



**City of Kingston  
Information Report to Council  
Report Number 21-204**

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**To:** Mayor and Members of Council  
**From:** Desiree Kennedy, Chief Financial Officer & City Treasurer  
**Resource Staff:** Lana Foulds, Director, Financial Services  
Scarlet Eyles, Manager, Financial Planning  
**Date of Meeting:** September 7, 2021  
**Subject:** 2021 Second Quarter Operating Budget Report

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**Council Strategic Plan Alignment:**

Theme: Financial measures/budget

Goal: See above

**Executive Summary:**

This information report provides a financial status update of the general operating budget as at June 30, 2021. Exhibits to the report provide detailed budget and actual information and resulting variances as at the end of the second fiscal quarter. This report also provides preliminary year-end financial projections which reflect the impact of unanticipated pandemic lockdowns in the first half of the fiscal year, resulting in reduced service levels and corresponding revenue reductions.

Staff anticipate that fiscal challenges as a result of the pandemic and reopening activities will continue to impact budget to actual results throughout the remainder of 2021; however, additional provincial funding will help offset some of the pandemic-related costs and pressures. Staff will continue to monitor operating results and, as part of the year end reporting, recommend funding solutions that will manage the 2021 budgetary impacts with the objective of maintaining a balanced budget by year end.

**Recommendation:**

This report is for information only.

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**Authorizing Signatures:**

ORIGINAL SIGNED BY CHIEF FINANCIAL  
OFFICER & CITY TREASURER

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**Desiree Kennedy, Chief  
Financial Officer & City  
Treasurer**

ORIGINAL SIGNED BY CHIEF  
ADMINISTRATIVE OFFICER

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**Lanie Hurdle, Chief  
Administrative Officer**

**Consultation with the following Members of the Corporate Management Team:**

Paige Agnew, Commissioner, Community Services

Peter Huigenbos, Commissioner, Business, Environment & Projects

Brad Joyce, Commissioner, Corporate Services

Jim Keech, President & CEO, Utilities Kingston

Sheila Kidd, Commissioner, Transportation & Public Works

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**Options/Discussion:**

The financial information provided in this report is derived from the financial accounting records of the Corporation as at June 30, 2021. The report reflects the approved operating budget for the year 2021 together with 2021 actual year-to-date revenue and expenditure information.

Three exhibits are attached, reported by group and summarized by department. Board and agency transfers and municipal utilities are summarized as well. Exhibit A reflects the net operating information (revenues less expenditures) at the end of the second fiscal quarter. Exhibits B and C reflect gross revenues and gross expenditures respectively. A variance column is provided for reference purposes and generally reflects the amount of revenues to be generated or expenditures to be spent over the balance of the year. The actual to budget percent column provides a comparative indicator of the proportion of the annualized budget that has been spent or received to date.

Changes to City services and loss of service revenues as a result of unexpected pandemic lockdowns continue to put pressure on the City's fiscal circumstances. The financial results detailed in the exhibits to this report reflect the financial impact of the pandemic to revenues and expenditures to June 30, 2021. Financial results also reflect seasonal and other budget variances normally experienced year to year.

Subsequent to approval of the City's 2021 budget, the Province announced additional funding for COVID related costs. An additional \$1,816,032 in financial support under the 2021 COVID Recovery Funding Program was announced. These funds support the general municipal COVID related pressures for the 2021 fiscal year with excess funds eligible to be placed into a reserve fund for future pandemic pressures. An additional \$1,196,998, for a total of \$5,186,993 of Phase 3 Safe Restart - Transit Funding, was allocated to support costs from April 1, 2021 through to December 31, 2021 with the eligibility to request that excess funds be used in 2022. Recently announced was the final phase of \$2,604,200 in Social Services Relief Funding to support operating or capital related costs until March 31, 2022. Staff continue to work to ensure these funds are maximized in addressing the financial impact of the pandemic on operations in 2021.

**Year-End Projections**

This report also provides preliminary financial projections for the 2021 fiscal year-end. The 2021 budget estimates assumed that municipal services would be provided at a restricted capacity based on anticipated pandemic circumstances and region status. For the first part of the year, the City has been subject to unanticipated emergency lockdowns resulting in service closures and/or reduced service levels and corresponding revenue reductions that, in some cases, are greater than originally projected.

