

APPENDIX 1

DEPARTMENT/DIVISION OVERVIEWS

CITY OF HAMILTON 2010 TAX OPERATING BUDGET By Program

Legislative

	2009 Budget	2009 Projected Actual	2010 Base Budget	2010 Savings Options	2010 Requested Budget	2010 Requested / 2009 Restated	
						\$	%
Legislative Budget	342,268	342,268	346,235	0	346,235	3,967	1.2%
Mayor	954,844	954,844	972,049	0	972,049	17,205	1.8%
Volunteer Committee	88,290	88,290	88,290	0	88,290	0	0.0%
Ward Budgets	2,785,925	2,785,925	2,817,819	0	2,817,819	31,894	1.1%
NET LEVY	4,171,327	4,171,327	4,224,394	0	4,224,394	53,067	1.3%

CITY OF HAMILTON
2010 TAX OPERATING BUDGET
By Cost Category

Legislative

	2009	2009	2010	2010	2010	2010 Requested /	
	Budget	Projected Actual	Base Budget	Savings Options	Requested Budget	2009 Budget \$	%
EMPLOYEE RELATED COST	3,201,402	3,201,402	3,251,240	0	3,251,240	49,838	1.6%
MATERIAL AND SUPPLY	638,380	638,380	648,169	0	648,169	9,789	1.5%
BUILDING AND GROUND	2,450	2,450	2,450	0	2,450	0	0.0%
CONSULTING	7,000	7,000	7,000	0	7,000	0	0.0%
CONTRACTUAL	106,965	106,965	106,965	0	106,965	0	0.0%
AGENCIES and SUPPORT PAYMENTS	39,200	39,200	37,770	0	37,770	(1,430)	(3.6)%
RESERVES / RECOVERIES	(2,000)	(2,000)	(2,000)	0	(2,000)	0	0.0%
COST ALLOCATIONS	89,180	89,180	79,240	0	79,240	(9,940)	(11.1)%
FINANCIAL	113,510	113,510	118,320	0	118,320	4,810	4.2%
TOTAL EXPENDITURES	4,196,087	4,196,087	4,249,154	0	4,249,154	53,067	1.3%
RESERVES	(24,760)	(24,760)	(24,760)	0	(24,760)	0	0.0%
TOTAL REVENUES	(24,760)	(24,760)	(24,760)	0	(24,760)	0	0.0%
NET LEVY	4,171,327	4,171,327	4,224,394	0	4,224,394	53,067	1.3%

CITY OF HAMILTON

2010 TAX OPERATING BUDGET

By Program

Corporate Financials and Non Program Revenues

	2009	2009	2010	2010	2010	2010 Requested /	
	Budget	Projected Actual	Base Budget	Savings Options	Requested Budget	2009 Restated \$	%
Corporate Financials							
Operating	6,304,847	7,255,768	7,521,343	0	7,521,343	1,216,496	19.3%
Reductions/Initiatives	(4,140,000)	0	(4,140,000)	0	(4,140,000)	0	0.0%
Senior Tax Credit	450,500	486,800	500,000	0	500,000	49,500	11.0%
Total Corporate Financials	2,615,347	7,742,568	3,881,343	0	3,881,343	1,265,996	48.4%
Non Program Revenues							
Hydro Dividends & Interest	(5,000,000)	(5,250,000)	(5,000,000)	0	(5,000,000)	0	0.0%
Investment Income	(4,000,000)	(4,000,000)	(4,000,000)	0	(4,000,000)	0	0.0%
OMPF	(26,013,500)	(26,013,500)	(9,278,305)	0	(9,278,305)	16,735,195	(64.3)%
Special Provincial Grant	(16,500,000)	(16,500,000)	(16,500,000)	0	(16,500,000)	0	0.0%
Penalties and Interest	(8,500,000)	(8,100,000)	(7,700,000)	0	(7,700,000)	800,000	9.4%
PIL	(13,999,999)	(14,007,203)	(13,999,999)	0	(13,999,999)	(0)	(0.0)%
POA	(2,461,843)	(2,597,000)	(2,635,343)	0	(2,635,343)	(173,500)	(7.0)%
Right of Way Taxes	(3,260,900)	(3,204,600)	(3,204,000)	0	(3,204,000)	56,900	1.7%
Supplementary Taxes	(6,000,000)	(6,000,000)	(6,000,000)	0	(6,000,000)	0	0.0%
Tax Capping	1,000,000	511,300	550,000	0	550,000	(450,000)	(45.0)%
Tax Remissions/Write Offs	10,000,000	8,798,700	9,543,600	0	9,543,600	(456,400)	(4.6)%
Total Non Program Revenues	(74,736,242)	(76,362,303)	(58,224,047)	0	(58,224,047)	16,512,195	22.1%
NET LEVY	(72,120,895)	(68,619,735)	(54,342,704)	0	(54,342,704)	17,778,191	24.7%

