

CITY OF MARKHAM
Operating Budget
(Including Library, excluding Planning & Design, Engineering, Waterworks and Building Standards)
Financial Results for the Nine Months Ended September 30, 2017
(in millions of dollars)

	2017 Actual	2017 Budget	Variance fav./.(unfav.)	Annual Budget	% of YTD Budget	Year-end Variance Projection Fav./.(Unfav)
Revenues						
Property Taxation Revenues	149.95	150.64	(0.69)	151.09		
General Revenues	18.41	17.35	1.06	30.85		
User Fees & Service Charges	21.19	20.77	0.42	26.50		
Grant & Subsidy Revenues	1.56	1.03	0.53	1.64		
Other Income	4.33	4.07	0.26	5.31		
Revenues Total	195.44	193.86	1.58	215.39	100.8%	
Expenditures						
Salaries & Benefits	89.04	92.04	3.00	125.47		
Material & Supplies	3.73	4.20	0.47	7.28		
Purchased Services	25.87	27.67	1.80	45.89		
Transfers to Reserves	25.28	25.08	(0.20)	33.05		
Other Expenditures	1.42	1.21	(0.21)	3.70		
Expenditures Total	145.34	150.20	4.86	215.39	96.8%	6.63
Year-End Accounting Accruals & Other Adjustments	0.00	0.00	0.00			(0.55)
Surplus not including winter maintenance	50.10	43.66	6.44	0.00		6.08
Winter Maintenance Favourable Variance	4.94	6.82	1.88			0.94
Surplus including winter maintenance	45.16	36.84	8.32	0.00		7.02

CITY OF MARKHAM
Library Operating Budget
Financial Results for the Nine Months Ended September 30, 2017
(in millions of dollars)

	2017 Actual	2017 Budget	Variance fav./(unfav.)	Annual Budget	% of YTD Budget
Revenues					
User Fees & Services Charges	0.67	0.70	(0.03)	0.87	
Grant & Subsidy Revenues	0.03	0.00	0.03	0.23	
Revenues Total	0.70	0.70	0.00	1.10	100.0%
Expenditures					
Salaries & Benefits	7.32	7.38	0.06	11.67	
Material & Supplies	0.10	0.12	0.02	0.17	
Purchased Services	1.45	1.47	0.02	1.76	
Other Expenditures	0.01	0.01	0.00	0.01	
Expenditures Total	8.88	8.98	0.10	13.61	98.9%
Deficit	(8.18)	(8.28)	0.10	(12.51)	

CITY OF MARKHAM
Planning & Design Operating Budget
Financial Results for the Nine Months Ended September 30, 2017
(in millions of dollars)

	2017 Actual	2017 Budget	Variance fav./((unfav.))	Annual Budget	% of YTD Budget	Year-end Surplus/
Revenues						
Planning & Design Fees	5.08	6.88	(1.80)	9.15		
Revenues Total	5.08	6.88	(1.80)	9.15	73.8%	
Expenditures						
Salaries & Benefits	4.11	4.67	0.56	6.27		
Material & Supplies	0.03	0.03	0.00	0.04		
Purchased Services	1.76	1.78	0.02	2.36		
Expenditures Total	5.90	6.48	0.58	8.67	91.0%	
Surplus/(Deficit) Before Transfer to/Draw (from) Reserve	(0.82)	0.40	(1.22)	0.48		0.57
Transfer to/Draw (from) Reserve	0.00	0.00	0.00	0.48		0.57
Surplus/(Deficit) After Transfer to/Draw (from) Reserve	(0.82)	0.40	(1.22)	0.00		0.00

CITY OF MARKHAM
Engineering Operating Budget
Financial Results for the Nine Months Ended September 30, 2017
(in millions of dollars)