Tables 1 and 2 below summarize projected loss of revenues and offsetting expenditure savings by service category to the end of the year. Table 3 summarizes the projected year-end budget variance along with additional provincial pandemic-related funding that will be available to offset the budget challenges.

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The discussion below provides further detail on the actual results to June 30, 2021 and the year-end revenue and expenditure projections.

## **Revenues**

Revenues are tracking at 47% of budget at June 30<sup>th</sup> before taxation revenues, with shortfalls reported for user fee revenues in parking, recreation, airport, and fiscal services as a result of service level impacts related to COVID-19. The following information provides Council with further detail by revenue category.

### **Transit revenues**

Transit fee revenues were budgeted at \$11.6M or 45% of pre-pandemic levels. At June 30<sup>th</sup>, these revenues were tracking at 44% of budget including \$2.75M of Safe Restart Transit Stream funding used to offset net revenue losses. Transit has been operating at reduced service levels which has helped to partially offset the loss of revenues with lower than budgeted expenditures for staffing and fuel costs. Assuming that fare revenues meet monthly budget targets for the remainder of the year, transit services are projecting a year-end revenue shortfall of \$5.2M which will be fully covered by Safe Restart Transit Stream funds.

### **Parking revenues**

Parking revenues were budgeted at \$9.6M which was slightly below pre-pandemic levels; however, these revenues were approximately 28% of budget at June 30<sup>th</sup>. Lower than anticipated expenditures assisted in offsetting some of the revenue losses. Parking revenues are projected to increase with the lessening of pandemic restrictions but are projected to be under budget by \$1.6M at year-end.

While Parking losses could be recovered from the Parking Reserve Fund in accordance with policy, any contribution from the Parking Reserve Fund will be determined as part of further review to determine appropriate deficit-funding strategies that maximize provincial funding and preserve long-term municipal funds for their intended use.

### **Solid Waste revenues**

Solid Waste revenues for sale of recyclables and sale of garbage bag tags were tracking at 93% of budget at the end of June. As a result, total solid waste revenues are projected to be \$400K over budget at year-end. Actuals to date reflect a strong market for recyclables resulting in increased revenues from the sale of these materials.

### **Recreation and sports field revenues**

Recreation revenues were budgeted at \$5.3M representing 50% of pre-pandemic levels. At June 30, 2021, Recreation & Leisure Services reflected gross revenue earned of approximately 35% of budget, with shortfalls in membership and registration fees, ice rental revenues, marina revenues and other user fees as a result of the unanticipated pandemic restrictions. Lower

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recreation revenues have been partially offset by reductions in direct costs. Recreation revenues are projected to be under budget by \$1.2M at year-end including \$800K for ice rentals and \$400K for other revenues such as membership and registration fees and marina mooring fees. Sports field revenues, reported under Public Works, are projected to be under budget by an additional \$100K due to timing of opening.

### Airport revenues

Airport revenues were budgeted at \$950K or 48% of pre-pandemic levels. Airport revenues continue to be impacted by the pandemic as a result of pandemic restrictions and limited air travel. Revenues to the end of June were tracking at 25% of budget but have been primarily offset by direct cost savings related to wages and contracted services. Staff continue to develop strategies to restore air service as travel is deemed safe. Airport revenues, including passenger, terminal and landing fees, and parking revenues are projected to be \$250K under budget at year-end.

### Corporate revenues

Investment revenues were budgeted at \$1M or 65% of pre-pandemic levels based on anticipated market activity. Investment and bank interest at the end of June was tracking at 38% of a total annual budget of \$1.0M. Investment and bank interest is projected to be under budget by \$250K at year-end.

Gross Provincial Offences Act revenues at the end of June were approximately 24% of the \$1.6M budget due to a reduction of tickets issued. These revenue losses are reduced by lower Provincial costs incurred to manage the program. Net Provincial Offences Act (POA) revenues budgeted in Fiscal Services show a shortfall of \$145K at the end of June. It is projected that provincial offences net revenues will be less than budget by approximately \$300K at year-end.

