

The Corporation of the Township of Hamilton

Council Staff Report



Report To: Mayor Jibb and Members of Council
Report No: T-2025-05
Report Title: 2025 First Quarter Financial Report
Submitted By: Nusrat Ahmed, Director of Financial Services / Treasurer
Date: 20 May 2025

Subject:

2025 First Quarter Financial Report

Recommendation:

It is recommended that the Council of the Corporation of the Township of Hamilton enacts as follows:

That Council receives Report T2025-05: 2025 First Quarter Financial Report, for period ending March 31, 2025 as information.

Background Information:

Council receives financial updates on a quarterly basis. Quarterly financial reporting reflects expenditures and revenues to date compared to the annual budget.

Discussion:

The financial update for the period ending March 31, 2025 by department is attached (Appendix "A").

Township (excluding Water and Building)

	2024 Q1 Actual	2025 Budget	2025 Q1 Actual	Variance	% Used
Expenditures					
Personnel	\$1,083,090	\$5,325,498	\$1,161,383	\$4,164,114	22%
Contribution to Reserve	223,881	1,193,610	298,403	895,208	25%
Other Expenditure	1,664,119	6,502,472	1,485,693	5,016,779	23%
Total Expenditures	2,971,090	13,021,579	2,945,478	10,076,101	23%
Revenues					
Contribution from Reserve	(4,350)	(55,000)	(-)	(55,000)	0%
Other Revenue	(369,800)	(2,392,623)	(659,989)	(1,732,634)	28%
Total Revenue	(374,150)	(2,447,623)	(659,989)	(1,787,634)	27%
Net Budget	\$2,596,940	\$10,573,956	\$2,285,489	\$8,288,467	22%

Expenditures

Township expenditures are overall on track with 23% spent, as of the first quarter. During the first quarter of 2025, the Township experienced a number of significant winter events, which had a substantial impact on operating expenses. These weather-related events resulted in increased costs in several areas, such as snow removal, equipment maintenance, and overtime staffing.

- Personnel expenditures at 22% spent as personnel budget is not evenly distributed per quarter;
- Contribution to Reserve is at 25% as per budget; and
- Other Expenditure are at 23% as spending patterns vary according to requirements during the year.

Revenues

Township revenues are overall on track for realization of revenue as budgeted. Total revenues received are at 27% of the budget.

- Contribution from Reserve is nil due to timing of project completion or incurrence of expenses; and
- Other Revenues are at 28% due to timing.

Water

The financial update for the period ending March 31, 2025:

	2024 Q1 Actual	2025 Budget	2025 Q1 Actual	Variance	% Used
Expenditures					
Personnel	\$60,374	\$406,300	\$64,375	\$341,925	16%
Contribution to Reserve	47,279	150,483	37,621	112,862	25%
Debt Payment	5,107	79,200	17,083	62,117	22%
Other Expenditure	60,130	291,768	71,521	220,247	25%
Total Expenditures	172,889	927,751	190,600	737,151	21%
Revenues					
Contribution from Reserve	-	-	-	-	0%
Other Revenue	(154,836)	(927,751)	(167,276)	(760,475)	18%
Total Revenue	(154,836)	(927,751)	(167,276)	(760,475)	18%
Net Budget	\$18,054	-	\$23,324	(23,324)	

Expenditures

Water expenditure are overall on track with 21% spent out as of the first quarter.

- Personnel expenditures at 16% spent as personnel budget is not evenly distributed per quarter;
- Other Expenditure are at 25% as spending patterns vary according to requirements during the year.

Revenues

Water revenues received are at 18% of the budget due to timing.

Financial / Staffing / Legal Implications:

Financial: Reporting of Q1 Financial Information

Staffing: There are no staffing implications related to this report.

Legal: There are no legal implications related to this report.

Environmental and Climate Change Impact Assessment:

1. Will this project / proposal generate Greenhouse Gas (GHG) Emissions? No
2. Will this project / proposal increase or decrease the amount of energy and emissions used by the Township? No
3. How will this project / proposal reduce Township emissions? No
4. What measures will be taken to mitigate / reduce energy consumption and GHG emissions? No
5. Does the project / proposal take into account current and future climate hazards (i.e. extreme flooding, temperature fluctuations, drought, invasive species, etc.) and what actions have been taken / considered to reduce risk and negative impacts? No

Strategic Plan Pillar(s):

Fiscal Responsibilities, Expand Financial Sustainability/Best Practices

Conclusions:

It is recommended that the Council of the Corporation of the Township of Hamilton enacts as follows:

That Council receives Report T2025-05: 2025 First Quarter Financial Report, for period ending March 31, 2025 as information.

Attachments:

[Appendix A 2025 Actual as of March 31 by Department](#)

Approved By:

Arthur Anderson, CAO
Daphne Livingstone, Director of Corporate Services /
Municipal Clerk

Status:

Approved - 06 May 2025
Approved - 13 May 2025



TOWNSHIP OF HAMILTON

2025 Actual as of March 31st, 2025

	2025 Budget	2025 Actual Mar 31	Variance	% Used
General Government				
Council	\$ 152,666	\$ 30,461	\$ 122,205	20%
Administration	950,955	163,424	787,531	17%
General Government Total	1,103,621	193,885	909,736	18%
Planning and Development				
Planning	227,600	44,708	182,892	20%
Economic Development	3,500	-	3,500	0%
Planning and Development Total	231,100	44,708	186,392	19%
Protection Services				
By - Law Enforcement	80,570	13,224	67,346	16%
Fire	1,339,160	368,775	970,385	28%
Police	1,463,931	362,954	1,100,977	25%
Police Services Board	14,166	18	14,148	0%
GRCA	183,437	68,718	114,718	37%
Animal Control	500	-	500	0%
Animal Services	36,830	9,282	27,548	25%
Protection Services Total	3,118,594	822,971	2,295,623	26%
Transportation Services				
Roads Operations	4,365,729	899,169	3,466,560	21%
Recreation and Cultural Services				
Parks & Facilities	1,325,595	188,618	1,136,976	14%
Library	361,854	95,259	266,595	26%
Recreation and Cultural Services Total	1,687,449	283,877	1,403,572	17%
Community Grants and Other Committees				
Health and Safety	7,500	165	7,335	2%
Community Services Grant	25,000	21,000	4,000	84%
Heritage Committee	6,500	1,250	5,250	19%
Accessibility	10,000	2,500	7,500	25%
Climate Change Committee	2,500	-	2,500	0%
Physician Recruitment	15,964	15,964	-	100%
Community Grants & Other Committees Total	67,464	40,879	26,585	61%
Total Levy Requirement	\$ 10,573,956	\$ 2,285,489	\$ 8,288,467	22%