

CITY OF MARKHAM
Operating Budget
(Including Library, excluding Planning & Design, Engineering, Waterworks and Building Standards)
Financial Results for the Nine Months Ended September 30, 2015
(in millions of dollars)

| | 2015 Actual | 2015 Budget | Variance fav./(unfav.) | Annual Budget | % of YTD Budget fav./(unfav.) | Year-end Variance Projection Range From To | |
|---|----------------|----------------|---------------------------|------------------|-------------------------------------|--|---------------|
| Revenues | | | | | | | |
| Property Taxation Revenues | 136.68 | 136.63 | 0.05 | 138.00 | | | |
| General Revenues | 25.25 | 25.06 | 0.19 | 30.50 | | | |
| User Fees & Service Charges | 19.07 | 18.74 | 0.33 | 24.29 | | | |
| Grant & Subsidy Revenues | 1.31 | 1.09 | 0.22 | 1.51 | | | |
| Other Income | 4.52 | 3.94 | 0.58 | 5.00 | | | |
| Revenues Total | 186.83 | 185.46 | 1.37 | 199.30 | 100.7% | 0.90 | 0.90 |
| Expenditures | | | | | | | |
| Salaries & Benefits | 83.51 | 84.82 | 1.31 | 116.55 | | | |
| Material & Supplies | 5.48 | 5.49 | 0.01 | 7.20 | | | |
| Purchased Services | 29.46 | 29.74 | 0.28 | 40.33 | | | |
| Transfers to Reserves | 30.53 | 30.33 | (0.20) | 31.81 | | | |
| Other Expenditures | 2.19 | 1.88 | (0.31) | 3.41 | | | |
| Expenditures Total | 151.17 | 152.26 | 1.09 | 199.30 | 99.3% | 2.90 | 2.90 |
| Year-End Accounting Accruals & Other Adjustments | | | | | | (1.60) | (1.60) |
| Surplus not including winter maintenance | 35.66 | 33.20 | 2.46 | 0.00 | | 2.20 | 2.20 |
| Winter Maintenance Unfavourable Variance | 6.76 | 6.48 | (0.28) | | | (0.90) | (0.35) |
| Surplus including winter maintenance | 28.90 | 26.72 | 2.18 | 0.00 | | 1.30 | 1.85 |

CITY OF MARKHAM
Library Operating Budget
Financial Results for the Nine Months Ended September 30, 2015
(in millions of dollars)

| | 2015 Actual | 2015 Budget | Variance fav./ (unfav.) | Annual Budget | % of Budget fav./ (unfav.) |
|------------------------------|------------------------|------------------------|------------------------------------|--------------------------|---|
| Revenues | | | | | |
| User Fees & Services Charges | 0.65 | 0.69 | (0.04) | 0.85 | |
| Grant & Subsidy Revenues | 0.00 | 0.00 | 0.00 | 0.23 | |
| Revenues Total | 0.65 | 0.69 | (0.04) | 1.08 | -94.2% |
| Expenditures | | | | | |
| Salaries & Benefits | 7.18 | 7.32 | 0.14 | 11.19 | |
| Material & Supplies | 0.09 | 0.14 | 0.05 | 0.19 | |
| Purchased Services | 1.38 | 1.38 | 0.00 | 2.01 | |
| Other Expenditures | 0.00 | 0.00 | 0.00 | 0.01 | |
| Expenditures Total | 8.65 | 8.84 | 0.19 | 13.40 | 97.9% |
| Surplus/(Deficit) | (8.00) | (8.15) | 0.15 | (12.32) | |

