

# Operating Budget Variance Details by Service Area (\$ Millions)

Appendix 1

## Fire & Emergency Services

| Item  | 2024 Budget  | 2024 Year-End Actuals | Year-End Variance    |               | Comments and Action Plan   |
|---|--------------|-----------------------|----------------------|---------------|--|
|   |              |                       | \$ Surplus/(Deficit) | % of Budget   |  |
| Revenue   | (13.2)       | (8.3)                 | (4.8)                | (36.7%)       | 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         | 37.3                  | (1.2)                | (3.4%)        | Unfavourable variance due to inflation-related cost increases for maintenance parts and equipment.   |
| Labour and Benefits   | 133.6        | 127.7                 | 6.0                  | 4.5%          | 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).   |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>156.5</b> | <b>156.6</b>          | <b>(0.1)</b>         | <b>(0.0%)</b> |  |
| Administrative and Support Costs                              | 0.4          | 0.5                   | (0.0)                | (8.0%)        |  |
| <b>Total Net Cost</b>   | <b>157.0</b> | <b>157.1</b>          | <b>(0.1)</b>         | <b>(0.1%)</b> |  |

## Roads

| Item  | 2024 Budget | 2024 Year-End Actuals | Year-End Variance    |               | Comments and Action Plan  |
|---|-------------|-----------------------|----------------------|---------------|---|
|   |             |                       | \$ Surplus/(Deficit) | % of Budget   |   |
| Revenue   | (21.7)      | (21.5)                | (0.1)                | (0.6%)        | Unfavourable variance due to a delay in switching Automated Speed Enforcement (ASE) from Provincial Offences Act (POA) to Administrative Penalty System (APS) (\$1.6M), lower POA revenue (\$1.5M) and lower parking revenue (\$1.1M), partially offset by a favourable variance driven by one-time development and engineering fees (Lakeview) \$1.7M, encroachment fee revenue \$1.4M and higher other recoveries \$1.1M. |
| Other Operating Expenses                                      | 71.0        | 72.5                  | (1.5)                | (2.1%)        | Unfavourable variance due to higher costs for cleaning and litter pick up, leaf pick up and waste bin pick up activities (\$1.9M), higher streetlighting utilities and maintenance expense due to increased prices for parts and aging equipment (\$0.9M) and winter maintenance (\$0.6M). Partially offset by lower transfer to reserve due to lower ASE and parking revenue \$1.7M.                                       |
| Labour and Benefits   | 38.3        | 40.4                  | (2.1)                | (3.4%)        | Unfavourable variance due to labour recovery from capital by capital works delivery and moving chargeback recovery from a percentage-based allocation to time-tracking (\$1.1M), collective agreement changes (\$0.6M) and non-complement positions and lower capital recoveries (\$0.4M).  |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>87.6</b> | <b>91.3</b>           | <b>(3.7)</b>         | <b>(4.2%)</b> |   |
| Administrative and Support Costs                              | 0.0         | 0.0                   | 0.0                  | 0.0%          |   |
| <b>Total Net Cost</b>   | <b>87.6</b> | <b>91.3</b>           | <b>(3.7)</b>         | <b>(4.2%)</b> |   |