A total projected loss of revenues at year-end of \$8.5M is summarized in the table below:

**Table 1: 2021 Projected Loss of Revenues**

<b>Revenue Source</b>	<b>2021 Year-End Projected Loss of Revenues</b>
Transit revenues	\$ 5,200,000
Parking revenues	1,600,000
Solid Waste revenues	(400,000)
Recreation and sport field revenues	1,300,000
Provincial offenses revenues	300,000
Airport revenues	250,000
Corporate revenues	250,000
<b>Total projected revenue loss – December 31, 2021</b>	<b>\$ 8,500,000</b>

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## Operating Expenditures

Operating expenditures were tracking at approximately 49% of budget at June 30<sup>th</sup>. Cost savings as a result of reductions in direct service costs, fuel, and utility savings, as well as savings realized from staff vacancies and turnover and other discretionary costs across departments, are helping to offset revenue shortfalls to date.

Exhibit C reflects direct cost savings in a number of departments, including Transit, Parking, Recreation, and Airport, where services were reduced or cancelled as a result of unanticipated emergency lockdowns and pandemic restrictions. Operating results also reflect expected seasonal or other timing variances in services such as public works and engineering. Further detail by expenditure category is provided below.

**Wages and benefit cost savings** – Year-end projections for wage and benefit cost savings of approximately \$500K reflect direct cost savings from pandemic related service level reductions, as well as operational savings resulting from staff vacancies and turnover and timing of new hires in a number of departments, including Parking, Transit, Financial Services, and Housing and Social Services.

**Fuel savings** - While 2021 fuel budgets already reflected reduced service levels and lower prices, fuel cost savings of approximately \$317K were realized to the end of June as a result of higher than anticipated reductions in service levels and lower than budgeted fuel prices, primarily in Transit. Considering the more recent increases in fuel prices and service volumes that are anticipated to increase in September, total fuel savings are projected to be approximately \$350K at year-end.

**Utility savings** – With ongoing temporary closures and reduced usage of City buildings, utility savings of \$250K are projected at year-end, with the majority of savings reported in Facilities Management.

**Service cost reductions and discretionary spending** – In addition to reduced direct service cost reductions related to service level reductions, departments have been diligent in managing discretionary spending in response to the ongoing pandemic situation.

Projected expenditure savings at year-end of approximately \$1.7M are summarized in the table below:

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**Table 2: 2021 Projected Operating Expenditure Savings**

<b>Expenditure</b>	<b>Projected operating expenditure savings</b>
Salary, wages, and benefit savings	\$ (500,000)
Fuel savings	(350,000)
Utility savings	(250,000)
Service costs and discretionary spending	(600,000)
<b>Total projected expenditure savings</b>	<b>\$ (1,700,000)</b>

**2021 Projected Year-End Budget Variance**

Table 3 below provides a summary of the 2021 year-end budget projections. While 2021 net operating results are projected to show a deficit of \$6.8M, additional provincial pandemic-related funding will help offset revenue losses.

An additional \$1.8M of funding was announced under the new 2021 COVID Recovery Funding Program to support additional pandemic-related costs and pressures. There is also \$150K remaining of unused 2020 Safe Restart Funding - Municipal Stream Phase 2 that is now eligible for carry forward into 2021. The eligibility period for Phase 3 Safe Restart Funding – Transit (SRF-Transit) monies was also extended through to December 31, 2021.

**Table 3: 2021 Projected Year-End Budget Variance**

Total projected revenue loss (Table 1)	\$ 8,500,000
Total net expenditure savings (Table 2)	(1,700,000)
<b>Projected 2021 deficit before additional provincial funding</b>	<b>\$ 6,800,000</b>
<b>Additional Provincial Funding:</b>	
Safe Restart Funding - Municipal Stream Phase 2	\$ (150,000)
Safe Restart Funding – Transit Stream	(4,850,000)
2021 Provincial COVID-19 Recovery Funding	(1,800,000)
<b>Projected 2021 deficit (surplus)</b>	<b>\$ -</b>

The status and pace of the pandemic recovery and related restrictions will continue to impact revenue and expenditure projections over the remaining course of the year. In addition, we continue to work with agencies to understand their budgetary impacts of the pandemic and recovery processes. This includes the impact on tourism and resulting shortfalls in municipal accommodation tax revenues. As additional information is available staff will, as part of the year-end reporting, recommend funding solutions that will manage the 2021 budgetary impacts and maximize provincial funding.