CITY OF MARKHAM
Planning & Design Operating Budget
Financial Results for the Nine Months Ended September 30, 2015
(in millions of dollars)

| | 2015 Actual | 2015 Budget | Variance fav./(unfav.) | Annual Budget | % of Budget fav./(unfav.) | Year-end Variance Projection Range Fav./(Unfav) From To | |
|--|----------------|----------------|---------------------------|------------------|---------------------------------|--|-------------|
| Revenues | | | | | | | |
| Planning & Design Fees | 6.20 | 5.11 | 1.09 | 7.25 | | | |
| Revenues Total | 6.20 | 5.11 | 1.09 | 7.25 | 121.3% | | |
| Expenditures | | | | | | | |
| Salaries & Benefits | 3.68 | 4.19 | 0.51 | 5.76 | | | |
| Material & Supplies | 0.03 | 0.03 | 0.00 | 0.05 | | | |
| Purchased Services | 1.82 | 1.84 | 0.02 | 2.40 | | | |
| Expenditures Total | 5.53 | 6.06 | 0.53 | 8.21 | 91.3% | | |
| Surplus/(Deficit) Before Transfer to/(from) Reserve | 0.67 | (0.95) | 1.62 | (0.96) | | 0.10 | 0.30 |
| Transfer to / (from) Reserve | 0.00 | 0.00 | 0.00 | (0.96) | | 0.10 | 0.30 |
| Surplus/(Deficit) After Transfer to/(from) Reserve | 0.67 | (0.95) | 1.62 | (0.00) | | 0.00 | 0.00 |

CITY OF MARKHAM
Engineering Operating Budget
Financial Results for the Nine Months Ended September 30, 2015
(in millions of dollars)

| | 2015 Actual | 2015 Budget | Variance fav./ (unfav.) | Annual Budget | % of Budget fav./ (unfav.) | Year-end Variance Projection Range Fav./ (Unfav) From To | |
|--|----------------|----------------|----------------------------|------------------|----------------------------------|---|-------------|
| Revenues | | | | | | | |
| Engineering Fees | 5.05 | 3.21 | 1.84 | 5.09 | | | |
| Revenues Total | 5.05 | 3.21 | 1.84 | 5.09 | 157.3% | | |
| Expenditures | | | | | | | |
| Salaries & Benefits | 3.59 | 3.39 | (0.20) | 4.44 | | | |
| Material & Supplies | 0.02 | 0.03 | 0.01 | 0.04 | | | |
| Purchased Services | 1.54 | 1.60 | 0.06 | 2.08 | | | |
| Expenditures Total | 5.16 | 5.02 | (0.13) | 6.57 | 102.8% | | |
| Surplus/(Deficit) Before Transfer to/(from) Reserve | (0.10) | (1.81) | 1.71 | (1.48) | | (0.10) | 0.10 |
| Transfer to / (from) Reserve | 0.00 | 0.00 | 0.00 | (1.48) | | (0.10) | 0.10 |
| Surplus/(Deficit) After Transfer to/(from) Reserve | (0.10) | (1.81) | 1.71 | (0.00) | | 0.00 | 0.00 |

CITY OF MARKHAM
Planning & Engineering Development Fee Reserve Balance
As at September 30, 2015
(in millions of dollars)

| | 2015 Budget | 2015 Projection From To |
|--|------------------------|------------------------------------|
| Opening Balance at January 1, 2015 | (8.63) | (8.63) (8.63) |
| Transfer to Capital and Interest Income | (0.75) | (0.75) (0.75) |
| Transfer to/(from) Reserves | | |
| Planning & Design | (0.96) | 0.10 0.30 |
| Engineering | (1.48) | (0.10) 0.10 |
| Planning & Engineering Reserve Ending Balance | (11.82) | (9.38) (8.98) |

CITY OF MARKHAM
Building Standards Operating Budget
Financial Results for the Nine Months Ended September 30, 2015
(in millions of dollars)

