

Operating Details by Service Area (\$ Millions)

Appendix 1

Fire & Emergency Services

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(13.2)	(12.2)	(1.0)	(7.6%)	Unfavourable revenue variance due to a reduction in the transfer from reserve required for sick leave payments (offset in Labour) and a reduction in the transfer from the Public Safety Fire Program Reserve Fund due to vacancies.
Other Operating Expenses	36.1	37.8	(1.7)	(4.7%)	Unfavourable variance due to inflation-related cost increases for maintenance parts and equipment.
Labour and Benefits	133.6	130.9	2.7	2.0%	Favourable variance driven by vacancies in Suppression, new hires at lower starting grades (and no seniority pay for those positions) and lower sick leave payments (offset in Revenue).
Total Net Cost Before Administrative and Support Costs	156.5	156.5	0.0	0.0%	
Administrative and Support Costs	0.4	0.4	0.0	0.0%	
Total Net Cost	157.0	157.0	0.0	0.0%	

Roads

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(21.7)	(20.9)	(0.7)	(3.5%)	Unfavourable variance due to a delay in switching Automated Speed Enforcement (ASE) from Provincial Offences Act (POA) to Administrative Penalty System (APS) (\$1.6M) and lower parking revenue (\$0.8M), partially offset by a favourable variance driven by one-time development and engineering fees (Lakeview) \$1.7M.
Other Operating Expenses	71.0	68.9	2.1	2.9%	Favourable variance driven by lower transfer to reserve funds due to anticipated lower ASE and parking revenue \$1.4M and lower contractor and equipment costs due to delay in switching ASE from POA to APS \$1.6M. Partially offset by higher cleaning and litter pickup costs (\$0.8M).
Labour and Benefits	38.3	39.8	(1.5)	(3.9%)	Unfavourable variance due to labour recovery from capital by capital works delivery and moving chargeback recovery from a percentage-based allocation to time-tracking (\$0.8M) and collective agreement changes (\$0.6M).
Total Net Cost Before Administrative and Support Costs	87.6	87.8	(0.2)	(0.2%)	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	87.6	87.8	(0.2)	(0.2%)	

Operating Details by Service Area (\$ Millions)

Appendix 1

Transit

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(105.4)	(114.2)	8.8	8.3%	Favourable variance mainly from increased ridership and fare increase \$9.0M, higher bus advertising revenue from third parties due to increased guaranteed revenue from new contract \$0.1M. Partially offset by lower recoveries from City support for LRT construction (\$0.3M).
Transfers from Reserve	(18.9)	(18.9)	0.0	0.0%	Provincial Gas Tax transfer from reserves.
Other Operating Expenses	73.2	72.5	0.6	0.9%	Favourable diesel price variance budget \$1.35/liter vs. 2024 average forecast \$1.30/liter \$2.1M, savings due to ongoing replacement of diesel buses with hybrid buses \$1.1M, and lower utility costs \$0.6M. Partially offset by significant changes in fleet structure (hybrid/diesel), part supply/demand, price increases and new maintenance initiatives (\$2.3M) and higher PRESTO commissions driven by higher fare box revenue (\$0.8M).
Labour and Benefits	165.5	163.2	2.3	1.4%	Favourable variance driven by long-term disability-related vacancies for Transit Operators \$7.8M and vacancies in the Rapid Transit Program Office \$0.6M, partially offset by labour cost increases resulting from collective agreement changes (\$3.5M) and the additional 55 FTE positions approved in May 2024 (\$2.6M).
Total Net Cost Before Administrative and Support Costs	114.4	102.7	11.7	10.3%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	114.4	102.7	11.7	10.3%	

