

Operating Details by Service Area
Fire & Emergency Services

Appendix 1-1

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(6.8)	(6.8)	0.0	0.3%	
Other Operating Expenses	14.1	14.5	(0.4)	(2.7%)	(\$0.7M) Unfavourable due to equipment including hand sanitizer, cleaning supplies, and PPE \$0.3M Favourable due to COVID-19 savings, staff development, transportation costs and materials and supplies
Labour and Benefits	113.0	112.8	0.2	0.2%	Favourable due to position vacancies, retirements and long term absences
Total Net Cost before Administrative and Support Costs	120.3	120.5	(0.2)	(0.2%)	
Administrative and Support Costs	1.0	0.9	0.1	6.1%	Favourable due to reduced expenditures in divisional support services
Total Net Cost	121.3	121.4	(0.1)	(0.1%)	

Roads

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(18.1)	(20.5)	2.4	13.1%	Favourable variances in revenue are: \$0.8M higher than budgeted engineering subdivision review fees \$0.4M higher volume of site plan application fees \$0.7M unexpected license agreements revenue \$0.6M sidewalk maintenance for utility restoration recoveries \$0.7M higher regional recoveries in signal maintenance Bell/Hydro poles (\$1.2M) Unfavourable variance in parking revenues due to lower utilization of paid parking caused by Covid-19 impact
Other Operating Expenses	50.0	52.5	(2.5)	(5.0%)	Unfavourable variances are: (\$1.2M) transfer of operating surplus to the winter maintenance reserve not budgeted (\$0.7M) in fleet services due to higher fuel costs and outsourcing vehicle maintenance work (\$0.3M) higher custodial costs resulting from COVID-19 impact
Labour and Benefits	34.7	36.3	(1.6)	(4.6%)	(\$4.9M) Unfavourable variance in labour recovery from capital \$1.6M Favourable variance in part-time labour for crossing guards due to school closures \$1.7M Favourable due to vacancies from positions on hold
Total Net Cost before Administrative and Support Costs	66.6	68.3	(1.7)	(2.6%)	
Administrative and Support Costs	0.2	0.2	0.0	0.0%	
Total Net Cost	66.8	68.6	(1.7)	(2.6%)	

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MiWay

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Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(93.4)	(52.6)	(40.7)	(43.6%)	Unfavourable variance due to COVID -19 impact
Transfers from Reserve	(18.5)	(51.3)	32.8	177.1%	Favourable variance due to funding from Safe Restart Grant
Other Operating Expenses	45.6	43.9	1.7	3.7%	\$1.5M Equipment rent/lease savings. \$1.4M Lower Presto commissions (\$1.0M) Higher Vehicle maintenance costs due to aging fleet and supply chain issues \$0.3M utilities savings from consumption and price (\$0.5M) higher sublet vehicle maintenance costs mainly due to application of AEGIS microbe shield on Miway buses
Labour and Benefits	149.7	143.4	6.3	4.2%	Favourable labour variance due to vacancies
Total Net Cost before Administrative and Support Costs	83.5	83.5	(0.0)	(0.0%)	
Administrative and Support Costs	1.3	1.3	0.0	0.0%	
Total Net Cost	84.8	84.8	(0.0)	(0.0%)	

Parks Forestry & Environment

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(5.3)	(5.8)	0.5	9.9%	Favourable variance due to increase Development applications and grant funding opportunities. Increase in Marina berthage and fuel sales, helped offset the loss of revenue in Sport Fields and Park Permits.
Other Operating Expenses	15.3	18.3	(3.1)	(20.0%)	Unfavourable variance due to additional occupancy and vehicle requirements for staff for social distancing, including additional comfort stations and cleaning requirements due to COVID-19.
Labour and Benefits	28.2	27.8	0.4	1.5%	Favourable labour variance due to retirements and vacancies in full time positions being backfilled by temporary staff
Total Net Cost before Administrative and Support Costs	38.2	40.3	(2.1)	(5.6%)	
Administrative and Support Costs	0.3	0.4	(0.1)	(39.1%)	Unfavourable variance due to reduced expenditures in divisional support services.
Total Net Cost	38.5	40.7	(2.2)	(5.8%)	

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Mississauga Library

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.1)	(1.5)	(0.6)	(27.7%)	Unfavourable variance is due to closure resulting in less revenue collected from fines, photocopy charges and other user fees.
Other Operating Expenses	8.2	6.9	1.3	15.8%	Favourable variance mainly driven by savings in utilities, materials and supplies, as a result of COVID-19 closure of facilities.
Labour and Benefits	23.0	21.4	1.5	6.7%	Favourable variance is primarily related to full time vacancies.
Total Net Cost before Administrative and Support Costs	29.1	26.9	2.3	7.8%	
Administrative and Support Costs	0.5	0.5	0.0	3.0%	
Total Net Cost	29.7	27.4	2.3	7.7%	

