

## **Operating Variance Report for the Four Months Ended April 30, 2021**

**Date:** June 16, 2021

**To:** Budget Committee

**From:** Chief Financial Officer and Treasurer

**Wards:** All

### **SUMMARY**

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The purpose of this report is to provide City Council with the Operating Variance for the four months ended April 30, 2021 as well as projections to year-end. This report also requests City Council's approval for amendments to the 2021 Approved Operating Budget that have no impact on the City's 2021 Approved Net Operating Budget.

Since March of 2020, the City of Toronto has been experiencing significant financial impacts, both in the form of added costs and significant revenue losses as a direct result of the COVID-19 pandemic.

COVID-19 related financial impacts are projected to total \$1.596 billion for the City of Toronto's 2021 Operating Budget. 2021 COVID-19 funding support from the Government of Canada and Province of Ontario in the form of Safe Restart Agreement (SRA), added Reaching Home (RH) funding and other funding programs total \$1.477 billion in combined COVID-19 support funding, reducing the 2021 year-end funding shortfall to \$119.8 million.

Table 1 below details the anticipated 2021 City-wide COVID-19 related financial impacts against secured and assured COVID-19 support funding; and the resulting financial position that is reflected in the year-end variance projections:

Table 1: 2021 Projected COVID-19 Financial Impacts

<b>Category (\$M)</b>	<b>Impacts</b>	<b>Funding</b>	<b>Net Impacts (Funding)</b>
Transit	796.4	721.9	
Municipal*	459.7	467.2	
Shelter	281.3	228.5	
Public Health**	59.0	59.0	
<b>City Tax Supported Programs</b>	<b>1,596.4</b>	<b>1,476.6</b>	<b>119.8</b>

\* Includes TCHC impact of \$37.5M

\*\* Excludes immunization costs

While the City is currently reporting a 2021 budgeted funding shortfall of \$119.8 million, 92.5% of budgeted 2021 COVID-19 impacts have secured funding support from the Federal and Provincial governments through the first four months of the year and staff continue to expect that 2021 COVID-19 impacts will be fully funded by year-end.

In addition to the COVID-19 related budgeted funding shortfall, staff are also reporting on a projected year-end unfavourable variance of an additional \$114.7 million comprised of the following elements:

- Unanticipated COVID-19 related impacts attributed to the third wave of COVID-19/variant restrictions; and additional mass immunization costs incurred by Toronto Fire projected to total \$16.3 million, including costs for efforts to vaccinate people experiencing homelessness, for which provincial reimbursement will be sought consistent with funding assurances received from the Province related to vaccination costs.

### **Tax Supported Programs:**

The following table summarizes the anticipated year-end financial position of the City's Tax Supported Operations as of April 30, 2021 and the projection at year-end. This is driven through a combination of a COVID funding shortfall of \$119.8 million and additional pressures of predominantly revenue losses of \$114.7 million that is projected for 2021, resulting in an unfavourable projected variance of \$234.5 million at year-end for tax supported programs.

Table 2: Tax Supported Operating Variance Summary

Variance (\$M) Favourable / (Unfavourable)	2021 April YTD			2021 Year-End Projection		
	Budget	Actual	Var	Budget	Actual	Var
<b>Tax Supported Operating Variance Summary</b>						
City Operations	821.4	740.9	80.5	2,831.4	2,798.7	32.7
Agencies	1,023.7	1,010.7	13.0	3,051.3	3,068.1	(16.9)
Corporate Accounts	(613.5)	(139.5)	(474.0)	(1,393.5)	(1,164.5)	(229.0)
<b>Total Variance</b>	<b>1,231.6</b>	<b>1,612.1</b>	<b>(380.5)</b>	<b>4,489.2</b>	<b>4,702.3</b>	<b>(213.1)</b>
<i>Less Toronto Building</i>	<i>5.3</i>	<i>9.2</i>	<i>(3.9)</i>	<i>16.1</i>	<i>37.5</i>	<i>(21.4)</i>
<b>Total Variance- Excluding Toronto Building</b>	<b>1,237.0</b>	<b>1,621.3</b>	<b>(384.4)</b>	<b>4,505.3</b>	<b>4,739.8</b>	<b>(234.5)</b>
<b>% of Gross Budget</b>			<b>-11.5%</b>			<b>-1.9%</b>

*Note: Rate supported programs and Toronto Community Housing variance information is not reflected in the table above, which details Tax Supported Programs only.*

#### **Four Month Year-to-Date and Projected Year-End Spending Results:**

As noted in Table 2 above, for the four months ended April 30, 2021 Tax Supported Operations experienced an unfavourable net variance of \$380.5 million or 11.5% of planned expenditures. This is mainly driven by the timing of receiving COVID-19 related Federal and Provincial funding and higher than anticipated COVID-19 impacts through the first four months of 2021. The impact on the year-to-date results are reflected in the following areas:

- **Non-Program Revenues:** An unfavourable year-to-date net variance of \$477.0 million due to the remaining COVID-19 related funding shortfall as well as lower than planned revenues for Interest and Investment Earnings, Parking Tag Revenues and Casino Woodbine. A portion of this variance is also attributed to funding being secured and reflected in divisional results as opposed to Non-Program, where it had originally been budgeted. (e.g. SSHA variance detailed below)
- **Shelter Support and Housing Administration:** A favourable year to date net variance of \$34.9 million primarily attributable to the inclusion of SSHA specific COVID-19 related funding within SSHA actuals, which has been expected and budgeted within

Non-Program Revenues given total funding had not yet been secured at time of budget approval.

- Toronto Transit Commission – Conventional: A favourable year to date net variance of \$8.0 million is mainly attributable to continued expenditure management resulting in deferred hiring and material purchases wherever possible. This was partially offset by underachieved revenue due to the impact of COVID-19 on ridership revenue. As of the week of April 26, revenue ridership is 26% of normal pre-pandemic levels.

For year-end, the City is projecting an unfavourable variance of \$234.5 million or 1.9% of the 2021 Gross Operating Budget, adjusted for Toronto Building. The unfavourable variance is primarily driven by the following:

- \$119.8 million – Remaining 2021 COVID-19 funding shortfall, where all but 7.5% of budgeted COVID-19 have secured Federal and Provincial funding support or received assurances towards cost reimbursement.
- \$98.4 million – Greater than anticipated COVID-19 financial impacts, primarily within budgeted revenues such as corporate revenues (i.e. Investment Earnings and Parking Tags) and user fees (i.e. Zoo and Exhibition Place) resulting from required public health measures resulting from the third wave / COVID variants.
- \$16.3 million - Additional mass immunization costs incurred by Toronto Fire. Toronto Fire will be working with Public Health to seek reimbursement from the Province on immunization costs consistent with provincial funding assurances.

### **Rate Supported Programs:**

Rate Supported Programs reported a favourable year-to-date variance of \$32.7 million. The favourable variance is attributed to lower than budgeted expenditures from Toronto Water and Solid Waste Management Services which is partially offset from lower than planned revenue in Toronto Parking Authority. At year-end, a favourable projected variance is anticipated to be \$14.7 million, again primarily driven by lower than budgeted expenditures from Toronto Water and Solid Waste Management Services by partially offset by Toronto Parking Authority.

Rate Supported Programs are funded entirely by the user fees that are used to pay for the services provided and the infrastructure to deliver them. Solid Waste Management Services and Toronto Water's respective year-end surpluses, if any, must be transferred to the Wastewater and Water Stabilization Reserves and Waste Management Reserve Fund, respectively, to finance capital investments and ongoing capital repairs and maintenance

Table 3: Rate Supported Operating Variance Summary

Variance (\$M) Favourable / (Unfavourable)	2021 April YTD			2021 Year-End Projection		
	Budget	Actual	Var	Budget	Actual	Var
Solid Waste Management Services	(7.2)	(28.5)	21.3	0.0	(4.2)	4.2
Toronto Parking Authority	4.6	6.1	(1.5)	2.2	7.6	(5.4)
Toronto Water	(61.5)	(74.4)	12.8	0.0	(15.8)	15.8
<b>Total Variance</b>	<b>(64.1)</b>	<b>(96.8)</b>	<b>32.7</b>	<b>2.2</b>	<b>(12.4)</b>	<b>14.7</b>

## RECOMMENDATIONS

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The Chief Financial Officer and Treasurer recommends that:

1. City Council approve the budget adjustments and any associated complement changes detailed in Appendix D to amend the 2021 Approved Operating Budget, such adjustments to have no impact on the 2021 Approved Net Operating Budget of the City.

## FINANCIAL IMPACT

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For the four months ended April 30, 2021 the City experienced an unfavourable variance of net revenues and expenses of \$384.4 million for Tax Supported Programs. The City is projecting for December 31, 2021 an unfavourable variance of net revenues and expenditures of \$234.5 million (Tax Supported Programs, adjusted for Toronto Building and including committed Safe Restart Funding).

Appendices A, B and C provide detailed summary of gross expenditures, revenue and net expenditures for the six month results and projections to year-end by Program and Agency, respectively. Appendix D details the recommended in-year budget adjustments that are fiscally neutral to the 2021 Approved Operating Budget.

## DECISION HISTORY

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City Council approved the 2021 Rate-Supported Operating Budget of \$927 million gross (December 16, 2020) and the 2021 Tax Supported Operating Budget of \$12.125 billion gross and \$4.489 billion net (February 18, 2021).

This report is provided pursuant to financial management best practices and budgetary control. As part of the City of Toronto’s financial accountability framework, quarterly and year-end operating variance reports are submitted to Committees and City Council, to provide financial monitoring information on operating results to date and projections to year-end, and on an exception basis, to identify issues that require direction and/or decisions from City Council. In addition, City Council’s approval is requested for budget adjustments that amend the 2021 Approved Operating Budget between Programs and Agencies in accordance with the Financial Control By-Law and the City’s financial management policies.

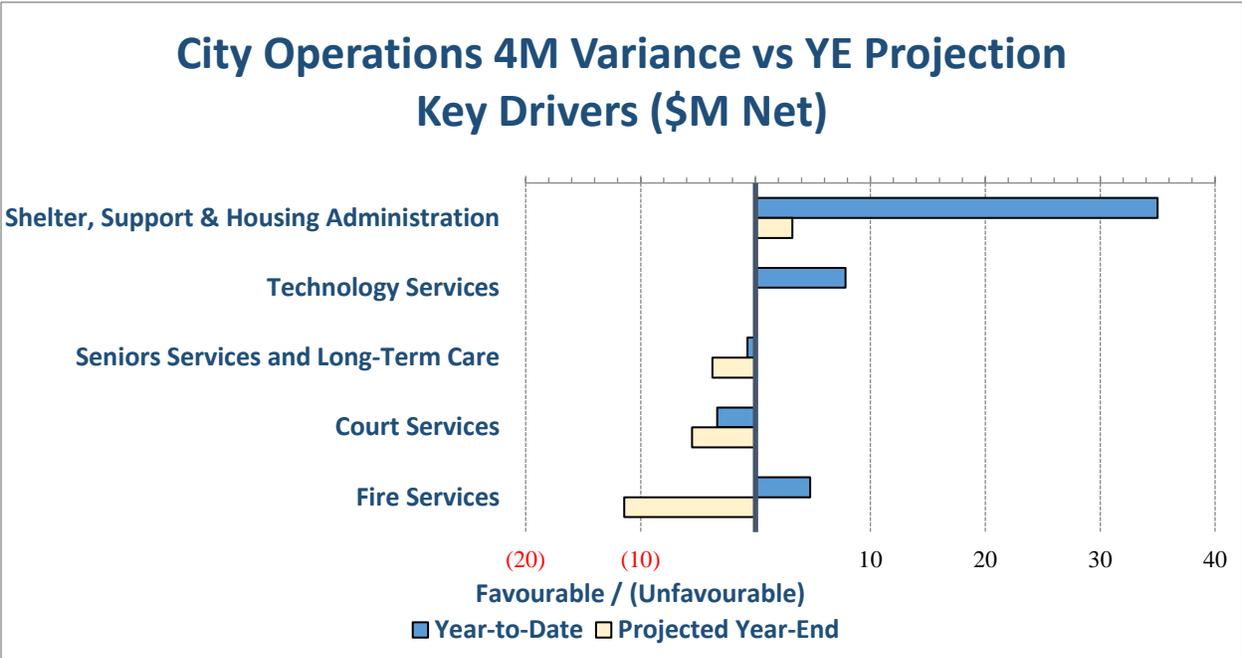
**COMMENTS**

**City Operations:**

As of April 30, 2021, City Operations reported a favourable gross expenditure variance of \$163.4 million (9%) offset by a revenue shortfall of \$82.9 million (-9%), resulting in a favourable net variance of \$80.5 million (10%).

Year-end projections include a favourable gross expenditure variance of \$310.5 million (5%) that is nearly offset by a revenue shortfall of \$278.0 million (-8%). As a result, year-end is forecasted to have a favourable net variance of \$32.7 million (1%). The key drivers of the favourable net variances are outlined in Figure 1 below:

Figure 1: City Operations Variance Summary of Key Program Drivers



- Shelter, Support & Housing Administration: A favourable year to date net expenditure variance of \$34.9 million primarily attributable to recognition of SSHA specific COVID-19 support funding that has been budgeted in Non-Program Revenues, as well as lower than plan expenditures in Emergency Shelters, Social Housing and hiring delays. The year-end variance is projected to be a favourable net expenditure of \$3.2 million primarily attributable to impacts experienced through the first four months of 2021, which is offset by underachieved revenues for the 2021 Refugee Response program, funding for which is yet to be confirmed by the federal government.
- Technology Services: A favourable year to date net variance of \$7.8 million due to delayed hiring and delays in operating contracts are slightly offset by lower recoveries from capital. Consistent with year-to-date results, a favourable net variance of \$0.01 million is projected for year-end primarily due to favourable gross expenditure at year end due to delays in Office 365 and Managed Security Service Provider contracts.
- Seniors Services and Long-Term Care: An unfavourable year to date net variance of \$0.7 million reflects the additional cost of prevention and containment measures in place for COVID-19. By year-end, the program is expected to have an unfavourable net variance of \$3.8 million if the City has not yet been provided the full funding by the province to support the extraordinary costs related to the COVID-19 outbreak.
- Court Services: An unfavourable year to date net variance of \$3.3 million primarily from underachieved revenues which were driven by lower than plan revenues from fines and charges partially offset by underspending in non-payroll expenses. Consistent with year-to-date results, a \$5.5 million net unfavourable variance is projected for year-end partially offset by hiring delays and savings in non-salary court operation related expenses.
- Fire Services: A favourable year to date net variance of \$4.8 million due to underspending, mostly in salary and benefits, and over achieved HUSAR revenues, which are partially offset by under achieved false alarm volumes. By year-end, the program is expected to have an unfavourable net variance of \$11.8 million attributable to unbudgeted COVID -19 related expenditures, largely due to unanticipated overtime expenditures to support the Mass Immunization Clinics and Enhanced Mobile Operations. Toronto Fire is working with Public Health to seek reimbursement from the Province on immunization costs.

