

City of Stratford Q4 - Operating Variance Report as at December 31, 2024						
Department	2024 Net Budget	Unaudited as at Dec 31 2024	% of Budget Spent	(Surplus)/Deficit FORECASTED Variance as at Dec 31 2024	Variance as a % of Budget	Explanation
<u>Mayor/Council/CAO Office</u>						
101 - Mayor & Council	\$716,724	\$629,100	87.8	(\$87,624)	-12%	Special events under by \$23,000 as events are evaluated annually for ways to cut costs. \$35,000 in the Mayor's budget and \$75,000 in Council budget allocated to strategic priorities was largely unspent as outside consulting services were not required.
102 - Committees of Council	\$94,945	\$47,278	49.8	\$0	0%	Unused dollars are transferred to boards and committees reserve.
111 - CAO's Office	\$952,071	\$955,237	100.3	\$3,166	0%	Not material.
<u>Human Resources</u>						
112 - Human Resources	\$1,166,301	\$1,237,851	106.1	\$71,550	6%	Slight overage due to timing differences with staff changes and higher than anticipated legal fees.
<u>Corporate Services</u>						
1010 - Taxation	(\$80,090,376)	(\$80,090,364)	100.0	\$0	0%	Taxes billed agree to tax levy/budget approved.
100 - General Revenues	(\$1,847,077)	(\$2,034,198)	110.1	(\$187,121)	10%	Reflects higher payments from Festival Hydro vs. budget.
121 - City Clerk	\$876,443	\$818,666	93.4	(\$57,777)	-7%	Surplus due to timing differences with staff changes. Two positions filled at the end of Q4 with one full time position remaining vacant. Training expenditures lower than anticipated due to staff turnover and competing priorities.
134 - Information Technology	\$0	(\$138,119)	0.0	\$0	0%	All amounts spent are charged back to divisions . No significant variance anticipated.
135 - Parking	(\$587,334)	(\$864,859)	147.3	\$0	0%	Parking revenue was higher than budget due to increased fines amounts implemented in May 2024. Payroll costs were lower than expected due to departmental vacancies, creating staffing gaps for part of the year. Contractor costs were lower due to staffing shortages experienced by the parking enforcement service provider. Unplanned surplus balanced through parking reserve fund.
136 - Crossing Guards	\$257,950	\$201,304	78.0	(\$56,646)	-22%	Slight surplus due to number of 'snow days' and cancellations.
139 - General Financial Services	\$761,224	(\$748,359)	-98.3	(\$1,509,583)	-198%	Includes\$ 3.25M proceeds from sale of land to PeopleCare. In addition, higher tax supplementaries and investment income as well as lower tax writeoffs contributing to surplus. \$3 million transfer from tax stabilization may or may not be needed to offset any deficit upon the finalization of results.
513 - Industrial Land Sales	\$0	\$519,965	0.0	\$0	0%	Activity in this division is balanced through the Industrial Land Reserve Fund and recovered through industrial land sales.
810 - Requisitions from Others	\$10,409,228	\$10,411,359	100.0	\$2,131	0%	Small unanticipated variance. Still waiting on POA revenues from Perth County which will eliminate the deficit.
872 - Community Supports	\$1,049,868	\$820,349	78.1	(\$229,519)	-22%	Variance due to planned Bill 23 (DC) activity that did not occur in the year.

