

**Operating Details by Service Area**  
**Fire & Emergency Services**

Appendix 1

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(10.5)	(10.5)	(0.1)	(0.6%)	Unfavourable revenue variance due to decrease in recoverable cost call volume, specifically in false alarm, elevator, and motor vehicle accident calls.
Other Operating Expenses	25.5	27.3	(1.7)	(6.7%)	Unfavourable variance due to inflation related cost increases for maintenance parts and equipment.
Labour and Benefits	124.6	123.1	1.5	1.2%	Favourable variance driven by vacancies in Suppression and new hires at lower starting grades and no seniority pay for those positions.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>139.6</b>	<b>139.9</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>140.6</b>	<b>140.8</b>	<b>(0.3)</b>	<b>(0.2%)</b>	
<b>Roads</b>					
Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(33.0)	(19.3)	(13.7)	(41.4%)	Unfavourable variance due to delay in school bus camera program (\$12.0M), parking revenues not having returned to pre-COVID levels (\$1.0M) and ASE not switching from POA to the APS (1.0M).
Other Operating Expenses	65.5	56.3	9.2	14.1%	Favourable variance driven by school bus camera program not being implemented \$12.0M partially offset by higher winter maintenance costs (\$4.0M).
Labour and Benefits	36.8	38.9	(2.1)	(5.7%)	Unfavourable variance due to labour recovery from capital by capital works delivery and moving chargeback recovery from a percentage-based allocation to time-tracking. (\$2.5M).
<b>Total Net Cost before Administrative and Support Costs</b>	<b>69.3</b>	<b>75.8</b>	<b>(6.5)</b>	<b>(9.4%)</b>	
Administrative and Support Costs	0.2	0.2	0.0	0.0%	
<b>Total Net Cost</b>	<b>69.6</b>	<b>76.1</b>	<b>(6.5)</b>	<b>(9.4%)</b>	

## Operating Details by Service Area

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## Transit

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(94.7)	(99.8)	5.1	5.4%	Favourable variance driven by higher farebox revenues based on higher ridership and fare increases, higher shelter advertising by third parties due to market conditions and higher bus advertising revenues driven by new contract effective May 2023 with 8% in guaranteed revenues.
Transfers from Reserve	(18.7)	(18.7)	0.0	0.0%	
Other Operating Expenses	60.7	59.2	1.5	2.5%	Favourable variance driven by diesel variance due to lower forecast price of \$1.32/litre vs \$1.6/litre budget \$5.2M, partially offset by higher Presto commission costs as a result of higher than anticipated revenues of (\$1.6M) and increased parts costs as new bus delivery delays require older buses to remain in service/requiring ongoing maintenance (\$1.5M).
Labour and Benefits	157.1	152.1	5.0	3.2%	Favourable variance resulting from vacancies driven by higher long term disability, attrition rates and previous restrictions on training capacity.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>104.5</b>	<b>92.9</b>	<b>11.6</b>	<b>11.1%</b>	
Administrative and Support Costs	1.3	1.3	0.00	0.0%	
<b>Total Net Cost</b>	<b>105.8</b>	<b>94.1</b>	<b>11.6</b>	<b>11.0%</b>	

## Parks, Forestry &amp; Environment

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(5.9)	(5.9)	(0.1)	(1.2%)	Unfavourable variance due to continued impacts of COVID-19 on restaurant land lease revenues.
Other Operating Expenses	14.1	15.8	(1.6)	(11.6%)	Unfavourable variance due to increased fuel, occupancy and vehicle rental costs.
Labour and Benefits	30.8	30.4	0.4	1.2%	Favourable variance from full time labour due to staff retirement and vacancies.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>39.0</b>	<b>40.3</b>	<b>(1.3)</b>	<b>(3.5%)</b>	
Administrative and Support Costs	0.4	0.4	0.0	0.0%	
<b>Total Net Cost</b>	<b>39.4</b>	<b>40.7</b>	<b>(1.3)</b>	<b>(3.4%)</b>	

