

## Operating Forecast Details by Service Area

## Appendix 1-1

## 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)	(6.5)	(0.3)	(4.3%)	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	14.3	(0.2)	(1.2%)	\$0.4M favourability in operating expenses due to COVID-19 related savings staff development, transportation costs and materials and supplies, offset by (\$0.6M) equipment related expenses including hand sanitizer, cleaning supplies, and PPE.
Labour and Benefits	113.0	112.7	0.3	0.2%	Favourable labour variance expected due to existing vacancies in operations and fire prevention. Operations vacancies are due to retirements and long term absences. Fire prevention vacancies are related to new positions that have not yet been filled.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>120.3</b>	<b>120.5</b>	<b>(0.2)</b>	<b>(0.2%)</b>	
Administrative and Support Costs	1.0	0.9	0.1	8.9%	
<b>Total Net Cost</b>	<b>121.3</b>	<b>121.4</b>	<b>(0.1)</b>	<b>(0.1%)</b>	

## Roads

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(18.1)	(20.5)	2.4	13.3%	<p>\$2.4M Favourable revenue variances are as a result of \$1.2M due to higher than budgeted Engineering Subdivision revenues and unexpected License agreement, \$1.0M due to higher than budgeted winter maintenance recoveries, \$0.6M in sidewalk maintenance recoveries, \$0.6M in leaf collection, \$0.2M in Streetlight recoveries and \$0.7M other various favourable revenues throughout the Road Services.</p> <p>The above favourable revenues are partially offset by \$1.3M unfavorable variance due to the overall reduction of in the use of 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.</p> <p>\$0.6M unfavourable due to delay on Automated Speed Enforcement (ASE) program.</p>
Other Operating Expenses	50.0	49.3	0.8	1.5%	Favourable variance in Operating Expenses are mostly driven by late start of ASE project, utility savings and other small variances through the Road Services.
Labour and Benefits	34.7	35.1	(0.4)	(1.1%)	\$1.9M unfavourable labour recovery from various capital projects and \$0.5M unfavourable labour recovery due to delay of ASE are partially offset by \$1.7M favourable variance due to reduction in part time labour for Crossing Guards layoffs as well as other various holds and vacant positions due to COVID-19
<b>Total Net Cost before Administrative and Support Costs</b>	<b>66.6</b>	<b>63.8</b>	<b>2.8</b>	<b>4.2%</b>	
Administrative and Support Costs	0.2	0.6	(0.3)	(139.2%)	Unfavorable variance due to additional custodial expenses due to COVID-19
<b>Total Net Cost</b>	<b>66.8</b>	<b>64.4</b>	<b>2.5</b>	<b>3.7%</b>	

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## MiWay

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(93.4)	(52.9)	(40.5)	(43.4%)	Unfavourable variance due to COVID -19 impact. Assuming 53.3% Revenue at year end.
Transfers from Reserve	(18.5)	(18.5)	0.0	0.0%	On budget.
Other Operating Expenses	45.6	49.4	(3.8)	(8.3%)	Unfavourable variance is mostly due to higher fuel costs due to higher than budget per litre costs offset by savings due to lower consumption.
Labour and Benefits	149.7	146.0	3.7	2.5%	Gapping due to various vacant positions and absences.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>83.5</b>	<b>124.1</b>	<b>(40.6)</b>	<b>(48.6%)</b>	
Administrative and Support Costs	1.3	1.6	(0.4)	(30.7%)	F&PM higher custodial cleaning costs due to Covid.
<b>Total Net Cost</b>	<b>84.8</b>	<b>125.7</b>	<b>(41.0)</b>	<b>(48.3%)</b>	

