

City of Stratford						
Q4 Operating Variance Report as at 31st December 2023						
Department	2023 Net Budget	Unaudited at 31-Dec-23 Agrees to GL	% of Budget Spent	(Surplus) / Deficit FORECASTED Variance At 31 Dec 2023	Variance as a % of Budget	<i>Explanation for Variances greater than 5%</i>
<b><u>Mayor/Council/CAO Office</u></b>						
101 - Mayor & Council	693,700	<b>560,378</b>	80.8	(58,322)	-8%	Surplus due to timing of wages paid and unused training expenses in the year.
102 - Committees of Council	94,945	<b>94,945</b>	100.0	0	0%	No variance as reserve is used to balance to budget.
111 - CAO's Office	1,148,500	<b>960,872</b>	83.7	(72,628)	-6%	Salaries and benefits under budget due to a temporary staffing vacancy. Special projects under budget as GO transit initiative paused due to staffing vacancy and unspent amounts moved to reserve for 2024 use. Training and consulting budgets were underspent due to staff vacancies.
<b><u>Human Resources</u></b>						
112 - Human Resources	719,230	<b>704,570</b>	98.0	(14,660)	-2%	Variance less than 5% but due mainly to training that was unscheduled in the year.
<b><u>Corporate Services</u></b>						
100 - Taxation	(73,267,074)	(73,276,047)	100.0	(8,973)	0%	Variance less than 5%
100 - General Revenues	(1,658,900)	(1,549,230)	93.4	109,670	-7%	Discretionary dividends from Festival Hydro less than anticipated.
121 - City Clerk	707,665	<b>548,322</b>	77.5	(159,343)	-23%	Deficit is less than budget due to lower payroll costs resulting from staff vacancies
134 - Information Technology	1,551,955	<b>1,344,134</b>	86.6	(207,821)	-13%	Deficit less than budget as some planned projects did not occur in 2023.
135 - Parking	(249,968)	(518,977)	207.6	0	0%	Surplus higher than budget (\$269k) due to higher parking and fine revenue in addition to a reduction in contractor expenses. Surplus moved to Parking reserve fund per the reserve fund policy, resulting in no variance.
136 - Crossing Guards	261,369	<b>206,917</b>	79.2	(54,452)	-21%	Deficit less than budget due to lower than anticipated contractor fees.
139 - General Financial Services	2,725,601	<b>3,964,057</b>	145.4	0	0%	A one-time WSIB settlement related to presumptive legislation changes to eligible illnesses for firefighters was required, but was offset from the planned contribution of tax stabilization reserves.
513 - Industrial Land Sales	0	<b>0</b>	0.0	0	0%	Activity in this division is balanced through the Industrial Land Reserve Fund.
810 - Requisitions from Others	9,676,482	<b>9,769,150</b>	101.0	92,668	1%	Variance less than 5%
872 - Community Supports	670,870	<b>911,964</b>	135.9	241,094	36%	Forecasted deficit due to effects of Bill 23, and the portion of DCs borne by tax levy.
<b><u>Building &amp; Planning</u></b>						
250 - Building Permits	71,742	<b>67,270</b>	93.8	(71,742)	-100%	User pay - Activity in this division is balanced through the reserve/reserve fund but the 2023 budget indicated a levy impact that will be covered from the reserve fund.