Business Services

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.8)	(2.3)	(0.5)	(18.1%)	(\$0.5M) Deficit in Revenue and Material Management (MM) as a result of Interest cancelation on outstanding invoices due to legal settlement and revenue shortfall for Provincial Offences Act (POA) Administration fee
Other Operating Expenses	4.1	3.5	0.6	14.9%	\$0.6M Favourable due to committed savings in Seminars, Conferences and Materials and Supplies
Labour and Benefits	31.6	32.9	(1.3)	(4.1%)	Unfavourable labour in Human Resources and 311 Contact Centre due to business pressures, partially offset by favourable labour in Revenue and Materials Management
Total Net Cost before Administrative and Support Costs	32.9	34.1	(1.2)	(3.7%)	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	
Total Net Cost	32.9	34.2	(1.2)	(3.7%)	

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Facilities & Property Management

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.7)	(0.8)	0.1	12.7%	Favourable variance due to energy rebates received in Q4
Other Operating Expenses	10.4	9.6	0.8	7.7%	(\$0.6M) Unfavourable due to increased maintenance demands for mold abatements and structural repairs (\$0.2M) Unfavourable due to increased building supplies costs as a result of supply chain issues \$0.7M Favourable due to increased savings for utilities due to COVID-19 \$0.5M Favourable due to reduction in preventative maintenance \$0.3M Favourable due to savings in staff development and transportation costs
Labour and Benefits	18.0	15.8	2.2	12.2%	\$2.2M Favourable due to vacancies and hiring freeze due to COVID-19
Total Net Cost before Administrative and Support Costs	27.7	24.6	3.1	11.1%	
Administrative and Support Costs	(1.8)	(1.8)	0.0	0.0%	
Total Net Cost	25.9	22.8	3.1	11.9%	

Recreation

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(56.9)	(21.2)	(35.7)	(62.7%)	Unfavourable because of COVID-19 impact. Minimal program offerings due to facility closures and public health restrictions
Other Operating Expenses	27.7	19.4	8.2	29.7%	Favourable variance mainly driven by savings in utilities, materials and supplies, and contractor costs, as a result of COVID-19 closure of facilities
Labour and Benefits	59.5	40.1	19.4	32.5%	Favourable variance primarily driven by COVID-19 related savings in temp labour of \$16M Remaining surplus related to vacancies and maternity leaves
Total Net Cost before Administrative and Support Costs	30.2	38.3	(8.1)	(26.9%)	
Administrative and Support Costs	(0.3)	(0.4)	0.0	9.8%	
Total Net Cost	29.9	38.0	(8.1)	(27.1%)	

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Information Technology

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Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(1.6)	(1.2)	(0.4)	(23.3%)	(\$0.4M) Unfavourable variance is a result of lower than expected revenues from the TXM program.
Other Operating Expenses	10.2	9.4	0.8	8.2%	\$0.3M Favourable due to lower transfer to reserves as a result of TXM tax system implementation postponement \$0.3M Lower spend in Equipment Maintenance due to ESRI invoices \$0.2M Favourable due to Lower Contractor and Professional Services
Labour and Benefits	24.6	24.9	(0.2)	(1.0%)	Unfavourable variance due to lower than expected capital chargebacks
Total Net Cost before Administrative and Support Costs	33.3	33.0	0.2	0.7%	
Administrative and Support Costs	(1.5)	(1.5)	(0.0)	(0.0%)	
Total Net Cost	31.7	31.5	0.2	0.7%	

City Manager's Office

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.9)	(0.7)	(0.3)	(27.6%)	Mainly due to lower transfer from reserve fund as a result of lower expenses and absence of POA collection notices as a result of courts being shut down due to COVID-19
Other Operating Expenses	2.2	3.3	(1.2)	(54.2%)	Due to over expenditures for Contractor and Professional Services in Legal Services
Labour and Benefits	11.5	10.6	0.9	7.9%	Favourable due to vacancies in the Legal Services Department
Total Net Cost before Administrative and Support Costs	12.7	13.2	(0.5)	(4.1%)	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	12.7	13.2	(0.5)	(4.1%)	

Land Development Services

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(15.5)	(29.6)	14.1	91.1%	Favourable variance mainly due to increased volume and higher value for Building Permits Application and Development applications
Other Operating Expenses	3.4	17.6	(14.1)	(411.9%)	Unfavourable variance 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	23.3	0.6	2.7%	Favourable Variance due to higher than expected vacancies and capital chargebacks
Total Net Cost before Administrative and Support Costs	11.9	11.3	0.6	5.1%	
Administrative and Support Costs	0.0		0.0	0.0%	
Total Net Cost	11.9	11.3	0.6	5.1%	

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Culture

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(14.0)	(6.1)	(7.9)	(56.4%)	Unfavourable variance is due to cancelled or modified events and programs because of COVID-19
Other Operating Expenses	10.9	7.9	3.0	27.7%	Favourable variance due to cancelled and modified events in Paramount Fine Food Centre and Living Art Centre. Less cleaning, security and logistics required
Labour and Benefits	9.1	7.2	1.9	20.5%	\$1.6M Favourable variance primarily driven by COVID related savings in temp labour Remaining surplus related to full time vacancies and salary differential for replacement hires
Total Net Cost before Administrative and Support Costs	6.0	9.0	(3.0)	(50.2%)	
Administrative and Support Costs	0.1	0.1	0.0	7.3%	
Total Net Cost	6.1	9.1	(3.0)	(49.1%)	

