

## Operating Forecast Details by Service Area

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## Fire &amp; Emergency Services

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(6.8)	(6.3)	(0.5)	(7.0%)	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	14.1	13.9	0.2	1.3%	Favourable variance in operating expenses due to COVID-19 related savings staff development, transportation costs and materials and supplies, offset by incremental COVID-19 related expenses including hand sanitizer, cleaning supplies, and PPE.
Labour and Benefits	113.0	113.0	(0.0)	(0.0%)	On budget
<b>Total Net Cost before Administrative and Support Costs</b>	<b>120.3</b>	<b>120.6</b>	<b>(0.3)</b>	<b>(0.2%)</b>	
Administrative and Support Costs	1.0	1.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>121.3</b>	<b>121.6</b>	<b>(0.3)</b>	<b>(0.2%)</b>	

## Roads

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(18.1)	(17.1)	(1.0)	(5.3%)	\$1.3M Unfavorable variance due to the overall reduction of utilized paid parking during the closure of businesses and the declaration of emergency by the City and the Province of Ontario due to the COVID-19 pandemic. \$0.6M Unfavourable revenues due to timing of fee collections related to collisions and delay on Automated Speed Enforcement program offset by \$0.5M favourable leaf collection revenues and \$0.4M other small favourable variances
Other Operating Expenses	50.0	49.5	0.6	1.1%	Favourable variance in Operating Expenses are mostly driven by late start of Automated Speed Enforcement program, utility savings and other small variances throughout the Road Services.
Labour and Benefits	34.7	36.3	(1.6)	(4.6%)	\$2.5M Unfavourable labour recovery from capital is offset by \$0.9M favourable variance due to various holds and vacant positions due to COVID-19 as well as reduction in PT labour for Crossing Guards layoffs
<b>Total Net Cost before Administrative and Support Costs</b>	<b>66.6</b>	<b>68.6</b>	<b>(2.0)</b>	<b>(3.0%)</b>	
Administrative and Support Costs	0.2	0.5	(0.3)	0.0%	Unfavorable variance due to additional custodial expenses due to COVID-19
<b>Total Net Cost</b>	<b>66.8</b>	<b>69.1</b>	<b>(2.3)</b>	<b>(3.4%)</b>	

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### MiWay

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Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(93.4)	(50.1)	(43.3)	(46.3%)	Unfavourable variance due to COVID-19 impact. Assuming approximately 50% Ridership at year end.
Transfers from Reserve	(18.5)	(18.5)	0.0	0.0%	On budget
Other Operating Expenses	45.6	47.2	(1.5)	(3.4%)	Unfavourable variance of \$1.5M due to :  Unfavourable variance of \$3.3M due to higher fuel costs of \$4M due to price averaging \$1.06/L compared to \$0.85/L budget. Offset by savings of \$0.6M due to 6% lower consumption forecast to budget.  Favourable variance of \$1.5M due to lower Presto commissions. Driven by lower ridership of 54.8% by year end.  Favourable variance of \$0.26M due to lower advertising and promotion costs. Driven by a change in advertising focus in 2021 based on business needs and cancellation of traditional outreach activities due to COVID-19.
Labour and Benefits	149.7	147.7	2.0	1.3%	Gapping due to various vacant positions
<b>Total Net Cost before Administrative and Support Costs</b>	<b>83.5</b>	<b>126.3</b>	<b>(42.8)</b>	<b>(51.2%)</b>	
Administrative and Support Costs	1.3	1.3	0.0	0.0%	On budget
<b>Total Net Cost</b>	<b>84.8</b>	<b>127.5</b>	<b>(42.8)</b>	<b>(50.5%)</b>	

## Parks Forestry & Environment

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(5.3)	(4.1)	(1.2)	(22.8%)	Unfavourable variance due to COVID-19 restrictions and delays in Spring and Summer of 2021. Loss of revenues primarily from lease agreements, sports field amenities and park permits.
Other Operating Expenses	15.3	16.8	(1.5)	(9.7%)	Unfavourable variance due to additional occupancy and vehicle requirements for social distancing, PPE, additional comfort stations and additional cleanings due to COVID-19.
Labour and Benefits	28.2	27.5	0.7	2.6%	Favourable labour variance due to retirements and vacancies in full-time positions being backfilled by temporary staff, as well as delays in hiring due to COVID-19.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>38.2</b>	<b>40.1</b>	<b>(2.0)</b>	<b>(5.1%)</b>	
Administrative and Support Costs	0.3	0.4	(0.1)	(20.6%)	
<b>Total Net Cost</b>	<b>38.5</b>	<b>40.5</b>	<b>(2.0)</b>	<b>(5.2%)</b>	

