

Operating Forecast Details by Service Area
Fire & Emergency Services

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Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.2)	(1.6)	(0.7)	(29.5%)	(\$0.7M) unfavourable revenue variance expected due to COVID-19 related decrease in call volume, specifically in false alarm, elevator, and motor vehicle accident calls.
Transfer to/(from) Reserve Funds	(3.8)	(1.3)	(2.5)	(65.3%)	\$2.5M transfer from Public Safety Reserve Fund expected to be deferred due to labour surplus and delay in hiring new positions funded by the transfer.
Other Operating Expenses	13.9	13.5	0.4	2.8%	\$0.7M favourability in operating expenses due to COVID-19 related savings staff development, transportation costs and materials and supplies, offset by \$0.3M incremental COVID-19 related expenses including hand sanitizer, cleaning supplies, and PPE.
Labour and Benefits	110.5	108.0	2.5	2.3%	\$2.5M favourable labour variance expected due to existing vacancies in suppression and fire prevention. Suppression vacancies are due to retirements and long term absences. Fire prevention vacancies are related to new positions that have not yet been filled.
Total Net Cost before Administrative and Support Costs	118.4	118.6	(0.3)	(0.2%)	
Administrative and Support Costs	1.0	1.0	0.0	0.0%	
Total Net Cost	119.4	119.6	(0.3)	(0.2%)	

Roads

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(16.7)	(16.2)	(0.4)	(2.6%)	YTD parking revenues impacted by COVID-19 for parking due to the shutdown, working from home and social distancing measures.
Other Operating Expenses	48.7	48.9	(0.2)	(0.4%)	COVID-19 impact related to extra PPE purchases, social distancing measures and shutdowns/modified work schedules. Offset by discretionary savings.
Labour and Benefits	33.8	31.4	2.4	7.2%	Gapping due to various vacant positions
Total Net Cost before Administrative and Support Costs	65.9	64.1	1.8	2.8%	
Administrative and Support Costs	0.2	0.5	(0.3)	0.0%	Higher custodial cleaning cost related to COVID-19
Total Net Cost	66.1	64.6	1.5	2.3%	

**Operating Forecast Details by Service Area
MiWay**

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Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(93.6)	(47.0)	(46.6)	(49.8%)	(\$46.5M) Revenue loss from farebox revenues due to lower ridership caused by COVID-19 outbreak and summer U-Pass Program cancellation. (\$0.9M) Unfavourable variance from advertising revenues loss
Transfer to/(from) Reserve Funds	(18.5)	(12.0)	(6.5)	(35.2%)	Based on 2020/2021 Gas Tax allocation from Province. Budgeted transfer from the Provincial Gas Tax reserve is reduced by \$6.3 million to account for the savings in diesel fuel.
Other Operating Expenses	49.2	39.8	9.4	19.0%	\$6.3M savings from Diesel caused by lower prices and reduced consumption, \$2M savings from PRESTO commission costs due to lower farebox revenues, \$1.1M savings from equipment repairs and advertising expenses due to COVID-19
Labour and Benefits	152.8	142.3	10.6	6.9%	Driven by vacancies, deferral of 2020 growth program and drop in overtime
Total Net Cost before Administrative and Support Costs	90.0	123.1	(33.1)	(36.9%)	
Administrative and Support Costs	1.6	1.6	0.0	0.0%	
Total Net Cost	91.5	124.7	(33.1)	(36.2%)	

Parks Forestry & Environment

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(5.2)	(3.9)	(1.3)	(24.8%)	Unfavourable variance because of closures and delay in openings due to COVID-19
Other Operating Expenses	15.2	15.2	0.1	0.5%	Potential savings are offset by additional requirements for social distancing, PPE and additional comfort station cleanings on FPM custodial contract due to COVID-19
Labour and Benefits	27.7	25.5	2.2	8.1%	Favourable full time variance due to vacant full time positions being backfilled by temporary staff. Favourable temp variances due to delay in hiring seasonal temps due to COVID-19 restrictions with only essential duties being completed. Favourable Capital internal labour chargeback related to the EAB program.
Total Net Cost before Administrative and Support Costs	37.7	36.7	1.0	2.8%	
Administrative and Support Costs	(0.2)	(0.2)	0.0	0.0%	
Total Net Cost	37.5	36.5	1.0	2.8%	