# Operating Budget Variance Details by Service Area (\$ Millions)

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## Transit

| Item  | 2024 Budget  | 2024 Year-End Actuals | Year-End Variance    |             | Comments and Action Plan  |
|---|--------------|-----------------------|----------------------|-------------|---|
|   |              |                       | \$ Surplus/(Deficit) | % of Budget |   |
| Revenue   | (105.4)      | (113.6)               | 8.2                  | 7.8%        | Favourable variance mostly driven by increased ridership \$4.3M, fare increase \$3.5M, insurance claim credits and bus write-offs \$0.5M. Partially offset by unfavourable variance for lower recoveries from Metrolinx for Light Rapid Transit (\$0.4M).   |
| Transfers from Reserve  | (18.9)       | (21.4)                | 2.5                  | 13.4%       | Favourable variance driven by an increase in transfer from the Provincial Gas Tax reserve.  |
| Other Operating Expenses                                      | 73.2         | 70.8                  | 2.3                  | 3.2%        | Favourable diesel price variance budget \$1.35/litre vs. 2024 average price of \$1.20/litre \$2.3M, savings due to ongoing replacement of diesel buses with hybrid buses \$1.7M, and lower utility costs \$0.8M. Partially offset by significant changes in fleet structure (hybrid/diesel), part supply/demand, price increases and new maintenance initiatives (\$2.0M), and higher PRESTO commissions driven by increased fare-box revenue (\$0.4M). |
| Labour and Benefits   | 165.5        | 170.6                 | (5.1)                | (3.1%)      | Unfavourable variance mainly due to Transit Operators and Mechanics ATU contract renewal and higher overtime for operators and mechanics.   |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>114.4</b> | <b>106.4</b>          | <b>8.0</b>           | <b>7.0%</b> |   |
| Administrative and Support Costs                              | 0.0          | 0.0                   | 0.0                  | 0.0%        |   |
| <b>Total Net Cost</b>   | <b>114.4</b> | <b>106.4</b>          | <b>8.0</b>           | <b>7.0%</b> |   |

## Parks, Forestry & Environment

| Item  | 2024 Budget | 2024 Year-End Actuals | Year-End Variance    |               | Comments and Action Plan   |
|---|-------------|-----------------------|----------------------|---------------|--|
|   |             |                       | \$ Surplus/(Deficit) | % of Budget   |  |
| Revenue   | (6.4)       | (7.9)                 | 1.5                  | 23.0%         | Favourable variance driven by increased marina and fuel revenue, sport field permits, and engineering subdivision applications for Forestry.                               |
| Other Operating Expenses                                      | 18.2        | 20.6                  | (2.4)                | (13.3%)       | 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        | 35.8                  | (1.4)                | (3.9%)        | Unfavourable variance due to increased temporary staff and backfills, partially offset by full-time vacancies and increased capital chargebacks.                           |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>46.2</b> | <b>48.5</b>           | <b>(2.3)</b>         | <b>(5.0%)</b> |  |
| Administrative and Support Costs                              | (0.0)       | 0.0                   | (0.0)                | (100.0%)      |  |
| <b>Total Net Cost</b>   | <b>46.2</b> | <b>48.5</b>           | <b>(2.3)</b>         | <b>(5.0%)</b> |  |

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## Mississauga Library

| Item  | 2024<br>Budget | 2024<br>Year-End<br>Actuals | Year-End Variance    |               | Comments and Action Plan   |
|---|----------------|-----------------------------|----------------------|---------------|--|
|   |                |                             | \$ Surplus/(Deficit) | % of Budget   |  |
| Revenue   | (2.5)          | (2.4)                       | (0.0)                | (1.6%)        |  |
| Other Operating Expenses                                      | 11.7           | 10.9                        | 0.8                  | 6.8%          | Favourable variance driven by the timing related to technology license and maintenance costs.  |
| Labour and Benefits   | 24.7           | 26.2                        | (1.5)                | (6.0%)        | Unfavourable variance due mainly to retroactive adjustment for the union collective agreement settlements and temporary staff backfills. |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>33.9</b>    | <b>34.7</b>                 | <b>(0.7)</b>         | <b>(2.1%)</b> |  |
| Administrative and Support Costs                              | 0.1            | 0.0                         | 0.0                  | 0.0%          |  |
| <b>Total Net Cost</b>   | <b>34.0</b>    | <b>34.7</b>                 | <b>(0.7)</b>         | <b>(2.0%)</b> |  |