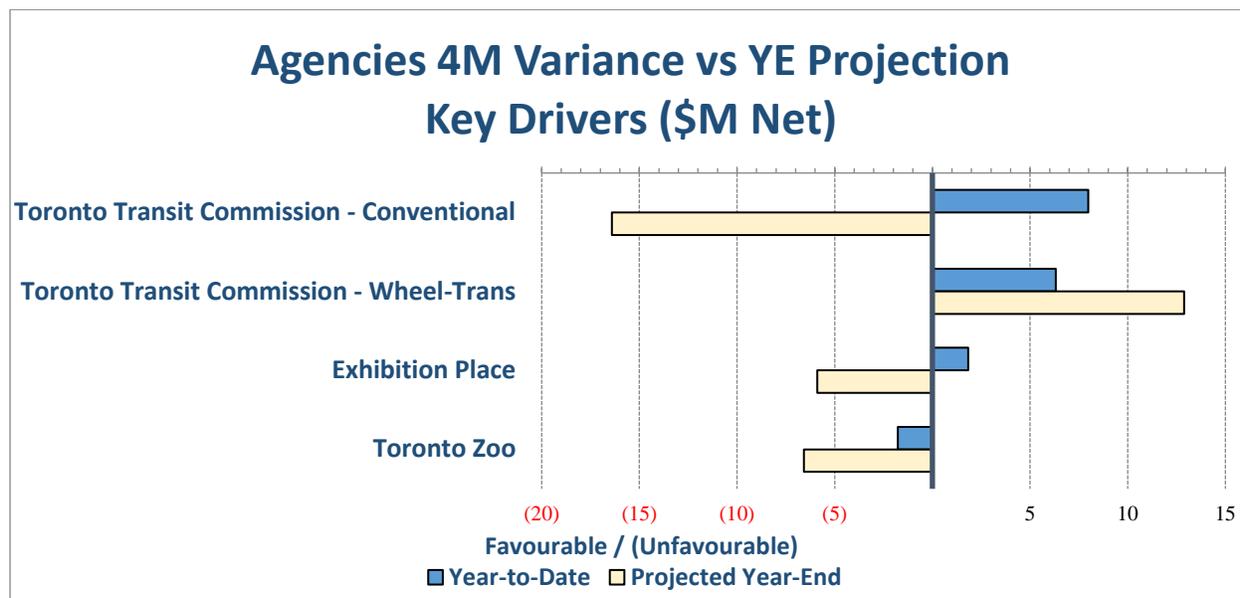
### **Agencies:**

As of April 30, 2021, Agencies reported a favourable gross expenditure variance of \$49.5 million (4%), partially offset by unfavourable revenue of 36.5 million (-14%), which resulted in a favourable net variance of \$13.0 million (1%).

Agencies are projecting a year-end favourable gross expenditure of \$13.1 million (0%), however they are also projecting a revenue shortfall of \$29.9 million (-3%). As a result, the year-end unfavourable net variance is forecasted to be \$16.9 million (-1%).

The key drivers of the unfavourable net variances are outlined below:

Figure 2: Agencies Variance Summary of Key Program Drivers



- Toronto Transit Commission -Conventional Service:** A favourable year to date net variance of \$8.0 million is mainly attributable to due to continued expenditure management resulting in deferred hiring and material purchases wherever possible. This was partially offset by underachieved revenue due to the impact of COVID-19 on ridership revenue. As of the week of April 26, revenue ridership is 26% of normal pre-pandemic levels. By year-end, the agency is projected to have an unfavourable net variance of \$ 16.4 million due to continued negative impact of COVID-19 on ridership levels which is partially offset from to continued expenditure management resulting in deferred hiring, material purchase and other savings initiatives.
- Toronto Transit Commission -Wheel Trans Service:** A favourable year to date net variance of \$6.3 million due to the implementation of cost containment strategies and matching service capacity to demand which partially offset by lower ridership revenue due to the impact of COVID-19. Consistent with year-to-date results, an estimated \$12.9 million net favourable variance is projected for year-end.
- Exhibition Place:** A favourable year to date net variance of \$1.8 million due to underspending in expenditures associated with events as well as salaries and benefits from positions that are vacant as a result of COVID-19 as well as a favourable revenue variance from rent, service and parking revenues film shoots at the Enercare Centre. By year-end, the program is expected to have an unfavourable

net variance of \$5.9 million primarily due to revenue losses resulting from the cancellation of a number of events and conferences scheduled for the summer.

- Toronto Zoo: An unfavourable year to date net variance of \$1.8 million due to lower than planned revenue resulting from the anticipated Zoo closure since December 26, 2020 as a result of COVID-19. The revenue shortfall is partially offset by the implementation of cost saving measures including delay in hiring and deferral of non-essential purchases. Consistent with year-to-date results, a \$6.6 million net unfavourable variance is projected for year-end.

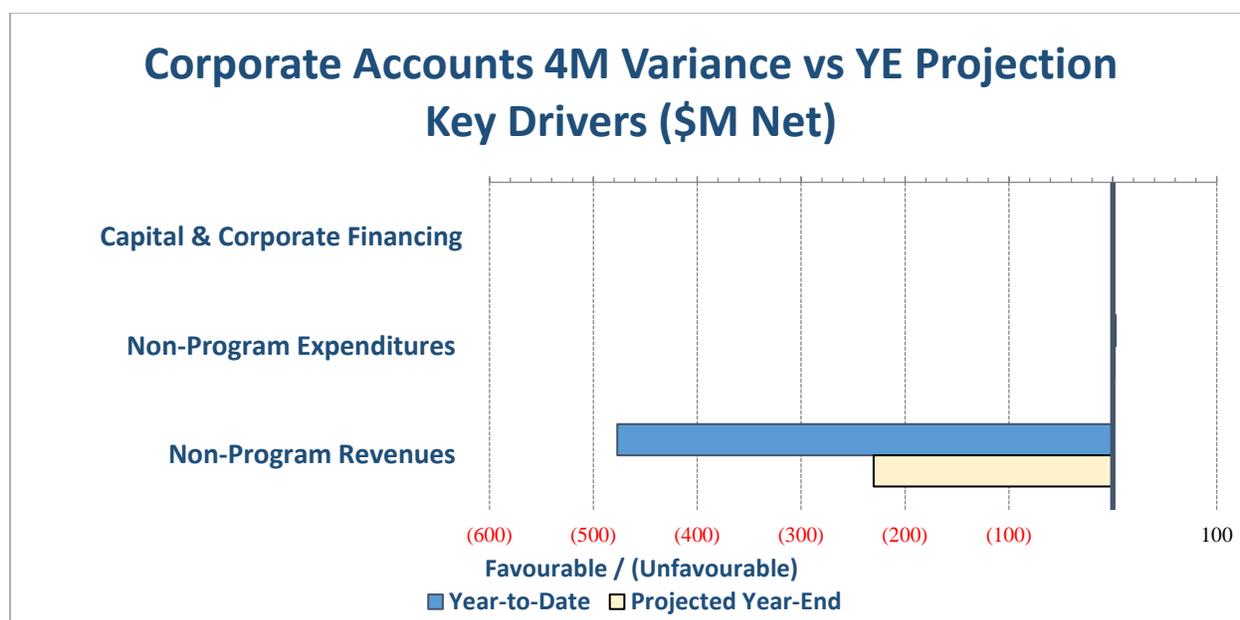
### Corporate Accounts:

As of April 30, 2021, Corporate Accounts reported an unfavourable gross expenditure variance of \$7.7 million (-2%) and a revenue shortfall of \$466.3 million (-45%), resulting in an unfavourable net variance of \$474.0 million (-65%).

The projected year-end unfavourable gross expenditure variance of \$15.0 million (-1%) is and an unfavourable revenue shortfall of \$214.0 million (-8%). As a result, the year-end unfavourable net variance is forecasted to be \$229.0 million (-18%).

The following key drivers have contributed to the unfavourable net variances:

Figure 3: Corporate Accounts Variance Summary of Key Drivers



- Non-Program Expenditures: A favourable year-to-date net variance of \$2.7 million mainly due to underspending in budgeted cost of living adjustments which is partially offset by higher expenditures in the Parking Enforcement unit on salary and benefits

as attrition rate is slower than anticipated. A favourable year-end net variance of \$1.4 million is projected primarily due to lower payments to the province as a result of a projected decline in parking tag ticket issuance due to COVID-19 impacts.

- **Non-Program Revenues:** An unfavourable year-to-date net variance of \$477.0 million due to timing difference between budget and actuals for Safe Restart Agreement funding. In addition, impacts from COVID-19 have resulted in lower than planned revenues for Interest and Investment Earnings, Parking Tag Revenues and Casino Woodbine. Consistent with year-to-date results, a \$230.2 million net unfavourable variance is projected for year-end.

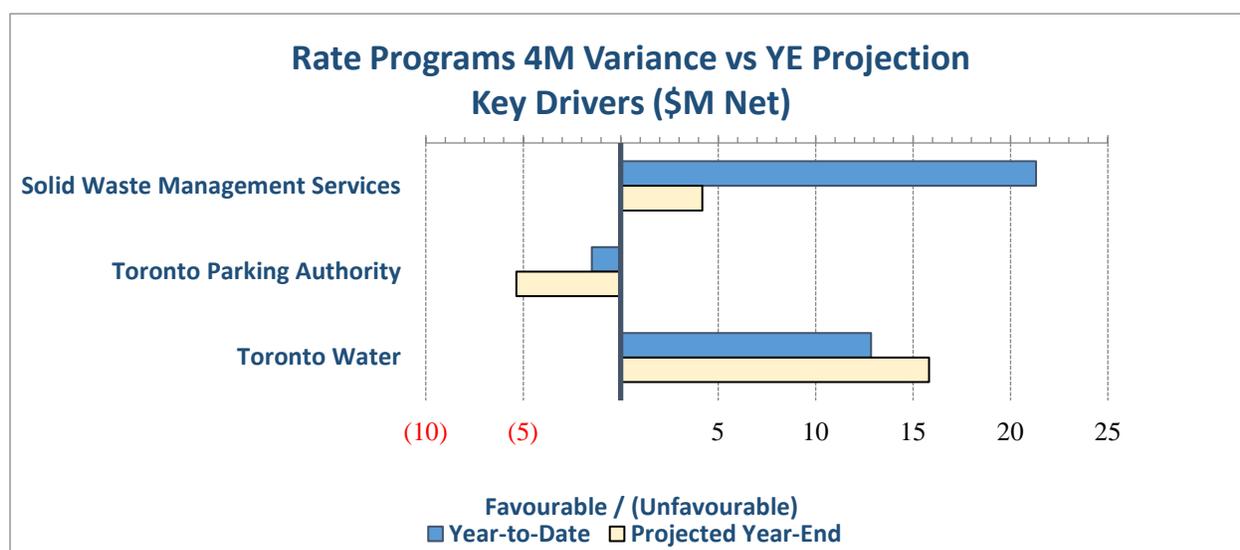
## Rate Programs

As of April 30, 2021, Rate Programs reported a favourable gross expenditure of \$23.8 million (5%) and favourable revenue variance of \$8.9 million (2%), resulting in a favourable net variance of \$32.7 million (51%).

The projected year-end favourable gross expenditure of \$28.6 million (2%) is partially offset by a revenue shortfall of \$14.0 million (-1%). As a result, the year-end favourable net variance is forecasted to be \$14.7 million (655%).

The following key drivers have contributed to the unfavourable net variances:

Figure 4: Rate Supported Expenditure Variance Dashboard



- **Solid Waste Management Services:** A favourable year-to-date net variance of \$21.3 million net primarily from lower than planned salaries and benefits as well as underspending in processing, transfer & haulage expenditures which is offset by

lower than planned revenues due to decreased tipping fees at Transfer Stations and reduced quantity of residual disposal fees paid by recycling processor. By year-end the program is expected to have a favourable net variance of \$4.2 million primarily due to lower than planned revenue from the Renewable Natural Gas (RNG) project which is now being implemented in 2022 as well as lower drop and load fee revenue at transfer stations due to the impact of COVID-19.

- Toronto Parking Authority: An unfavourable year-to-date net variance of \$46.1 million due to unfavourable revenue primarily driven by lower Off-Street and On-Street parking and Bike Share due to decreased transaction volume trends resulting from COVID-19. This was partially offset by favourable gross expenditure due to underspending of salaries, wages and benefits mainly from the deferral of the summer student program, and staff on Emergency Leave. By year-end, the program is expected to have an unfavourable net variance of \$5.4 million due to factors that are consistent with year-to-date results.
- Toronto Water: A favourable year-to-date net variance of \$12.8 million due to lower than planned labour costs that have been experienced as well as lower hydro rates and water consumption due to continued efficiency initiatives. Overall, revenues are over achieved from higher than anticipated revenue from sale of water as there is a lag between the year-to-date observable consumption and billable consumption, higher volume of new water main and sewer connections as a result of continued increase in construction activity and higher private water agreements and other revenues. By year-end, the program is expected to have a favourable net variance of \$15.8 million due to underspending mainly in salaries and benefits due to a hiring delays and lower than anticipated utility costs. This is partially offset from revenue pressures due to lower than planned consumption of water, lower industrial waste agreements revenue and lower recoveries from Metrolinx due to project delays

## **Donations**

The City Donations Policy delegates receipt of donations under \$50,000 to Division Heads and also requires that donations be reported as part of the quarterly variance process. As set out in Figure 6 below, the City received \$0.47 million in donations during the first four months of 2021.

