

City of Stratford Q4 Operating Variance Report as at 31st December 2022						
Department	2022 Net Budget	Unaudited as at Dec. 31/22	% of Budget Spent	(Surplus) / Deficit FORECASTED Variance At 31 Dec 2022	Variance as a % of Budget	Explanation
<b><i>Mayor/Council/CAO Office</i></b>						
101 - Mayor's Office	99,640	<b>101,741</b>	102.1	2,101	2%	Small unanticipated variance.
102 - Council Services	373,930	<b>371,118</b>	99.2	(2,812)	-1%	Small unanticipated variance.
111 - CAO's Office	875,047	<b>856,831</b>	97.9	(18,216)	-2%	Small unanticipated variance.
<b><i>Human Resources</i></b>						
112 - Human Resources	691,710	<b>740,102</b>	107.0	48,392	7%	Significant unbudgeted costs associated with legal costs for collective bargaining and arbitration. Additional contracted wages related to collective bargaining negotiations and City initiatives.
<b><i>Corporate Services</i></b>						
100 - Taxation	(68,520,591)	<b>(68,506,450)</b>	100.0	14,141	0%	Small unanticipated variance.
100 - General Revenues	(1,658,900)	<b>(1,904,065)</b>	114.8	(245,165)	15%	Balance is made up of payments (interest and dividends) from Festival Hydro throughout the year. Interest payments are fixed however the dividends are discretionary based on Festival Hydro Board approval. Dividends received account for the large surplus.
121 - City Clerk	508,770	<b>606,915</b>	119.3	(74,193)	-15%	Surplus the result of one vacant staff position throughout the year.
131 - Financial Services	1,404,230	<b>1,063,465</b>	75.7	(288,265)	-21%	Surplus due to staffing vacancies throughout the year as well as lower than anticipated expenses for consultants.
134 - Information Technology	1,705,196	<b>1,750,226</b>	102.6	(63,170)	-4%	Small surplus due to timing of hiring staff, lower than anticipated maintenance contract expenses and lack of in-person training and conferences.
135 - Parking	(464,230)	<b>(461,744)</b>	99.5	2,486	-1%	Small unanticipated variance.
136 - Crossing Guards	242,910	<b>204,297</b>	84.1	(38,613)	-16%	Surplus the result of provincially mandated closures and remote learning in the first quarter of 2022.
139 - General Financial Services	1,818,477	<b>2,373,216</b>	130.5	554,739	31%	Budgeted transfer from tax stabilization fund has not occurred based on anticipated surplus. Overall tax adjustments were greater than budgeted and exceeded supplementary tax revenues.
513 - Industrial Land Sales	0	<b>(1,240,790)</b>	0.0	0	0%	Activity in this division is balanced through the Industrial Land Reserve Fund.
810 - Requisitions from Others	9,284,432	<b>9,462,665</b>	101.9	178,233	2%	Small unanticipated deficit due to settlement at arbitration relating to regional roads agreement.
820 - Other Municipal Services	103,945	<b>63,631</b>	61.2	(40,314)	-39%	Budgeted initiatives for some of the committees did not occur in 2022 resulting in a small surplus.
872 - Community Grants	769,050	<b>763,835</b>	99.3	(5,215)	-1%	Small unanticipated variance.
<b><i>Infrastructure &amp; Development Services</i></b>						
141 - City Buildings	862,318	<b>648,630</b>	75.2	(213,688)	-25%	Lower than budgeted maintenance, utility and staffing expenses incurred throughout the year resulted in a surplus to budget.
250 - Building Permits	0	<b>80,270</b>	0.0	0	0%	User pay - Activity in this division is balanced through the reserve/reserve fund.
251 - Planning Services	350,422	<b>296,552</b>	84.6	(53,870)	-15%	Surplus the result of vacancies in full-time positions throughout the year.
252 - By-Law Enforcement	141,210	<b>112,995</b>	80.0	(28,215)	-20%	Actual salary and benefit expenses lower than budget due to staffing vacancies.