	2017	2017	Variance	Annual	% of	Year-end
	Actual	Budget	fav./(unfav.)	Budget	YTD Budget	Surplus/ (Deficit) Projection
Revenues						
Engineering Fees	6.94	6.08	0.86	7.28		
Revenues Total	6.94	6.08	0.86	7.28	114.1%	
Expenditures						
Salaries & Benefits	4.05	4.21	0.16	4.93		
Material & Supplies	0.01	0.02	0.01	0.04		
Purchased Services	1.76	1.79	0.03	2.39		
Expenditures Total	5.83	6.02	0.20	7.36	96.8%	
Surplus/(Deficit) Before Transfer to/Draw (from) Reserve	1.12	0.06	1.06	(0.08)		0.70
Draw (from) Reserve	0.00	0.00	0.00	(0.08)		0.70
Deficit After Draw (from) Reserve	1.12	0.00	0.00	0.00		0.00

CITY OF MARKHAM
Planning & Engineering Development Fee Reserve Balance
As at September 30, 2017
(in millions of dollars)

	2017 Budget	2017 Projection
Opening Balance at January 1, 2017	(10.74)	(10.74)
Transfer to Capital and Interest Charges	(0.70)	(0.70)
Transfer to/Draw (from) Reserves		
Planning & Design	0.48	0.57
Engineering	(0.08)	0.70
Planning & Engineering Reserve Ending Balance	(11.04)	(10.17)

CITY OF MARKHAM
Building Standards Operating Budget
Financial Results for the Nine Months Ended September 30, 2017
(in millions of dollars)

	2017 Actual	2017 Budget	Variance fav./ (unfav.)	Annual Budget	% of YTD Budget	Year-end Surplus/
Revenues						
Building Permits	4.95	5.55	(0.60)	8.28		
Other Revenues	0.07	0.02	0.05	0.03		
Revenues Total	5.02	5.57	(0.55)	8.31	90.1%	
Expenditures						
Salaries & Benefits	4.12	4.39	0.27	5.95		
Material & Supplies	0.05	0.05	0.00	0.07		
Purchased Services	2.07	2.09	0.02	2.78		
Expenditures Total	6.24	6.53	0.29	8.80	95.6%	
Surplus/(Deficit) Before Transfer to/Draw (from) Reserve	(1.22)	(0.96)	(0.26)	(0.49)		(0.98)
Transfer to/Draw (from) Reserve	0.00	0.00	0.00	(0.49)		(0.98)
Surplus/(Deficit) After Transfer to/Draw (from) Reserve	0.00	0.00	0.00	0.00		0.00

CITY OF MARKHAM
Building Fee Reserve Balance
 As at September 30, 2017
 (in millions of dollars)

	2017 Budget	2017 Projection
Opening Balance at January 1, 2017	10.22	10.22
Transfer to Capital and Interest Income	(0.86)	(0.97)
Projected Transfer to/Draw (from) Reserves	(0.49)	(0.98)
Building Reserve Ending Balance	8.87	8.27

CITY OF MARKHAM
Waterworks Operating Budget
Financial Results for the Nine Months Ended September 30, 2017
(in millions of dollars)

	2017 Actual	2017 Budget	Variance fav./(unfav.)	Annual Budget	% of YTD Budget	Year-end Surplus/ (Deficit) Projection
Sales & Purchases of Water						
Water Revenue						
Water & Sewer Billing	83.02	92.41	(9.39)	119.70		
Water Expenditure						
Contracted Municipal Services	62.92	69.96	7.04	90.75		
Net Sales & Purchases of Water	20.10	22.45	(2.35)	28.95	89.5%	
Other Revenues Total	0.94	1.04	(0.11)	1.48	89.9%	
Other Expenditures						
Salaries & Benefits	5.15	5.63	0.48	7.52		
Non Personnel Expenditures	4.98	6.17	1.19	7.49		
Expenditures Total	10.13	11.80	1.67	15.01	85.8%	
Surplus Before Transfer to Reserve	10.91	11.69	(0.79)	15.42		14.92
Transfer to Reserve	0.00	0.00	0.00	15.42		14.92
Surplus After Transfer to Reserve	0.00	0.00	0.00	0.00		0.00