Figure 6: Summary of Donations Received Less than \$50,000

Donor	Amount (\$000s)	Purpose
<b>Economic Development &amp; Culture</b>		
Colborne Lodge	0.20	Colborne Lodge from Resco Energy
Special Projects (ArtWorxTO)	205.00	ArtWorxTO from Goodmans LLP, Toronto Foundation and RBC
<i>Sub-Total</i>	<i>205.20</i>	
<b>Toronto Paramedic Services</b>		
Individual Donor	5.77	Individual donors to Safe City - First Aid, CPR, AED trainings
<i>Sub-Total</i>	<i>5.77</i>	
<b>Parks, Forestry &amp; Recreation</b>		
Canada Helps	10.00	Toronto Sports Leadership Program
Canada Helps	5.00	Instruction Recreation Programs
MaRS Discovery District	24.94	Learn to Play Soccer Programs
Canada Tire Jump Start Charities	14.90	Community Grant Support for Sport
West Scarborough Neighbourhood Community Centre	42.91	Outdoor Basketball Rejuvenation Project
United Way	0.04	Flemingdon Community Centre Program Supplies
<i>Sub-Total</i>	<i>97.78</i>	
<b>Municipal Licensing &amp; Standards</b>		
Individual Donors (multiple donations of small value)	104.52	Care and services related to animals
<i>Sub-Total</i>	<i>104.52</i>	
<b>Transportation Services</b>		
Individual Donors	6.00	Donation for a street art project (Micki Moore Art over Bridges)
<i>Sub-Total</i>	<i>6.00</i>	
<b>TO Live</b>		
Individual donors	1.50	General
<i>Sub-Total</i>	<i>1.50</i>	
<b>Transportation Services</b>		
Individual Donors	6.70	Various
Moffat Foundation	20.00	Emergency funding for victims of human trafficking that Service members encounter during investigations
<i>Sub-Total</i>	<i>26.70</i>	
<b>Grand Total</b>	<b>447.47</b>	

## **CONTACT**

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## **SIGNATURE**

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Heather Taylor  
Chief Financial Officer and Treasurer

## **ATTACHMENTS**

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- Appendix A – City of Toronto Net Expenditures for Four Months Ended April 30, 2021
- Appendix B – City of Toronto Gross Expenditures for Four Months Ended April 30, 2021
- Appendix C – City of Toronto Revenues for Four Months Ended April 30, 2021
- Appendix D – Pending Budget Adjustments
- Appendix E – Operating Variance Dashboard for City Programs and Agencies

## Appendix A

CITY OF TORONTO								
CONSOLIDATED NET EXPENDITURES VARIANCE								
FOR THE FOUR MONTHS ENDED APRIL 30, 2021								
(\$000s)								
	April 30, 2021				December 31, 2021			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Favourable / (Unfavourable)	%	Budget	Projection	Favourable / (Unfavourable)	%
<b>Community and Social Services</b>								
Housing Secretariat	161	939	(778)	-483%	1,186	1,186	0	0%
Children's Services	37,000	36,481	520	1%	91,413	89,820	1,593	2%
Court Services	(16,877)	(13,552)	(3,325)	20%	(44,001)	(38,474)	(5,527)	13%
Economic Development & Culture	32,022	30,458	1,564	5%	79,461	78,427	1,034	1%
Toronto Paramedic Services	14,437	8,304	6,134	42%	96,358	89,754	6,604	7%
Seniors Services and Long-Term Care	4,580	5,278	(698)	-15%	68,537	72,298	(3,761)	-5%
Parks, Forestry & Recreation	79,722	71,425	8,296	10%	344,352	344,686	(334)	0%
Shelter, Support & Housing Administration	260,960	225,973	34,986	13%	777,272	774,072	3,200	0%
Social Development, Finance & Administration	19,184	16,433	2,751	14%	67,287	64,448	2,839	4%
Toronto Employment & Social Services	21,611	19,645	1,965	9%	80,791	75,850	4,941	6%
<b>Sub-Total Community and Social Services</b>	<b>452,800</b>	<b>401,385</b>	<b>51,415</b>	<b>11%</b>	<b>1,562,656</b>	<b>1,552,066</b>	<b>10,589</b>	<b>1%</b>
<b>Infrastructure and Development Services</b>								
City Planning	386	(1,741)	2,126	551%	13,441	7,339	6,102	45%
Fire Services	140,022	135,266	4,756	3%	488,618	500,034	(11,416)	-2%
Office of Emergency Management	445	190	255	57%	3,256	2,642	614	19%
Municipal Licensing & Standards	5,246	5,444	(198)	-4%	17,509	23,375	(5,865)	-33%
Policy, Planning, Finance & Administration	2,105	1,787	318	15%	5,047	4,621	426	8%
Engineering & Construction Services	2,792	1,612	1,180	42%	1,610	1,555	55	3%
Toronto Building	(5,316)	(9,186)	3,870	-73%	(16,147)	(37,507)	21,361	-132%
Transportation Services	75,617	75,939	(323)	0%	245,282	243,923	1,359	1%
Transit Expansion	0	0	0	n/a	0.00	0	0.00	n/a
<b>Sub-Total Infrastructure and Development Services</b>	<b>221,295</b>	<b>209,311</b>	<b>11,984</b>	<b>5%</b>	<b>758,616</b>	<b>745,983</b>	<b>12,633</b>	<b>2%</b>
<b>Finance and Treasury Services</b>								
Office of the Chief Financial Officer and Treasurer	3,359	3,390	(31)	-1%	12,536	12,449	86	1%
Office of the Controller	11,493	11,007	486	4%	39,675	36,552	3,123	8%
<b>Sub-Total Finance and Treasury Services</b>	<b>14,852</b>	<b>14,396</b>	<b>455</b>	<b>3%</b>	<b>52,210</b>	<b>49,001</b>	<b>3,209</b>	<b>6%</b>
<b>Corporate Services</b>								
Corporate Real Estate Management	30,247	26,682	3,566	12%	106,035	105,273	762	1%
Environment & Energy	3,487	1,788	1,699	49%	11,843	10,547	1,295	11%
Fleet Services	6,441	6,512	(70)	-1%	24,253	25,530	(1,276)	-5%
Office Of The CISO	4,132	3,492	640	15%	28,055	28,055	0	0%
Technology Services	41,588	33,745	7,843	19%	105,041	105,034	8	0%
311 Toronto	2,575	2,455	119	5%	10,547	10,362	184	2%
<b>Sub-Total Corporate Services</b>	<b>88,471</b>	<b>74,673</b>	<b>13,798</b>	<b>16%</b>	<b>285,775</b>	<b>284,802</b>	<b>973</b>	<b>0%</b>
<b>City Manager</b>								
City Manager's Office	13,012	14,380	(1,368)	-11%	61,875	62,407	(532)	-1%
<b>Sub-Total City Manager</b>	<b>13,012</b>	<b>14,380</b>	<b>(1,368)</b>	<b>-11%</b>	<b>61,875</b>	<b>62,407</b>	<b>(532)</b>	<b>-1%</b>
<b>Other City Programs</b>								
City Clerk's Office	10,105	9,438	666	7%	37,494	36,494	1,000	3%
Legal Services	12,254	9,253	3,000	24%	37,590	32,767	4,822	13%
Mayor's Office	679	670	10	1%	2,567	2,567	0	0%
City Council	5,397	4,881	517	10%	21,781	21,781	0	0%
<b>Sub-Total Other City Programs</b>	<b>28,436</b>	<b>24,242</b>	<b>4,193</b>	<b>15%</b>	<b>99,432</b>	<b>93,610</b>	<b>5,822</b>	<b>6%</b>
<b>Accountability Offices</b>								
Auditor General's Office	1,571	1,523	48	3%	6,652	6,652	0	0%
Office of the Integrity Commissioner	158	146	12	8%	641	641	0	0%
Office of the Lobbyist Registrar	268	258	9	4%	1,236	1,236	0	0%
Office of the Ombudsman	545	560	(15)	-3%	2,271	2,271	0	0%
<b>Sub-Total Accountability Offices</b>	<b>2,541</b>	<b>2,487</b>	<b>54</b>	<b>2%</b>	<b>10,800</b>	<b>10,800</b>	<b>0</b>	<b>0%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>821,406</b>	<b>740,874</b>	<b>80,532</b>	<b>10%</b>	<b>2,831,365</b>	<b>2,798,670</b>	<b>32,695</b>	<b>1%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix A

CITY OF TORONTO								
CONSOLIDATED NET EXPENDITURES VARIANCE								
FOR THE FOUR MONTHS ENDED APRIL 30, 2021								
(\$000s)								
	April 30, 2021				December 31, 2021			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Favourable / (Unfavourable)	%	Budget	Projection	Favourable / (Unfavourable)	%
<b>Agencies</b>								
Toronto Public Health	31,094	31,367	(272)	-1%	124,391	124,122	269	0%
Toronto Public Library	63,385	58,144	5,241	8%	204,117	201,117	3,000	1%
Association of Community Centres	2,965	2,665	300	10%	8,898	8,685	213	2%
Exhibition Place	6,100	4,268	1,833	30%	8,000	13,895	(5,895)	-74%
Heritage Toronto	87	(55)	142	164%	452	453	(2)	0%
TO Live	3,577	3,151	426	12%	10,977	11,906	(929)	-8%
Toronto Zoo	8,698	10,462	(1,764)	-20%	19,468	26,052	(6,584)	-34%
Arena Boards of Management	1,630	1,560	69	4%	514	3,252	(2,738)	-533%
Yonge Dundas Square	574	550	24	4%	1,340	1,938	(598)	-45%
CreateTO	0	0	0	n/a	0	0	0	n/a
Toronto & Region Conservation Authority	1,931	1,931	0	0%	4,865	4,865	0	0%
Toronto Transit Commission - Conventional	517,701	509,723	7,978	2%	1,471,938	1,488,340	(16,402)	-1%
Toronto Transit Commission - Wheel-Trans	35,194	28,872	6,322	18%	114,290	101,409	12,881	11%
Toronto Police Service	350,065	357,407	(7,341)	-2%	1,080,093	1,080,093	0	0%
Toronto Police Services Board	686	686	0	0%	1,931	1,997	(66)	-3%
<b>TOTAL - AGENCIES</b>	<b>1,023,687</b>	<b>1,010,730</b>	<b>12,957</b>	<b>1%</b>	<b>3,051,273</b>	<b>3,068,123</b>	<b>(16,850)</b>	<b>-1%</b>
<b>Corporate Accounts</b>								
Capital Financing - Capital from Current	0	0	0	n/a	338,653	338,653	0	0%
Technology Sustainment	0	0	0	n/a	20,530	20,530	0	0%
Debt Charges	113,235	112,958	277	0%	649,218	649,303	(86)	0%
Capital & Corporate Financing	113,235	112,958	277	0%	1,008,401	1,008,487	(86)	0%
<b>Non-Program Expenditures</b>								
Tax Deficiencies/Writeoffs	18,101	17,817	284	2%	54,304	54,304	0	0%
Tax Increment Equivalent Grants (TIEG)	15,199	15,521	(322)	-2%	45,596	46,563	(966)	-2%
Assessment Function (MPAC)	23,245	23,141	104	0%	46,490	46,283	207	0%
Funding of Employee Related Liabilities	17,698	17,698	0	0%	70,794	70,794	0	0%
Other Corporate Expenditures	942	(3,198)	4,139	440%	11,626	11,632	(7)	0%
Parking Tag Enforcement & Oper.	15,335	16,369	(1,034)	-7%	58,859	56,722	2,137	4%
Programs Funded from Reserve Funds	0	0	0	n/a	0	0	0	n/a
Heritage Property Taxes Rebate	661	661	0	0%	1,983	1,983	0	0%
Tax Rebates for Registered Charities	0	(0)	0	n/a	0	0	0	n/a
Solid Waste Management Rebates	27,015	27,473	(459)	-2%	75,371	75,371	0	0%
Tax Increment Funding (TIF)	0	0	0	n/a	2,725	2,725	0	0%
Non-Program Expenditures	118,195	115,484	2,712	2%	367,748	366,376	1,371	0%
<b>Non-Program Revenue</b>								
Payments in Lieu of Taxes	(36,373)	(37,596)	1,223	-3%	(93,209)	(94,313)	1,103	-1%
Supplementary Taxes	0	0	0	n/a	(38,353)	(38,353)	0	0%
Tax Penalty Revenue	(16,998)	(16,586)	(412)	2%	(32,000)	(32,000)	0	0%
Interest/Investment Earnings	(40,836)	(21,136)	(19,701)	48%	(124,388)	(90,712)	(33,676)	27%
Other Corporate Revenues	(607)	(214)	(393)	65%	(11,785)	(12,253)	468	-4%
COVID -19 recovery	(516,395)	(71,454)	(444,941)	86%	(1,518,975)	(1,365,923)	(153,052)	10%
Dividend Income	(22,000)	(17,565)	(4,435)	20%	(88,000)	(70,260)	(17,740)	20%
Provincial Revenue	0	0	0	n/a	(91,600)	(91,600)	0	0%
Municipal Land Transfer Tax	(284,162)	(284,162)	0	0%	(625,358)	(625,358)	0	0%
Third Party Sign Tax	(9,531)	(9,801)	270	-3%	(9,531)	(9,801)	270	-3%
Parking Authority Revenues	(4,000)	(4,000)	0	0%	(12,000)	(12,000)	0	0%
Administrative Support Recoveries - Water	(4,743)	(4,743)	0	0%	(18,973)	(18,973)	0	0%
Administrative Support Recoveries - Health & EMS	(2,607)	(2,607)	0	0%	(10,427)	(10,427)	0	0%
Parking Tag Enforcement & Operations Rev	(21,082)	(13,102)	(7,980)	38%	(80,656)	(57,082)	(23,575)	29%
Other Tax Revenues	(2,293)	(2,206)	(87)	4%	(10,313)	(10,313)	(0)	0%
Municipal Accommodation Tax	0	0	0	n/a	0	0	0	n/a
Casino Woodbine	(514)	0	(514)	100%	(4,035)	0	(4,035)	100%
Non-Program Revenues	(962,141)	(485,173)	(476,969)	50%	(2,769,604)	(2,539,368)	(230,236)	8%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>(730,711)</b>	<b>(256,731)</b>	<b>(473,980)</b>	<b>65%</b>	<b>(1,393,455)</b>	<b>(1,164,505)</b>	<b>(228,951)</b>	<b>16%</b>
<b>TOTAL TAX SUPPORTED PROGRAMS / AGENCIES</b>	<b>1,114,381</b>	<b>1,494,873</b>	<b>(380,491)</b>	<b>-34%</b>	<b>4,489,182</b>	<b>4,702,289</b>	<b>(213,106)</b>	<b>-5%</b>
<b>RATES SUPPORTED PROGRAMS</b>								
Solid Waste Management Services	(7,232)	(28,546)	21,314	-295%	0	(4,187)	4,187	n/a
Toronto Parking Authority	4,649	6,128	(1,479)	-32%	2,237	7,595	(5,358)	-240%
Toronto Water	(61,528)	(74,370)	12,843	-21%	0	(15,822)	15,822	n/a
<b>TOTAL RATES SUPPORTED PROGRAMS</b>	<b>(64,110)</b>	<b>(96,788)</b>	<b>32,678</b>	<b>-51%</b>	<b>2,237</b>	<b>(12,414)</b>	<b>14,651</b>	<b>655%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix B

