

CITY OF MARKHAM
Operating Budget
(Excluding Planning & Design, Engineering, Waterworks and Building Standards)
Financial Results for the Nine Months Ended September 30, 2014
(in millions of dollars)

	2014 Actual	2014 Budget	Variance fav./((unfav.))	Annual Budget	Variance as % of YTD Budget fav./((unfav.))	Year-end Variance Projection Range Fav./((Unfav)) From To	
Revenues							
Property Taxation Revenues	130.241	130.241	0.000	131.708			
General Revenues	16.812	17.050	(0.238)	26.724			
User Fees & Service Charges	17.579	17.877	(0.298)	23.158			
Grant & Subsidy Revenues	0.998	0.975	0.023	1.555			
Other Income	3.842	3.187	0.655	4.459			
Revenues Total	169.472	169.330	0.142	187.604	0.1%	0.000	0.000
Expenditures							
Salaries & Benefits	81.652	82.418	0.766	111.469			
Material & Supplies	4.129	4.535	0.406	7.330			
Purchased Services	23.508	23.989	0.481	37.967			
Other Expenditures	23.935	23.073	(0.862)	30.839			
Expenditures Total	133.224	134.015	0.791	187.604	0.6%	0.500	1.300
Surplus before Winter Maintenance	36.248	35.315	0.933	0.000		0.500	1.300
Winter Maintenance Unfavourable Variance	7.970	5.591	(2.379)			(3.236)	(2.379)
Year-End Accounting Adjustments						(0.100)	(0.100)
Surplus/(Deficit)	28.278	29.724	(1.446)	0.000		(2.836)	(1.179)

CITY OF MARKHAM
Planning & Design Operating Budget
Financial Results for the Nine Months Ended September 30, 2014
(in millions of dollars)

	2014 Actual	2014 Budget	Variance fav./((unfav.))	Annual Budget	Variance as % of Budget fav./((unfav.))	Year-end Deficit Projection Range Fav./((Unfav)) From To	
Revenues							
Planning & Design Fees	3.563	4.924	(1.361)	6.974			
Revenues Total	3.563	4.924	(1.361)	6.974	-27.6%		
Expenditures							
Salaries & Benefits	3.804	4.095	0.291	5.630			
Material & Supplies	0.026	0.027	0.001	0.050			
Purchased Services	1.622	1.618	(0.004)	2.149			
Expenditures Total	5.452	5.740	0.288	7.829	5.0%		
(Deficit) Before Transfer to Reserve	(1.889)	(0.816)	(1.073)	(0.855)		(1.400)	(1.400)
Draw from Reserve	0.000	0.000	0.000	(0.855)		(1.400)	(1.400)
(Deficit) After Transfer to Reserve	(1.889)	(0.816)	(1.073)	0.000		0.000	0.000

CITY OF MARKHAM
Engineering Operating Budget
Financial Results for the Nine Months Ended September 30, 2014
(in millions of dollars)

	2014 Actual	2014 Budget	Variance fav./((unfav.))	Annual Budget	Variance as % of Budget fav./((unfav.))	Year-end Deficit Projection Range Fav./((Unfav)) From To	
Revenues							
Engineering Fees	2.317	2.590	(0.273)	4.991			
Revenues Total	2.317	2.590	(0.273)	4.991	-10.5%		
Expenditures							
Salaries & Benefits	3.287	3.248	(0.039)	4.501			
Material & Supplies	0.022	0.032	0.010	0.042			
Purchased Services	1.427	1.464	0.037	1.984			
Expenditures Total	4.736	4.744	0.008	6.528	0.2%		
(Deficit) Before Transfer to Reserve	(2.419)	(2.154)	(0.265)	(1.537)		(2.300)	(2.300)
Draw from Reserve	0.000	0.000	0.000	(1.537)		(2.300)	(2.300)
(Deficit) After Transfer to Reserve	(2.419)	(2.154)	(0.265)	0.000		0.000	0.000

CITY OF MARKHAM
Planning & Engineering Development Fee Reserve Balance
As at September 30, 2014
(in millions of dollars)

	2014 Budget	2014 Projection
Opening Balance at January 1, 2014	(3.959)	(3.959)
Transfer to Capital and Interest Income	(0.042)	(0.042)
Transfer to/(from) Reserves		
Planning & Design	(0.855)	(1.400)
Engineering	(1.537)	(2.300)
Planning & Engineering Reserve Ending Balance	(6.393)	(7.701)

CITY OF MARKHAM
Building Standards Operating Budget
Financial Results for the Nine Months Ended September 30, 2014
(in millions of dollars)

	2014 Actual	2014 Budget	Variance fav./ (unfav.)	Annual Budget	Variance as % of Budget fav./ (unfav.)	Year-end Deficit Projection Range Fav./ (Unfav)	
						From	To
Revenues							
Building Permits	4.225	4.567	(0.342)	6.817			
Other Revenues	0.052	0.023	0.029	0.030			
Revenues Total	4.277	4.590	(0.313)	6.847	-6.8%		
Expenditures							
Salaries & Benefits	3.892	4.083	0.191	5.702			
Material & Supplies	0.049	0.060	0.011	0.081			
Purchased Services	1.943	1.957	0.014	2.603			
Expenditures Total	5.884	6.100	0.216	8.386	3.5%		
(Deficit) Before Transfer to Reserve	(1.607)	(1.510)	(0.097)	(1.539)		(2.100)	(2.100)
Draw from Reserve	0.000	0.000	0.000	(1.539)		(2.100)	(2.100)
(Deficit) After Transfer to Reserve	(1.607)	(1.510)	(0.097)	0.000		0.000	0.000

