

Operating Details by Service Area
Fire & Emergency Services

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Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(6.0)	(2.4)	(3.7)	(60.5%)	\$3.2M transfer from Public Safety Reserve Fund deferred due to labour surplus and delay in hiring new positions funded by the transfer. (\$0.4M) unfavourable revenue variance expected due to covid-19 related decrease in call volume, specifically in false alarm, elevator, and motor vehicle accident calls.
Other Operating Expenses	13.9	14.0	(0.1)	(0.8%)	\$0.7M favourability in operating expenses due to covid 19 related savings staff development, transportation costs and materials and supplies, offset by (\$0.8M) incremental Covid-19 related expenses including hand sanitizer, cleaning supplies, and PPE.
Labour and Benefits	110.5	106.9	3.6	3.3%	\$3.6M favourable labour variance expected due to existing vacancies in suppression and fire prevention. Suppression vacancies are due to retirements and long term absences. Fire prevention vacancies are related to new positions that have not yet been filled.
Total Net Cost before Administrative and Support Costs	118.4	118.5	(0.2)	(0.1%)	
Administrative and Support Costs	1.0	0.9	0.2	16.1%	
Total Net Cost	119.4	119.4	0.0	0.0%	

Roads

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(16.7)	(19.2)	2.5	15.2%	\$2.6M favourable variance is due to higher external recoveries and fees & charges revenue \$0.7M favourable variance driven by higher leaf recovery collection \$0.3M favourable variance driven by increased development application, building permit review & inspection \$1.1M unfavourable parking revenues resulting from COVID-19
Other Operating Expenses	48.7	53.2	(4.5)	(9.1%)	\$2.7M unfavourable variance due to increased sidewalk maintenance with most of the work being recoverable. \$1.3M unfavourable variance in increase contractor cost for bridges & watercourses and cleaning & litter pickup. \$0.5M unfavourable due to winter maintenance surplus transfer to reserve
Labour and Benefits	33.8	32.7	1.1	3.4%	Favourable gapping due to various vacancies and delays in recruitment due to Covid-19
Total Net Cost before Administrative and Support Costs	65.9	66.6	(0.8)	(1.2%)	
Administrative and Support Costs	0.2	0.2	0.0	0.0%	On Budget
Total Net Cost	66.1	66.9	(0.8)	(1.2%)	

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MiWay

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Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(93.6)	(82.2)	(11.3)	(12.1%)	\$46M unfavourable Transit farebox revenue variance due to lower ridership resulting from Covid-19. Free Transit was offered from March to June, revenue collections began July 02, 2020 \$35.1M favourable variance due to funding from Safe Restart Grant - Municipal Transit - Phase 1 \$31.1M and Phase 2 \$4.0M
Transfers from Reserve	(18.5)	(11.9)	(6.6)	(35.6%)	\$6.6M favourable variance due to annual provincial gas tax transfer being less than budget in order to bring the full year variance to zero for this service.
Other Operating Expenses	49.2	39.6	9.6	19.5%	\$6.6M favourable variance for Diesel Costs. \$3.2M is attributable to a price variance (\$0.77/litre actual vs. \$0.96/litre budget) caused by various market factors including COVID-19. In addition, lower consumption savings of \$3.3M mainly due to COVID-19 \$2.4M favourable variance due to lower Presto Commission cost due to decreased ridership and revenues resulting from COVID-19 \$1.4M favourable variance due to fewer equipment purchases \$0.9M unfavourable variance due to Transit unplanned expenditures for additional quantities and types of PPE, enhanced cleaning and protective barriers for staff due to COVID-19
Labour and Benefits	152.8	144.5	8.3	5.4%	\$8.3M favourable variance due to vacant positions put on hold due to COVID-19. Partially offset by increase in overtime due to vacant positions and increase in staff paid-time off due to COVID-19.
Total Net Cost before Administrative and Support Costs	90.0	90.0	0.0	0.0%	
Administrative and Support Costs	1.6	1.6	0.0	0.0%	On budget
Total Net Cost	91.5	91.5	0.0	0.0%	