## Parks Forestry &amp; Environment

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(5.3)	(4.6)	(0.6)	(12.2%)	Unfavourable variance due to COVID-19 restrictions and delays in Spring and Summer of 2021. Loss of revenues primarily for sports field amenities and park permits.
Other Operating Expenses	15.3	16.9	(1.7)	(10.9%)	Unfavourable variance primarily due to additional occupancy and vehicle requirements for social distancing, PPE and additional cleanings due to COVID-19.
Labour and Benefits	28.2	27.7	0.5	1.7%	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>40.0</b>	<b>(1.8)</b>	<b>(4.8%)</b>	
Administrative and Support Costs	0.3	0.3	0.0	0.0%	On budget
<b>Total Net Cost</b>	<b>38.5</b>	<b>40.3</b>	<b>(1.8)</b>	<b>(4.7%)</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)	(1.5)	(0.6)	(30.8%)	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	7.5	0.8	9.4%	Overall surplus, mainly driven by utilities, materials and supplies, as a result of COVID-19 closure of facilities.
Labour and Benefits	23.0	21.3	1.7	7.5%	Favourable variance is primarily related to full time vacancies.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>29.1</b>	<b>27.3</b>	<b>1.8</b>	<b>6.3%</b>	
Administrative and Support Costs	0.5	0.5	(0.0)	(0.0%)	On budget
<b>Total Net Cost</b>	<b>29.7</b>	<b>27.8</b>	<b>1.8</b>	<b>6.2%</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 cancelation 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	3.7	0.4	8.9%	\$0.4M 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	(1.6)	(5.0%)	Labour is expected to exceed budget by year end. Unfavourable labour in Human Resources and 311 Contact Centre primarily due to various business pressures, partially offset by favourable forecast in Revenue and Materials Management 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>(5.1%)</b>	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	On budget
<b>Total Net Cost</b>	<b>32.9</b>	<b>34.6</b>	<b>(1.7)</b>	<b>(5.1%)</b>	

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## Facilities &amp; Property Management

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 along with rent relief for tenants of City-owned properties (also Covid-related).
Other Operating Expenses	10.4	10.1	0.3	2.9%	(\$500k) unfavourable variance due to increased maintenance demands for mold abatements and various structural repairs (\$250k) unfavourable variance due to increased building supplies costs as a result of supply chain issues resulting in reduced supply of product \$600k favourable variance due to increased savings for utilities due to Covid. \$200k favourable variance due to reduction in preventative maintenance activity \$200k favourable variance due to various favourable variances including staff development and transportation costs.
Labour and Benefits	18.0	16.2	1.8	10.0%	\$1.8M favourable variance due to vacancies in various positions because of market conditions along with hiring freeze due to Covid.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>27.7</b>	<b>25.7</b>	<b>2.0</b>	<b>7.2%</b>	
Administrative and Support Costs	(1.8)	(1.8)	0.0	0.0%	On budget
<b>Total Net Cost</b>	<b>25.9</b>	<b>23.9</b>	<b>2.0</b>	<b>7.7%</b>	

## Recreation

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(56.9)	(18.8)	(38.2)	(67.0%)	Unfavourable variance mainly because of COVID-19 impact. Minimal program offerings due to facility closures and public health restrictions
Other Operating Expenses	27.7	17.8	9.8	35.6%	Surplus anticipated due to COVID-19 and lower revenues. Main drivers of savings in utilities, materials and supplies, and contractor costs
Labour and Benefits	59.5	39.7	19.8	33.3%	Favourable variance primarily driven by COVID-19 related savings in temp labour of \$17M ; 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>38.7</b>	<b>(8.5)</b>	<b>(28.1%)</b>	
Administrative and Support Costs	(0.3)	(0.3)	0.0	0.0%	On budget
<b>Total Net Cost</b>	<b>29.9</b>	<b>38.4</b>	<b>(8.5)</b>	<b>(28.4%)</b>	

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## Information Technology

Item (\$ Millions)	2021 Budget	2021 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(1.6)	(1.2)	(0.4)	(25.8%)	Unfavourable variance of (\$0.4M) due to three municipalities delaying 2021 implementation of TXM tax system. Revenue shortfall is partially offset by a reduction in TXM "transfers to reserve funds" in Other Operating Expenses.
Other Operating Expenses	10.2	9.9	0.3	2.7%	Favourable variance of \$0.3M driven by lower transfer to reserves as a result of TXM tax system implementation postponement \$0.3M and reduced discretionary spending in other operating due to COVID-19 \$0.2M, partially offset by higher spend in Equipment Maintenance due to DocuSign license fee \$0.3M.
Labour and Benefits	24.6	25.1	(0.5)	(2.0%)	Unfavourable variance of (\$0.5M) in Labour Capital Chargebacks, due to a hold on labour chargebacks on PN 19509, eCity Hosting and Online Services Hosting and Services. As IT transitions to a larger pool of staff to recover from, initiatives are being undertaken to reduce this variance to \$0 by end of year.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>33.3</b>	<b>33.9</b>	<b>(0.6)</b>	<b>(1.9%)</b>	
Administrative and Support Costs	(1.5)	(1.5)	0.0	0.0%	On Budget.
<b>Total Net Cost</b>	<b>31.7</b>	<b>32.4</b>	<b>(0.6)</b>	<b>(2.0%)</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)	(3.0%)	On Budget
Other Operating Expenses	2.2	3.0	(0.9)	(40.9%)	Unfavourable forecast mainly due to over expenditures for Contractor and Professional Services in Legal Services.
Labour and Benefits	11.5	10.9	0.6	5.2%	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>13.0</b>	<b>(0.3)</b>	<b>(2.4%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>12.7</b>	<b>13.0</b>	<b>(0.3)</b>	<b>(2.4%)</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)	(22.5)	7.0	45.3%	Favourable variance mainly due to increased volume and higher value for Building Permits Application and Development applications.
Other Operating Expenses	3.4	10.1	(6.6)	(193.4%)	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	23.1	0.8	3.3%	Favorable Variance due to higher than expected vacancies and capital chargebacks.