CITY OF TORONTO								
CONSOLIDATED GROSS EXPENDITURES VARIANCE								
FOR THE FOUR MONTHS ENDED APRIL 30, 2021								
(\$000s)								
April 30, 2021					December 31, 2021			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Favourable / (Unfavourable)	%	Budget	Projection	Favourable / (Unfavourable)	%
<b>Community and Social Services</b>								
Housing Secretariat	11,660	2,118	9,542	82%	45,766	68,445	(22,679)	-50%
Children's Services	150,206	142,443	7,763	5%	648,666	619,540	29,126	4%
Court Services	8,840	7,261	1,579	18%	33,016	29,215	3,802	12%
Economic Development & Culture	33,910	32,517	1,393	4%	94,894	91,910	2,984	3%
Toronto Paramedic Services	71,353	69,452	1,901	3%	272,863	277,547	(4,684)	-2%
Seniors Services and Long-Term Care	79,182	85,902	(6,720)	-8%	292,677	319,090	(26,413)	-9%
Parks, Forestry & Recreation	104,924	82,975	21,949	21%	455,279	427,567	27,713	6%
Shelter, Support & Housing Administration	409,452	386,680	22,772	6%	1,185,308	1,144,721	40,586	3%
Social Development, Finance & Administration	23,045	21,434	1,611	7%	84,945	81,148	3,796	4%
Toronto Employment & Social Services	328,216	268,998	59,219	18%	1,156,356	955,441	200,915	17%
<b>Sub-Total Community and Social Services</b>	<b>1,220,789</b>	<b>1,099,781</b>	<b>121,008</b>	<b>10%</b>	<b>4,269,770</b>	<b>4,014,624</b>	<b>255,146</b>	<b>6%</b>
<b>Infrastructure and Development Services</b>								
City Planning	13,730	12,081	1,648	12%	53,388	49,089	4,299	8%
Fire Services	147,218	143,570	3,648	2%	509,387	521,194	(11,806)	-2%
Office of Emergency Management	1,095	840	255	23%	3,916	3,292	624	16%
Municipal Licensing & Standards	14,330	13,675	655	5%	61,551	57,830	3,720	6%
Policy, Planning, Finance & Administration	4,229	3,621	608	14%	16,599	14,927	1,672	10%
Engineering & Construction Services	19,147	16,807	2,340	12%	73,685	65,587	8,098	11%
Toronto Building	15,899	12,480	3,418	22%	62,967	52,818	10,149	16%
Transportation Services	111,857	102,452	9,405	8%	441,721	420,775	20,947	5%
Transit Expansion	2,427	1,128	1,299	54%	9,109	7,094	2,015	22%
<b>Sub-Total Infrastructure and Development Services</b>	<b>329,932</b>	<b>306,655</b>	<b>23,277</b>	<b>7%</b>	<b>1,232,324</b>	<b>1,192,606</b>	<b>39,719</b>	<b>3%</b>
<b>Finance and Treasury Services</b>								
Office of the Chief Financial Officer	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Office of the Controller	22,008	18,416	3,592	16%	82,758	77,980	4,778	6%
<b>Sub-Total Finance and Treasury Services</b>	<b>22,008</b>	<b>18,416</b>	<b>3,592</b>	<b>16%</b>	<b>82,758</b>	<b>77,980</b>	<b>4,778</b>	<b>6%</b>
<b>Corporate Services</b>								
Corporate Real Estate Management	50,205	47,313	2,892	6%	198,684	203,008	(4,324)	-2%
Environment & Energy	3,787	2,500	1,287	34%	16,497	13,652	2,845	17%
Fleet Services	13,827	14,673	(847)	-6%	58,502	60,597	(2,095)	-4%
Office Of The CISO	4,132	3,492	640	15%	28,438	28,438	0	0%
Technology Services	48,591	39,876	8,715	18%	140,303	131,376	8,927	6%
311 Toronto	4,793	4,380	413	9%	19,357	18,582	775	4%
<b>Sub-Total Corporate Services</b>	<b>125,334</b>	<b>112,234</b>	<b>13,100</b>	<b>10%</b>	<b>461,781</b>	<b>455,652</b>	<b>6,129</b>	<b>1%</b>
<b>City Manager</b>								
City Manager's Office	14,220	15,622	(1,402)	-10%	70,134	70,535	(401)	-1%
<b>Sub-Total City Manager</b>	<b>14,220</b>	<b>15,622</b>	<b>(1,402)</b>	<b>-10%</b>	<b>70,134</b>	<b>70,535</b>	<b>(401)</b>	<b>-1%</b>
<b>Other City Programs</b>								
City Clerk's Office	12,752	11,932	819	6%	50,182	48,682	1,500	3%
Legal Services	17,376	14,933	2,443	14%	65,248	61,584	3,664	6%
Mayor's Office	679	670	10	1%	2,567	2,567	0	0%
City Council	5,397	4,881	517	10%	21,837	21,837	0	0%
<b>Sub-Total Other City Programs</b>	<b>36,204</b>	<b>32,416</b>	<b>3,789</b>	<b>10%</b>	<b>139,834</b>	<b>134,670</b>	<b>5,164</b>	<b>4%</b>
<b>Accountability Offices</b>								
Auditor General's Office	1,571	1,523	48	3%	6,652	6,652	0	0%
Office of the Integrity Commissioner	158	146	12	8%	741	741	0	0%
Office of the Lobbyist Registrar	268	258	9	4%	1,236	1,236	0	0%
Office of the Ombudsman	545	560	(15)	-3%	2,471	2,471	0	0%
<b>Sub-Total Accountability Offices</b>	<b>2,541</b>	<b>2,487</b>	<b>54</b>	<b>2%</b>	<b>11,100</b>	<b>11,100</b>	<b>0</b>	<b>0%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>1,751,029</b>	<b>1,587,611</b>	<b>163,418</b>	<b>9%</b>	<b>6,267,702</b>	<b>5,957,167</b>	<b>310,535</b>	<b>5%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix B

CITY OF TORONTO								
CONSOLIDATED GROSS EXPENDITURES VARIANCE								
FOR THE FOUR MONTHS ENDED APRIL 30, 2021								
(\$000s)								
April 30, 2021					December 31, 2021			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Favourable / (Unfavourable)	%	Budget	Projection	Favourable / (Unfavourable)	%
<b>Agencies</b>								
Toronto Public Health	91,842	83,738	8,104	9%	345,166	393,536	(48,370)	-14%
Toronto Public Library	67,874	62,947	4,927	7%	221,576	216,576	5,000	2%
Association of Community Centres	3,024	2,684	340	11%	9,077	8,763	314	3%
Exhibition Place	11,115	9,713	1,402	13%	43,809	40,902	2,907	7%
Heritage Toronto	253	211	42	16%	1,011	902	110	11%
TO Live	4,073	3,987	87	2%	12,560	14,594	(2,034)	-16%
Toronto Zoo	12,802	11,432	1,370	11%	46,424	44,411	2,013	4%
Arena Boards of Management	2,434	1,737	698	29%	9,909	7,763	2,146	22%
Yonge Dundas Square	965	695	270	28%	3,003	2,404	598	20%
CreateTO	4,806	4,235	571	12%	14,599	14,599	0	0%
Toronto & Region Conservation Authority	3,708	3,708	0	0%	10,198	10,198	0	0%
Toronto Transit Commission - Conventional	663,153	631,871	31,283	5%	2,034,438	1,990,000	44,438	2%
Toronto Transit Commission - Wheel-Trans	36,370	29,798	6,572	18%	118,566	105,104	13,462	11%
Toronto Police Service	374,117	380,292	(6,175)	-2%	1,229,507	1,236,393	(6,887)	-1%
Toronto Police Services Board	686	686	0	0%	3,331	3,935	(604)	-18%
<b>TOTAL - AGENCIES</b>	<b>1,277,222</b>	<b>1,227,732</b>	<b>49,491</b>	<b>4%</b>	<b>4,103,174</b>	<b>4,090,081</b>	<b>13,093</b>	<b>0%</b>
<b>Corporate Accounts</b>								
Capital Financing - Capital from Current	0	0	0	n/a	347,331	347,331	0	0%
Technology Sustainment	0	0	0	n/a	20,530	20,530	0	0%
Debt Charges	125,681	125,404	277	0%	733,486	733,572	(86)	0%
Capital & Corporate Financing	125,681	125,404	277	0%	1,101,347	1,101,433	(86)	0%
<b>Non-Program Expenditures</b>								
Tax Deficiencies/Writeoffs	18,101	17,817	284	2%	54,304	54,304	0	0%
Tax Increment Equivalent Grants (TIEG)	15,199	15,521	(322)	-2%	45,596	46,563	(966)	-2%
Assessment Function (MPAC)	23,245	23,141	104	0%	46,490	46,283	207	0%
Funding of Employee Related Liabilities	17,698	17,698	0	0%	70,794	70,794	0	0%
Other Corporate Expenditures	1,681	437	1,244	74%	26,730	26,736	(7)	0%
Parking Tag Enforcement & Oper.	15,335	16,369	(1,034)	-7%	58,859	56,722	2,137	4%
Programs Funded from Reserve Funds	37,353	37,353	0	0%	152,837	152,837	0	0%
Heritage Property Taxes Rebate	661	661	0	0%	1,983	1,983	0	0%
Tax Rebates for Registered Charities	2,480	3,822	(1,342)	-54%	5,100	5,100	0	0%
Solid Waste Management Rebates	27,015	27,473	(459)	-2%	75,371	75,371	0	0%
Tax Increment Funding (TIF)	0	0	0	n/a	2,725	2,725	0	0%
Non-Program Expenditures	158,768	160,293	(1,525)	-1%	540,789	539,417	1,371	0%
<b>Non-Program Revenue</b>								
Payments in Lieu of Taxes	0	0	0	n/a	0	0	0	n/a
Supplementary Taxes	0	0	0	n/a	0	0	0	n/a
Tax Penalty Revenue	0	0	0	n/a	0	0	0	n/a
Interest/Investment Earnings	2,332	1,898	434	19%	9,926	9,926	(0)	0%
Other Corporate Revenues	99	1,450	(1,351)	-1364%	948	480	468	49%
COVID -19 recovery	0	0	0	n/a	0	0	0	n/a
Dividend Income	0	0	0	n/a	0	0	0	n/a
Provincial Revenue	0	0	0	n/a	0	0	0	n/a
Municipal Land Transfer Tax	24,820	24,820	0	0%	72,333	72,333	0	0%
Third Party Sign Tax	0	0	0	n/a	0	0	0	n/a
Parking Authority Revenues	0	0	0	n/a	0	0	0	n/a
Administrative Support Recoveries - Water	0	0	0	n/a	0	0	0	n/a
Administrative Support Recoveries - Health & EMS	0	0	0	n/a	0	0	0	n/a
Other Tax Revenues	116	74	42	36%	221	221	(0)	0%
Municipal Accommodation Tax	4,826	10,404	(5,578)	-116%	14,478	31,213	(16,734)	-116%
Casino Woodbine	0	0	0	n/a	0	0	0	n/a
Non-Program Revenues	32,193	38,646	(6,453)	-20%	97,906	114,173	(16,266)	-17%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>316,641</b>	<b>324,342</b>	<b>(7,701)</b>	<b>-2%</b>	<b>1,740,042</b>	<b>1,755,023</b>	<b>(14,981)</b>	<b>-1%</b>
<b>TOTAL TAX SUPPORTED PROGRAMS / AGENCII</b>	<b>3,344,892</b>	<b>3,139,685</b>	<b>205,208</b>	<b>6%</b>	<b>12,110,918</b>	<b>11,802,271</b>	<b>308,646</b>	<b>3%</b>
<b>RATES SUPPORTED PROGRAMS</b>								
Solid Waste Management Services	94,280	82,664	11,616	12%	379,110	372,694	6,417	2%
Toronto Parking Authority	31,836	26,953	4,883	15%	95,724	95,724	0	0%
Toronto Water	352,303	344,998	7,306	2%	1,415,336	1,393,159	22,177	2%
<b>TOTAL RATES SUPPORTED PROGRAMS</b>	<b>478,420</b>	<b>454,615</b>	<b>23,805</b>	<b>5%</b>	<b>1,890,171</b>	<b>1,861,577</b>	<b>28,594</b>	<b>2%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix C