CITY OF HAMILTON
2010 TAX OPERATING BUDGET
By Cost Category

Corporate Financials and Non Program Revenues

	2009	2009	2010	2010	2010	2010 Requested /	
	Budget	Projected Actual	Base Budget	Savings Options	Requested Budget	2009 Budget \$	%
EMPLOYEE RELATED COST	6,330,296	11,991,574	7,213,172	0	7,213,172	882,876	13.9%
MATERIAL AND SUPPLY	453,535	453,535	901,235	0	901,235	447,700	98.7%
CONTRACTUAL	148,700	148,700	149,150	0	149,150	450	0.3%
AGENCIES and SUPPORT PAYMENTS	(86)	(86)	0	0	0	86	100.0%
RESERVES / RECOVERIES	977,123	956,168	1,084,150	0	1,084,150	107,027	11.0%
COST ALLOCATIONS	(1,742,830)	(1,742,830)	(1,735,790)	0	(1,735,790)	7,040	0.4%
FINANCIAL	12,336,219	10,182,517	11,041,319	0	11,041,319	(1,294,900)	(10.5)%
CAPITAL FINANCING (E)	164,716	164,716	40,800	0	40,800	(123,916)	(75.2)%
TOTAL EXPENDITURES	18,667,673	22,154,294	18,694,036	0	18,694,036	26,363	0.1%
FEES AND GENERAL	(24,227,269)	(24,761,826)	(23,721,377)	0	(23,721,377)	505,892	2.1%
TAX AND RATES	(23,260,899)	(23,211,803)	(23,263,999)	0	(23,263,999)	(3,100)	(0.0)%
GRANTS AND SUBSIDIES	(42,513,500)	(42,513,500)	(25,778,305)	0	(25,778,305)	16,735,195	39.4%
RESERVES	(786,900)	(286,900)	(273,060)	0	(273,060)	513,840	65.3%
TOTAL REVENUES	(90,788,568)	(90,774,029)	(73,036,741)	0	(73,036,741)	17,751,827	19.6%
NET LEVY	(72,120,895)	(68,619,735)	(54,342,704)	0	(54,342,704)	17,778,191	24.7%

CITY OF HAMILTON
2010 TAX OPERATING BUDGET
By Program

Capital Levy - Tax

	2009 Budget	2009 Projected Actual	2010 Base Budget	2010 Savings Options	2010 Requested Budget	2010 Requested / 2009 Restated	
						\$	%
Boards and Agencies	69,820	69,820	69,820	0	69,820	(0)	(0.0)%
Corporate Financials	30,347,630	28,347,630	34,231,620	0	34,231,620	3,883,990	12.8%
HES	1,073,380	1,073,380	1,074,750	0	1,074,750	1,370	0.1%
PHCS	5,694,590	5,694,590	6,636,850	0	6,636,850	942,260	16.5%
Planning and Development	646,820	646,820	895,400	0	895,400	248,580	38.4%
PW-Tax	38,533,554	38,533,554	39,506,370	0	39,506,370	972,816	2.5%
Police	1,170,310	1,237,930	921,740	0	921,740	(248,570)	-21.2%
NET LEVY	77,536,104	75,603,724	83,336,550	0	83,336,550	5,800,446	7.5%

APPENDIX 2
COUNCIL REFERRED ITEMS



City of Hamilton

		Council Referred Items		Budget Year: 2010
Department	Corp Fin	Division	Financials	
Service	Corporate Cost Allocation Policy Revision			
Current Service Level	Council directed staff to review the current cost allocation methodologies. Cost allocations are transfers between programs that recognize that some expenses occurring in one program are directly or indirectly related to other programs.			
Proposed Service Level	Report FCS09064 was approved by Council in July of this year. The report sets out new principles and methodologies related to the cost allocation system.			
Potential Impact	The new system results in about \$2.5 million less recoveries in the Tax budget from the Rate (W&WW). There is no overall impact to the City budget. Staff propose to begin phasing this in during 2011 and will report back to Council.			

Financial Analysis:

Operating Budget Impact			Strategic Plan Linkage:		
Description	Annualized Amount				
Employee Expenses	0				
Other Expenses	0				
Total Gross Expenditure	0				
Less: Revenues	0				
- 0%	0				
Annualized Net Impact	-				
FTE	0.00		Capital Budget Impact		
			Year 2010	Years 2011 & Beyond	Total
			0	0	0