)	\$ (472,397)	-61.2%
NET OPERATING BUDGET	\$ 1,317,377	\$ 1,126,084	\$ 191,293	14.5%	\$ 3,915,980	\$ 3,811,808	\$ 104,172	2.7%