CITY OF TORONTO CONSOLIDATED REVENUE VARIANCE FOR THE FOUR MONTHS ENDED APRIL 30, 2021 (\$000s)								
	April 30, 2021				December 31, 2021			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Favourable / (Unfavourable)	%	Budget	Projection	Favourable / (Unfavourable)	%
<b>Community and Social Services</b>								
Housing Secretariat	11,499	1,179	(10,320)	-90%	44,580	67,259	22,679	51%
Children's Services	113,206	105,962	(7,243)	-6%	557,253	529,720	(27,533)	-5%
Court Services	25,717	20,813	(4,904)	-19%	77,018	67,689	(9,329)	-12%
Economic Development & Culture	1,888	2,059	172	9%	15,433	13,483	(1,950)	-13%
Toronto Paramedic Services	56,916	61,149	4,233	7%	176,505	187,793	11,288	6%
Seniors Services and Long-Term Care	74,602	80,624	6,022	8%	224,140	246,792	22,652	10%
Parks, Forestry & Recreation	25,202	11,550	(13,652)	-54%	110,927	82,881	(28,046)	-25%
Shelter, Support & Housing Administration	148,492	160,707	12,214	8%	408,036	370,650	(37,386)	-9%
Social Development, Finance & Administration	3,862	5,001	1,140	30%	17,657	16,700	(957)	-5%
Toronto Employment & Social Services	306,606	249,352	(57,253)	-19%	1,075,565	879,591	(195,974)	-18%
<b>Sub-Total Community and Social Services</b>	<b>767,989</b>	<b>698,396</b>	<b>(69,593)</b>	<b>-9%</b>	<b>2,707,114</b>	<b>2,462,557</b>	<b>(244,557)</b>	<b>-9%</b>
<b>Infrastructure and Development Services</b>								
City Planning	13,344	13,822	478	4%	39,948	41,751	1,803	5%
Fire Services	7,197	8,304	1,107	15%	20,769	21,159	390	2%
Office of Emergency Management	650	650	0	0%	660	650	(10)	-2%
Municipal Licensing & Standards	9,084	8,231	(853)	-9%	44,041	34,456	(9,586)	-22%
Policy, Planning, Finance & Administration	2,124	1,834	(290)	-14%	11,552	10,305	(1,247)	-11%
Engineering & Construction Services	16,355	15,195	(1,160)	-7%	72,076	64,032	(8,044)	-11%
Toronto Building	21,215	21,666	451	2%	79,114	90,325	11,211	14%
Transportation Services	36,240	26,513	(9,727)	-27%	196,439	176,851	(19,588)	-10%
Transit Expansion	2,427	1,128	(1,299)	-54%	9,109	7,094	(2,015)	-22%
<b>Sub-Total Infrastructure and Development Services</b>	<b>108,637</b>	<b>97,344</b>	<b>(11,293)</b>	<b>-10%</b>	<b>473,708</b>	<b>446,623</b>	<b>(27,085)</b>	<b>-6%</b>
<b>Finance and Treasury Services</b>								
Office of the Chief Financial Officer	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Office of the Controller	10,515	7,409	(3,106)	-30%	43,083	41,428	(1,655)	-4%
<b>Sub-Total Finance and Treasury Services</b>	<b>10,515</b>	<b>7,409</b>	<b>(3,106)</b>	<b>-30%</b>	<b>43,083</b>	<b>41,428</b>	<b>(1,655)</b>	<b>-4%</b>
<b>Corporate Services</b>								
Corporate Real Estate Management	19,957	20,631	674	3%	92,649	97,734	5,086	5%
Environment & Energy	300	712	412	138%	4,654	3,105	(1,549)	-33%
Fleet Services	7,385	8,162	776	11%	34,249	35,067	818	2%
Office Of The CISO	0	0	0	n/a	383	383	0	0%
Technology Services	7,003	6,132	(872)	-12%	35,262	26,342	(8,920)	-25%
311 Toronto	2,218	1,925	(294)	-13%	8,811	8,220	(591)	-7%
<b>Sub-Total Corporate Services</b>	<b>36,864</b>	<b>37,561</b>	<b>697</b>	<b>2%</b>	<b>176,006</b>	<b>170,851</b>	<b>(5,156)</b>	<b>-3%</b>
<b>City Manager</b>								
City Manager's Office	1,208	1,242	34	3%	8,259	8,127	(132)	-2%
<b>Sub-Total City Manager</b>	<b>1,208</b>	<b>1,242</b>	<b>34</b>	<b>3%</b>	<b>8,259</b>	<b>8,127</b>	<b>(132)</b>	<b>-2%</b>
<b>Other City Programs</b>								
City Clerk's Office	2,647	2,494	(153)	-6%	12,687	12,187	(500)	-4%
Legal Services	5,122	5,680	558	11%	27,659	28,817	1,158	4%
Mayor's Office	0	0	0	n/a	0	0	0	n/a
City Council	0	0	0	n/a	56	56	0	0%
<b>Sub-Total Other City Programs</b>	<b>7,769</b>	<b>8,174</b>	<b>405</b>	<b>5%</b>	<b>40,402</b>	<b>41,060</b>	<b>658</b>	<b>2%</b>
<b>Accountability Offices</b>								
Auditor General's Office	0	0	0	n/a	0	0	0	n/a
Office of the Integrity Commissioner	0	0	0	n/a	100	100	0	0%
Office of the Lobbyist Registrar	0	0	0	n/a	0	0	0	n/a
Office of the Ombudsman	0	0	0	n/a	200	200	0	0%
<b>Sub-Total Accountability Offices</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>932,981</b>	<b>850,126</b>	<b>(82,855)</b>	<b>-9%</b>	<b>3,448,873</b>	<b>3,170,947</b>	<b>(277,926)</b>	<b>-8%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix C

CITY OF TORONTO CONSOLIDATED REVENUE VARIANCE FOR THE FOUR MONTHS ENDED APRIL 30, 2021 (\$000s)								
	April 30, 2021				December 31, 2021			
	Year-To-Date		Actual vs Budget		Year-End		Projection vs Budget	
	Budget	Actual	Favourable / (Unfavourable)	%	Budget	Projection	Favourable / (Unfavourable)	%
<b>Agencies</b>								
Toronto Public Health	60,748	52,371	(8,377)	-14%	220,775	269,413	48,639	22%
Toronto Public Library	4,489	4,803	314	7%	17,460	15,460	(2,000)	-11%
Association of Community Centres	60	19	(40)	-67%	179	78	(101)	-56%
Exhibition Place	5,014	5,445	431	9%	35,809	27,007	(8,802)	-25%
Heritage Toronto	166	266	101	61%	560	449	(111)	-20%
TO Live	497	835	339	68%	1,583	2,688	1,105	70%
Toronto Zoo	4,104	970	(3,134)	-76%	26,956	18,359	(8,597)	-32%
Arena Boards of Management	804	176	(628)	-78%	9,395	4,511	(4,884)	-52%
Yonge Dundas Square	391	145	(246)	-63%	1,663	466	(1,197)	-72%
CreateTO	4,806	4,235	(571)	-12%	14,599	14,599	0	0%
Toronto & Region Conservation Authority	1,777	1,777	0	0%	5,333	5,333	0	0%
Toronto Transit Commission - Conventional	145,453	122,148	(23,305)	-16%	562,500	501,660	(60,840)	-11%
Toronto Transit Commission - Wheel-Trans	1,176	926	(250)	-21%	4,276	3,695	(581)	-14%
Toronto Police Service	24,052	22,885	(1,167)	-5%	149,413	156,300	6,887	5%
Toronto Police Services Board	0	0	0	n/a	1,400	1,939	539	38%
<b>TOTAL - AGENCIES</b>	<b>253,536</b>	<b>217,002</b>	<b>(36,534)</b>	<b>-14%</b>	<b>1,051,900</b>	<b>1,021,957</b>	<b>(29,943)</b>	<b>-3%</b>
<b>Corporate Accounts</b>								
Capital Financing - Capital from Current	0	0	0	n/a	8,678	8,678	0	0%
Technology Sustainment	0	0	0	n/a	0	0	0	n/a
Debt Charges	12,446	12,446	0	0%	84,269	84,269	0	0%
Capital & Corporate Financing	12,446	12,446	0	0%	92,946	92,946	0	0%
<b>Non-Program Expenditures</b>								
Tax Deficiencies/Writeoffs	0	0	0	n/a	0	0	0	n/a
Tax Increment Equivalent Grants (TIEG)	0	0	0	n/a	0	0	0	n/a
Assessment Function (MPAC)	0	0	0	n/a	0	0	0	n/a
Funding of Employee Related Liabilities	0	0	0	n/a	0	0	0	n/a
Other Corporate Expenditures	740	3,634	2,895	391%	15,104	15,104	0	0%
Programs Funded from Reserve Funds	37,353	37,353	0	0%	152,837	152,837	0	0%
Heritage Property Taxes Rebate	0	0	0	n/a	0	0	0	n/a
Tax Rebates for Registered Charities	2,480	3,822	1,342	54%	5,100	5,100	(0)	0%
Solid Waste Management Rebates	0	0	0	n/a	0	0	0	n/a
Tax Increment Funding (TIF)	0	0	0	n/a	0	0	0	n/a
Non-Program Expenditures	40,573	44,809	4,237	10%	173,041	173,041	(0)	0%
<b>Non-Program Revenue</b>								
Payments in Lieu of Taxes	36,373	37,596	1,223	3%	93,209	94,313	1,103	1%
Supplementary Taxes	0	0	0	n/a	38,353	38,353	0	0%
Tax Penalty Revenue	16,998	16,586	(412)	-2%	32,000	32,000	0	0%
Interest/Investment Earnings	43,168	23,034	(20,135)	-47%	134,314	100,639	(33,676)	-25%
Other Corporate Revenues	706	1,664	958	136%	12,733	12,733	0	0%
COVID -19 recovery	516,395	71,454	(444,941)	-86%	1,518,975	1,365,923	(153,052)	-10%
Dividend Income	22,000	17,565	(4,435)	-20%	88,000	70,260	(17,740)	-20%
Provincial Revenue	0	0	0	n/a	91,600	91,600	0	0%
Municipal Land Transfer Tax	308,982	308,982	0	0%	697,691	697,691	(0)	0%
Third Party Sign Tax	9,531	9,801	270	3%	9,531	9,801	270	3%
Parking Authority Revenues	4,000	4,000	0	0%	12,000	12,000	0	0%
Administrative Support Recoveries - Water	4,743	4,743	0	0%	18,973	18,973	0	0%
Administrative Support Recoveries - Health & EMS	2,607	2,607	0	0%	10,427	10,427	0	0%
Parking Tag Enforcement & Operations Rev	21,082	13,102	(7,980)	-38%	80,656	57,082	(23,575)	-29%
Other Tax Revenues	2,409	2,279	(129)	-5%	10,534	10,534	(0)	0%
Municipal Accommodation Tax	4,826	10,404	5,578	116%	14,478	31,213	16,734	116%
Casino Woodbine	514	0	(514)	-100%	4,035	0	(4,035)	-100%
Non-Program Revenues	994,334	523,818	(470,516)	-47%	2,867,510	2,653,540	(213,970)	-7%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>1,047,353</b>	<b>581,074</b>	<b>(466,279)</b>	<b>-45%</b>	<b>3,133,497</b>	<b>2,919,528</b>	<b>(213,970)</b>	<b>-7%</b>
<b>TOTAL TAX SUPPORTED PROGRAMS / AGENCIES</b>	<b>2,233,870</b>	<b>1,648,202</b>	<b>(585,668)</b>	<b>-26%</b>	<b>7,634,271</b>	<b>7,112,432</b>	<b>(521,839)</b>	<b>-7%</b>
<b>RATES SUPPORTED PROGRAMS</b>								
Solid Waste Management Services	101,512	111,210	9,698	10%	379,110	376,880	(2,230)	-1%
Toronto Parking Authority	27,187	20,825	(6,362)	-23%	93,487	88,129	(5,358)	-6%
Toronto Water	413,831	419,368	5,537	1%	1,415,336	1,408,981	(6,356)	0%
<b>TOTAL RATE SUPPORTED PROGRAMS</b>	<b>542,530</b>	<b>551,403</b>	<b>8,873</b>	<b>2%</b>	<b>1,887,934</b>	<b>1,873,990</b>	<b>(13,943)</b>	<b>-1%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix D

**CITY OF TORONTO  
PENDING BUDGET ADJUSTMENTS  
FOR THE FOUR MONTHS ENDED APRIL 30, 2021  
(\$000s)**

	Gross Expenditure	Revenue	Net Expenditure	Position	2022 Incremental Outlook (Net)
<b>Community and Social Services</b>					
<b>Housing Secretariat</b>					
An increase in the 2021 Approved Operating Budget of Housing Secretariat of \$19,567,500 million gross, \$0 net to support the Project Stream of Rapid Housing Initiative (RHI) fully funded from the Capital Revolving Reserve Fund for Affordable Housing (XR1058).	19,567.5	19,567.5	0.0	0.0	0.0
An increase in the 2021 Approved Operating Budget of Housing Secretariat of \$2,018,678.70 million gross, \$0 net fully funded from Federal/Provincial Grants, Canada-Ontario Community Housing Initiative (COCHI) in order to advance development projects.	2,018.7	2,018.7	0.0	0.0	0.0
An increase in the 2021 Approved Operating Budget of Housing Secretariat (FH5795) by \$1,092,909.34 gross, \$0 net, for transfer to the Capital Revolving Reserve Fund for Affordable Housing (XR1058), for the purpose of creating new affordable housing and/or home ownership opportunities in Phase 2 of the Alexandra Park Revitalization, fully funded by Section 37 community benefits per MM 9.58.	1,092.9	1,092.9	0.0	0.0	0.0
<b>Total Housing Secretariat</b>	<b>22,679.1</b>	<b>22,679.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Economic Development and Culture (EDC)</b>					
Transfer of funds from the Construction Hoarding Sign Fee Reserve Fund (XR1219) to the Toronto Arts Council. The recommended in-year budget adjustment of \$0.2 million gross and \$0 net, will provide a source of funding for artists being commissioned to produce artwork in the public right-of-way for ArtworxTO. A MOU is in place committing these funds.	200.0	200.0	0.0	0.0	0.0
To increase the 2021 Council Approved Operating Budget for EDC by \$0.025 million gross and \$0 net, fully funded by a one-time funding to be received from the Veterans Affairs Canada, under the Commemorative Partnership Program, to support the restoration of the First World War Memorial Cenotaph at Old City Hall.	25.0	25.0	0.0	0.0	0.0
To increase the 2021 Council Approved Operating Budget for EDC by \$0.250 million gross and \$0 net, fully funded by a one-time funding from Celebrate Canada, Department of Canadian Heritage, to support a virtual Canada Day 2021 program (\$0.2 million) and National Indigenous Peoples Day programming (\$0.050 million).	200.0	200.0	0.0	0.0	0.0

