

Q4-2024 Budget Variance by Costing Centre

Costing Centre:	Year End Variance Surplus/(Deficit)	Comment
20-110-MAYOR'S OFFICE	5,052	Underspent in General Administration Expenses such as Mileage & Conferences.
20-111-COUNCILLORS	40,264	Underspent in Conferences & Professional Development.
20-112-CITY MANAGER / CAO	19,452	Underspent in Outside Consulting & Contingencies.
20-120-CLERKS	(1,754)	The Integrity Commissioner Services budget was overspent due to an increase in complaints and requests for assistance related to conflicts of interest. The Professional Development budget was also exceeded, driven by heightened staff engagement in webinars aimed at supporting professional growth and enhancing organizational processes and efficiencies.
20-125-COMMUNICATIONS	(93,140)	Webmaster position from Information Services and part-time contract for Communications from Economic Development allocated to this cost centre for part of the year.
20-130-FINANCE	(7,527)	Increase in activity within the cost centre for services including increase in postage costs for mailings of bills and notices.
20-131-INFORMATION SERVICES	287,992	Some annual service contracts for software support converted into multi-year contracts providing savings, and a vacant position for part of the year contributed to the overall surplus. Webmaster position allocated to Communications cost centre during the year attributing to the cost centre surplus.
20-134-GENERAL REVENUE	2,937,502	City received additional grants from BFF, OCIF, MTO and an AMO Surplus allocation. Investment Income, Penalty on overdue accounts, and Supplemental tax revenues came in higher than budget.

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20-135-TAXATION EXPENDITURES	(1,198,321)	The additional grants received resulted in an increased transfer to capital for BFF and OCIF. AMO Surplus transfer to Reserve. Post retirement benefits came under budget and the tax write-offs for all appeals through the Assessment Review Board were under budget.
20-139-GRANTS	(9,979)	Additional cost for Holy Trinity Shelter and Welland Food Fest Notice of Motion to allocate permissive grant for 2024.
20-140-LEGAL	(132,435)	The increase is attributed to additional support required from legal counsel to address complex and time-sensitive matters that required specialized legal expertise beyond the scope of in-house resources.
20-150-HUMAN RESOURCES	(109,566)	Increase in advertising for recruitment, and an increase in outside contracts and legal costs with sensitive staffing matters.
20-210-FIRE	662,089	Underspent due to several vacancies while new positions went unfilled. New recruitment took longer than anticipated. Underspent in volunteer compensation because of fewer personnel and operational and training requirements.
20-310-ENGINEERING - ADMINISTRATION	878,707	Underspending attributed to vacancies due to longer than expected vacancies.
20-315-STREETLIGHTING	623	Performed within budget.

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20-316-SIDEWALKS	38,316	Reduction in casual staff hours and associated expenses.
20-320-ROADWAYS	328,157	Surplus due to shared pooling resources of salaries and benefits with Fleet (323), Public Works(325), and Roadways (320).
20-321-TRAFFIC CONTROL	(116,367)	Reallocation of Manager of Transportation and Traffic Operations Technician into Traffic Control cost centre from By-laws for part of the year. An increase in paint cost for pavement markings and rail maintenance.
20-322-WINTER CONTROL	186,563	In 2024, the winter was more mild and therefore less salt and sand required.
20-323-FLEET	441,150	Surplus due to shared pooling resources of salaries and benefits with Fleet (323), Public Works(325), and Roadways (320).
20-325-PUBLIC WORKS	(695,453)	Deficit due to shared pooling resources of salaries and benefits with Fleet (323), Public Works(325), and Roadways (320).
20-327-STORM SEWERS	37,860	Catch Basin contract for cleaning did not run for 2024.
20-350-CROSSING GUARDS	163,227	In 2024, 76% of scheduled staff hours used against budget and only a portion of crossing guards opted into OMERS.
20-380-PARKING	98,941	Increased number of tickets issued and reduced cancellation of tickets.

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20-402-ROWING CANADA NATIONALS CHAMPIONSHIPS	(14,658)	Participation was lower than expected. Revenue linked to participation based on contract terms.
20-405-RECREATION - PROGRAMS/SERVICES	(304,793)	Exceeded PT wage and OT budgets due to the staff requirements to deliver enhanced programming based on registration and outdoor summer programming needs. Projection for PT wages needs to be adjusted based on trends for actuals. Higher bank service fees related to more point of sale transactions.
20-406-FESTIVALS AND EVENTS	(56,521)	PT wages and OT were underbudgeted and equipment rental rates for event rentals have significantly increased
20-410-PARKS / OPEN SPACES	(1,660)	Overspent on PT Wages and Overtime to meet service levels of grass cutting and winter maintenance. Increased cost for encampment cleanups and there was an increase need for professional development and training for staff.
20-412-PLAYING FIELDS	15,484	Underspent on FT Wages and sport field utilities.
20-415-URBAN FORESTRY	123,919	Underspent on FT wages due to retirements and job vacancies, less spent on PT wages due to other priority work in parks, less need for OT and emergency work.
20-420-CEMETERIES	6,830	Overspent on FT and PT wages to meet burial and grass cutting service levels, additional contract work was required for restoration work - Increased investment income offset any overage.

