

Operating Details by Service Area
Fire & Emergency Services

Appendix 1

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(10.5)	(10.0)	(0.6)	(5.4%)	Unfavourable variance due to less transfer from reserve required for Sick Leave Payment (offset in Labour) and decrease in recoverable call volume, specifically in motor vehicle accident calls.
Other Operating Expenses	25.9	27.8	(1.8)	(7.0%)	Unfavourable variance due to inflation-related cost increases for maintenance parts and equipment.
Labour and Benefits	124.2	122.8	1.4	1.1%	Favourable variance driven by vacancies in Suppression, new hires at lower starting grades (and no seniority pay for those positions) and lower Sick Leave Payment (offset in Revenue).
Total Net Cost before Administrative and Support Costs	139.6	140.6	(1.0)	(0.7%)	
Administrative and Support Costs	1.0	0.9	0.1	9.0%	
Total Net Cost	140.6	141.4	(0.9)	(0.6%)	

Roads

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(33.0)	(17.3)	(15.7)	(47.6%)	Unfavourable variance due to delay in school bus camera program (\$13.5M) and Automated Speed Enforcement (ASE) not switching from the Provincial Offences Act (POA) system to the Administrative Penalty System (APS) (1.5M).
Other Operating Expenses	65.5	57.8	7.7	11.7%	Favourable variance driven by school bus camera program not being implemented \$13.5M partially offset by higher winter maintenance costs due to additional winter events in the early part of the year (\$5.5M).
Labour and Benefits	36.8	38.8	(2.0)	(5.4%)	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), partially offset by staff vacancies \$0.5M.
Total Net Cost before Administrative and Support Costs	69.3	79.3	(10.0)	(14.4%)	
Administrative and Support Costs	0.2	0.2	0.0	0.0%	
Total Net Cost	69.6	79.6	(10.0)	(14.4%)	

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Transit

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(94.7)	(102.0)	7.3	7.7%	Favourable variance driven mainly from increased farebox revenue due to higher ridership (9% higher than pre-pandemic levels) and fare increase, higher shelter advertising by third parties due to more demand and higher on-bus advertising revenues driven by new contract with vendor effective May 2023 with an 8% increase in guaranteed revenues. Additional revenue from bus disposal and warranty recoveries.
Transfers from Reserve	(18.7)	(18.7)	0.0	0.0%	
Other Operating Expenses	60.7	57.3	3.3	5.5%	Favourable variance driven by diesel variance due to lower price of \$1.27/litre vs. budget of \$1.60/litre \$5.2M, partially offset by higher Presto commission costs as a result of higher than anticipated revenues (\$1.5M) and increased parts costs as new bus delivery delays require older buses to remain in service requiring ongoing maintenance (\$1.2M).
Labour and Benefits	157.1	151.2	6.0	3.8%	Favourable variance resulting from vacancies driven by higher long-term disability, attrition rates and previous restrictions on training capacity.
Total Net Cost before Administrative and Support Costs	104.5	87.9	16.6	15.9%	
Administrative and Support Costs	1.3	1.3	0.00	0.0%	
Total Net Cost	105.8	89.1	16.6	15.7%	

Parks, Forestry & Environment

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(6.2)	(6.2)	(0.1)	(0.9%)	Unfavourable variance mainly due to less site plan/rezoning/subdivision-related applications as a result of legislative changes/updates, partially offset by increase in other user-fees revenue.
Other Operating Expenses	14.8	18.6	(3.9)	(26.2%)	Unfavourable variance due to increased fuel, occupancy, vehicle-rental costs and inflationary increases in material and contractor costs.
Labour and Benefits	32.8	34.7	(1.9)	(5.9%)	Unfavourable variance due to increase in temporary staff and fleet-maintenance costs offset by reduced capital chargeback recoveries.
Total Net Cost before Administrative and Support Costs	41.3	47.2	(5.9)	(14.2%)	
Administrative and Support Costs	0.4	0.4	0.0	4.7%	
Total Net Cost	41.7	47.6	(5.9)	(14.0%)	

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Library Services

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(2.4)	(2.2)	(0.2)	(7.7%)	Unfavorable variance due to reduced transfer from reserves than budgeted, offset by higher revenue received from donations, grants and user fees.
Other Operating Expenses	9.2	8.1	1.1	11.7%	Favourable variance driven by technology licenses and savings in maintenance and utility costs due to the delay in the opening of the Hazel McCallion Central Library.
Labour and Benefits	23.9	22.6	1.2	5.2%	Favourable variance driven by staff vacancy savings from Hazel McCallion Central Library closure and timing of recruitment.
Total Net Cost before Administrative and Support Costs	30.7	28.6	2.1	7.0%	
Administrative and Support Costs	0.5	0.5	0.0	2.5%	
Total Net Cost	31.2	29.1	2.2	6.9%	

General Government

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(17.9)	(15.1)	(2.8)	(15.8%)	Unfavourable variance due to Provincial Offences Courthouse lack of judicial resources for trials, early resolution and court closures.
Other Operating Expenses	11.1	11.9	(0.8)	(7.3%)	Unfavourable variance due to higher external legal services costs needed for matters requiring particular legal expertise, partially offset by savings in Legislative Services due to Provincial Offences Courthouse lack of judicial resources for trials and court closures.
Labour and Benefits	60.6	55.0	5.6	9.3%	Favourable variance driven by various full-time vacancies and salary differential for replacement hires.
Total Net Cost before Administrative and Support Costs	53.8	51.9	2.0	3.7%	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	
Total Net Cost	53.9	51.9	2.0	3.7%	