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## Mississauga Library

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.1)	(1.4)	(0.7)	(35.0%)	Anticipated revenue variance unfavourable due to closure resulting in less revenue collected from fines, photocopy charges and other user fees.
Other Operating Expenses	8.2	7.8	0.4	5.3%	Overall surplus, mainly driven by utilities, materials and supplies, as a result of closure of facilities.
Labour and Benefits	23.0	20.5	2.4	10.7%	Favourable variance is primarily related to full time vacancies.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>29.1</b>	<b>27.0</b>	<b>2.2</b>	<b>7.4%</b>	
Administrative and Support Costs	0.5	0.5	(0.0)	(0.0%)	
<b>Total Net Cost</b>	<b>29.7</b>	<b>27.5</b>	<b>2.2</b>	<b>7.3%</b>	

## Business Services

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.8)	(2.4)	(0.4)	(15.9%)	\$0.4M deficit in Revenue and Material Management (MM) as a result of Interest cancellation on outstanding invoices due to legal settlement and expected revenue shortfall for Provincial Offences Act (POA) Administration fee when compared to budget.
Other Operating Expenses	4.1	3.8	0.3	6.5%	\$0.3M favourable variance is due to committed savings in Seminars, Conferences and Materials and Supplies in an effort to offset the expected City wide deficit as a result of COVID-19.
Labour and Benefits	31.6	33.2	(1.5)	(4.8%)	Labour is expected to exceed budget by years end. Unfavourable labour in Human Resources and 311 Contact Centre primarily due to various business pressures, partially offset by favourable forecast in Revenue and MM due to gapping.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>32.9</b>	<b>34.6</b>	<b>(1.7)</b>	<b>(5.2%)</b>	
Administrative and Support Costs	0.1	0.1	0.0	16.7%	On budget
<b>Total Net Cost</b>	<b>32.9</b>	<b>34.6</b>	<b>(1.7)</b>	<b>(5.2%)</b>	

**Operating Forecast Details by Service Area**  
**Facilities & Property Management**

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Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.7)	(0.6)	(0.1)	(15.0%)	Unfavourable variance due to lost room rental revenue at City Hall and Central Library impacted by COVID-19 along with rent relief for tenants of City-owned properties (also COVID-19 related).
Other Operating Expenses	10.4	10.1	0.30	2.9%	(\$0.4M) unfavourable variance due to increased maintenance demands for mold abatements and various structural repairs (\$0.15M) unfavourable variance due to increased building supplies costs as a result of supply chain issues resulting in reduced supply of product \$0.6M favourable variance due to increased savings for utilities due to COVID-19. \$0.15M favourable variance due to reduction in preventative maintenance activity \$0.1M favourable variance due to various favourable variances including staff development and transportation costs.
Labour and Benefits	18.0	16.5	1.500	8.3%	\$1.8M favourable variance due to vacancies in various positions because of market conditions along with hiring freeze due to COVID-19 (\$0.3M) unfavourable variance due to fewer labour recoveries generated due to vacant positions.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>27.7</b>	<b>26.0</b>	<b>1.7</b>	<b>6.1%</b>	
Administrative and Support Costs	(1.8)	(1.7)	(0.1)	(3.3%)	
<b>Total Net Cost</b>	<b>25.9</b>	<b>24.3</b>	<b>1.6</b>	<b>6.3%</b>	