Parks, Forestry & Environment

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(6.4)	(6.9)	0.4	6.6%	Favourable variance driven by increased marina and fuel revenue, sport field permits and engineering subdivision applications for Forestry.
Other Operating Expenses	18.2	20.8	(2.7)	(14.7%)	Unfavourable variance due to increases in operating costs (fuel, communication, occupancy, vehicle rental and contractor) and increased material costs (due to inflation).
Labour and Benefits	34.5	35.9	(1.4)	(4.1%)	Unfavourable variance due to increased temporary staff and backfills partially offset by full-time vacancies and increased capital chargebacks.
Total Net Cost Before Administrative and Support Costs	46.2	49.9	(3.7)	(7.9%)	
Administrative and Support Costs	(0.0)	(0.0)	0.0	0.0%	
Total Net Cost	46.2	49.9	(3.7)	(7.9%)	

Operating Details by Service Area (\$ Millions)

Appendix 1

Mississauga Library

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(2.5)	(2.6)	0.2	6.4%	Attributed to higher than expected revenue from user fees.
Other Operating Expenses	11.7	11.5	0.2	2.1%	Favourable variance driven by the timing related to technology license and maintenance costs.
Labour and Benefits	24.7	23.5	1.2	5.0%	Favourable variance driven by staff vacancies and salary differential for replacement hires.
Total Net Cost Before Administrative and Support Costs	33.9	32.3	1.6	4.8%	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	
Total Net Cost	34.0	32.4	1.6	4.8%	

General Government

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(16.8)	(17.0)	0.2	1.0%	Favorable variance driven by sponsorship revenue from Strategic Communications & Initiatives.
Other Operating Expenses	10.9	11.4	(0.5)	(5.0%)	Unfavourable variance due to higher external legal services costs needed for matters requiring particular legal expertise. Favourability in contractors and professional services (excluding elections), due to POA adjudication resources not in use and Advertising & Promotions.
Labour and Benefits	64.2	64.5	(0.3)	(0.5%)	Unfavourable variance mainly in HR of (\$1.2M) due to additional resources required to meet business needs. Partially offset with various full-time vacancies and salary differential for replacement hires. Partially offset by favourable variance in Courts and Elections due to existing vacancies.
Total Net Cost Before Administrative and Support Costs	58.3	59.0	(0.7)	(1.2%)	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	58.3	59.0	(0.7)	(1.2%)	

Operating Details by Service Area (\$ Millions)

Appendix 1

Facilities & Property Management

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(0.4)	(0.4)	0.0	0.0%	
Other Operating Expenses	16.3	17.3	(1.0)	(6.1%)	Unfavourable variance due to increased maintenance demands for ageing infrastructure and various structural repairs, partially offset by savings in utilities due to lower natural gas and electricity rates and reduction in demand for third-party guard services.
Labour and Benefits	18.5	19.1	(0.6)	(3.2%)	Unfavourable variance due to backfilling of vacancies with contract staff.
Total Net Cost Before Administrative and Support Costs	34.4	36.0	(1.6)	(4.6%)	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	34.4	36.0	(1.6)	(4.6%)	

Recreation & Culture

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(66.4)	(61.5)	(4.9)	(7.4%)	Unfavourable variance mainly due to facility closures with a slight reduction in registrations and facility rental revenue. Partially offset by increases in golf revenue.
Other Operating Expenses	47.1	43.8	3.3	7.0%	Favourable variance driven by savings in utilities, materials and supplies for resale and elimination of transfer to reserve due to facility closures.
Labour and Benefits	63.2	62.1	1.2	1.8%	Favourable variance driven by facility closures and salary differential for replacement hires.
Total Net Cost Before Administrative and Support Costs	43.9	44.4	(0.4)	(1.0%)	
Administrative and Support Costs	(0.5)	(0.5)	0.0	0.0%	
Total Net Cost	43.5	43.9	(0.4)	(1.0%)	

Operating Details by Service Area (\$ Millions)

Appendix 1

Information Technology

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(1.2)	(1.3)	0.1	8.5%	Favourable variance driven by higher than anticipated TXM revenue.
Other Operating Expenses	13.2	13.1	0.2	1.1%	
Labour and Benefits	27.1	26.6	0.5	1.8%	Favourable variance driven by staff vacancies.
Total Net Cost Before Administrative and Support Costs	39.1	38.4	0.8	1.9%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	39.1	38.4	0.8	1.9%	