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Other revenue and expenditure variances noted in the exhibits to this report at June 30<sup>th</sup> include:

- Building permit revenues were 61% of budget (\$2.0M) at the end of June resulting in a net transfer to the Building Stabilization Reserve Fund in accordance with the legislation.
- Cultural Services revenue expectations were reduced significantly in the 2021 budget and therefore results to date are not impacted by the unanticipated lockdown restrictions.
- Operating results reflect expected seasonal or other timing variances in Public Works and Engineering.
- The Federal Gas Tax allotment, reported under Fiscal Services, normally received in two instalments over the year, was transferred as a lump sum in May to assist municipalities with cash flow pressures and shows as a revenue and offsetting transfer to the Federal Gas Tax Reserve fund in expenditures. Subsequent to June 30<sup>th</sup> the city received an additional \$7.9M in one-time funding which was transferred to the reserve fund for future use.

Staff will continue to monitor the financial impacts of the pandemic on the 2021 municipal operating results with a goal to maintain a balanced budget by year-end.

**Existing Policy/By-Law:**

[By-Law Number 2021-33, A By-Law to Approve the 2021 General Municipal Operating Budget](#)

**Notice Provisions:**

None

**Accessibility Considerations:**

The City's [Accessibility Standards Policy](#) indicates that the City of Kingston shall, upon request, and in consultation with the person making the request, provide or make arrangements to provide accessible formats and communication supports for persons with disabilities.

**Financial Considerations:**

Comments are contained within in the Options/ Discussion section of this report and in the exhibits attached

**Contacts:**

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Scarlet Eyles, Manager, Financial Planning, 613-546-4291 extension 2262



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**Other City of Kingston Staff Consulted:**

Laura Deak, Manager of Finance, Utilities Kingston

**Exhibits Attached:**

Exhibit A - Net Operating as at June 30, 2021

Exhibit B - Gross Revenue as at June 30, 2021

Exhibit C - Gross Expenditures as at June 30, 2021

**City of Kingston**

**Net Operating as at June 30, 2021**

	<b>Actuals Year to Date</b>	<b>Annual Budget</b>	<b>Variance \$</b>	<b>YTD=50% Actual to Budget %</b>
Transit Services	8,791,833	17,583,666	8,791,833	50.00%
Corporate Asset Management & Fleet	53,938	225,192	171,254	23.95%
Transportation Services	2,237,227	3,099,739	862,512	72.17%
Engineering Services	262,164	778,478	516,314	33.68%
Public Works Services	11,149,386	24,026,171	12,876,785	46.41%
Solid Waste Services	3,798,555	9,766,298	5,967,743	38.89%
<b>Transportation &amp; Public Works</b>	<b>26,293,103</b>	<b>55,479,544</b>	<b>29,186,441</b>	<b>47.39%</b>
Heritage Services	1,029,380	1,884,505	855,125	54.62%
Planning Services	476,811	1,155,068	678,257	41.28%
Building & Enforcement	572,126	1,315,779	743,653	43.48%
Residential Long Term Care	2,919,778	6,011,301	3,091,523	48.57%
Commissioner's Office	118,550	245,589	127,039	48.27%
<b>Community Services</b>	<b>5,116,645</b>	<b>10,612,242</b>	<b>5,495,597</b>	<b>48.21%</b>
Major Projects	-	-	-	0.00%
Business, Real Estate & Environment	333,903	788,845	454,942	42.33%
Recreation & Leisure Services	4,551,498	8,501,536	3,950,038	53.54%
Arts & Culture Services	1,394,466	2,475,895	1,081,429	56.32%
Climate Leadership Division	149,269	339,800	190,531	43.93%
Commissioner's Office	166,044	317,000	150,956	52.38%
<b>Business, Environment, &amp; Projects</b>	<b>6,595,180</b>	<b>12,423,076</b>	<b>5,827,896</b>	<b>53.09%</b>