## General Government

| Item  | 2024<br>Budget | 2024<br>Year-End<br>Actuals | Year-End Variance    |               | Comments and Action Plan   |
|---|----------------|-----------------------------|----------------------|---------------|--|
|   |                |                             | \$ Surplus/(Deficit) | % of Budget   |  |
| Revenue   | (16.8)         | (19.1)                      | 2.3                  | 13.4%         | Favourable variance driven mainly from transfer from reserves to offset expenses related to the 2024 elections (offset in Other Operating Expenses).   |
| Other Operating Expenses                                      | 10.9           | 13.0                        | (2.1)                | (19.6%)       | Unfavourable variance due to expenses related to 2024 mayoral election (offset by transfer from reserves in Revenue) and higher external legal services costs. Partially offset by lower marketing expenses and contractor and professional services expenses. |
| Labour and Benefits   | 64.2           | 65.3                        | (1.2)                | (1.8%)        | Unfavourable variance due mainly to additional resources required to meet business needs in Human Resources (\$1.6M), partially offset by full-time vacancies and salary differential for replacement hires.   |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>58.3</b>    | <b>59.3</b>                 | <b>(1.0)</b>         | <b>(1.8%)</b> |  |
| Administrative and Support Costs                              | 0.0            | 0.0                         | 0.0                  | 0.0%          |  |
| <b>Total Net Cost</b>   | <b>58.3</b>    | <b>59.3</b>                 | <b>(1.0)</b>         | <b>(1.8%)</b> |  |

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### Facilities & Property Management

| Item  | 2024<br>Budget | 2024<br>Year-End<br>Actuals | Year-End Variance    |               | Comments and Action Plan  |
|---|----------------|-----------------------------|----------------------|---------------|---|
|   |                |                             | \$ Surplus/(Deficit) | % of Budget   |   |
| Revenue   | (0.4)          | (0.5)                       | 0.1                  | 31.7%         | Favourable variance driven by increased revenue from room rentals, Sheridan College daycare rental revenue and provincial energy incentive payments.  |
| Other Operating Expenses                                      | 16.3           | 17.8                        | (1.5)                | (9.3%)        | Unfavourable variance due to increased maintenance demands for aging 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           | 18.8                        | (0.2)                | (1.3%)        | Unfavourable variance due to backfilling of vacancies with contract staff.  |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>34.4</b>    | <b>36.1</b>                 | <b>(1.6)</b>         | <b>(4.8%)</b> |   |
| Administrative and Support Costs                              | 0.0            | 0.0                         | 0.0                  | 0.0%          |   |
| <b>Total Net Cost</b>   | <b>34.4</b>    | <b>36.1</b>                 | <b>(1.6)</b>         | <b>(4.8%)</b> |   |

### Recreation & Culture

| Item  | 2024<br>Budget | 2024<br>Year-End<br>Actuals | Year-End Variance    |             | Comments and Action Plan  |
|---|----------------|-----------------------------|----------------------|-------------|---|
|   |                |                             | \$ Surplus/(Deficit) | % of Budget |   |
| Revenue   | (66.4)         | (63.1)                      | (3.3)                | (5.0%)      | Unfavourable variance due to facility closures, partially offset by increased demand in golf and aquatics programs.   |
| Other Operating Expenses                                      | 47.1           | 43.0                        | 4.1                  | 8.8%        | Favourable variance mainly driven by savings in utilities, materials and supplies for resale, and reduced transfer to reserve due to facility closures.                                   |
| Labour and Benefits   | 63.2           | 64.0                        | (0.8)                | (1.3%)      | Unfavourable variance due to budgeted labour savings from facility closures offset by a full-time labor surplus, mainly driven by vacancies and salary differences for replacement hires. |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>43.9</b>    | <b>43.9</b>                 | <b>0.0</b>           | <b>0.0%</b> |   |
| Administrative and Support Costs                              | (0.5)          | (0.5)                       | (0.0)                | (1.1%)      |   |
| <b>Total Net Cost</b>   | <b>43.5</b>    | <b>43.5</b>                 | <b>0.0</b>           | <b>0.0%</b> |   |