Planning & Building

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(18.5)	(18.5)	0.0	0.0%	
Other Operating Expenses	3.2	2.7	0.5	14.8%	Favourable variance mainly driven by advertising & promotions and miscellaneous expenses.
Labour and Benefits	27.2	26.8	0.5	1.8%	Favourable variance mainly due to staff vacancies and higher labour recovery from capital projects.
Total Net Cost Before Administrative and Support Costs	11.9	11.0	0.9	8.0%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	11.9	11.0	0.9	8.0%	

Mayor & Members of Council

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(0.0)	(0.0)	0.0	0.0%	
Other Operating Expenses	0.8	0.8	0.0	0.0%	
Labour and Benefits	4.7	4.7	0.0	0.0%	
Total Net Cost Before Administrative and Support Costs	5.4	5.4	0.0	0.0%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	5.4	5.4	0.0	0.0%	

Operating Details by Service Area (\$ Millions)

Appendix 1

Regulatory Services

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(17.6)	(18.4)	0.9	4.8%	Favorable variance driven by compliance and licensing \$1.9M, partially offset by parking enforcement fines (\$1.0M).
Other Operating Expenses	3.3	3.0	0.3	9.6%	Favourable variance driven by elimination of transfer from operating to capital.
Labour and Benefits	17.6	17.9	(0.2)	(1.4%)	Unfavorable variance driven by retro pay from collective agreement contracts.
Total Net Cost Before Administrative and Support Costs	3.3	2.4	0.9	27.7%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	3.3	2.4	0.9	27.7%	

Corporate Transactions

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(172.3)	(177.8)	5.5	3.2%	Favourable variance driven mainly by increases in tax penalties and interest \$5.6M, supplementary taxes due to recovery of arrear accounts \$4.2M and expected increases in Municipal Accommodation Tax (MAT) as a result of higher occupancy rate and average daily rate \$2.0M. Partially offset by GTAA PILT revenue losses based on 2022 passenger count (\$7.9M).
Other Operating Expenses	208.1	214.6	(6.5)	(3.1%)	Unfavourable variance due mainly to increase in WSIB costs (\$4.0M), expected increase in transfer to Tourism and MAT reserves (\$2.1M) and higher insurance expense due to higher insurance premiums (\$0.4M).
Labour and Benefits	11.0	15.7	(4.7)	(42.3%)	Unfavourable variance mainly due to provisions made for ongoing labour negotiations.
Total Net Cost Before Administrative and Support Costs	46.8	52.5	(5.7)	(12.2%)	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
Total Net Cost	46.8	52.5	(5.7)	(12.2%)	
Total Tax Levy Funded	682.0	678.2	3.7	0.5%	

Operating Details by Service Area (\$ Millions)

Appendix 1

Stormwater

Item	2024 Budget	2024 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenue	(0.2)	(0.2)	0.0	0.0%	
Stormwater Exemptions and Credits and Other Fees	1.5	1.5	0.0	0.0%	
Other Operating Expenses	42.2	42.4	(0.2)	-0.4%	Unfavourable variance due to increased applications for sump pump subsidies (\$0.5M) partially offset by lower costs for repairs for ditch/culvert \$0.2M and higher recovery to capital for sewer repair/construction cost \$0.1M.
Labour and Benefits	4.7	4.8	(0.1)	-2.9%	Unfavourable variance due to increased Works, Operations & Maintenance chargebacks to Stormwater for activities to address the recent storm events.
Total Net Cost	48.2	48.5	(0.3)	-0.6%	
Total Stormwater Charge Funded	48.2	48.5	(0.3)	(0.6%)	
Total City	730.2	726.7	3.4	0.5%	

Note: Numbers may not add due to rounding.