## Appendix D

**CITY OF TORONTO  
PENDING BUDGET ADJUSTMENTS  
FOR THE FOUR MONTHS ENDED APRIL 30, 2021  
(\$000s)**

	Gross Expenditure	Revenue	Net Expenditure	Position	2022 Incremental Outlook (Net)
To increase the 2021 Council Approved Operating Budget for EDC by \$0.250 million gross and \$0 net, fully funded by a one-time funding from Celebrate Canada, Department of Canadian Heritage, to support a virtual Canada Day 2021 program (\$0.2 million) and National Indigenous Peoples Day programming (\$0.050 million).	50.0	50.0	0.0	0.0	0.0
To increase the 2021 Council Approved Operating Budget for EDC in the amount of \$0.500 million gross and \$0 net, fully funded from the Major Special Events Reserve (XR1218) to support the ongoing Host Candidate City bidding process for the FIFA 2026 World Cup. Funding will be used to hire a sports consultancy agency to advise and aid in development of required business plan and overall budget, host technical site visits by FIFA 2026 selection committee and development of human rights and legacy initiatives as part of hosting the games with impacted stakeholders. Services will position Toronto well to be selected by FIFA as one of the final 16 Cities in North America to host the games.	500.0	500.0	0.0	0.0	0.0
To increase the 2021 Council Approved Operating Budget for EDC by \$0.145 million gross and \$0 net, fully funded by the Canada Cultural Investment Fund for a total of \$436,204 over 3 years starting in 2021. This funding will be used to enhance the Awakenings program by covering Artist Fees, Project Expenses, and Professional Services for the key Awakenings projects are launching in Summer and Fall 2021.	145.4	145.4	0.0	0.0	0.0
To increase the 2021 Council Approved Operating Budget for EDC by \$0.3 million gross and \$0 net, fully funded by sponsorship. EDC is actively engaging with private sponsorships to enhance the Awakenings projects. It is anticipated that \$0.300 million in funding will be secured for projects occurring in 2021.	300.0	300.0	0.0	0.0	0.0
To increase the 2021 Council Approved Operating Budget for EDC by \$0.040 million gross and \$0 net, fully funded by a one-time Digital Citizen Contribution Grant; to be used by Museums to produce inaugural Awakenings film projects "We Were Always Here" and "Behind the Curtain", as well as a special film project "Real Talk" produced in collaboration with Toronto Public Health to address misinformation around COVID-19 as it relates to systemic racism and intergenerational trauma.	40.0	40.0	0.0	0.0	0.0
To increase the 2021 Council Approved Operating Budget for EDC by \$0.074 million gross and \$0 net, fully funded by the Digital Museums of Canada Virtual Exhibit Investment Program funding; through the Federal Canadian Museum of History to create an immersive, interactive, accessible exhibition about its two National Historic Sites -- Fort York and Spadina Museum.	74.4	74.4	0.0	0.0	0.0
<b>Total Economic Development and Culture (EDC)</b>	<b>1,534.8</b>	<b>1,534.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

## Appendix D

**CITY OF TORONTO  
PENDING BUDGET ADJUSTMENTS  
FOR THE FOUR MONTHS ENDED APRIL 30, 2021  
(\$000s)**

	Gross Expenditure	Revenue	Net Expenditure	Position	2022 Incremental Outlook (Net)
<b>Toronto Paramedic Services</b>					
Ministry of Long Term Care grant increase for period Jan 2021 to Mar 2021.	192.7	192.7	0.0	0.0	0.0
2021 CACC Base increase with addition of 8 Permanent dispatcher positions.	1,114.2	1,114.2	0.0	8.0	0.0
Ministry of Health for one time funding to support the implementation of a centralized Incident Management System (IMS) for the period of Jan 2021 - Mar 2021.	524.9	524.9	0.0	0.0	0.0
CACC COVID grant increase - One time adjustment up to Mar 2021.	350.1	350.1	0.0	0.0	0.0
<b>Total Toronto Paramedic Services</b>	<b>2,182.0</b>	<b>2,182.0</b>	<b>0.0</b>	<b>8.0</b>	<b>0.0</b>
<b>Parks, Forestry and Recreation</b>					
Change categorization for the 9 Transit Expansion FTEs from Capital to Operating. These positions are all funded by Metrolinx, no impact to net expenditure and net FTE.	0.0	0.0	0.0	0.0	0.0
Complement correction to Council approved positions, no impact to net expenditure.	0.0	0.0	0.0	0.9	0.0
<b>Total Parks, Forestry and Recreation</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.9</b>	<b>0.0</b>
<b>Shelter, Support &amp; Housing Administration</b>					
(1) Move one permanent Policy Development Officer position from Shelter Support & Housing Administration (SSHA) to Strategic Communication (SC) such that SC can provide issue management/media relations support to SSHA, and to execute the communication priorities identified in SSHA's annual communications plan	(133.5)	0.0	(133.5)	(1.0)	0.0
(2) Adjustments to transfer the 2021 Operating Budget along with 3 positions, fully funded by Social Housing Stabilization Reserve (XQ1106), in the Tenants First Project Management Office from SDFFA, as a result of the decision to rename the Tenants First Project Management Office as "City Housing Corporations Relationship Unit" and moved to SSHA. The operating budget along with 3 permanent positions will be requested through 2022 budget process.	549.0	549.0	(0.0)	3.0	0.0
<b>Total Shelter, Support &amp; Housing Administration</b>	<b>415.5</b>	<b>549.0</b>	<b>(133.5)</b>	<b>2.0</b>	<b>0.0</b>
<b>Social Development, Finance and Administration</b>					
Adjustments to transfer the 2021 Operating Budget along with 3 FTEs, fully funded by Social Housing Stabilization Reserve (XQ1106) in the Tenants First Project Management Office to SSHA, as a result of the decision to make the Tenants First Project Management Office permanent and renamed "City Housing Corporations Relationship Unit" and moved to SSHA.	(549.0)	(549.0)	0.0	(3.0)	0.0
Adjustments to increase the 2021 Operating Budget by \$1.110 million gross and net to accelerate delivery of the Community-Based Crisis Response Pilot in response to Council decision EX20.1. This budget increase is fully offset by a budget reduction in Non Program.	1,110.0		1,110.0	0.0	0.0
<b>Total Social Development, Finance and Administration</b>	<b>561.0</b>	<b>(549.0)</b>	<b>1,110.0</b>	<b>(3.0)</b>	<b>0.0</b>
<b>Total Community and Social Services</b>	<b>27,372.4</b>	<b>26,395.9</b>	<b>976.5</b>	<b>7.9</b>	<b>0.0</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix D

**CITY OF TORONTO  
PENDING BUDGET ADJUSTMENTS  
FOR THE FOUR MONTHS ENDED APRIL 30, 2021  
(\$000s)**

	Gross Expenditure	Revenue	Net Expenditure	Position	2022 Incremental Outlook (Net)
<b>Infrastructure and Development Services</b>					
To transfer accrued interest from the Gardiner West Public Realm Reserve Fund to the Bentway Conservancy, increasing the City Planning Operating Budget by \$0.054 million and \$0 net.	54.3	54.3	0.0	0.0	0.0
Add 1 position to coordinate the delivery of 16+ capital projects in the vicinity of the Lower Don. Projects, including the Port Lands Flood Protection project, a number of transit expansion projects, a number of wet-weather flow management projects, the reconstruction of Lake Shore Boulevard East, the rehabilitation of the Gardiner Expressway, and the extension of Broadview Avenue, fully funded by capital.	0.0	0.0	0.0	1.0	0.0
To update funding source for the 4 positions added in 2021 budget for the Housing Now Initiative, change from Reserve Funds to Capital funds per SDFA	0.0	0.0	0.0	0.0	0.0
<b>Total City Planning</b>	<b>54.3</b>	<b>54.3</b>	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>
<b>Engineering &amp; Construction Services</b>					
To add two permanent positions to advance the Concept 2 Keys (C2K) associated work fully funded from XR1307 (Development Application Review RF). Note: The User Fee Review is underway and will be completed by the end of 2021. User Fees will be adjusted to cover the majority of the positions being requested for future years (2022 onward).	240.0	240.0	0.0	2.0	0.0
To change the funding source, from XR1058 (Capital Revolving Fund) to capital budget, for the positions supporting Housing Now Initiatives.	0.0	0.0	0.0	0.0	0.0
For operational efficiencies, improved alignment of services and customer service to utility companies and Metrolinx, 9 staff from Engineering and Construction Services will be reassigned to Transportation Services.	(965.8)	(104.5)	(861.3)	(9.0)	(869.9)
<b>Total Engineering &amp; Construction Services</b>	<b>(725.8)</b>	<b>135.5</b>	<b>(861.3)</b>	<b>(7.0)</b>	<b>(869.9)</b>
<b>Transportation Services</b>					
For operational efficiencies, improved alignment of services and customer service to utility companies and Metrolinx, 9 staff from Engineering and Construction Services will be reassigned to Transportation Services. There are 8 permanent positions and 1 temporary position, which is recoverable from Metrolinx till December 31, 2025.	965.8	104.5	861.3	9.0	869.9
<b>Total Transportation Services</b>	<b>965.8</b>	<b>104.5</b>	<b>861.3</b>	<b>9.0</b>	<b>869.9</b>
<b>Total Infrastructure and Development Services</b>	<b>294.3</b>	<b>294.3</b>	<b>(0.0)</b>	<b>3.0</b>	<b>(0.0)</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix D

**CITY OF TORONTO**  
**PENDING BUDGET ADJUSTMENTS**  
**FOR THE FOUR MONTHS ENDED APRIL 30, 2021**  
**(\$000s)**

	Gross Expenditure	Revenue	Net Expenditure	Position	2022 Incremental Outlook (Net)
<b>Finance and Treasury Services</b>					
<b>Office of the CFO &amp; Treasurer</b>					
Transfer 1 position from CFO's Office to Financial Control & Process Improvement (under Office of the Controller)	(160.8)	0.0	(160.8)	(1.0)	0.0
<b>Total Office of the CFO &amp; Treasurer</b>	<b>(160.8)</b>	<b>0.0</b>	<b>(160.8)</b>	<b>(1.0)</b>	<b>0.0</b>
<b>Office of the Controller</b>					
Transfer 1 position from Corporate Financial Strategies and Policy to Financial Control & Process Improvement to advance corporate initiatives.	0.0	0.0	0.0	0.0	0.0
Transfer 4 positions from Accounting Services Division to Revenue Services Division.	0.0	0.0	0.0	0.0	0.0
Transfer 1 position from CFO's Office to Financial Control & Process Improvement.	160.8	0.0	160.8	1.0	0.0
<b>Total Office of the Controller</b>	<b>160.8</b>	<b>0.0</b>	<b>160.8</b>	<b>1.0</b>	<b>0.0</b>
<b>Total Finance and Treasury Services</b>	<b>(0.0)</b>	<b>0.0</b>	<b>(0.0)</b>	<b>0.0</b>	<b>0.0</b>
<b>Corporate Services</b>					
<b>Fleet Services</b>					
Fleet Services is adding 1 net new position at a net-zero cost to the City (through the deletion of 6 positions and the creation of 7), as part of a shift towards more heavy equipment technical expertise, in order to effect repairs in house and realize long-term efficiencies.	0.0	0.0	0.0	1.0	
<b>Total Fleet Services</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>
<b>Office Of the CISO</b>					
Create three temporary positions to support the City's Concept 2 Keys (C2K) program. The positions will be managed by the Chief Information Security Officer, but funded by City Manager's Office C2K cost centre.	0.0	0.0	0.0	3.0	0.0
<b>Total Office of the CISO</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>
<b>Technology Services</b>					
The City's Concept 2 Keys (C2K) program will transform, enhance and improve how the City delivers effective and coordinated development review services and competes globally for development. C2K is transforming the City's development review process from pre-application consultation to occupancy, making it more consistent and transparent and enabling a more collaborative and accountable relationship between the City and development applicants. In order to achieve the objectives of the C2K initiative, and the accelerated timelines for technology implementation, 7 operating positions are being requested, in addition to 4 existing dedicated positions, all of which are being funded by the Budget of the City Manager's Office.	0.0	0.0	0.0	7.0	0.0
<b>Total Technology Services</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.0</b>	<b>0.0</b>
<b>Total Corporate Services</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>11.0</b>	<b>0.0</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix D