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251 - Planning Services	420,957	565,106	134.2	144,149	34%	Costs for planning consultants due to staffing vacancies combined with site plan agreement revenue lower than anticipated created departmental deficit.
252 - By-Law Enforcement	353,010	279,131	79.1	(73,879)	-21%	Actual salary and benefit expenses lower than budget due to staffing vacancies.
<b><i>Infrastructure Services</i></b>						
310 - Engineering	1,130,090	1,356,797	120.1	(23,293)	-2%	Budgeted recoverables lower than budget.
315 - Fleet	1,502,455	1,759,965	117.1	7,510	0%	Higher than anticipated repairs and maintenance costs incurred due major repairs related to landfill equipment and a bus engine replacement.
320 - Roads	6,267,912	6,269,814	100.0	1,902	0%	Variance less than 5%
330 - Sanitary	0	(793,203)	0.0	0	0%	User pay - Activity in this division is balanced through the reserve/reserve fund.
340 - Storm	4,523,645	4,523,084	100.0	(561)	0%	Variance less than 5%
350 - Water	0	(439,569)	0.0	0	0%	User pay - Activity in this division is balanced through the reserve/reserve fund.
360 - Waste	773,746	779,227	100.7	5,481	1%	Variance less than 5%
<b><i>Fire</i></b>						
211 - Fire	8,649,460	8,692,469	100.5	43,009	0%	The department faced unexpected costs due to staff turnover and aging equipment. New hires and transfers caused personal protective equipment and uniform expenses to be over budget. Buildings and equipment expenditures were over budget due to building improvements and repairs. Vehicle repairs & expenses were over budget from repairs on an old truck. scheduled for replacement in 2027.
512 - Airport	167,240	135,840	81.2	(31,400)	-19%	Contractors expenses were also under budget due to lower repairs and replacements than anticipated.
<b><i>Community Services</i></b>						
141 - City Buildings	1,481,628	1,068,701	72.1	(412,927)	-28%	Expenses lower than budget as LED lighting retrofits for facilities has been carried forward to 2024 and salaries and benefits were lower than anticipated.
711 - Parks	2,438,300	2,220,216	91.1	(218,084)	-9%	Salaries and benefits were lower than anticipated.
715 - Facilities	1,632,805	994,079	60.9	(638,726)	-39%	Ice rental revenue significantly increased with introduction of Last Minute Ice booking online. In addition salaries and benefits were lower than anticipated.
721 - Recreation	4,684,399	4,735,000	101.1	50,601	1%	Variance less than 5%
731 - Cemetery	464,170	459,601	99.0	(4,569)	-1%	Variance less than 5%
750 - Transit	2,804,924	2,044,274	72.9	(276,650)	-10%	Salaries and benefits lower than anticipated.

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751 - Parallel Transit	532,494	559,786	105.1	27,292	5%	Salaries and benefits were higher than anticipated but were offset in part by higher than anticipated transit fares.
752 - Community Transportation	56,172	(4,054)	-7.2	(60,226)	-107%	Lower than anticipated service contract and legal expenses.
<u><b>Social Services</b></u>						
610 - Social Services Administration	16,980	(135,572)	0.0	(2,000)	-12%	There are still pending y/e entries, anticipate a very small surplus to budget at the end of 2023.
611 - Ontario Works	499,450	1,069,123	214.1	36,000	7%	There are still pending y/e entries, anticipate a small deficit to budget at the end of 2023, mostly resulting around an unbudgeted legal cost and higher wage costs.
612 - Homelessness	85,480	(82,958)	-97.0	9,000	11%	There are still pending y/e entries, anticipate a small deficit to budget at the end of 2023
613 - Anne Hathaway Day Care Centre	12,210	1,310,476	10732.8	(8,000)	-66%	There are still pending y/e entries, anticipate a small surplus to budget at the end of 2023.
614 - Perth & Stratford Housing Corporation	1,968,730	3,225,764	163.8	173,000	0%	Anticipate a deficit to budget at the end of 2023 as a result of increased property taxes, maintenance charges and lost revenue as a result of vacating a property due to structural issues.
615 - Housing Division - Service Manager	730,980	401,959	55.0	4,700	1%	Variance less than 5%
616 - Child Care	326,990	(4,411,141)	-1349.0	1,000	0%	Variance less than 5%
618 - Britannia Street Apartments	0	33,952	0.0	37,000	0%	The deficit to budget at the end of 2023 is a result of 200 Britannia occupancy occurring in December (budget was for April occupancy) as well as an extraordinary heat expenditure received at the end of 2023 for the previous 12 months relating to construction heating during the build of 200 Britannia
<u><b>Police</b></u>						
231 - Police	12,621,026	12,665,367	100.4	0	0%	Activity is balanced through the reserve fund. There is an anticipated deficit to costs relating to 789 Erie St. and higher than usual turnover of staff.
<u><b>Library</b></u>						
411 - Library	2,708,630	2,711,033	100.1	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>(4,217,408)</b>		<b>(1,414,181)</b>		