YTD=50%

**Actual to  
Budget %****Actuals  
Year to Date****Annual  
Budget****Variance  
\$**

	<b>Actuals Year to Date</b>	<b>Annual Budget</b>	<b>Variance \$</b>	<b>Actual to Budget %</b>
Legal Services	688,096	1,473,530	785,434	46.70%
Office of the City Clerk	836,162	1,860,986	1,024,824	44.93%
Facilities Management & Construction Services	1,305,033	3,838,487	2,533,454	34.00%
Communications & Customer Experience	1,131,464	2,706,269	1,574,805	41.81%
Information Systems & Technology	1,979,263	4,211,422	2,232,159	47.00%
Fire & Rescue	12,640,536	26,023,752	13,383,216	48.57%
Human Resources & Organization Development	1,281,416	3,177,981	1,896,565	40.32%
Commissioner's Office	118,663	271,481	152,818	43.71%
<b>Corporate Services</b>	<b>19,980,633</b>	<b>43,563,908</b>	<b>23,583,275</b>	<b>45.87%</b>
Airport	404,877	699,038	294,161	57.92%
Housing & Social Services	8,670,806	17,327,548	8,656,742	50.04%
Mayor, Council, & CAO	1,108,445	1,970,227	861,782	56.26%
Financial Services	868,981	1,926,060	1,057,079	45.12%
<b>Finance &amp; Administration</b>	<b>11,053,109</b>	<b>21,922,873</b>	<b>10,869,764</b>	<b>50.42%</b>
Agency Transfers	33,792,594	66,358,429	32,565,835	50.92%
Fiscal Services & Capital Levy	22,511,820	43,054,443	20,542,623	52.29%
<b>Agency and Board Transfers &amp; Fiscal Services</b>	<b>56,304,414</b>	<b>109,412,872</b>	<b>53,108,458</b>	<b>51.46%</b>
<b>Sub-Total</b>	<b>125,343,084</b>	<b>253,414,515</b>	<b>128,071,431</b>	<b>49.46%</b>
<b>Taxation Revenue</b>	<b>(247,761,239)</b>	<b>(253,414,516)</b>	<b>(5,653,277)</b>	<b>97.77%</b>
<b>Total Net Operating - Municipal Operations</b>	<b>\$ (122,418,154)</b>	<b>-</b>	<b>\$ 122,418,154</b>	

YTD=50%

**Actual to  
Budget %**

	<b>Actuals Year to Date</b>	<b>Annual Budget</b>	<b>Variance \$</b>	
Water	(2,614,326)	-	2,614,326	
Wastewater	(3,110,922)	-	3,110,922	
Gas	(1,615,785)	-	1,615,785	
Appliance Rental	(102,031)	-	102,031	
<b>Total Net Operating - Municipal Utilities</b>	<b>\$ (7,443,064)</b>	<b>-</b>	<b>\$ 7,443,064</b>	

**City of Kingston**

**Gross Revenue as at June 30, 2021**

	<b>Actuals Year to Date</b>	<b>Annual Budget</b>	<b>Variance \$</b>	<b>YTD=50% Actual to Budget %</b>
Transit Services	(5,176,272)	(11,594,508)	(6,418,236)	44.64%
Corporate Asset Management & Fleet	(45,411)	-	45,411	0.00%
Transportation Services	(3,048,981)	(10,171,920)	(7,122,939)	29.97%
Engineering Services	(15,855)	-	15,855	0.00%
Public Works Services	(192,016)	(704,339)	(512,323)	27.26%
Solid Waste Services	(2,329,746)	(3,428,626)	(1,098,880)	67.95%
<b>Transportation &amp; Public Works</b>	<b>(10,808,281)</b>	<b>(25,899,393)</b>	<b>(15,091,112)</b>	<b>41.73%</b>
Heritage Services	(63,264)	(210,885)	(147,621)	30.00%
Planning Services	(511,755)	(1,020,875)	(509,120)	50.13%
Building & Enforcement	(2,768,221)	(4,888,226)	(2,120,005)	56.63%
Residential Long Term Care	(6,533,722)	(12,842,918)	(6,309,196)	50.87%
<b>Community Services</b>	<b>(9,876,962)</b>	<b>(18,962,904)</b>	<b>(9,085,942)</b>	<b>52.09%</b>
Major Projects	(234,981)	(425,082)	(190,101)	55.28%
Business, Real Estate & Environment	(73,515)	(262,154)	(188,639)	28.04%
Recreation & Leisure Services	(1,689,656)	(5,291,818)	(3,602,162)	31.93%
Arts & Culture Services	(73,246)	(241,325)	(168,079)	30.35%
<b>Business, Environment, &amp; Projects</b>	<b>(2,071,398)</b>	<b>(6,220,379)</b>	<b>(4,148,981)</b>	<b>33.30%</b>