CITY OF MARKHAM
Waterworks Reserve Balance
 As at September 30, 2017
 (in millions of dollars)

	2017 Budget	2017 Projection
Opening Balance - January 1, 2017	51.77	51.77
Transfer from Reserve for 2016 year end unfavourable variance	(0.76)	(0.76)
Transfer to 2017 Capital	(9.42)	(9.42)
Interest Income	0.35	0.35
Transfer from 2017 closed capital projects (YTD: \$3.64M + projected \$0.25M)	0.00	3.89
Transfer to Reserve	15.42	14.92
Waterworks Reserve Ending Balance	57.36	60.75

2

3

4

CITY OF MARKHAM**Variances by Commission and Department****CAO'S Office, Human Resources and Legal Department****Financial Results for the Nine Months Ended September 30, 2017****(in millions of dollars)**

Department	Fav./ (Unfav.)			
	Personnel	Non-Personnel	Revenue	Total
CAO'S OFFICE	0.00	0.04	0.00	0.04
HUMAN RESOURCES	(0.03)	0.10	0.00	0.07
LEGAL DEPT.	0.06	0.09	0.05	0.20
Total	0.03	0.23	0.05	0.31

CITY OF MARKHAM
Variances by Commission and Department
Community and Fire Services
Financial Results for the Nine Months Ended September 30, 2017
(in millions of dollars)

Department	Fav./ (Unfav.)			
	Personnel	Non-Personnel	Revenue	Total
OPERATIONS	0.62	0.86	0.13	1.61
FIRE SERVICES	0.58	0.11	(0.01)	0.68
LIBRARY	0.07	0.05	-	0.12
RECREATION SERVICES	0.17	0.24	0.26	0.67
ENVIRONMENTAL SERVICES	(0.02)	0.01	-	(0.01)
WASTE	0.01	0.02	0.11	0.14
COMMISSIONER'S OFFICE	0.01	0.04	-	0.05
Total Excl. Winter Maintenance	1.44	1.33	0.49	3.26
WINTER MAINTENANCE	(0.03)	0.02	(0.05)	(0.06)
Total	1.41	1.35	0.44	3.20

CITY OF MARKHAM
Variances by Commission and Department
Corporate Services
Financial Results for the Nine Months Ended September 30, 2017
(in millions of dollars)

Department	Fav./ (Unfav.)			
	Personnel	Non-Personnel	Revenue	Total
LEGISLATIVE SERVICES & CORPORATE COMMUNICATIONS	0.26	(0.05)	0.12	0.33
FINANCIAL SERVICES	0.46	0.04	0.11	0.61
ITS DEPARTMENT	0.06	0.13	-	0.19
SUSTAINABILITY & ASSET	0.05	0.12	0.03	0.20
COMMISSIONER'S OFFICE	0.02	0.01	-	0.03
Total	0.85	0.25	0.26	1.36

CITY OF MARKHAM
Variances by Commission and Department
Development Services
Financial Results for the Nine Months Ended September 30, 2017
(in millions of dollars)

Department	Fav./ (Unfav.)			
	Personnel	Non-Personnel	Revenue	Total
CULTURE & ECONOMIC DEVELOPMENT	(0.18)	(0.02)	0.36	0.16
TRAFFIC OPERATIONS	(0.01)	0.13	(0.01)	0.11
COMMISSIONER'S OFFICE	(0.03)	0.01	-	(0.02)
Total	(0.22)	0.12	0.35	0.25

CITY OF MARKHAM
Variances by Commission and Department
Corporate Items
Financial Results for the Nine Months Ended September 30, 2017
(in millions of dollars)

Department	Fav./ (Unfav.)			
	Personnel	Non-Personnel	Revenue	Total
CORPORATE ITEMS	0.90	(0.07)	0.43	1.26
Total	0.90	(0.07)	0.43	1.26