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Mississauga Library

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.1)	(1.2)	(0.9)	(41.4%)	(\$0.9M) Unfavourable variance due to reduced uptake of services as a result of COVID-19. Reduced revenues anticipated due to reduced late fees and fines expected as a result of a decrease in overall material lending/borrowing.
Other Operating Expenses	7.1	6.9	0.2	3.0%	\$0.2M Favourable variance result of reduced expenditures due to delayed or postponed programming as a result of closure offset by increased anticipated expenditures on PPE and cleaning supplies.
Labour and Benefits	23.4	19.7	3.8	16.0%	\$3.8M Favourable variance due to vacancies in FT labour usually offset by increased Temp labour (not utilized this year thus far due to closures/COVID-19).
Total Net Cost before Administrative and Support Costs	28.4	25.3	3.1	10.9%	
Administrative and Support Costs	0.5	0.5	0.0	0.0%	
Total Net Cost	28.9	25.8	3.1	10.7%	

Business Services

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(2.7)	(2.4)	(0.4)	(13.7%)	(\$0.4M) Unfavourable variance in Revenue and Materiel Management as a result of eliminating overdue notices; suspending cheque retrieval payment redistribution.
Other Operating Expenses	4.1	3.6	0.4	10.9%	\$0.4M Favourable variance is due to committed savings in Seminars, Conferences, Professional Services and Materials & Supplies.
Labour and Benefits	30.1	30.5	(0.4)	(1.2%)	(\$0.4M) Unfavourable variance in Human Resources and Communication primarily due to overtime and backfills, partially offset by favourable forecast in Revenue and Materiel Management due to labour vacancies.
Total Net Cost before Administrative and Support Costs	31.5	31.7	(0.3)	(0.9%)	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	On budget
Total Net Cost	31.5	31.8	(0.3)	(0.9%)	

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Facilities & Property Management

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Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.6)	(0.5)	(0.1)	(12.0%)	Unfavourable variance due to lost room rental revenue at City Hall and Central Library impacted by COVID-19.
Other Operating Expenses	10.2	10.5	(0.3)	(2.9%)	(\$0.3M) Unfavourable variance due to increased maintenance demands and increased professional services for COVID-19 related impacts for security, cleaning and recruitment. Offset by savings in utilities due to facility closures, reduction in preventative maintenance activity, including staff development and transportation costs.
Labour and Benefits	17.4	16.2	1.2	6.9%	\$1.7M Favourable variance due to vacancies in various positions because of market conditions along with hiring freeze due to COVID-19 (\$0.5M) Unfavourable variance due to fewer labour recoveries generated as a result of vacant positions.
Total Net Cost before Administrative and Support Costs	26.9	26.1	0.8	3.1%	
Administrative and Support Costs	(1.8)	(1.8)	0.0	0.0%	On budget
Total Net Cost	25.1	24.3	0.8	3.3%	

Recreation

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(51.4)	(19.7)	(31.7)	(61.7%)	(\$31.7M) Unfavourable variance as a result of COVID-19 impact. Minimal program offerings due to facility closures and public health restrictions
Transfer to/(from) Reserve Funds	(1.5)	(0.5)	(1.0)	(66.8%)	(\$1.0M) Unfavourable variance due to revenue shortfall from the Municipal Accommodation Tax
Other Operating Expenses	23.8	17.0	6.8	28.6%	\$6.8M surplus anticipated due to COVID-19 and lower revenues. Main drivers of savings in utilities, materials and supplies, contractor and event settlement costs
Labour and Benefits	58.0	43.3	14.6	25.2%	\$14.6M Favourable variance primarily driven by COVID-19 related savings in temp labour of \$12.5M; Remaining surplus is primarily related to vacancies, maternity leaves, and salary differential for replacement hires
Total Net Cost before Administrative and Support Costs	28.9	40.2	(11.2)	(38.9%)	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	
Total Net Cost	29.0	40.2	(11.2)	(38.8%)	