## Operating Budget Variance Details by Service Area (\$ Millions)

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### Information Technology

| Item  | 2024 Budget | 2024 Year-End Actuals | Year-End Variance    |             | Comments and Action Plan                          |
|---|-------------|-----------------------|----------------------|-------------|---|
|   |             |                       | \$ Surplus/(Deficit) | % of Budget |   |
| Revenue   | (1.2)       | (1.3)                 | 0.1                  | 9.9%        | Favourable variance driven by higher TXM revenue. |
| Other Operating Expenses                                      | 13.2        | 13.3                  | (0.1)                | (0.7%)      |   |
| Labour and Benefits   | 27.1        | 26.9                  | 0.2                  | 0.6%        |   |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>39.1</b> | <b>38.9</b>           | <b>0.2</b>           | <b>0.5%</b> |   |
| Administrative and Support Costs                              | 0.0         | 0.0                   | 0.0                  | 0.0%        |   |
| <b>Total Net Cost</b>   | <b>39.1</b> | <b>38.9</b>           | <b>0.2</b>           | <b>0.5%</b> |   |

### Planning & Building

| Item  | 2024 Budget | 2024 Year-End Actuals | Year-End Variance    |             | Comments and Action Plan   |
|---|-------------|-----------------------|----------------------|-------------|--|
|   |             |                       | \$ Surplus/(Deficit) | % of Budget |  |
| Revenue   | (18.5)      | (17.5)                | (1.0)                | (5.2%)      | Unfavourable variance due to reclassification of building permit and site plan revenue to deferred revenue, based on new accounting standards. |
| Other Operating Expenses                                      | 3.2         | 2.5                   | 0.7                  | 22.1%       | Favourable variance mainly driven by advertising, promotions, and miscellaneous expenses.  |
| Labour and Benefits   | 27.2        | 26.8                  | 0.4                  | 1.6%        | Favourable variance mainly due to staff vacancies and higher labour recovery from capital projects.  |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>11.9</b> | <b>11.8</b>           | <b>0.2</b>           | <b>1.4%</b> |  |
| Administrative and Support Costs                              | 0.0         | 0.0                   | 0.0                  | 0.0%        |  |
| <b>Total Net Cost</b>   | <b>11.9</b> | <b>11.8</b>           | <b>0.2</b>           | <b>1.4%</b> |  |

### Mayor & Members of Council

| Item  | 2024 Budget | 2024 Year-End Actuals | Year-End Variance    |              | Comments and Action Plan                               |
|---|-------------|-----------------------|----------------------|--------------|--|
|   |             |                       | \$ Surplus/(Deficit) | % of Budget  |  |
| Revenue   | (0.0)       | (0.0)                 | 0.0                  | 1.2%         |  |
| Other Operating Expenses                                      | 0.8         | 0.6                   | 0.1                  | 14.6%        | Favourable variance mainly driven by staffing changes. |
| Labour and Benefits   | 4.7         | 4.2                   | 0.4                  | 9.3%         | Favourable variance mainly driven by staffing changes. |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>5.4</b>  | <b>4.8</b>            | <b>0.5</b>           | <b>10.1%</b> |  |
| Administrative and Support Costs                              | 0.0         | 0.0                   | 0.0                  | 0.0%         |  |
| <b>Total Net Cost</b>   | <b>5.4</b>  | <b>4.8</b>            | <b>0.5</b>           | <b>10.1%</b> |  |

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## Regulatory Services

| Item  | 2024<br>Budget | 2024<br>Year-End<br>Actuals | Year-End Variance    |               | Comments and Action Plan  |
|---|----------------|-----------------------------|----------------------|---------------|---|
|   |                |                             | \$ Surplus/(Deficit) | % of Budget   |   |
| Revenue   | (17.6)         | (20.3)                      | 2.7                  | 15.4%         | Favourable variance driven by Transportation Network Companies (TNC) licensing \$1.6M, compliance (Ontario Lottery Gaming) \$0.5M, parking \$0.2M, mobile licensing \$0.2M and reactive portion of Property Standards program \$0.1M. |
| Other Operating Expenses                                      | 3.3            | 5.5                         | (2.2)                | (65.9%)       | Unfavourable variance due to the transfer of the TNC favorable surplus to the Fiscal Stability Reserve.   |
| Labour and Benefits   | 17.6           | 18.5                        | (0.8)                | (4.7%)        | Unfavourable variance driven by lower than budgeted chargeback to capital projects.   |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>3.3</b>     | <b>3.6</b>                  | <b>(0.3)</b>         | <b>(8.6%)</b> |   |
| Administrative and Support Costs                              | 0.0            | 0.0                         | 0.0                  | 0.0%          |   |
| <b>Total Net Cost</b>   | <b>3.3</b>     | <b>3.6</b>                  | <b>(0.3)</b>         | <b>(8.6%)</b> |   |