**CITY OF TORONTO  
PENDING BUDGET ADJUSTMENTS  
FOR THE FOUR MONTHS ENDED APRIL 30, 2021  
(\$000s)**

	Gross Expenditure	Revenue	Net Expenditure	Position	2022 Incremental Outlook (Net)
<b>City Manager's Office</b>					
The transfer of 3 permanent full-time positions from Toronto Building to People & Equity to provide support for the implementation of Toronto Building's Program Review and advancing the Divisions' Staffing Action Plan, fully funded from the Building Code Act Service Improvement Reserve Fund (XR1305)	157.07	157.07	0.00	3.0	0.0
The transfer of 1 permanent full-time Senior Consultant from SSHA to Strategic Communications to support SSHA with emerging media issues.	133.50	0.00	133.50	1.0	0.0
To achieve the objectives of the C2K initiative, \$4.709 million is being requested to be added to the 2021 Operating Budget of the City Manager's Office, to be fully funded from the Development Application Review Reserve Fund (XR1307), for a net zero Operating Budget impact. Once the C2K program is complete, requested ongoing positions are expected to be funded through the user fees established through the City Planning Program Review and Action Plan and the Council-directed User Fee Review, which will be completed by the end of 2021.	4,709.1	4,709.1	0.0	11.0	0.0
For C2K, 10 permanent operating positions are additionally requested for the City Manager's Office, funded by the original \$4.0 million approved by Council through the 2021 Budget Process. Once the C2K program is complete, requested ongoing positions are expected to be funded through the user fees established through the City Planning Program Review and Action Plan and the Council-directed User Fee Review, which will be completed by the end of 2021.	0.0	0.0	0.0	10.0	0.0
<b>Total City Manager's Office</b>	<b>4,999.7</b>	<b>4,866.2</b>	<b>133.5</b>	<b>25.0</b>	<b>0.0</b>
<b>Agencies</b>					
<b>Association of Community Centres</b>					
To provide one-time funding for capital improvements to street kiosks at the Scadding Community Centre which is funded by Section 37 (2015.MM5.5 - XR3026-3700654), increasing the 2021 Approved Operating Budget for the Association of Community Centres for Scadding Court Community Centre by \$0.80 million and \$0 net.	80.0	80.0	0.0	0.0	0.0
Budget transfer from Non-Program to AOCCs as a result of the CUPE L2998 settlement adopted by Council on April 7, 2021 -CC31.3	43.3		43.3	0.0	
<b>Total Association of Community Centres</b>	<b>80.0</b>	<b>80.0</b>	<b>43.3</b>	<b>0.0</b>	<b>0.0</b>
<b>Toronto Public Health</b>					
To increase the 2021 Approved Operating Budget for Toronto Public Health by \$0.422 million gross, \$0 net and 8 temporary part-time positions, funded by Shelter Support and Housing Administration, to provide additional supervised consumption services at the Works overdose prevention site for shelter enhancement.	422.0	422.0	0.0	8.0	0.0
<b>Total Toronto Public Health</b>	<b>422.0</b>	<b>422.0</b>	<b>0.0</b>	<b>8.0</b>	<b>0.0</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix D

**CITY OF TORONTO  
PENDING BUDGET ADJUSTMENTS  
FOR THE FOUR MONTHS ENDED APRIL 30, 2021  
(\$000s)**

	Gross Expenditure	Revenue	Net Expenditure	Position	2022 Incremental Outlook (Net)
<b>Toronto Zoo</b>					
At its meeting on April 21, 2021, the Toronto Zoo Board ratified the negotiated agreement with the Canadian Union of Public Employees, Local 1600. As part of the 2021 Budget process, a provision was budgeted in the Non-Program Expenditure account to cover the salary and benefit adjustments. This in-year budget adjustment request is to seek authority to transfer the approved provision from Non-Program Expenditure account to Toronto Zoo for \$0.220 million gross and net, based on the ratified collective agreement.	219.9	0.0	219.9	0.0	0.0
<b>Total Toronto Zoo</b>	<b>219.9</b>	<b>0.0</b>	<b>219.9</b>	<b>0.0</b>	<b>0.0</b>
<b>Toronto Police Services Board</b>					
To continue to facilitate legal costs provided by City Legal Services to Toronto Police Board, an in-year adjustment is required to increase the 2021 operating budget by \$575,700, to be funded from the Police Legal Liabilities Reserve.	575.7	575.7	0.0	0.0	0.0
<b>Total Toronto Police Services Board</b>	<b>575.7</b>	<b>575.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Agencies</b>	<b>1,340.9</b>	<b>1,077.7</b>	<b>263.2</b>	<b>8.0</b>	<b>0.0</b>
<b>Corporate Accounts</b>					
<b>Non-Program Expenditures</b>					
Budget transfer from Non-Program to AOCCs as a result of the CUPE L2998 settlement adopted by Council on April 7, 2021 -CC31.3	(43.3)	0.0	(43.3)	0.0	0.0
Budget transfer from Non-Program to Toronto Zoo as a result of the Local 1600 settlement	(219.9)	0.0	(219.9)	0.0	0.0
Budget transfer from Non-Program to SDFA to accelerate delivery of the Community-Based Crisis Response Pilot in response to Council decision EX20.1.	(1,110.0)	0.0	(1,110.0)	0.0	0.0
<b>Total Corporate Accounts</b>	<b>(1,373.2)</b>	<b>0.0</b>	<b>(1,373.2)</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Tax Supported Operations</b>	<b>32,634.1</b>	<b>32,634.1</b>	<b>0.0</b>	<b>43.9</b>	<b>0.0</b>
<b>Total City Operations</b>	<b>32,634.1</b>	<b>32,634.1</b>	<b>0.0</b>	<b>43.9</b>	<b>0.0</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix E

Figure 7: Community and Social Services Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Housing Secretariat	4-Month	9.5	▲	(10.3)	▼	(0.8)	▼	Ⓡ	(22.7)	▼	22.7	▲	0.0	—	Ⓢ
Children's Services	4-Month	7.8	▲	(7.2)	▼	0.5	▲	Ⓢ	29.1	▲	(27.5)	▼	1.6	▲	Ⓢ
Court Services	4-Month	1.6	▲	(4.9)	▼	(3.3)	▼	Ⓨ	3.8	▲	(9.3)	▼	(5.5)	▼	Ⓡ
Economic Development & Culture	4-Month	1.4	▲	0.2	▲	1.6	▲	Ⓢ	3.0	▲	(2.0)	▼	1.0	▲	Ⓢ
Toronto Paramedic Services	4-Month	1.9	▲	4.2	▲	6.1	▲	Ⓨ	(4.7)	▼	11.3	▲	6.6	▲	Ⓢ
Seniors Services and Long-Term Care	4-Month	(6.7)	▼	6.0	▲	(0.7)	▼	Ⓡ	(26.4)	▼	22.7	▲	(3.8)	▼	Ⓡ
Parks, Forestry & Recreation	4-Month	21.9	▲	(13.7)	▼	8.3	▲	Ⓢ	27.7	▲	(28.0)	▼	(0.3)	▼	Ⓡ
Shelter, Support & Housing Administration	4-Month	22.8	▲	12.2	▲	35.0	▲	Ⓢ	40.6	▲	(37.4)	▼	3.2	▲	Ⓢ
Social Development, Finance & Administration	4-Month	1.6	▲	1.1	▲	2.8	▲	Ⓢ	3.8	▲	(1.0)	▼	2.8	▲	Ⓢ
Toronto Employment & Social Services	4-Month	59.2	▲	(57.3)	▼	2.0	▲	Ⓢ	200.9	▲	(196.0)	▼	4.9	▲	Ⓢ
Total	4-Month	133.8	▲	(66.4)	▼	67.4	▲	Ⓢ	253.7	▲	(231.7)	▼	22.0	▲	Ⓢ
<b>Year-to-Date Net Variance</b>		Ⓢ	85% to 105%	Ⓨ	0% to 85%	Ⓡ	>105%	<b>Year-End</b>	Ⓢ	<=100%	Ⓡ	>100%			

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix E

### Community and Social Services

Year-to-Date Results	Year-End Projections
<p><b>Housing Secretariat:</b></p> <ul style="list-style-type: none"><li>• Favourable gross expenditure variance of \$9.5 million primarily due to lower than planned expenditures for affordable housing development projects due to necessary changes to construction and renovation schedules resulting from the COVID-19 pandemic, as well as underspending in salaries and benefits due to delays in filling vacant positions.</li><li>• Underachieved revenues of \$10.3 million resulting from lower than plan revenue recognition of budgeted reserve draws corresponding to lower than plan expenditures for affordable housing development projects.</li><li>• Unfavourable net variance of \$0.8 million due to under achieved revenues more than offset by lower than plan affordable housing development expenditures and underspending in salaries and benefits.</li></ul>	<ul style="list-style-type: none"><li>• Consistent with historical trends, Housing Secretariat is projecting a net zero variance at the end of 2021 with revenues fully matched to anticipated program expenditures.</li></ul>
<p><b>Children's Services:</b></p> <ul style="list-style-type: none"><li>• Favourable gross expenditure variance of \$7.8 million is primarily attributable to the COVID-19 pandemic, reflecting rolling lockdowns and closures, both outbreak related and provincially mandated. With current enrollment levels at approximately 50% of capacity, underspending occurred in all programming activities; in addition, salaries and benefits are underspent resulting from unfilled vacancies and temporarily discontinued programming.</li></ul>	<ul style="list-style-type: none"><li>• Favourable gross variance of \$29.1 million is primarily attributable to underspending in fee subsidies, operating grants, and the 100% provincially funded programs, including the Provincial Wage Enhancement, and EarlyOnChild and Family Centres and the closure of licensed child care due to COVID-19.</li><li>• Revenues are projected to be underachieved by \$27.5 million, reflecting both the withdrawal of</li></ul>

<ul style="list-style-type: none"> <li>• Under achieved revenue of \$7.2 million corresponds underspending in the delivery of all programming, and is offset by the base funding and fee subsidy advances provided to the operators to help stabilize the sector. As well, the budgeted \$17.8 million in provincial-reinvestment funding was disbursed to operators in Q1, 2021.</li> <li>• Favourable net of \$0.5 million reflects underspending in salaries and benefits with other operational savings resulting from the pandemic driven withdrawal of services and the reduction of parental fees, reflecting provincial direction not to charge fees where service is not provided.</li> </ul>	<p>services and the impact of the provincial direction to eliminate charging parental fees where care is not being provided.</p> <ul style="list-style-type: none"> <li>• Favourable net of \$1.6 million reflects underspending of core services resulting from the reduced services delivered throughout the year, offset by the comparable reduction in the distribution of provincial funding throughout the system. Actual spending and forecasts will continue to be closely monitored and adjusted based on sector needs, demand for service, provincial guidelines and confirmed funding allocations.</li> </ul>
<p><b>Court Services:</b></p> <ul style="list-style-type: none"> <li>• Favourable gross expenditure variance of \$1.6 million due to lower than plan expenditures for non-payroll expenses such as tribunal members' honorarium, payments to the province, collection agencies and for interpreter services.</li> <li>• Underachieved revenues of \$4.9 million primarily due to lower than plan revenues from fines and charges. While actual charge volumes were higher than plan in Q1-2021 (plan 214,328 vs actual 215,586), under achieved revenues resulted from a difference in the actual mix of charges filed against plan.</li> <li>• Unfavourable net variance of \$3.3 million, primarily due to underachieved revenues resulting from lower than plan revenues from fines and charges partially offset by underspending in non-payroll expenses.</li> <li>• Underspending in salaries and benefits and non-payroll expenses.</li> </ul>	<ul style="list-style-type: none"> <li>• Projected favourable gross expenditure variance of \$3.8 million due to lower than plan non-payroll expenditures such as honorarium for tribunal members, payments to the province and interpreter costs as well as underspending in salaries and benefits resulting from delays in hiring.</li> <li>• Projected underachieved revenues of \$9.3 million primarily due to lower than plan revenue from fines and charges. Court Services projects that actual ticket issuance will exceed plan in 2021 (plan 643,000 vs actual 648,371). However the actual mix of charges and fines will result in lower than plan revenues for the rest of 2021.</li> <li>• Projected unfavourable year-end net variance of \$5.5 million resulting from under achieved revenues as indicated above, partially offset by savings in non-salary expenditures and hiring delays.</li> </ul>

<p><b>Economic Development &amp; Culture:</b></p> <ul style="list-style-type: none"> <li>• Favourable net expenditures of \$1.6 million or 4.9% under the 2021 Approved Operating Budget is due to:</li> <li>• Favorable gross expenditure of \$1.4 million driven by underspending in salaries and benefits resulting from vacancies and hiring delays, cancellation of Winterlicious, delay in roll-out of the ShowLoveTO and ArtworxTO programs, and delay in grants disbursement.</li> <li>• Favorable gross revenue of \$0.2 million due to Community Museum Digital Capacity Top-up Grant (COVID relief funding) and higher than budgeted film parking permits, Development Application Review Project (DARP) and Imagination, Manufacturing, Innovation and Technology (IMIT) fees; offsetting underachieved revenues in Museums and Heritage sites due to continued closure, loss of participation fees from cancelled Winterlicious and reduction in sponsorship funding.</li> </ul>	<ul style="list-style-type: none"> <li>• Economic Development and Culture (EDC) forecasts a favorable net expenditures of \$1.0 million by year-end primarily due to:</li> <li>• Salary and benefit savings, underspending from operations and additional revenue from film parking permits, Fort York parking, DARP and government funding that will offset revenue losses due to site closures and cancellations, as well as additional expenses required to address COVID-19 mitigation, rebuild and recovery efforts.</li> </ul>
<p><b>Toronto Paramedic Services:</b></p> <ul style="list-style-type: none"> <li>• Favourable gross expenditure variance of \$1.9 million primarily attributable to underspending in salaries and benefits due to high attrition and hiring delays resulting from COVID-19, partially offset by increased overtime and WSIB costs due to COVID-19 pressures.</li> <li>• Overachieved revenues of \$4.2 million primarily attributable to unbudgeted COVID-19 funding, partially offset by loss of Special Event and Safe City revenues as a result of COVID-19 impacts.</li> <li>• Favourable net variance of \$6.1 million primarily as a result of unbudgeted COVID-19 funding in addition to</li> </ul>	<ul style="list-style-type: none"> <li>• Projected unfavourable gross expenditure variance of \$4.7 million due to COVID-19 related costs and WSIB pressures, partially offset by savings in salaries and benefits due to higher attrition and hiring delays, and other operational savings.</li> <li>• Overachieved revenues of \$11.3 million as a result of unbudgeted COVID-19 funding, partially offset by revenue loss from fewer special events.</li> <li>• Projected favourable net expenditure variance of \$6.6 million primarily due to unbudgeted COVID-19 funding.</li> </ul>