Parks Forestry & Environment

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(5.2)	(4.1)	(1.1)	(21.7%)	(\$1.1M) Unfavourable variance the result of closures and restrictions/delays in openings due to COVID-19
Other Operating Expenses	15.2	15.9	(0.6)	(4.1%)	(\$0.6M) Unfavourable variance due to additional occupancy and vehicle requirements for social distancing, PPE and additional comfort station cleanings due to COVID-19.
Labour and Benefits	27.7	25.5	2.2	8.1%	\$1.5M Full-time favourable variance due to retirements and vacant full-time positions being held in hiring freeze or being backfilled by temporary staff. \$0.7M Favourable temp variances due to delay in hiring of seasonal temporary staff due to COVID-19 restrictions with only essential duties being completed.
Total Net Cost before Administrative and Support Costs	37.7	37.3	0.5	1.3%	
Administrative and Support Costs	(0.2)	(0.2)	(0.0)	(19.6%)	
Total Net Cost	37.5	37.1	0.4	1.2%	

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Mississauga Library

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.1)	(1.5)	(0.6)	(26.8%)	(0.6M) unfavourable due to closure resulting in less revenue collected from fines, photocopy charges and other user fees.
Other Operating Expenses	7.1	6.4	0.7	10.4%	0.7M favourable variance the result of savings generated from Library closures due to Covid-19.
Labour and Benefits	23.4	20.3	3.1	13.4%	\$3.1M favourable labour variance primarily due to full time vacancies, as well as COVID closure lay-offs; gradual reopening in late Q2 with a staggered return to work.
Total Net Cost before Administrative and Support Costs	28.4	25.1	3.3	11.6%	
Administrative and Support Costs	0.5	0.5	(0.0)	(1.1%)	
Total Net Cost	28.9	25.6	3.3	11.4%	

Business Services

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.7)	(2.1)	(0.7)	(24.9%)	\$0.7M deficit in Revenue and Material Management (MM) as a result of eliminating overdue notices in October and November; suspending cheque retrieval, payment redistribution, returned payment and photocopy of processed cheque fees from April to December; and loss of revenue due to deferral of all tax sales.
Other Operating Expenses	4.1	3.4	0.6	15.4%	\$0.6M favourable variance is due to committed savings in Seminars, Conferences, Professional Services and Materials and Supplies in an effort to offset the expected City wide deficit as a result of Covid-19.
Labour and Benefits	30.1	30.2	(0.0)	(0.1%)	On Budget
Total Net Cost before Administrative and Support Costs	31.5	31.5	(0.1)	(0.3%)	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	On Budget
Total Net Cost	31.5	31.6	(0.1)	(0.3%)	

Facilities & Property Management

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.6)	(0.6)	0.0	1.7%	On budget
Other Operating Expenses	10.2	10.7	(0.5)	(5.0%)	Unfavourable variance due to increased maintenance demands for mold abatements and various structural repairs, increased professional services for Covid-related impacts for security, cleaning and recruitment and PPE costs Offset by favourable variance due to increased savings for utilities due to Covid and reduction in preventative maintenance activity
Labour and Benefits	17.4	15.2	2.3	12.9%	\$2.3M favourable variance due to vacancies in various positions because of market conditions along with hiring freeze due to Covid (\$0.1M) unfavourable variance due to fewer labour recoveries generated due to vacant positions.
Total Net Cost before Administrative and Support Costs	26.9	25.2	1.7	6.5%	
Administrative and Support Costs	(1.8)	(1.8)	0.0	0.0%	On budget
Total Net Cost	25.1	23.4	1.7	7.0%	

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Recreation

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(52.9)	(21.1)	(31.8)	(60.2%)	\$31.8M unfavourable variance as a result of COVID impact. Minimal program offerings due to facility closures and public health restrictions
Other Operating Expenses	23.8	17.7	6.1	25.7%	\$6.1M surplus due to COVID and lower revenues. Main drivers of savings in utilities, materials and supplies, contractor and event settlement costs
Labour and Benefits	58.0	42.7	15.2	26.3%	\$15.2M favourable variance primarily driven by COVID related savings in temp labour of \$12.5M ; Remaining surplus is primarily related to vacancies, maternity leaves, and salary differential for replacement hires
Total Net Cost before Administrative and Support Costs	28.9	39.4	(10.4)	(36.1%)	
Administrative and Support Costs	0.1	0.2	(0.1)	(149.5%)	
Total Net Cost	29.0	39.6	(10.6)	(36.5%)	