	<b>Actuals Year to Date</b>	<b>Annual Budget</b>	<b>Variance \$</b>	<b>YTD=50% Actual to Budget %</b>
Legal Services	(573,218)	(2,021,455)	(1,448,237)	28.36%
Office of the City Clerk	(64,937)	(129,049)	(64,112)	50.32%
Facilities Management & Construction Services	(1,564,184)	(3,322,127)	(1,757,943)	47.08%
Communications & Customer Experience	(563,250)	(1,140,461)	(577,211)	49.39%
Information Systems & Technology	(574,586)	(1,174,611)	(600,025)	48.92%
Fire & Rescue	(430,553)	(666,266)	(235,713)	64.62%
Human Resources & Organization Development	(116,847)	(386,695)	(269,848)	30.22%
<b>Corporate Services</b>	<b>(3,887,575)</b>	<b>(8,840,664)</b>	<b>(4,953,089)</b>	<b>43.97%</b>
Airport	(236,400)	(948,972)	(712,572)	24.91%
Housing & Social Services	(25,962,943)	(61,304,510)	(35,341,567)	42.35%
Mayor, Council, & CAO	(499,534)	(905,846)	(406,312)	55.15%
Financial Services	(578,615)	(1,312,610)	(733,995)	44.08%
<b>Finance &amp; Administration</b>	<b>(27,277,492)</b>	<b>(64,471,938)</b>	<b>(37,194,446)</b>	<b>42.31%</b>
Agency Transfers	(335,091)	(784,834)	(449,743)	42.70%
Fiscal Services & Capital Levy	(10,073,029)	(11,879,251)	(1,806,222)	84.80%
<b>Agency and Board Transfers &amp; Fiscal Services</b>	<b>(10,408,120)</b>	<b>(12,664,085)</b>	<b>(2,255,965)</b>	<b>82.19%</b>
<b>Sub-Total</b>	<b>(64,329,828)</b>	<b>(137,059,363)</b>	<b>(72,729,535)</b>	<b>46.94%</b>
<b>Taxation Revenue</b>	<b>(250,250,019)</b>	<b>(258,647,555)</b>	<b>(8,397,536)</b>	<b>96.75%</b>
<b>Total</b>	<b>(314,579,847)</b>	<b>(395,706,918)</b>	<b>(81,127,071)</b>	<b>79.50%</b>

	<b>Actuals</b>	<b>Annual</b>	<b>Variance</b>	YTD=50%
	<b>Year to Date</b>	<b>Budget</b>	<b>\$</b>	<b>Actual to</b>
				<b>Budget %</b>
Water	(16,564,521)	(31,112,000)	(14,547,479)	53.24%
Wastewater	(19,130,569)	(36,200,000)	(17,069,431)	52.85%
Gas	(13,590,825)	(34,925,000)	(21,334,175)	38.91%
Appliance Rental	(1,653,116)	(3,080,000)	(1,426,884)	53.67%
<b>Municipal Utilities</b>	<b>(50,939,031)</b>	<b>(105,317,000)</b>	<b>(54,377,969)</b>	<b>48.37%</b>
<b>Total Gross Revenue</b>	<b>\$ (365,518,878)</b>	<b>\$ (501,023,918)</b>	<b>\$ (135,505,040)</b>	<b>72.95%</b>