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20-430-FAC-MTCE/LABOUR	82,430	Underspent as FT HVAC technician vacancy all year.
20-432-FAC-ARENA	(84,000)	Outside contracts including HVAC due to above vacancy. Hydro and water consumption was higher than projected.
20-434-FAC-WELLNESS CENTRE	(76,154)	Outside contracts including HVAC due to above vacancy, security enhancements, and pool repair were overspent due to need. Natural gas supply charges increased and consumption was higher than projected.
20-435-FAC-EMPIRE OUTDOOR SPORTS COMPLEX	(13,797)	Over due to PT wages for sport camp. Revenue is trending up annually to offset.
20-436-FAC-MARKET	(89,005)	Overspent as a result of increasing security requirements, vandalism and cleanup.
20-438-FAC-SWIMMING POOL	(358,438)	Water meters for pools and splashpads were not read for 2022 & 2023 therefore three years of water consumption captured in 2024. Aging infrastructure at two pools has increased the need for major leak repairs including reinstatement of concrete decks, water loss and repairs to the circulation system.

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20-439-FAC-CIVIC SQUARE	(125,975)	Outside contracts overspent due to complex HVAC repair needs, leak repairs to pond and sump pump replacement. Additional security incurred to address facility needs.
20-442-FAC-COURTHOUSE	0	Courthouse expenses are fully recoverable from the province.
20-444-FAC-SERVICE CENTRE	(64,876)	HVAC repair due to Health & Safety with contracted services due to staff vacancies in cost centre 430.
20-445-FAC-YSP RIVER ROAD	0	YSP expenses are fully recoverable from the Oak View Group.
20-446-FAC-QUAKER RD BALL DIAMONDS	(64,331)	Aging infrastructure requirements at this location - HVAC repair, painting and fence repair. Higher than projected hydro. Advertising revenue recognition delayed due to postal strike.
20-447-FAC-RECREATIONAL CANAL LANDS	(148,730)	Overspent as a result of additional PT & OT staff needs, additional custodial costs from increased events and outside contracts for fire alarm panel replacement, and elevator repair. Water meters were not read for 2022 & 2023 therefore three years of water consumption captured in 2024.
20-448-FAC-COOKS MILLS HALL	(4,288)	PT wages over due to increasing rentals.

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20-449-FAC-140 KING ST MUSEUM	20,816	Underspent due to lower needs for utilities and electrical contract service.
20-450-FAC-HOOKER STREET	3,804	Increased rental revenue at this location.
20-452-FAC-C.L. PINARD CTR	17,822	Increased rental revenue at this location.
20-454-FAC-ANCILLARY BLDGS	11,751	Underspent due to less water consumption and fewer contracted services.
20-459-FAC-FIRE HALLS	6,582	Decrease in outside contractor requirements and lower natural gas consumption.
20-461-FAC-CHIPPAWA PK COMMUNITY CTR	(23,969)	Outside Janitorial contract was higher than budget due to rental activity. Overspent in PT wages for showing, prep and opening and closing year-round.
20-462-FAC-FIRE HALL #1 EAST MAIN ST HQ	(17,295)	Overspent as a result of additional cleanings, HVAC repair requirements, and higher hydro consumption.

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20-463-FAC-FIRE HALL #2 KING ST	(249)	Performed within budget.
20-510-PLANNING & DEVELOPMENT SERVICE	(412,048)	Reduced application fees due to slower economic conditions. An increase salary and benefit expenses and an increase in legal expenses due to OLT appeals. In addition, an increase in incentives over budget for 2024.
20-520-BUILDING & LICENSING	(889,968)	Decrease in issuance of permits due to slow down in overall construction activity in 2024.
20-525-BY-LAW ENFORCEMENT	202,512	Additional administrative penalties added in 2024 and increased enforcement.
20-710-ECONOMIC DEVELOPMENT	38,914	Underspent in City Promotions, Professional Development, Meetings and Memberships due to staff competing commitments, and scheduling challenges. Savings due to FT staff taking a contract through Communications.
Tax Supported Year-End Variance	1,541,460	
25-910-WATER WORKS	(154,161)	Higher water sales then budget offset by an increase in costs to purchase water meters and parts for new developments and additional repairs required on water mains and equipment.

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30-330-WASTEWATER	1,988,205	Increase in fixed charges collected due to new water accounts and retail sewer flows performed above budget. The main contributor of the surplus is due to the year end wastewater reconciliation rebate for 2024. This reconciliation compares the budgeted flows vs the actual flows, resulting in a positive rebate for wastewater.
Rate Supported Year-End Variance	1,834,044	