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Information Technology

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(1.1)	(1.1)	(0.0)	(3.6%)	On Budget
Other Operating Expenses	10.2	9.8	0.4	3.6%	\$0.3M Favourable variance is due to committed savings in Staff Development, Transportation, Equipment Maintenance, Professional Services, Materials and Supplies and Finance Charges caused by reduced spending as a result of COVID-19. Offset by over expenditures in Communications cost.
Labour and Benefits	24.4	24.5	(0.1)	(0.4%)	(\$0.1M) Unfavorable variance mainly due to COVID-19 related labour charges, such as overtime.
Total Net Cost before Administrative and Support Costs	33.5	33.3	0.2	0.7%	
Administrative and Support Costs	(1.8)	(1.8)	0.0	0.0%	On budget
Total Net Cost	31.7	31.5	0.2	0.7%	

City Manager's Office

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(1.4)	(1.4)	0.0	0.0%	On Budget.
Other Operating Expenses	3.2	3.4	(0.2)	(6.1%)	Unfavourable forecast mainly due to over expenditures for Contractor and Professional Services in Legal Services \$0.4M. Offset by savings in Advertising and Promotions from the EDO Division \$0.2M.
Labour and Benefits	13.0	12.7	0.4	2.7%	\$0.35M favourable variance due to vacancies in Legal Services, Internal Audit and Strategic Initiatives.
Total Net Cost before Administrative and Support Costs	14.8	14.7	0.2	1.0%	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	On Budget.
Total Net Cost	14.8	14.7	0.2	1.0%	

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Land Development Services

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(13.7)	(17.8)	4.2	30.4%	\$4.2M Favourable variance in Building Permit and Development and Rezoning fee revenue is driven by strong housing market as a result of low interest rate and money printing.
Transfer to/(from) Reserve Funds	0.6	4.8	(4.2)	(698.3%)	In accordance with the City's reserve policy the forecasted revenue surplus from Building Permit and Development fees of \$4.2M is to be transferred to the Building Stabilization Reserve Fund.
Other Operating Expenses	1.7	1.0	0.7	42.9%	\$0.74M savings mainly due to low external contractors cost, low staff development activities, and low office supplies attributable to working from home.
Labour and Benefits	20.9	20.3	0.7	3.2%	Savings of \$0.67M in Labour cost due to vacancies not filled as a result of hiring freeze.
Total Net Cost before Administrative and Support Costs	9.6	8.2	1.4	14.5%	
Administrative and Support Costs	0.0		0.0	0.0%	
Total Net Cost	9.6	8.2	1.4	14.5%	

Culture

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(6.3)	(1.1)	(5.2)	(82.1%)	Unfavourable variance of (\$5.2M) primarily due to cancelled or modified events/programs.
Transfer to/(from) Reserve Funds	(2.2)	(0.7)	(1.5)	(68.2%)	(\$1.5M) Unfavourable variance due to revenue shortfall from the Municipal Accommodation Tax
Other Operating Expenses	9.7	5.0	4.7	48.7%	Savings of \$2.5M due to reduction in supplies for education, exhibition and outreach programs; Also, due to cancelled/modified events. Less cleaning/security/logistics required. Favourable operating expenses variance of \$2.2M is a result of the budget included in "Other Operating Expenses" at time of LAC merger. Budget to be realigned in 2021.
Labour and Benefits	5.9	8.1	(2.2)	(37.1%)	(\$2.2 M) unfavourable labour variance is a result of the budget included in "Other Operating Expenses" at time of LAC merger. Budget to be realigned in 2021.
Total Net Cost before Administrative and Support Costs	7.1	11.3	(4.2)	(58.7%)	
Administrative and Support Costs	0.1	0.1	0.0	0.0%	
Total Net Cost	7.2	11.4	(4.2)	(57.8%)	