**Recreation**

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(56.9)	(18.7)	(38.2)	(67.1%)	Unfavourable variance mainly because of COVID impact. Minimal program offerings due to facility closures and public health restrictions
Other Operating Expenses	27.7	18.4	9.3	33.5%	Surplus anticipated due to COVID and lower revenues. Main drivers of savings in utilities, materials and supplies, and contractor costs
Labour and Benefits	59.5	38.3	21.2	35.7%	Favourable variance primarily driven by COVID related savings in temp labour of \$19M; remaining surplus is primarily related to vacancies, maternity leaves, and salary differential for replacement hires
<b>Total Net Cost before Administrative and Support Costs</b>	<b>30.2</b>	<b>37.9</b>	<b>(7.7)</b>	<b>(25.5%)</b>	
Administrative and Support Costs	(0.3)	(0.3)	0.0	0.0%	
<b>Total Net Cost</b>	<b>29.9</b>	<b>37.6</b>	<b>(7.7)</b>	<b>(25.8%)</b>	

## Operating Forecast Details by Service Area

### Information Technology

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Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(1.6)	(1.1)	(0.4)	(25.9%)	The year-end forecasted revenue shortfall of \$0.4M is a result of lower than expected revenues from the TXM program.
Other Operating Expenses	10.2	9.7	0.5	4.8%	The year-end forecasted net surplus of \$0.5M is a result of the reduced budgeted transfer to reserve of \$0.4M for the TXM program. The remaining \$0.1M pertains to savings related to COVID-19.
Labour and Benefits	24.6	24.9	(0.3)	(1.2%)	Preliminary \$0.3M year end over expenditure expected is forecasted pending the continuing review of labour chargebacks and ongoing labour requirements of IT capital project work.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>33.3</b>	<b>33.5</b>	<b>(0.2)</b>	<b>(0.6%)</b>	
Administrative and Support Costs	(1.5)	(1.6)	0.0	1.5%	
<b>Total Net Cost</b>	<b>31.7</b>	<b>31.9</b>	<b>(0.2)</b>	<b>(0.6%)</b>	

### City Manager's Office

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.9)	(0.9)	(0.0)	(3.2%)	On Budget
Other Operating Expenses	2.2	2.9	(0.8)	(35.6%)	Unfavourable forecast mainly due to over expenditures for Contractor and Professional Services in Legal Services
Labour and Benefits	11.5	11.1	0.4	3.1%	Favourable forecast due to vacancies in the Legal Services Department.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>12.7</b>	<b>13.1</b>	<b>(0.4)</b>	<b>(3.4%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	100.0%	
<b>Total Net Cost</b>	<b>12.7</b>	<b>13.1</b>	<b>(0.4)</b>	<b>(3.1%)</b>	

### Land Development Services

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(15.5)	(19.7)	4.2	27.1%	Favourable variance mainly due to increased volume and higher value for Building Permits Application and Development applications.
Other Operating Expenses	3.4	6.5	(3.1)	(90.6%)	Unfavourable variance is mostly driven by a forecasted transfer to the Building Permit Revenue Stabilization Reserve (subject to approval and in accordance with City policy) partially offset by other operating savings due to COVID-19 impacts.
Labour and Benefits	23.9	23.0	0.9	3.9%	Favorable Variance due to vacancies and higher than expected capital chargebacks
<b>Total Net Cost before Administrative and Support Costs</b>	<b>11.9</b>	<b>9.9</b>	<b>2.0</b>	<b>17.0%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>11.9</b>	<b>9.9</b>	<b>2.0</b>	<b>17.0%</b>	

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## Culture

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(14.0)	(5.1)	(8.9)	(63.6%)	Unfavourable variance of \$8.9M primarily due to cancelled or modified events and programs.
Other Operating Expenses	10.9	6.6	4.3	39.7%	Favourable variance is primarily due to cancelled and modified events in Paramount Fine Food Centre and Living Art Centre, less cleaning/security/logistics required.
Labour and Benefits	9.1	7.2	1.9	20.7%	Favourable variance primarily driven by COVID related savings in temp labour of \$1.6M; remaining surplus is primarily related to full time vacancies and salary differential for replacement hires.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>6.0</b>	<b>8.7</b>	<b>(2.7)</b>	<b>(44.8%)</b>	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	
<b>Total Net Cost</b>	<b>6.1</b>	<b>8.8</b>	<b>(2.7)</b>	<b>(44.0%)</b>	

## Mayor &amp; Council

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.2)	(0.2)	0.0	0.0%	On Budget
Other Operating Expenses	0.9	0.9	0.0	0.0%	On Budget
Labour and Benefits	4.4	4.4	0.0	0.0%	On Budget
<b>Total Net Cost before Administrative and Support Costs</b>	<b>5.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>5.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0%</b>	