| | 2015 Actual | 2015 Budget | Variance fav./(unfav.) | Annual Budget | % of Budget fav./(unfav.) | Year-end Variance Projection Range From To | |
|---|----------------|----------------|---------------------------|------------------|---------------------------------|--|---------------|
| Revenues | | | | | | | |
| Building Permits | 5.04 | 4.72 | 0.32 | 7.04 | | | |
| Other Revenues | 0.05 | 0.02 | 0.03 | 0.03 | | | |
| Revenues Total | 5.09 | 4.74 | 0.35 | 7.07 | 107.4% | | |
| Expenditures | | | | | | | |
| Salaries & Benefits | 3.79 | 4.16 | 0.37 | 5.77 | | | |
| Material & Supplies | 0.04 | 0.06 | 0.02 | 0.08 | | | |
| Purchased Services | 2.00 | 2.01 | 0.01 | 2.67 | | | |
| Expenditures Total | 5.83 | 6.23 | 0.40 | 8.52 | 93.6% | | |
| (Deficit) Before Transfer from Reserve | (0.74) | (1.49) | 0.75 | (1.46) | | (1.40) | (1.40) |
| Transfer (from) Reserve | 0.00 | 0.00 | 0.00 | (1.46) | | (1.40) | (1.40) |
| (Deficit) After Transfer from Reserve | (0.74) | (1.49) | 0.75 | 0.00 | | 0.00 | 0.00 |

CITY OF MARKHAM
Building Fee Reserve Balance
As at September 30, 2015
(in millions of dollars)

| | 2015 Budget | 2015 Projection |
|--|------------------------|----------------------------|
| Opening Balance at January 1, 2015 | 11.89 | 11.89 |
| Transfer to Capital and Interest Income | (0.45) | (0.45) |
| Transfer to/(from) Reserves | (1.46) | (1.40) |
| Building Reserve Ending Balance | 9.98 | 10.04 |

CITY OF MARKHAM
Waterworks Operating Budget
Financial Results for the Nine Months Ended September 30, 2015
(in millions of dollars)

| | 2015 Actual | 2015 Budget | Variance fav./(unfav.) | Annual Budget | % of Budget fav./(unfav.) | Year-end Variance Projection Range Fav./(Unfav) From To | |
|---|----------------|----------------|---------------------------|------------------|---------------------------------|--|-------------|
| Sales & Purchases of Water | | | | | | | |
| Water Revenue | | | | | | | |
| Water & Sewer Billing | 77.15 | 75.14 | 2.01 | 100.35 | | | |
| Water Expenditure | | | | | | | |
| Contracted Municipal Services | 58.62 | 55.16 | (3.46) | 73.79 | | | |
| Net Sales & Purchases of Water | 18.53 | 19.97 | (1.45) | 26.56 | -92.8% | | |
| Other Revenues Total | 0.90 | 0.90 | 0.00 | 1.40 | 100.0% | | |
| Other Expenditures | | | | | | | |
| Salaries & Benefits | 5.33 | 5.41 | 0.08 | 7.22 | | | |
| Non Personnel Expenditures | 5.56 | 5.68 | 0.12 | 7.14 | | | |
| Expenditures Total | 10.89 | 11.09 | 0.20 | 14.36 | 98.2% | | |
| Surplus Before Transfer to Reserve | 8.54 | 9.78 | (1.25) | 13.60 | | 0.00 | 0.00 |
| Transfer to Reserve | 0.00 | 0.00 | 0.00 | 13.60 | | (1.50) | (1.00) |
| Surplus After Transfer to Reserve | 8.54 | 9.78 | (1.25) | 0.00 | | 1.50 | 1.00 |

CITY OF MARKHAM
Waterworks Reserve Balance
 As at September 30, 2015
 (in millions of dollars)

| | 2015 Budget | 2015 Projection From To |
|--|------------------------|------------------------------------|
| Opening Balance - January 1, 2015 | 37.02 | 37.02 37.02 |
| Transfer to Reserves at time of budget approval | 13.60 | 13.60 13.60 |
| Transfer from Reserve for 2014 year end deficit | (1.12) | (1.12) (1.12) |
| One-time dispute settlement with York Region | 3.11 | 3.11 3.11 |
| Transfer to 2015 Capital | (11.88) | (11.88) (11.88) |
| Interest Income | 0.29 | 0.29 0.29 |
| Transfer from 2015 closed capital projects | 0.00 | 2.06 2.06 |
| Transfer from Reserve for 2015 year end Surplus/(Deficit) | 0.00 | (1.50) (1.00) |
| Waterworks Reserve Ending Balance | 41.02 | 41.58 42.08 |