**City of Stratford**

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310 - Engineering	803,839	<b>968,162</b>	120.4	164,323	20%	Budgeted recoverables lower than anticipated, while expenses as expected, resulting in overall divisional deficit.
315 - Fleet	1,614,790	<b>2,147,260</b>	133.0	532,470	33%	Volatile fuel prices, inflation and supply chain issues (i.e. parts/repairs) placed extraordinary pressures on prices which created a large year end deficit to budget.
320 - Roads	5,888,580	<b>5,347,816</b>	90.8	(540,764)	-9%	Long term debt principal and interest repayments were \$260,000 lower than budget while maintenance (i.e. contractor & materials) expenses were \$135,000 below budget. Staffing vacancies and the related decrease in expenses contributed another \$80,000 to the year end divisional surplus to budget.
330 - Sanitary	0	<b>(985,140)</b>	0.0	0	0%	User pay - Activity in this division is balanced through the reserve/reserve fund.
340 - Storm	4,416,682	<b>4,274,434</b>	96.8	(142,248)	-3%	Utilization of consultants and contractors has decreased compared to previous years for storm related services (i.e. drain maintenance, inspections) as management re-focuses priorities with available resources.
350 - Water	(7,235)	<b>(357,897)</b>	4946.7	0	0%	User pay - Activity in this division is balanced through the reserve/reserve fund.
360 - Waste	1,035,740	<b>449,925</b>	43.4	(375,815)	-36%	Higher than anticipated bag tag revenue and increased revenue generated from the sale of recyclable materials has resulted in a large surplus to budget.
<b><i>Fire</i></b>						
211 - Fire	8,390,884	<b>8,571,891</b>	102.2	181,007	2%	Arbitrated decisions throughout the year resulted in increased salary and benefits for the department as well as increased expenses related to uniform and equipment requirements. Unbudgeted repairs and maintenance expenses also occurred throughout the year and contributed to the overall deficit.
512 - Airport	184,742	<b>146,638</b>	79.4	(38,104)	-21%	Surplus due to higher than anticipated fuel sales and lower than anticipated repairs and maintenance expenses.
<b><i>Community Services</i></b>						
711 - Parks	2,563,180	<b>2,279,626</b>	88.9	(283,554)	-11%	Higher than anticipated donation and recoverable revenue and lower than anticipated salaries and benefits resulted in a surplus to budget for the year.
721 - Recreation	5,320,967	<b>5,026,790</b>	94.5	(294,177)	-6%	Surplus to budget mainly attributed to lower than anticipated utility costs for facilities and staffing vacancies throughout the department.
731 - Cemetery	460,180	<b>551,490</b>	119.8	6,310	1%	Small unanticipated variance.
750 - Transit	2,092,955	<b>1,917,713</b>	91.6	(175,242)	-8%	The extension of the Christmas break for students into January recognized some operational savings as 'School Specials' were not required to operate. On Demand transit on weekends also created additional savings in operating costs. Staffing vacancies throughout the year were another contributing factor to the overall departmental surplus to budget.

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751 - Parallel Transit	517,180	<b>460,794</b>	89.1	(56,386)	-11%	Surplus to budget realized through two vacant part-time positions during the year, coupled with higher than anticipated transit fares.
752 - Community Transportation	87,829	<b>53,692</b>	61.1	(34,137)	-39%	Legal and service contract expenses were less than budgeted which attributed to the year end surplus to budget. Higher than expected transit fares also contributed to this surplus.
<b><i>Social Services</i></b>						
610 - Social Services Administration	17,000	<b>0</b>	0.0	(17,000)	-100%	Small surplus due to staffing vacancies during the year and less than anticipated Community Safety and Well-being expenses.
611 - Ontario Works	528,530	<b>488,666</b>	92.5	(39,864)	-8%	Majority of the surplus (approximately \$34,000) is the result of no Community Social Investment Fund or Emergency Planning expenditures.
612 - Homelessness	45,450	<b>(54,980)</b>	-121.0	24,790	55%	Note some year end entries related to Ministry Funding and Municipal cost sharing are still outstanding. Once complete, there is a small anticipated deficit.
613 - Anne Hathaway Day Care Centre	1,170	<b>1,093,142</b>	93431.0	(500)	-43%	Small unanticipated variance.
614 - Perth & Stratford Housing Corporation	949,580	<b>2,799,185</b>	294.8	0	0%	Division '614 - Perth and Stratford Housing Corporation' and Department '615 - Housing Division - Service Manager' should be viewed in conjunction with one another. Note some year end entries related to Ministry Funding and Municipal cost sharing are still outstanding. Once complete, there is anticipated to be little to no variance to budget.
615 - Housing Division - Service Manager	1,407,170	<b>(2,237,345)</b>	-159.0	0	0%	Division '614 - Perth and Stratford Housing Corporation' and Department '615 - Housing Division - Service Manager' should be viewed in conjunction with one another. Note some year end entries related to Ministry Funding and Municipal cost sharing are still outstanding. Once complete, there is anticipated to be little to no variance to budget.
616 - Child Care	354,470	<b>(3,032,331)</b>	-855.5	(55,000)	-16%	Note some year end entries related to Ministry Funding, Municipal cost sharing and outside agencies are still outstanding. Once complete, small surplus to budget anticipated as a result of no Resource Centre expenditures.
618 - Britannia Street Apartments	0	<b>(18,546)</b>	0.0	0	0%	Activity in this division is balanced through the reserve.
<b><i>Police</i></b>						
231 - Police	12,097,829	<b>11,783,822</b>	97.4	0	0%	Activity in this division is balanced through the reserve fund. The surplus to budget was mainly due to staffing vacancies (i.e. parental leaves) which resulted in salaries and benefits coming in under budget.
<b><i>Library</i></b>						
411 - Library	2,640,922	<b>2,679,224</b>	101.5	(0)	0%	Activity is balanced through the reserve fund. Any surplus is transferred to reserves. Outstanding reserve fund transfers still to be completed.
<b>Total Net Expenses (Revenue)</b>	<b>\$ -</b>	<b>(8,262,527)</b>		<b>(1,415,534)</b>		