Information Technology

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(1.1)	(1.0)	(0.1)	(12.7%)	\$100K unfavorable due to shortfall of GIS Revenues.
Other Operating Expenses	10.2	9.9	0.3	2.9%	\$0.3M favourable variance is due to committed savings in Staff Development, Transportation, Equipment Maintenance, Professional Services, Materials and Supplies and Finance Charges caused by reduced spending as a result of COVID-19. Offset by over expenditures in Communications cost.
Labour and Benefits	24.4	24.4	0.1	0.3%	\$70K Favourable due to higher than expected capital chargebacks
Total Net Cost before Administrative and Support Costs	33.5	33.3	0.2	0.7%	
Administrative and Support Costs	(1.8)	(1.8)	0.0	0.0%	On Budget
Total Net Cost	31.7	31.5	0.2	0.7%	

City Manager's Office

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(1.4)	(1.5)	0.1	3.8%	On Budget, surplus is due to MBEC Grants that flow through Revenues before the transfer to Reserves.
Other Operating Expenses	3.2	3.9	(0.7)	(20.5%)	Unfavourable forecast mainly due to over expenditures for Contractor and Professional Services in Legal Services (\$1.1M). Offset by savings in Advertising and Promotions from the EDO Division of \$190K, as well overall savings in Staff Development, Communication, Material & Supplies costs of 124k which were a result of reduce spend due to COVID-19.
Labour and Benefits	13.0	11.8	1.2	9.0%	\$1.2M favourable due to vacancies in the Legal Services Department, Internal Audit and Strategic Initiatives.
Total Net Cost before Administrative and Support Costs	14.8	14.3	0.6	3.8%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	14.8	14.3	0.6	3.8%	

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Land Development Services

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(13.7)	(22.0)	8.3	60.9%	\$8.3M Favourable variance mainly due to increased volume and higher value for Building Permits Application and Development applications.
Other Operating Expenses	2.3	10.1	(7.7)	(330.7%)	(\$7.7M) Unfavourable variance primarily driven by transfer of building permit revenue for \$8.4M to the Building Permit Revenue Stabilization Reserve.
Labour and Benefits	20.9	19.6	1.3	6.3%	\$1.3M Favourable variance mainly due to vacant positions, gapping and hiring freeze due to COVID
Total Net Cost before Administrative and Support Costs	9.6	7.7	1.9	19.8%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	On Budget
Total Net Cost	9.6	7.7	1.9	19.8%	

Culture

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(8.5)	(3.7)	(4.8)	(56.1%)	(\$3.6M) Unfavourable variance primarily due to cancelled or modified events/programs. (\$1.2M) Reduction in transfer from Municipal Accommodation Tax Reserve Fund
Other Operating Expenses	9.7	6.3	3.3	34.4%	\$1.1M Favourable variance due to reduction in supplies for education, exhibition and outreach programs; Also, due to cancelled/modified events. Off set by cleaning/security/logistics required. \$2.2M Favourable operating expenses variance is a result of the budget included in "Other Operating Expenses" at time of LAC merger. Budget to be realigned in 2021.
Labour and Benefits	5.9	7.6	(1.7)	(28.9%)	(\$1.7 M) unfavourable labour variance is primarily a result of the budget included in "Other Operating Expenses" at time of LAC merger. Budget to be realigned in 2021.
Total Net Cost before Administrative and Support Costs	7.1	10.3	(3.2)	(44.5%)	
Administrative and Support Costs	0.1	0.1	0.0	1.4%	
Total Net Cost	7.2	10.4	(3.2)	(43.8%)	