## Corporate Transactions

| Item  | 2024<br>Budget | 2024<br>Year-End<br>Actuals | Year-End Variance    |             | Comments and Action Plan  |
|---|----------------|-----------------------------|----------------------|-------------|---|
|   |                |                             | \$ Surplus/(Deficit) | % of Budget |   |
| Revenue   | (172.3)        | (172.2)                     | (0.1)                | (0.1%)      | Unfavourable variance mostly due to GTAA PILT revenue losses (based on 2022 passenger counts), partially offset by higher Municipal Accommodation Tax (MAT) revenue (offset in Other Operating Expenses).   |
| Other Operating Expenses                                      | 208.1          | 195.7                       | 12.4                 | 6.0%        | Favourable variance driven by lower debt principal and interest due to later issuance \$13.9M, assessment appeals \$2.2M and lower insurance claims and premiums \$1.1M. Partially offset by higher transfer to reserves, mostly due to replenishment of the elections reserve and higher transfers to MAT and Tourism reserves due to higher MAT revenue collected (\$8.4M). |
| Labour and Benefits   | 11.0           | 19.4                        | (8.4)                | (76.2%)     | Unfavourable variance mostly due to accrual of outstanding labour negotiations, including unfavourable WSIB claims versus budget..  |
| <b>Total Net Cost Before Administrative and Support Costs</b> | <b>46.8</b>    | <b>42.9</b>                 | <b>3.9</b>           | <b>8.4%</b> |   |
| Administrative and Support Costs                              | 0.0            | 0.0                         | 0.0                  | 0.0%        |   |
| <b>Total Net Cost</b>   | <b>46.8</b>    | <b>42.9</b>                 | <b>3.9</b>           | <b>8.4%</b> |   |
| <b>Reserve Transfers</b>                                      |                | <b>3.1</b>                  | <b>(3.1)</b>         |             |   |
| <b>Total Tax Levy Funded</b>                                  | <b>682.0</b>   | <b>682.0</b>                | <b>0.0</b>           | <b>0.0%</b> |   |

**Operating Budget Variance Details by Service Area (\$ Millions)**  
**Stormwater**

**Appendix 1**

| Item   | 2024<br>Budget | 2024<br>Year-End<br>Actuals | Year-End Variance    |             | Comments and Action Plan  |
|--|----------------|-----------------------------|----------------------|-------------|---|
|  |                |                             | \$ Surplus/(Deficit) | % of Budget |   |
| Revenue  | (0.1)          | (1.7)                       | 1.6                  | 1261.5%     | Favourable variance driven by transfer from the Capital Reserve Fund to offset higher Other Operating Expenses.   |
| Stormwater Exemptions and Credits and Other Fees | 1.5            | 1.2                         | 0.2                  | 16.8%       | Favourable variance driven by fewer applications for technical exemptions and fewer exemptions being renewed.   |
| Other Operating Expenses                         | 42.2           | 43.9                        | (1.7)                | -4.0%       | Unfavourable variance due to increased number of applications for sump pump subsidies and higher contractor expenses related to aging infrastructure and work related to flooding events. |
| Labour and Benefits                              | 4.7            | 4.8                         | (0.1)                | -2.8%       | Unfavourable variance due to lower recovery of labour to capital and higher Stormwater chargebacks from other City service areas.   |
| <b>Total Net Cost</b>                            | <b>48.3</b>    | <b>48.3</b>                 | <b>0.0</b>           | <b>0.0%</b> |   |
| <b>Total Stormwater Charge Funded</b>            | <b>48.3</b>    | <b>48.3</b>                 | <b>0.0</b>           | <b>0.0%</b> |   |
| <b>Total City</b>                                | <b>730.2</b>   | <b>730.2</b>                | <b>0.0</b>           | <b>0.0%</b> |   |

Note: Numbers may not add due to rounding.