

# The Corporation of the Township of Hamilton

## Council Staff Report



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**Report To:** Mayor Jibb and Members of Council  
**Report No:** T-2025-13  
**Report Title:** 2025 Second Quarter Financial Report  
**Submitted By:** Nusrat Ahmed, Director of Financial Services / Treasurer  
**Date:** 16 Sep 2025

### Subject:

2025 Second 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 T2025-13: 2025 Second Quarter Financial Report, for period ending June 30, 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 June 30, 2025 by department is attached (Appendix "A").

### Township (excluding Water and Building)

	2024 Q2 Actual	2025 Budget	2025 Q2 Actual	Variance	% Used
<b>Expenditures</b>					
Personnel	\$2,076,848	\$5,325,498	\$2,430,211	\$2,895,286	46%
Contribution to Reserve	447,765	1,193,610	597,055	596,555	50%
Other Expenditure	2,930,870	6,502,472	2,748,932	3,753,540	42%
<b>Total Expenditures</b>	<b>5,455,482</b>	<b>13,021,579</b>	<b>5,283,020</b>	<b>7,245,381</b>	<b>44%</b>
<b>Revenues</b>					
Contribution from Reserve	(8,700)	(55,000)	(-)	(55,000)	0%
Other Revenue	(981,986)	(2,392,623)	(1,380,108)	(1,012,516)	58%
<b>Total Revenue</b>	<b>(990,686)</b>	<b>(2,447,623)</b>	<b>(1,380,108)</b>	<b>(1,067,516)</b>	<b>56%</b>
<b>Net Budget</b>	<b>\$4,464,796</b>	<b>\$10,573,956</b>	<b>\$4,396,090</b>	<b>\$6,177,866</b>	<b>42%</b>

### **Expenditures**

Township expenditures are overall on track with 44% spent, as of the second 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 46% spent as personnel budget is not evenly distributed per quarter;
- Contribution to Reserve is at 50% as per budget; and
- Other Expenditure are at 42% 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 56% of the budget.

- Contribution from Reserve is nil due to timing of project completion or incurrence of expenses; and
- Other Revenues are at 58% due to timing.

## Water

The financial update for the period ending June 30, 2025:

	2024 Q2 Actual	2025 Budget	2025 Q2 Actual	Variance	% Used
<b>Expenditures</b>					
Personnel	\$132,098	\$406,300	\$153,773	\$252,527	38%
Contribution to Reserve	94,557	150,483	75,242	75,241	50%
Debt Payment	18,082	79,200	30,128	49,072	38%
Other Expenditure	102,673	291,768	119,335	172,433	41%
<b>Total Expenditures</b>	<b>347,410</b>	<b>927,751</b>	<b>378,477</b>	<b>549,274</b>	<b>41%</b>
<b>Revenues</b>					
Contribution from Reserve	-	-	-	-	0%
Other Revenue	(537,514)	(927,751)	(623,896)	(303,855)	67%
<b>Total Revenue</b>	<b>(537,514)</b>	<b>(927,751)</b>	<b>(623,896)</b>	<b>(303,855)</b>	<b>67%</b>
<b>Net Budget</b>	<b>(190,104)</b>	<b>-</b>	<b>(245,419)</b>	<b>245,419</b>	

### **Expenditures**

Water expenditure are overall on track with 41% spent out as of the first quarter.

- Personnel expenditures at 38% spent as personnel budget is not evenly distributed per quarter;
- Other Expenditure are at 41% as spending patterns vary according to requirements during the year. During the quarter, the water department experienced an operation issue that has since been resolved. The operational issue lead to an increase in overtime for staff and line maintenance.

### **Revenues**

Water revenues received are at 67% of the budget due to timing.

## **Financial / Staffing / Legal Implications:**

Financial: Reporting of Q2 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 T2025-13: 2025 Second Quarter Financial Report, for period ending June 30, 2025 as information.

## Attachments:

[Appendix A - 2025 Q2 Actual](#)

### Approved By:

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

### Status:

Approved - 11 Aug 2025  
Approved - 12 Aug 2025



## TOWNSHIP OF HAMILTON

### 2025 Actual as of June 30th, 2025

	2025 Budget	2025 Actual June 30	Variance	% Used
<b>General Government</b>				
Council	\$ 152,666	\$ 59,919	\$ 92,747	39%
Administration	950,955	288,072	662,882	30%
<b>General Government Total</b>	<b>1,103,621</b>	<b>347,991</b>	<b>755,629</b>	<b>32%</b>
<b>Planning and Development</b>				
Planning	227,600	101,430	126,170	45%
Economic Development	3,500	-	3,500	0%
<b>Planning and Development Total</b>	<b>231,100</b>	<b>101,430</b>	<b>129,670</b>	<b>44%</b>
<b>Protection Services</b>				
By - Law Enforcement	80,570	21,349	59,221	26%
Fire	1,339,160	793,159	546,001	59%
Police	1,463,931	730,614	733,317	50%
Police Services Board	14,166	14,184	18	100%
GRCA	183,437	68,718	114,718	37%
Animal Control	500	(2,549)	3,049	-510%
Animal Services	36,830	18,606	18,224	51%
<b>Protection Services Total</b>	<b>3,118,594</b>	<b>1,644,082</b>	<b>1,474,511</b>	<b>53%</b>
<b>Transportation Services</b>				
Roads Operations	4,365,729	1,433,651	2,932,078	33%
<b>Recreation and Cultural Services</b>				
Parks & Facilities	1,325,595	632,175	693,420	48%
Library	361,854	190,517	171,337	53%
<b>Recreation and Cultural Services Total</b>	<b>1,687,449</b>	<b>822,692</b>	<b>864,757</b>	<b>49%</b>
<b>Community Grants and Other Committees</b>				
Health and Safety	7,500	1,210	6,290	16%
Community Services Grant	25,000	21,000	4,000	84%
Heritage Committee	6,500	2,500	4,000	38%
Accessibility	10,000	5,000	5,000	50%
Climate Change Committee	2,500	570	1,930	23%
Physician Recruitment	15,964	15,964	-	100%
<b>Community Grants &amp; Other Committees Total</b>	<b>67,464</b>	<b>46,243</b>	<b>21,221</b>	<b>69%</b>
<b>Total Levy Requirement</b>	<b>\$ 10,573,956</b>	<b>\$ 4,396,090</b>	<b>\$ 6,177,866</b>	<b>42%</b>