Operating Details by Service Area
Facilities & Property Management

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Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(0.4)	(0.4)	0.1	21.3%	Favourable variance driven by retroactive revenue received from Sheridan College Daycare from 2021 to present.
Other Operating Expenses	10.4	11.0	(0.7)	(6.3%)	Unfavourable variance due to increased maintenance demands and various structural repairs, partially offset by savings in electricity rates and reduction in demand for third-party guard services.
Labour and Benefits	18.5	16.8	1.6	8.9%	Favourable variance driven by retirements, temporary leaves of absence, departures and Hazel McCallion Central Library closure.
Total Net Cost before Administrative and Support Costs	28.5	27.4	1.1	3.7%	
Administrative and Support Costs	(1.8)	(1.8)	0.0	0.0%	
Total Net Cost	26.7	25.6	1.1	4.0%	

Recreation & Culture

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(71.7)	(64.8)	(6.9)	(9.7%)	Unfavourable variance mainly due to facility closures, reduced registrations and staffing shortages affecting multiple operations, partially offset by higher MAT revenue.
Other Operating Expenses	38.9	38.2	0.6	1.6%	Favourable variance mainly driven by savings in utilities, advertising, contractor services, materials and supplies for resale and miscellaneous costs due to facility closures and reduced program offerings. Partially offset by transfer to Tourism Reserve.
Labour and Benefits	66.0	61.9	4.1	6.3%	Favourable variance in temp labour is primarily driven by facility closures and staffing shortages; full time surplus is primarily related to vacancies and salary differential for replacement hires.
Total Net Cost before Administrative and Support Costs	33.2	35.4	(2.2)	(6.6%)	
Administrative and Support Costs	(0.3)	(0.2)	(0.1)	(38.6%)	
Total Net Cost	32.9	35.2	(2.3)	(7.0%)	

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Information Technology

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Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(1.2)	(1.2)	0.0	4.2%	
Other Operating Expenses	11.5	10.7	0.8	7.1%	Favourable variance driven by contractor and professional services for cybersecurity services and communication costs.
Labour and Benefits	25.9	25.8	0.1	0.5%	
Total Net Cost before Administrative and Support Costs	36.2	35.3	1.0	2.7%	
Administrative and Support Costs	(1.5)	(1.5)	(0.0)	(0.0%)	
Total Net Cost	34.7	33.7	1.0	2.8%	

Planning & Building

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(17.9)	(18.7)	0.9	4.9%	Favourable variance mainly driven by volume and value of building-permit fees.
Other Operating Expenses	3.2	3.1	0.1	3.3%	Favourable variance driven by contractor & professional services, equipment maintenance, materials & supplies and other services.
Labour and Benefits	26.0	26.7	(0.7)	(2.6%)	Unfavourable variance due to overtime and non-complement positions to accommodate workload related to Bill 23/109.
Total Net Cost before Administrative and Support Costs	11.3	11.1	0.3	2.6%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	11.3	11.1	0.3	2.6%	

Mayor & Members of Council

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	0.0	0.0	0.0	0.0%	
Other Operating Expenses	0.7	0.7	0.1	7.5%	
Labour and Benefits	4.6	4.6	(0.1)	(1.6%)	
Total Net Cost before Administrative and Support Costs	5.3	5.3	(0.0)	(0.3%)	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	5.3	5.3	(0.0)	(0.3%)	

Operating Details by Service Area
Regulatory Services

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Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(18.5)	(17.5)	(1.0)	(5.6%)	Unfavorable variance mainly in Parking Revenue/APS due to economic conditions, offset by favourable Transportation Network Company (TNC) revenues (netted by transfer to Fiscal Stability Reserve below).
Other Operating Expenses	2.7	4.3	(1.6)	(59.0%)	Unfavourable variance due to the unbudgeted transfer of the TNC net surplus to Fiscal Stability Reserve.
Labour and Benefits	17.5	15.9	1.6	8.9%	Favourable variance driven by gapping due to vacant positions.
Total Net Cost before Administrative and Support Costs	1.6	2.7	(1.1)	(64.7%)	
Administrative and Support Costs	0.2	0.2	(0.00)	(0.0%)	
Total Net Cost	1.8	2.9	(1.1)	(58.3%)	

Corporate Transactions

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(154.1)	(157.5)	3.4	2.2%	Favourable variance driven by transfer from Fiscal Stability Reserve to offset Citywide deficit and increases in interest earned on tax penalties, partially offset by GTAA PILT revenue losses (based on 2021 passenger count).
Other Operating Expenses	225.9	228.5	(2.6)	(1.1%)	Unfavourable variance mainly due to transfers to DC Reserve Funds to offset forgone revenue from DC interest and DC grant for eligible, non-profit development.
Labour and Benefits	9.1	12.8	(3.8)	(41.4%)	Unfavorable variance mainly due to WSIB expense and other labour expenses exceeding budgeted amount.
Total Net Cost before Administrative and Support Costs	80.9	83.9	(3.0)	(3.7%)	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	80.9	83.9	(3.0)	(3.7%)	

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Stormwater

Item (\$ Millions)	2023 Budget	2023 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(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	1.3	0.1	10.0%	
Other Operating Expenses	39.8	41.3	(1.6)	(4.0%)	Unfavourable variance due to transfer of surplus to Stormwater Pipe Reserve Fund and higher expense for spring street cleaning and catch-basin maintenance activities.
Labour and Benefits	5.1	4.4	0.7	13.6%	Favourable variance driven by labour gapping and recovery of labour costs to capital.
Total Net Cost	0.0	0.0	0.0	0%	
City Grand Total Net Cost	636.4	636.4	0.0	0.0%	

Note: Numbers may not add due to rounding.