CITY OF MARKHAM
Variances by Commission and Department
CAO'S Office, Human Resources, Legal Services and Sustainability Office
Financial Results for the Nine Months Ended September 30, 2015
(in millions of dollars)

| Department | Personnel | Non-Personnel | Revenue | Total |
|-----------------------|------------------|----------------------|----------------|--------------|
| CAO'S OFFICE | 0.01 | 0.03 | 0.00 | 0.04 |
| HUMAN RESOURCES | 0.06 | (0.02) | 0.00 | 0.04 |
| LEGAL DEPT. | 0.02 | 0.03 | 0.01 | 0.06 |
| SUSTAINABILITY OFFICE | 0.06 | (0.15) | 0.22 | 0.13 |
| Total | 0.15 | (0.11) | 0.23 | 0.27 |

CITY OF MARKHAM
Variances by Commission and Department
Community and Fire Services
Financial Results for the Nine Months Ended September 30, 2015
(in millions of dollars)

| Department | Personnel | Non-Personnel | Revenue | Total |
|---------------------------------------|------------------|----------------------|----------------|--------------|
| ARTS CENTRES | (0.08) | (0.01) | 0.06 | (0.03) |
| MUSEUM | (0.07) | 0.01 | 0.05 | (0.01) |
| THEATRE | 0.04 | (0.15) | 0.22 | 0.11 |
| CULTURE ADMIN | (0.03) | (0.01) | 0.04 | 0.00 |
| OPERATIONS | 0.44 | 0.05 | 0.10 | 0.59 |
| ASSET MANAGEMENT | 0.16 | 0.13 | (0.01) | 0.28 |
| FIRE SERVICES | (0.30) | 0.12 | 0.00 | (0.18) |
| LIBRARY | 0.14 | 0.05 | (0.04) | 0.15 |
| RECREATION SERVICES | 0.21 | (0.07) | (0.20) | (0.06) |
| WASTE | (0.01) | 0.30 | (0.05) | 0.24 |
| COMMISSIONER'S OFFICE | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Excl. Winter Maintenance | 0.50 | 0.42 | 0.17 | 1.09 |
| WINTER MAINTENANCE | (0.11) | (0.13) | (0.04) | (0.28) |
| Total | 0.39 | 0.29 | 0.13 | 0.81 |

CITY OF MARKHAM
Variances by Commission and Department
Corporate Services
Financial Results for the Nine Months Ended September 30, 2015
(in millions of dollars)

| Department | Personnel | Non-Personnel | Revenue | Total |
|--|------------------|----------------------|----------------|--------------|
| LEGISLATIVE SERVICES | (0.01) | (0.04) | 0.20 | 0.15 |
| FINANCIAL SERVICES | 0.38 | 0.06 | 0.11 | 0.55 |
| ITS DEPARTMENT | 0.13 | 0.07 | (0.01) | 0.19 |
| CORP. COMMUNICATIONS & COMMUNITY ENGAGEMENT | 0.19 | 0.02 | (0.19) | 0.02 |
| COMMISSIONER'S OFFICE | 0.01 | 0.01 | 0.00 | 0.02 |
| Total | 0.70 | 0.12 | 0.11 | 0.93 |

CITY OF MARKHAM
Variances by Commission and Department
Development Services
Financial Results for the Nine Months Ended September 30, 2015
(in millions of dollars)

| Department | Personnel | Non-Personnel | Revenue | Total |
|-----------------------|------------------|----------------------|----------------|--------------|
| ECONOMIC DEVELOPMENT | (0.03) | 0.03 | 0.07 | 0.07 |
| COMMISSIONER'S OFFICE | 0.03 | (0.00) | 0.00 | 0.03 |
| Total | - | 0.03 | 0.07 | 0.10 |