CITY OF MARKHAM
Building Reserve Balance
 As at September 30, 2014
 (in millions of dollars)

	2014 Budget	2014 Projection
Opening Balance at January 1, 2014	13.846	13.846
Transfer to Capital and Interest Income	0.079	0.079
Transfer to/(from) Reserves	(1.539)	(2.100)
Building Reserve Ending Balance	12.386	11.825

CITY OF MARKHAM
Waterworks Operating Budget
Financial Results for the Nine Months Ended September 30, 2014
(in millions of dollars)

	2014 Actual	2014 Budget	Variance fav./(unfav.)	Annual Budget	Variance as % of Budget fav./(unfav.)	Year-end Variance Projection Range Fav./(Unfav) From To	
Sales & Purchases of Water							
Water Revenue							
Water & Sewer Billing	67.663	71.254	(3.591)	95.207			
Water Expenditure							
Contracted Municipal Services	49.493	51.400	1.907	68.765			
Net Sales & Purchases of Water	18.170	19.854	(1.684)	26.442	-8.5%		
Other Revenues Total	0.644	0.894	(0.250)	1.299	-28.0%		
Other Expenditures							
Salaries & Benefits	5.049	5.181	0.132	6.973			
Non Personnel Expenditures	5.262	5.416	0.154	6.952			
Expenditures Total	10.311	10.597	0.286	13.925	2.7%		
Surplus Before Transfer to Reserve	8.503	10.151	(1.648)	13.815		(1.500)	(0.500)
Transfer to Reserve	0.000	0.000	0.000	13.815		(1.500)	(0.500)
Surplus After Transfer to Reserve	8.503	10.151	(1.648)	0.000		0.000	0.000

CITY OF MARKHAM
Waterworks Reserve Balance
 As at September 30, 2014
 (in millions of dollars)

	2014 Budget	2014 Projection	
		From	To
Opening Balance - January 1, 2014	32.835	32.835	32.835
Transfer to Reserves at time of budget approval	13.815	13.815	13.815
Transfer from Reserve for 2013 year end unfavourable variance	(1.515)	(1.515)	(1.515)
Transfer to 2014 Capital	(11.202)	(11.202)	(11.202)
Interest Income	0.183	0.183	0.183
Transfer from 2014 closed capital projects	0.000	0.748	0.748
Transfer from Reserve for 2014 year end unfavourable variance	0.000	(1.500)	(0.500)
Waterworks Reserve Ending Balance	34.116	33.364	34.364

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, 2014
(in millions of dollars)

Department	Personnel	Non-Personnel	Revenue	Total
CAO'S OFFICE	0.007	(0.013)	0.001	(0.006)
HUMAN RESOURCES	0.128	0.147	0.000	0.275
LEGAL DEPT.	0.033	0.211	(0.071)	0.174
SUSTAINABILITY OFFICE	0.044	(0.126)	0.140	0.058
Total	0.212	0.220	0.069	0.501

CITY OF MARKHAM
Variances by Commission and Department
Community and Fire Services
Financial Results for the Nine Months Ended September 30, 2014
(in millions of dollars)

Department	Personnel	Non-Personnel	Revenue	Total
ARTS CENTRES	(0.075)	0.034	0.067	0.026
MUSEUM	(0.125)	0.030	0.168	0.072
THEATRE	(0.035)	(0.250)	0.335	0.049
CULTURAL SERVICES	(0.007)	0.022	0.019	0.034
FLEET	0.011	(0.122)	-	(0.111)
PARKS (Excl. Winter Maintenance)	(0.026)	0.161	0.009	0.145
ROADS (Excl. Winter Maintenance)	0.216	0.230	0.004	0.450
TRAFFIC OPERATIONS	0.017	(0.011)	0.000	0.007
OPERATIONS ADMIN	(0.086)	(0.006)	0.019	(0.072)
ASSET MANAGEMENT	0.079	(0.039)	(0.008)	0.032
FIRE SERVICES	(0.569)	0.075	(0.028)	(0.522)
LIBRARY	0.156	0.058	(0.036)	0.178
RECREATION SERVICES	0.515	0.054	(0.725)	(0.157)
WASTE	0.096	0.076	(0.120)	0.052
COMMISSIONER'S OFFICE	0.078	0.027	-	0.105
Total Excl. Winter Maintenance	0.246	0.340	(0.297)	0.289
WINTER MAINTENANCE	(0.250)	(2.156)	0.037	(2.369)
Total	(0.191)	(1.838)	(0.087)	(2.116)

CITY OF MARKHAM
Variances by Commission and Department
Corporate Services
Financial Results for the Nine Months Ended September 30, 2014
(in millions of dollars)

Department	Personnel	Non-Personnel	Revenue	Total
LEGISLATIVE SERVICES	0.004	0.051	(0.017)	0.039
FINANCIAL SERVICES	0.382	0.067	0.027	0.476
ITS DEPARTMENT	0.081	0.122	(0.007)	0.196
CORP. COMMUNICATIONS & COMMUNITY ENGAGEMENT	0.078	0.025	(0.142)	(0.038)
COMMISSIONER'S OFFICE	0.049	(0.004)	-	0.044
Total	0.594	0.262	(0.139)	0.717

CITY OF MARKHAM
Variances by Commission and Department
Development Services
Financial Results for the Nine Months Ended September 30, 2014
(in millions of dollars)

Department	Personnel	Non-Personnel	Revenue	Total
ECONOMIC DEVELOPMENT	0.020	0.051	0.022	0.094
COMMISSIONER'S OFFICE	0.013	(0.000)	-	0.013
Total	0.033	0.051	0.022	0.107