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<b>Total Net Cost before Administrative and Support Costs</b>	<b>11.9</b>	<b>10.7</b>	<b>1.2</b>	<b>9.8%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>11.9</b>	<b>10.7</b>	<b>1.2</b>	<b>9.8%</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)	(6.4)	(7.6)	(54.2%)	Unfavourable variance of \$7.6M primarily due to cancelled or modified events and programs.
Other Operating Expenses	10.9	6.8	4.0	37.2%	Favourable variance of \$4.0M 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	7.3	1.8	19.7%	\$1.8M favourable variance primarily driven by COVID related savings in temp labour of \$1.5M ; 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>7.7</b>	<b>(1.7)</b>	<b>(29.1%)</b>	
Administrative and Support Costs	0.1	0.1	0.0	39.1%	On budget
<b>Total Net Cost</b>	<b>6.1</b>	<b>7.8</b>	<b>(1.7)</b>	<b>(27.8%)</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>	On Budget
Administrative and Support Costs	0.0	0.0	0.0	0.0%	On Budget
<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)	(11.2)	(7.5)	(40.2%)	Unfavourable variance as a result of decreased parking revenue/APS revenues of \$4.2M, \$0.9M Business & Bingo Licensing, \$1.2 million TNC, \$0.7M Mobile Licensing mainly due to COVID-19 and \$0.5M due to various other revenue shortfalls.
Other Operating Expenses	2.8	2.2	0.6	21.4%	Favourable variances due to savings in discretionary expenses
Labour and Benefits	16.5	16.1	0.4	2.7%	Gapping due to various hold and vacant positions
<b>Total Net Cost before Administrative and Support Costs</b>	<b>0.6</b>	<b>7.1</b>	<b>(6.5)</b>	<b>(1001.6%)</b>	
Administrative and Support Costs	0.2	0.3	(0.1)	(48.3%)	Unfavorable variance due to additional custodial expenses due to COVID-19
<b>Total Net Cost</b>	<b>0.8</b>	<b>7.4</b>	<b>(6.6)</b>	<b>(796.0%)</b>	

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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)	(7.7)	(4.9)	(39.0%)	Unfavourable variance due to limited trials and closure resulting from COVID-19
Other Operating Expenses	2.0	1.8	0.3	12.8%	Favourable variance mainly due to COVID related savings due to limited trials and lower demand for judiciary services
Labour and Benefits	8.8	8.1	0.7	7.9%	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>2.2</b>	<b>(4.0)</b>	<b>(221.8%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>(1.8)</b>	<b>2.2</b>	<b>(3.97)</b>	<b>(221.8%)</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)	(144.9)	1.8	1.2%	(\$5.9M) Transfer from reserve fund for debt expenses required because of timing differences (offset by debt expense below) (\$3.4M) Loss of MAT revenue due to COVID (offset by transfer to reserve fund below) \$1M PILT & \$7.5M TAX revenue increase \$0.6M One-time accounting adjustments for LAC and OMERS
Other Operating Expenses	193.3	195.0	(1.7)	(0.9%)	\$5.9M Debt expense due to timing differences (offset by transfer from reserve fund above) \$3.4M Less contribution to MAT Reserve fund due to COVID (offset by less revenue above) (\$0.1M) Insurance claim expense overspent (\$9M) Tax assessment appeals settlements
Labour and Benefits	8.6	8.4	0.2	2.3%	\$0.2M Surplus in Retiree Benefits mainly driven by Non-Union Retirements being less than anticipated.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>58.8</b>	<b>58.5</b>	<b>0.3</b>	<b>0.4%</b>	
Administrative and Support Costs	0.0		0.0	0.0%	
<b>Total Net Cost</b>	<b>58.8</b>	<b>58.5</b>	<b>0.3</b>	<b>0.4%</b>	
<b>City Grand Total Net Cost</b>	<b>555.1</b>	<b>613.6</b>	<b>(58.5)</b>	<b>(10.5%)</b>	

Note: Numbers may not add due to rounding.