Mayor & Council

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.2)	(0.2)	0.0	0.0%	
Other Operating Expenses	0.8	0.7	0.1	11.2%	
Labour and Benefits	4.4	4.4	(0.0)	(0.6%)	
Total Net Cost before Administrative and Support Costs	5.0	4.9	0.1	1.3%	
Administrative and Support Costs	0.0		0.0	0.0%	
Total Net Cost	5.0	4.9	0.1	1.3%	

Regulatory Services

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(18.7)	(11.6)	(7.1)	(37.8%)	Unfavorable variances due to impact of COVID-19: (\$4.0M) Parking Revenue/APS (\$0.7M) Business and Bingo licensing (\$1.2M) Transportation Network Companies (TNC) (\$0.7M) Mobile Licensing (\$0.4M) various other revenue shortfalls
Other Operating Expenses	2.8	2.3	0.5	18.9%	Favourable variances due to savings in TNC inspection cost and fewer number of MTO searches
Labour and Benefits	16.5	15.8	0.7	4.3%	Favourable labour variance due to vacancies
Total Net Cost before Administrative and Support Costs	0.6	6.5	(5.8)	(901.7%)	
Administrative and Support Costs	0.2	0.2	0.0	0.0%	
Total Net Cost	0.8	6.6	(5.8)	(707.2%)	

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Legislative Services

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(12.6)	(6.8)	(5.9)	(46.4%)	Unfavourable variance due to limited trials and closure from COVID-19
Other Operating Expenses	2.0	1.5	0.5	26.8%	Favourable variance due to COVID-19. Limited trials and use of judiciary services and interpreters
Labour and Benefits	8.8	8.1	0.8	8.5%	Favourable variance due to vacancies
Total Net Cost before Administrative and Support Costs	(1.8)	2.8	(4.6)	(255.4%)	
Administrative and Support Costs	0.0		0.0	0.0%	
Total Net Cost	(1.8)	2.8	(4.6)	(255.4%)	

Financial Transactions

Item (\$ Millions)	2021 Budget	2021 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(143.1)	(163.3)	20.2	14.1%	\$18.1M favourable variance in transfer from reserve for Safe Restart Agreement funding \$6.3M favourable variance for interest earned on missed payments and outstanding tax balances \$5M favourable variance for tax revenue attributed to new assessments as processed by MPAC \$1.3M favourable variance for PILT revenues net of Region transfer exceeded budget \$1M favourable variance for Gain or Loss on disposal of assets (offset by transfer to reserve fund below) \$0.7M favourable variance related to HST audit (offset below in Capital Land Purchases Expenses) \$0.6M favourable variance for annual PCARD rebate and increased Input Tax Credit claims \$0.6M favourable variance for LAC deferred capital contributions apart of LAC's balance sheet, offset below in expenses \$0.3M favourable variance in transfer from reserve for workers comp program due to higher than normal WSIB claims (\$7M) unfavourable variance in transfer from reserve fund for debt expenses required because of timing differences (offset by debt expense below) (\$2.7M) unfavourable variance in transfer from reserve fund required for insurance claim (offset by insurance claim savings below) (\$1.9M) unfavourable Municipal Accommodation Tax (MAT) revenue (offset by transfer to reserve below) (\$1.6M) unfavourable revenue for BIAs (offset below) (\$0.5) unfavourable in transfer from reserve for sick leave due to decreased sick leave claims
Other Operating Expenses	193.3	194.3	(1.0)	(0.5%)	(\$9M) unfavourable variance due to tax assessment appeals settlements (\$2.7M) unfavourable variance due to unbudgeted Sunlife transfer to employee benefit reserve (\$1M) unfavourable variance due to transfer to reserve fund for Gain or Loss on disposal of assets (offset by above) (\$0.7M) unfavourable variance to related to HST audit (offset above in Transfer to CIL Parkland) (\$0.6M) unfavourable variance for LAC deferred capital contributions apart of LAC's balance sheet, offset above (\$0.2M) unfavourable variances related to other expenditures \$7M favourable variance in debt payments due to timing differences (offset above in transfer from reserve). \$2.7M favourable due to savings in insurance claims (offset by transfer from reserve above) \$1.9M favourable transfer to reserve for Municipal Accommodation Tax (MAT) (offset above in MAT revenue) \$1.6M favourable variance due to BIAs (offset above)
Labour and Benefits	8.6	6.9	1.8	20.3%	\$2.2M Favourable to Adjust Unspent Health Spending Account Carryforward (\$1.1M) Unfavourable due to Other Additional Labour Costs \$0.4M Favourable due to Retiree Benefits being lower than expected \$0.2M Favourable due to late start of Career Development Positions
Total Net Cost before Administrative and Support Costs	58.8	37.8	21.0	35.7%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	58.8	37.8	21.0	35.7%	
City Grand Total Net Cost	555.1	555.1	(0.0)	(0.0%)	

Note: Numbers may not add due to rounding.