**City of Kingston**

**Gross Expenditures as at June 30, 2021**

	<b>Actuals Year to Date</b>	<b>Annual Budget</b>	<b>Variance \$</b>	<b>YTD=50% Actual to Budget %</b>
Transit Services	13,968,105	29,178,174	15,210,069	47.87%
Corporate Asset Management & Fleet	99,349	225,192	125,843	44.12%
Transportation Services	5,286,208	13,271,659	7,985,451	39.83%
Engineering Services	278,019	778,478	500,459	35.71%
Public Works Services	11,341,402	24,730,510	13,389,108	45.86%
Solid Waste Services	6,128,301	13,194,924	7,066,623	46.44%
<b>Transportation &amp; Public Works</b>	<b>37,101,384</b>	<b>81,378,937</b>	<b>44,277,553</b>	<b>45.59%</b>
Heritage Services	1,092,644	2,095,390	1,002,746	52.15%
Planning Services	988,566	2,175,943	1,187,377	45.43%
Building & Enforcement	3,340,347	6,204,005	2,863,658	53.84%
Residential Long Term Care	9,453,500	18,854,219	9,400,719	50.14%
Commissioner's Office	118,550	245,589	127,039	48.27%
<b>Community Services</b>	<b>14,993,607</b>	<b>29,575,146</b>	<b>14,581,539</b>	<b>50.70%</b>
Major Projects	234,981	425,082	190,101	55.28%
Business, Real Estate & Environment	407,418	1,050,999	643,581	38.76%
Recreation & Leisure Services	6,241,154	13,793,354	7,552,200	45.25%
Arts & Culture Services	1,467,712	2,717,220	1,249,508	54.02%
Climate Leadership Division	149,269	339,800	190,531	43.93%
Commissioner's Office	166,044	317,000	150,956	52.38%
<b>Business, Environment, &amp; Projects</b>	<b>8,666,578</b>	<b>18,643,455</b>	<b>9,976,877</b>	<b>46.49%</b>



YTD=50%

**Actual to  
Budget %**

	<b>Actuals Year to Date</b>	<b>Annual Budget</b>	<b>Variance \$</b>	<b>Actual to Budget %</b>
Legal Services	1,261,314	3,494,985	2,233,671	36.09%
Office of the City Clerk	901,099	1,990,035	1,088,936	45.28%
Facilities Management & Construction Services	2,869,217	7,160,614	4,291,397	40.07%
Communications & Customer Experience	1,694,714	3,846,730	2,152,016	44.06%
Information Systems & Technology	2,553,849	5,386,033	2,832,184	47.42%
Fire & Rescue	13,071,089	26,690,018	13,618,929	48.97%
Human Resources & Organization Development	1,398,263	3,564,676	2,166,413	39.23%
Commissioner's Office	118,663	271,481	152,818	43.71%
<b>Corporate Services</b>	<b>23,868,208</b>	<b>52,404,572</b>	<b>28,536,364</b>	<b>45.55%</b>
Airport	641,277	1,648,010	1,006,733	38.91%
Housing & Social Services	34,633,749	78,632,058	43,998,309	44.05%
Mayor, Council, & CAO	1,607,979	2,876,073	1,268,094	55.91%
Financial Services	1,447,596	3,238,670	1,791,074	44.70%
<b>Finance &amp; Administration</b>	<b>38,330,601</b>	<b>86,394,811</b>	<b>48,064,210</b>	<b>44.37%</b>
Agency Transfers	34,127,684	67,143,263	33,015,579	50.83%
Fiscal Services & Capital Levy	32,584,849	54,933,694	22,348,845	59.32%
<b>Agency and Board Transfers &amp; Fiscal Services</b>	<b>66,712,533</b>	<b>122,076,957</b>	<b>55,364,424</b>	<b>54.65%</b>
<b>Sub-Total</b>	<b>189,672,911</b>	<b>390,473,878</b>	<b>200,800,967</b>	<b>48.58%</b>
<b>Taxation Revenue</b>	<b>2,488,780</b>	<b>5,233,039</b>	<b>2,744,259</b>	<b>47.56%</b>
<b>Total</b>	<b>192,161,691</b>	<b>395,706,917</b>	<b>203,545,226</b>	<b>48.56%</b>

	<b>Actuals</b>	<b>Annual</b>	<b>Variance</b>	YTD=50%
	<b>Year to Date</b>	<b>Budget</b>	<b>\$</b>	<b>Actual to</b>
				<b>Budget %</b>
Water	13,950,195	31,112,000	17,161,805	44.84%
Wastewater	16,019,647	36,200,000	20,180,353	44.25%
Gas	11,975,040	34,925,000	22,949,960	34.29%
Appliance Rental	1,551,085	3,080,000	1,528,915	50.36%
<b>Municipal Utilities</b>	<b>43,495,967</b>	<b>105,317,000</b>	<b>61,821,033</b>	<b>41.30%</b>
<b>Total Gross Expenditures</b>	<b>\$ 235,657,658</b>	<b>\$ 501,023,917</b>	<b>\$ 265,366,259</b>	<b>47.04%</b>