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Mayor & Council

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.1)	(0.1)	0.0	0.0%	
Other Operating Expenses	0.8	0.7	0.1	14.7%	
Labour and Benefits	4.3	4.3	(0.0)	(0.3%)	
Total Net Cost before Administrative and Support Costs	5.0	4.9	0.1	2.0%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	5.0	4.9	0.1	2.0%	

Regulatory Services

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(18.1)	(11.2)	(6.9)	(38.1%)	Unfavourable revenue variances are resulting from COVID-19 \$4.0M decreased parking & APS revenues \$0.6M business & bingo Licensing \$1.1M TNC Licensing \$0.9M mobile licensing
Other Operating Expenses	2.8	2.0	0.8	29.4%	\$0.8M favourable variances due to savings in discretionary expenses
Labour and Benefits	16.2	15.5	0.7	4.6%	\$0.7M favourable gapping due to various hold and vacant positions due to COVID-19
Total Net Cost before Administrative and Support Costs	0.9	6.3	(5.3)	(566.6%)	
Administrative and Support Costs	0.2	0.2	0.0	0.0%	On budget
Total Net Cost	1.1	6.5	(5.3)	(467.4%)	

Legislative Services

Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(12.1)	(6.7)	(5.5)	(45.0%)	\$5.5M Unfavorable variance due to court house closure resulting from COVID-19 and Provincial policy change related to ticket payment.
Other Operating Expenses	1.5	0.9	0.6	38.2%	\$600K Favourable variance mainly due to COVID related savings due to Court house closure and lower demand for judiciary services
Labour and Benefits	8.4	7.5	0.9	10.9%	\$900K Favourable variance mainly driven by COVID related savings due to Court House closure and other vacant positions.
Total Net Cost before Administrative and Support Costs	(2.3)	1.7	(4.0)	(173.5%)	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	(2.3)	1.7	(4.0)	(173.5%)	

Operating Details by Service Area
Financial Transactions

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Item (\$ Millions)	2020 Budget	2020 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(139.9)	(149.5)	9.6	6.9%	\$25M Safe Restart Agreement funding \$5M Gain or Loss on disposal of assets (offset by transfer to reserve fund below) \$1.5M PILTs surplus mainly for Hydro properties and Region of Peel properties \$0.9M Supplementary tax bill surplus (\$6M) Less of Municipal Accommodation Tax (MAT) revenue (offset by transfer to reserve & reserve fund below) (\$4M) Less of transfer from reserve fund required for insurance claim (offset by insurance claim savings below) (\$3M) Less of transfer from reserve fund for debt expenses required because of timing differences (offset by surplus debt expense below) (\$3M) Council suspended tax penalty and Interest charges from July 2 to December 31 (\$1M) Less of transfer from reserve fund required for Sick Leave Payment (offset by labour cost savings)
Other Operating Expenses	173.6	169.5	4.1	2.3%	(\$5M) Transfer to reserve fund for Gain or Loss on disposal of assets (offset by above) \$6M Less transfer to reserve & reserve fund for Municipal Accommodation Tax (MAT) revenue (offset by above) \$4M Insurance claims savings mainly from Transit (offset by transfer from reserve fund above) \$3M Less debt expense due to timing differences (offset by transfer from reserve fund above) (\$4M) Transfer to reserve for safe restart municipal phase 2 (\$4M) Tax appeals overspend. City has no control over the date decisions are rendered at the Assessment Review Board (ARB) (\$1M) Insurance premium overspend due to hard market (\$0.7M) Transfer to employee benefits reserve fund
Labour and Benefits	7.5	5.6	1.9	25.8%	(\$1.6M) Severance Obligations \$1.0M related to lower Sick Leave claims than expected (offset by transfer from reserve above) \$1.8M To Adjust Sun-Life Payable Clearing Account \$0.3M to related to lower WSIB claims than expected. This is off-set by Reserves and has \$0 impact to bottom line
Total Net Cost before Administrative and Support Costs	41.2	25.6	15.6	37.9%	
Administrative and Support Costs	0.0		0.0	0.0%	
Total Net Cost	41.2	25.6	15.6	37.9%	
City Grand Total Net Cost	537.5	537.5	(0.0)	(0.0%)	

Note: Numbers may not add due to rounding.