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<b><i>Building and Planning Services</i></b>						
250 - Building Permits	\$0	(\$380,862)	0.0	\$0	0%	Balanced through building permit reserve fund.
251 - Planning Services	\$680,617	\$780,485	114.7	\$99,868	15%	Variance due to staffing challenges and reliance on consulting firms.
252 - By-Law Enforcement	\$378,632	\$161,603	42.7	(\$217,029)	-57%	Variance due to staffing challenges (vacancies).
<b><i>Infrastructure Services</i></b>						
310 - Engineering	\$1,320,212	\$1,841,267	139.5	\$521,055	39%	Departmental deficit attributed to lower than budgeted recoverable revenues coupled with near budget expenditures.
315 - Fleet	\$1,079,512	\$1,154,931	107.0	\$75,419	7%	Deficit driven mainly to aging fleet repairs and to delays in receiving replacement vehicles.
320 - Roads	\$7,311,046	\$6,989,990	95.6	(\$321,056)	-4%	Variance is less than 5%.
330 - Sanitary	\$0	\$598,968	0.0	\$0	0%	User-fee division is balanced through reserve funds.
340 - Storm	\$4,929,662	\$4,743,819	96.2	(\$185,843)	-4%	Variance is less than 5%.
350 - Water	\$0	(\$155,831)	0.0	\$0	0%	User-fee division is balanced through reserve funds.
360 - Waste	\$882,311	\$793,862	90.0	(\$88,449)	-10%	Small unanticipated variance.
<b><i>Fire</i></b>						
211 - Fire	\$9,877,547	\$8,862,885	89.7	(\$1,014,662)	-10%	Payroll savings arose from staffing adjustments, encompassing an unanticipated retirement and the dispatch function's transfer, which created temporary vacancies. The contractor budget for dispatch services was significantly lower than anticipated due to delayed implementation. Year end accruals for overtime and sick bank are pending. Significant variance not anticipated.
512 - Airport	\$73,049	\$48,227	66.0	(\$24,822)	-34%	Increased fuel sales and land lease revenue coupled with reduced operating expenses more than offset higher fuel purchase costs.
<b><i>Community Services</i></b>						
141 - City Buildings	\$2,216,487	\$1,982,471	89.4	(\$234,016)	-11%	Rental and lease revenue was \$88,000 higher than budgeted. This increase was mainly due to clearing the backlog in Justice building lease billings and increased charges for the Discovery Centre lease. Hydro costs were \$38,000 lower than budget which is attributed to the LED light installation program. Maintenance contract utilization was under budget by \$23,000, as City Hall and 82 Erie contracts were not used as heavily in 2024.
711 - Parks	\$2,779,472	\$2,784,560	100.2	\$5,088	0%	Not material.
715 - Facilities	\$2,093,245	\$1,542,798	73.7	(\$550,447)	-26%	Recreation ice rentals exceeded budget by \$257,000, attributed to last minute online ice bookings which brought in more events. Salaries and benefits remained under budget by \$341,000, with more staff time being allocated to recreation facilities (Dept 721) activity.
721 - Recreation	\$6,220,030	\$6,302,334	101.3	\$82,304	1%	Small unanticipated variance.

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731 - Cemetery	\$503,508	\$471,823	93.7	(\$31,685)	-6%	Surplus due to timing difference switching all vehicle costs to Fleet.
750 - Transit	\$3,706,795	\$3,397,339	91.7	(\$309,456)	-8%	Mainly higher fare revenues, and moving part time transit drivers to full time saving overtime costs.
751 - Parallel Transit	\$646,955	\$630,153	97.4	(\$16,802)	-3%	Transit fares higher than anticipated.
752 - Community Transportation	\$0	\$52,842	0.0	\$0	0%	Division is balanced with community transit funding and partner billings.
<u>Social Services</u>						
610 - Social Services Administration	\$21,115	(\$21,444)	-101.6	\$40,000	189%	Anticipated variance of approximately \$40,000 due to unbudgeted encampment cleanup costs.
611 - Ontario Works	\$624,920	\$1,411,340	225.8	\$0	0%	No significant variance anticipated at year end
612 - Homelessness	\$239,010	\$990,714	414.5	\$0	0%	No significant variance anticipated at year end
613 - Anne Hathaway Day Care Centre	\$47,290	\$1,537,745	3251.7	\$40,000	85%	Anticipated variance of approximately \$40,000 due to reclassification of AHDC building maintenance and escalated food costs. Note that the anticipated \$20,000 variance as a result of the reclassification will be directly offset by an increase to revenue in department 141 (City Buildings)
614 - Perth & Stratford Housing Corporation	\$2,131,545	\$6,044,475	283.6	\$250,000	12%	Anticipated variance of approximately \$250,000 due to increased property tax and repair expenses.
615 - Housing Division - Service Manager	\$791,270	\$1,523,005	192.5	\$0	0%	No significant variance anticipated at year end
616 - Child Care	\$326,421	\$11,691,821	3581.8	\$0	0%	No significant variance anticipated at year end
618 - Affordable Housing	\$624,596	(\$144,770)	-23.2	\$0	0%	No significant variance anticipated. Activity in this division is balanced through the reserve fund with no impact to the levy surplus/deficit.
<u>Police</u>						
231 - Police	\$13,821,228	\$14,674,956	106.2	\$0	0%	Operational deficit due to additional costs in establishing 789 Erie, and legal fees but is managed from the police reserve.
<u>Library</u>						
411 - Library	\$2,913,558	\$2,768,844	95.0	\$0	0%	Expected surplus driven mainly by lower than anticipated payroll expenditures due to staffing gaps. Surplus is managed from the library reserve.
Total Net Expenses (Revenue)	\$0	\$14,845,558		(\$3,931,957)		Projected Surplus