Operating Forecast Details by Service Area
Mayor & Council

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Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(0.1)	(0.1)	0.0	0.0%	On Budget
Other Operating Expenses	0.8	0.8	0.0	0.0%	On Budget
Labour and Benefits	4.3	4.2	0.1	1.5%	On Budget
Total Net Cost before Administrative and Support Costs	5.0	4.9	0.1	1.3%	On Budget
Administrative and Support Costs	0.0	0.0	0.0	0.0%	On Budget
Total Net Cost	5.0	4.9	0.1	1.3%	

Regulatory Services

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(18.1)	(11.9)	(6.1)	(33.9%)	Unfavourable variance as a result of decreased parking revenue/APS revenues of (\$3.8M), (\$1.0M) TNC Licensing fees, (\$0.65M) Business Licensing and (\$0.5M) Mobile Licensing
Other Operating Expenses	2.8	2.0	0.8	27.1%	Favourable variances due to savings in discretionary expenses
Labour and Benefits	16.2	15.2	1.1	6.6%	Gapping due to various vacant positions and hiring freeze
Total Net Cost before Administrative and Support Costs	0.9	5.2	(4.3)	(458.0%)	
Administrative and Support Costs	0.2	0.2	0.0	0.0%	
Total Net Cost	1.1	5.4	(4.3)	(377.8%)	

Legislative Services

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(12.1)	(6.4)	(5.7)	(46.9%)	(\$5.7M) Unfavourable variance mainly due to extension in payment moratorium in combination with fewer tickets issued and the Court shut down due to COVID-19.
Other Operating Expenses	1.5	0.7	0.8	54.9%	\$0.8M Favourable variance mainly derived from POA Adjudicator and Interpretation cost reduction as a result of court shut down and cancellation of in-person trials.
Labour and Benefits	8.4	7.8	0.5	6.6%	\$0.5M Favourable variance due to vacancies not filled as a result of hiring freeze.
Total Net Cost before Administrative and Support Costs	(2.3)	2.0	(4.3)	(189.0%)	
Administrative and Support Costs	0.0		0.0	0.0%	
Total Net Cost	(2.3)	2.0	(4.3)	(189.0%)	

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Financial Transactions

Item (\$ Millions)	2020 Budget	2020 Year-End Forecast	Year-End Variance		Comments and Action Plan
			\$ Surplus/ (Deficit)	% of Budget	
Revenues	(139.9)	(125.8)	(14.1)	(10.0%)	(\$4.5M) Council suspended tax penalty and Interest charges from July 2 to December 31 (\$2.7M) Less of transfer from reserve fund for debt expenses required because of timing differences (offset by surplus debt expense below) (\$1.8M) Less of transfer from reserve fund required for insurance claim (offset by insurance claim savings below) \$1.4M PILTs surplus for Hydro properties and Region of Peel properties \$1M Supplementary tax bill surplus (\$7.4M) Reduced revenue shortfall from Municipal Accommodation Tax
Other Operating Expenses	173.6	164.8	8.7	5.0%	\$2.7M Surplus debt expense due to timing differences (offset by transfer from reserve fund above) \$1.8M Insurance claim savings mainly from Transit (offset by transfer from reserve fund above) \$0.2M Surplus mainly due to general tax levy adjustments and other savings, partially offset by COVID-19 virtual town halls (\$1M) Insurance premium overspend due to hard market (\$1.6M) Tax appeals overspend forecasted based on trend analysis \$7.4M Reduced transfer to the MAT reserve and Tourism Board due to Municipal Accommodation Tax revenue shortfall (\$0.7M) Increasing LTD Premiums on Sunlife Agreement
Labour and Benefits	7.5	7.6	(0.1)	(1.3%)	(\$0.09M) Less of Stormwater labour recovery forecasted based on trend analysis.
Total Net Cost before Administrative and Support Costs	41.2	46.6	(5.4)	(13.1%)	
Administrative and Support Costs	0.0		0.0	0.0%	
Total Net Cost	41.2	46.6	(5.4)	(13.1%)	
City Grand Total Net Cost	537.5	592.4	(54.8)	(10.2%)	

Note: Numbers may not add due to rounding.