## Operating Details by Service Area

Appendix 1

### Library Services

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.4)	(2.4)	0.0	0.8%	
Other Operating Expenses	9.2	8.1	1.1	12.1%	Favourable variance driven by technology license and maintenance costs delays and saving in utility costs due to Hazel McCallion Central Library closure.
Labour and Benefits	23.9	21.7	2.2	9.2%	Favourable variance driven by staff vacancy savings from Hazel McCallion Central Library closures and timing of recruitment.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>30.7</b>	<b>27.4</b>	<b>3.3</b>	<b>10.8%</b>	
Administrative and Support Costs	0.5	0.5	0.0	0.0%	
<b>Total Net Cost</b>	<b>31.2</b>	<b>27.9</b>	<b>3.3</b>	<b>10.7%</b>	

### General Government

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(17.9)	(15.4)	(2.5)	(14.0%)	Unfavourable variance due to Provincial Offences Courthouse lack of judicial resources for trials, early resolution and court closures.
Other Operating Expenses	11.1	12.1	(1.0)	(9.2%)	Unfavourable variance due to higher external legal services costs needed for matters requiring particular legal expertise
Labour and Benefits	60.7	58.1	2.6	4.2%	Favourable labour driven by various full time vacancies and salary differential for replacement hires.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>53.9</b>	<b>54.9</b>	<b>(0.9)</b>	<b>(1.7%)</b>	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	
<b>Total Net Cost</b>	<b>54.0</b>	<b>55.0</b>	<b>(0.9)</b>	<b>(1.7%)</b>	

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

Appendix 1

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.4)	(0.3)	(0.1)	(27.7%)	Unfavourable variance due to lost room rental revenue at City Hall and Hazel McCallion Central Library which has not recovered from pandemic impacts.
Other Operating Expenses	10.3	10.5	(0.2)	(1.9%)	Unfavourable variance due to increased maintenance demands for mold abatements and various structural repairs, partially offset by savings in electricity rates and reduction in demand for third part guard services.
Labour and Benefits	18.1	17.1	1.0	5.5%	Favourable variance driven by retirements, temporary leaves of absence, departures and Hazel McCallion Central Library closure.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>28.0</b>	<b>27.3</b>	<b>0.7</b>	<b>2.5%</b>	
Administrative and Support Costs	(1.8)	(1.8)	0.0	0.0%	
<b>Total Net Cost</b>	<b>26.2</b>	<b>25.5</b>	<b>0.7</b>	<b>2.7%</b>	

**Recreation**

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(57.8)	(47.8)	(10.0)	(17.4%)	Unfavourable variance mainly due to facility closures, reduced registrations and staffing shortages affecting multiple operations.
Other Operating Expenses	29.8	29.0	0.8	2.7%	Unfavourable variance mainly due to facility closures, reduced registrations and staffing shortages affecting multiple operations.
Labour and Benefits	58.6	51.4	7.2	12.2%	Favourable variance in temp labour driven by facility closures and staffing shortages. Favourable variance in full time labour driven by vacancies and salary differential for replacement hires.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>30.6</b>	<b>32.6</b>	<b>(2.1)</b>	<b>(6.9%)</b>	
Administrative and Support Costs	(0.4)	(0.4)	0.0	0.0%	
<b>Total Net Cost</b>	<b>30.1</b>	<b>32.2</b>	<b>(2.1)</b>	<b>(6.9%)</b>	

**Operating Details by Service Area**  
Information Technology

Appendix 1

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(1.2)	(1.3)	0.1	8.5%	Favourable variance driven by higher than anticipated TXM revenues in licensing and support.
Other Operating Expenses	11.5	11.4	0.1	1.1%	Favourable variance driven by Contractor and Professional Services for Cybersecurity Services.
Labour and Benefits	25.9	25.9	0.0	0.0%	
<b>Total Net Cost before Administrative and Support Costs</b>	<b>36.2</b>	<b>36.0</b>	<b>0.2</b>	<b>0.6%</b>	
Administrative and Support Costs	(1.5)	(1.5)	0.0	0.0%	
<b>Total Net Cost</b>	<b>34.7</b>	<b>34.5</b>	<b>0.2</b>	<b>0.6%</b>	

**Planning & Building**

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(17.9)	(20.3)	2.4	13.5%	Favourable variance driven by Building Permit Revenue volume.
Other Operating Expenses	3.2	2.9	0.3	9.6%	\$0.3M favourable variance mainly driven by Internal Recoveries (Building permit issued to FPM & CMS), Equipment Maintenance & Materials and Supplies and Other Services
Labour and Benefits	26.0	26.7	(0.7)	(2.8%)	Unfavourable variance due to overtime and non-complement positions to accommodate workload related to Bill 23/109.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>11.3</b>	<b>9.3</b>	<b>2.0</b>	<b>17.6%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>11.3</b>	<b>9.3</b>	<b>2.0</b>	<b>17.6%</b>	