## Regulatory Services

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(18.7)	(11.3)	(7.4)	(39.4%)	Unfavourable variance as a result of decreased parking revenue/APS revenues of \$4M, \$0.9M Business & Bingo Licensing, \$1.1M TNC and \$1M Mobile Licensing mainly due to COVID-19
Other Operating Expenses	2.8	2.3	0.5	17.9%	Favourable variances due to savings in discretionary expenses
Labour and Benefits	16.5	16.2	0.3	2.0%	Gapping due to various hold and vacant positions
<b>Total Net Cost before Administrative and Support Costs</b>	<b>0.6</b>	<b>7.2</b>	<b>(6.5)</b>	<b>(1012.4%)</b>	
Administrative and Support Costs	0.2	0.3	(0.1)	0.0%	
<b>Total Net Cost</b>	<b>0.8</b>	<b>7.4</b>	<b>(6.6)</b>	<b>(804.9%)</b>	

## Operating Forecast Details by Service Area

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## Legislative Services

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(12.6)	(8.7)	(3.9)	(31.2%)	Unfavourable variance due limited trials and closure resulting from COVID-19
Other Operating Expenses	2.0	1.6	0.4	19.6%	Favourable variance mainly due to COVID related savings due to limited trials and lower demand for judiciary services
Labour and Benefits	8.8	8.0	0.8	9.3%	Favourable variance due to vacancies, and new positions coming available that are not being hired until 2022
<b>Total Net Cost before Administrative and Support Costs</b>	<b>(1.8)</b>	<b>0.9</b>	<b>(2.7)</b>	<b>(152.3%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>(1.8)</b>	<b>0.9</b>	<b>(2.7)</b>	<b>(152.3%)</b>	

## Financial Transactions

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(143.1)	(137.0)	(6.1)	(4.3%)	(\$5.9M) Transfer from reserve fund for debt expenses required because of timing differences (offset by debt expense below) (\$2.6M) Loss of MAT revenue due to COVID (offset by transfer to reserve fund below) \$1.1M PILT & TAX revenue increase \$0.7M Transfer from reserve fund required for insurance claim (offset by insurance claim savings below) \$0.6M One-time accounting adjustments for LAC and OMERS
Other Operating Expenses	193.3	188.0	5.3	2.7%	\$5.9M Debt expense due to timing differences (offset by transfer from reserve fund above) \$2.6M Less contribution to MAT Reserve fund due to COVID (offset by less revenue above) (\$0.7M) Insurance claim expense overspent (offset by transfer from reserve fund above) (\$2.5M) Tax assessment appeals settlements
Labour and Benefits	8.6	8.6	0.0	0.0%	Not currently signalling any material variances to the budget. Will re-assess at the end of Q3.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>58.8</b>	<b>59.6</b>	<b>(0.8)</b>	<b>(1.4%)</b>	
Administrative and Support Costs	0.0		0.0	0.0%	
<b>Total Net Cost</b>	<b>58.8</b>	<b>59.6</b>	<b>(0.8)</b>	<b>(1.4%)</b>	
<b>City Grand Total Net Cost</b>	<b>555.1</b>	<b>619.5</b>	<b>(64.5)</b>	<b>(11.6%)</b>	

Note: Numbers may not add due to rounding.

## Revenue Charge and Operating Details for Stormwater

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Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Stormwater Revenue	(43.7)	(43.6)	(0.1)	0.2%	(\$0.1M) unfavorable variance due to billing adjustments and changes in the number of billing units.
Stormwater Exemptions and Credits and Other Fees	1.4	1.1	0.3	24.6%	\$0.3M favourable variance due to lower exemption/credit application volume.
Other Operating Expenses and Contribution to Reserves	37.4	36.9	0.5	1.4%	\$0.4M favourable variance due to decline with subsidy applications for the sump pump grant program. \$0.1M favourable variance due to less operational and miscellaneous spending
Labour and Benefits	4.9	4.6	0.3	6.7%	\$0.3M favourable variance is a result of gapping of vacant position and recovery of labour costs.
<b>Total Net Cost</b>	<b>0.0</b>	<b>(1.1)</b>	<b>1.1</b>	<b>0.0%</b>	