**Operating Details by Service Area**  
**Culture**

Appendix 1

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(14.2)	(12.8)	(1.4)	(9.6%)	Unfavourable variance due to reduced sponsorship, reduced filming permits and revised fee applications.
Other Operating Expenses	9.7	9.8	(0.1)	(0.6%)	Unfavourable variance is due to inflationary costs of hosting events.
Labour and Benefits	9.4	9.5	(0.1)	(1.0%)	Unfavourable variance due to full time vacancies and salary differential for replacement hires.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>5.0</b>	<b>6.5</b>	<b>(1.5)</b>	<b>(30.3%)</b>	
Administrative and Support Costs	0.1	0.1	(0.0)	(0.0%)	
<b>Total Net Cost</b>	<b>5.1</b>	<b>6.6</b>	<b>(1.5)</b>	<b>(29.7%)</b>	

**Mayor & Members of Council**

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	0.0	0.0	0.0	0.0%	
Other Operating Expenses	0.7	0.7	0.0	0.0%	
Labour and Benefits	4.6	4.6	0.0	0.0%	
<b>Total Net Cost before Administrative and Support Costs</b>	<b>5.3</b>	<b>5.3</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>5.3</b>	<b>5.3</b>	<b>0.0</b>	<b>0.0%</b>	

**Operating Details by Service Area**  
Regulatory Services

Appendix 1

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(18.5)	(16.5)	(2.0)	(10.8%)	Unfavorable variance mainly in Parking Revenue/APS due to economic conditions.
Other Operating Expenses	2.7	3.8	(1.1)	(42.5%)	Unfavourable variance due to the transfer of TNC favourable surplus to Fiscal Stability Reserve.
Labour and Benefits	17.8	16.9	0.9	5.0%	Favourable variance driven by gapping due to vacant positions.
<b>Total Net Cost before Administrative and Support Costs</b>	<b>1.9</b>	<b>4.2</b>	<b>(2.2)</b>	<b>(115.2%)</b>	
Administrative and Support Costs	0.2	0.2	0.00	0.0%	
<b>Total Net Cost</b>	<b>2.1</b>	<b>4.4</b>	<b>(2.2)</b>	<b>(105.6%)</b>	

## Corporate Transactions

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(154.1)	(136.6)	(17.5)	(11.3%)	Unfavourable variance due to GTAA PILT revenue losses, based on 2021 passenger count partially offset by interest earned on tax penalties and favourability from City's reimbursement of Dixie BRT station insurance claim settlement.
Other Operating Expenses	225.9	227.2	(1.3)	(0.6%)	Unfavourable variance due mainly to tax assessment appeals settlements being higher than budgeted.
Labour and Benefits	9.1	9.1	0.0	0.0%	
<b>Total Net Cost before Administrative and Support Costs</b>	<b>80.9</b>	<b>99.6</b>	<b>(18.7)</b>	<b>(23.1%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Cost</b>	<b>80.9</b>	<b>99.6</b>	<b>(18.7)</b>	<b>(23.1%)</b>	

**Operating Details by Service Area**  
**Stormwater**

**Appendix 1**

Item (\$ Millions)	2023 Budget	2023 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(46.3)	(47.1)	0.7	1.6%	Favourable variance driven by billing adjustments and changes in the number of billing units.
Stormwater Exemptions and Credits and Other Fees	1.4	1.4	0.0	0.0%	
Other Operating Expenses	39.8	41.1	(1.3)	(3.4%)	Unfavourable variance due to transfer of surplus to Stormwater Pipe Reserve Fund.
Labour and Benefits	5.1	4.6	0.6	11.3%	Favourable variance driven by labour gapping and recovery of labour costs to capital.
<b>Total Net Cost</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0%</b>	
<b>City Grand Total Net Cost</b>	<b>636.4</b>	<b>652.1</b>	<b>(15.7)</b>	<b>(2.5%)</b>	

Note: Numbers may not add due to rounding.