<p>underspending in salaries and benefits due to attrition and hiring delays.</p>	
<p><b>Seniors Services and Long-Term Care:</b></p> <ul style="list-style-type: none"> <li>• Unfavourable gross expenditure variance of \$6.7 million mainly due to increased salary and benefits and non-payroll expenditures primarily from additional PPE and cleaning supplies related to the COVID-19 response that required creating new roles to screen people entering and exiting the homes, to adhere to more stringent cleaning protocols and to support residents at mealtimes.</li> <li>• Overachieved revenues reflecting unbudgeted revenues of \$6.0 million mainly from the receipt of revenues associated with the \$3 p/hr provincial pandemic pay program for Personal Support Workers (PSWs) and emergency and pandemic relief funding of \$9.8 million received from the Province, partially offset by reduced provincial recoveries from Community Based Programming such as Homemaker and Nursing services that have been limited to serve only high-risk clients during the COVID-19 pandemic and timing delays for recovery of 100% claims based programs.</li> <li>• Unfavourable net variance of \$0.7 million reflects the additional cost of prevention and containment measures in place for COVID-19</li> </ul>	<ul style="list-style-type: none"> <li>• Projected unfavourable gross expenditure variance of \$26.4 million is comprised of extraordinary and ongoing incremental costs in response to COVID-19. This includes costs to maintain screening staff/enhanced procedures, PPE, Infection Control Prevention and additional staff to support functions previously performed by volunteers.</li> <li>• Included in the projections are additional costs and revenues associated with the \$3 p/hr provincial pandemic pay program for front-line workers expected to cost roughly \$6.9 million. These costs are fully funded by the province but are currently only committed to June 30, 2021.</li> <li>• Overachieved revenues of \$22.7 million mainly due to funding for the \$3 p/hr provincial pandemic pay program for PSWs, noted above and emergency and pandemic relief funding of \$8.6 million received from the Province to offset 2021 COVID costs. Provincial relief funding for COVID expenditures is being reported when received. The overachieved revenues in this stream have been offset by reduced provincial recoveries for Community Based Programming such as the Homemaker and Nursing services that have been limited to serve only high-risk clients during the COVID-19.</li> <li>• Projected net unfavourable variance of \$3.8 million reflects the pressure on the City if full funding is not provided by the province to support the</li> </ul>

	extraordinary costs related to the COVID-19 outbreak.
<p><b>Parks, Forestry &amp; Recreation:</b></p> <ul style="list-style-type: none"> <li>• Parks, Forestry &amp; Recreation has experienced a year-to-date favourable net variance of \$8.3 million, consisting of a favourable gross expenditure variance of \$21.9 million partially offset by an unfavourable revenue variance of \$13.7 million, driven by the COVID-19 pandemic.</li> <li>• Favourable gross expenditure variance was primarily attributable to COVID-19 related underspending including the cancellation of spring programming; delayed hiring for seasonal and recreational workers; reduced facility usage payments; and under-spending for utilities, service and rent, supplies and equipment. Some of the under-expenditures, however, were partially offset by incremental COVID-19 expenses related to the additional washrooms during winter season, portable washrooms for encampments at City parks, and enforcement by paid duty officers for ski hills and skate rinks.</li> <li>• Unfavourable revenue variance was mainly due to lower than anticipated registration sales; permit revenues; ticket sales and user fees, all driven by the requirement for PFR to close community facilities and parks during the COVID-19 pandemic.</li> </ul>	<ul style="list-style-type: none"> <li>• PFR is projecting a slight unfavourable net variance of \$0.3 million by year-end. Consistent with year-to-date results, anticipated favourable expenditures of \$27.7 million and unfavourable revenues of \$28.0 million are driven by the COVID-19 pandemic.</li> <li>• Expenditures are expected to be favourable due to underspending associated with seasonal and recreational programming cancelation; and under-spending for utilities, service and rent, supplies and equipment.</li> <li>• Revenues are anticipated to be under-achieved in 2021 due to reduced registration sales; ticket sales; and permits issued; related to COVID-19.</li> <li>• The projected unfavourable net variance is mainly due to unbudgeted COVID-19 expense pressures associated with incremental enforcement costs incurred by paid duty officers, rental and cleaning of portable toilets and opening more washrooms, and additional fleet vehicle rentals following public health guidelines in delivery of services.</li> <li>• Both revenues and expenses will be highly dependent on the duration and development of the COVID-19; and the activities and behaviours during the reopening and recovery phases.</li> </ul>
<p><b>Shelter, Support &amp; Housing Administration:</b></p> <ul style="list-style-type: none"> <li>• Favourable gross expenditure variance of \$22.8 million due to lower than plan expenditures in Emergency Shelter Services resulting from savings in Refugee Response program costs as Canada's borders remain</li> </ul>	<ul style="list-style-type: none"> <li>• Projected favourable gross expenditure variance of \$40.6 million primarily resulting from lower than plan expenditures in emergency shelters and for refugees, lower operating impacts of capital projects</li> </ul>

<p>closed, hiring delays to fill vacant positions, lower than plan operating impacts of capital projects due to COVID-19 and savings in the Social Housing service. Gross expenditures include COVID-19 response costs of \$110.6 million as well as \$4.9 million for the Refugee Response program. Federal funding for the Refugee Response program for 2021 is yet to be confirmed.</p> <ul style="list-style-type: none"> <li>• Overachieved revenues of \$12.2 million reflects timing differences in the recognition of provincial revenues; partially offset by lower revenue recognition in Refugee Response Initiative due to lower than plan expenditures as identified above. Year-to-date revenues do not include prorated ask of \$6.7 million from the federal government to support the City's 2021 Refugee Response initiative funding, which is yet to be received or confirmed.</li> <li>• Favourable net expenditure variance of \$35.0 million primarily attributable to lower than plan expenditures in Emergency Shelters, Social Housing, hiring delays and lower operating impacts of capital projects as a result of COVID-19 as well as overachieved revenues primarily due to timing differences in the recognition of provisional revenues.</li> </ul>	<p>resulting from project delays, as well as savings in the Social Housing service. SSHA's 2021 Operating Budget assumes Refugees Response program expenditures of \$55.2 million; however due to the continued closure of the US-Canada border, 2021 actual expenditures are projected at \$25.5 million. As well, SSHA's projects that the budgeted 2021 expenditures of \$276.3 million for the City's COVID-19 response program will be fully spent by the end of 2021.</p> <ul style="list-style-type: none"> <li>• Projected underachieved revenues of \$37.4 million mainly reflects federal funding ask of \$60.7 million to support the 2021 Refugee Response initiative which is yet to be confirmed, To date, the City has received funding commitments totalling approximately 75% of the 2021 budgeted expenditures for the COVID-19 response program from the federal and provincial governments.</li> <li>• Projected favourable net expenditure variance of \$3.2 million primarily attributable to lower than plan expenditures in Emergency Shelter Services and the Social Housing service, hiring delays and lower operating impacts of capital, significantly offset by underachieved revenues for the 2021 Refugee Response program, funding for which is yet to be confirmed by the federal government.</li> </ul>
<p><b>Social Development, Finance and Administration:</b></p> <ul style="list-style-type: none"> <li>• Unfavourable gross expenditure variance of \$3.6 million primarily a result of unbudgeted emergency spending due to COVID to support vulnerable residents, partially offset by underspending in the Transit Fare Equity</li> </ul>	<ul style="list-style-type: none"> <li>• Unfavourable gross expenditure variance of \$2.1 million primarily a result of unbudgeted emergency spending due to COVID to support vulnerable residents, partially offset by underspending in the</li> </ul>

<p>program due to lower ridership, underspending in salaries and benefits due to vacancies and underspending from the delayed implementation of community projects due to COVID.</p> <ul style="list-style-type: none"> <li>Overachieved revenues of \$6.4 million correspond to unbudgeted COVID relief funding, partially offset by lower cost of administration funding with the Human Services Integration Office vacancies.</li> <li>Favourable net variance of \$2.8 million is primarily due to underspending in the Transit Fare Equity program, salaries and benefits, and community projects.</li> </ul>	<p>Transit Fare Equity program due to lower ridership and underspending in salaries and benefits due to vacancies.</p> <ul style="list-style-type: none"> <li>Overachieved revenues of \$4.9 million correspond to unbudgeted COVID relief funding, partially offset by lower cost of administration funding with the Human Services Integration Office vacancies.</li> <li>Favourable net variance of \$2.8 million is primarily due to underspending in the Transit Fare Equity program and underspending in salaries and benefits due to vacancies.</li> </ul>
<p><b>Toronto Employment &amp; Social Services:</b></p> <ul style="list-style-type: none"> <li>Favourable gross expenditure variance of \$59.2 million primarily due a lower than budgeted caseload which resulted in fewer issuances of financial, medical, and employment benefits. The average monthly year-to-date caseload was 66,199, 12,307 or 15.7% lower than budget as City residents who might have otherwise required social assistance have been able to access federal income support measures such as CRB and EI.</li> <li>Unfavourable revenue variance of \$57.2 million attributed to lower than planned expenditure based provincial subsidies and reserve draws.</li> <li>Favourable net expenditure variance of \$2.0 million mainly attributable to lower program delivery costs.</li> </ul>	<ul style="list-style-type: none"> <li>Projected favourable year-end gross expenditure variance of \$200.9 million resulting from lower than budgeted caseload which will reduce the issuance of financial, medical and employment benefits in addition to underspending in salaries and benefits due to the deferral of hiring front-line staff until later in the year. Caseload is projected to be 72,000, or 19,000 below budget as government support programs which were anticipated to end in April have been extended to September and are expected to alleviate pressure on the OW program.</li> <li>Projected underachieved revenues of \$196.0 million due to lower than planned expenditure based provincial subsidies and reserve draws.</li> <li>Favourable year-end net variance of \$4.9 million primarily attributable to lower employment benefits and program delivery costs.</li> </ul>

## Appendix E

Figure 8: Infrastructure and Development Services Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
City Planning	4-Month	1.6	▲	0.5	▲	2.1	▲	Ⓚ	4.3	▲	1.8	▲	6.1	▲	Ⓚ
Fire Services	4-Month	3.6	▲	1.1	▲	4.8	▲	Ⓚ	(11.8)	▼	0.4	▲	(11.4)	▼	Ⓜ
Office of Emergency	4-Month	0.3	▲	0.0	—	0.3	▲	Ⓚ	0.6	▲	(0.0)	—	0.6	▲	Ⓚ
Municipal Licensing & Standards	4-Month	0.7	▲	(0.9)	▼	(0.2)	▼	Ⓚ	3.7	▲	(9.6)	▼	(5.9)	▼	Ⓜ
Policy, Planning, Finance &	4-Month	0.6	▲	(0.3)	▼	0.3	▲	Ⓚ	1.7	▲	(1.2)	▼	0.4	▲	Ⓚ
Engineering & Construction	4-Month	2.3	▲	(1.2)	▼	1.2	▲	Ⓚ	8.1	▲	(8.0)	▼	0.1	▲	Ⓚ
Toronto Building	4-Month	3.4	▲	0.5	▲	3.9	▲	Ⓜ	10.1	▲	11.2	▲	21.4	▲	Ⓚ
Transportation Services	4-Month	9.4	▲	(9.7)	▼	(0.3)	▼	Ⓚ	20.9	▲	(19.6)	▼	1.4	▲	Ⓚ
Transit Expansion	4-Month	1.3	▲	(1.3)	▼	0.0	—	Ⓚ	2.0	▲	(2.0)	▼	0.0	—	Ⓚ
Total	4-Month	23.3	▲	(11.3)	▼	12.0	▲	Ⓚ	39.7	▲	(27.1)	▼	12.6	▲	Ⓚ
<b>Year-to-Date Net Variance</b>		Ⓚ	85% to 105%	Ⓚ	0% to 85%	Ⓜ	>105%	<b>Year-End</b>	Ⓚ	<=100%	Ⓜ	>100%			

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

Appendix E

**Infrastructure and Development Services**

Year-to-Date Results	Year-End Projections
<p><b>City Planning:</b></p> <ul style="list-style-type: none"> <li>• City Planning has a favourable net expenditure variance of \$2.1 million comprised of:</li> <li>• Favourable gross expenditure variance of \$1.7 million due to underspending in salaries and benefits resulting from vacancies and processing time to fill vacant positions, offset by overspending in service and rents resulting from earlier requirements for other professional services, honoraria, and contracted and other services.</li> <li>• Favourable revenue variance of \$0.5 million due to higher development application review and other fees, offset by lower capital, reserve fund and other recoveries for transit development and other projects, staff vacancies and project delays and deferrals impacted in part by COVID-19.</li> </ul>	<ul style="list-style-type: none"> <li>• City Planning is projecting a favourable net expenditure variance of \$6.1 million comprised of:</li> <li>• Favourable gross expenditure variance of \$4.3 million is projected due to underspending in salaries and benefits as a result of vacant positions and processing time to fill vacant positions and lower than anticipated material and supplies, services and rents and other expenditures.</li> <li>• Favourable revenue variance of \$1.8 million due to higher development application review and other fees, offset by lower capital, reserve fund and other recoveries for transit development and other projects, staff vacancies, and project delays and deferrals impacted in part of COVID-19.</li> </ul>
<p><b>Fire Services:</b></p> <ul style="list-style-type: none"> <li>• Favourable gross expenditure variance of \$3.6 million is mainly due to underspending in salary and benefits of \$2.9 million, which includes overspending of \$0.185 million in COVID – 19 related overtime; and underspending in various non-salary expenses \$0.7 million, which includes overspending of \$0.1 million related to COVID – 19 expenditures.</li> <li>• Over achieved revenues of \$1.1 million reflect the receipt of the unbudgeted Provincial HUSAR grant of \$1.3 million, with \$0.8 million budgeted in 2020, but recognized</li> </ul>	<ul style="list-style-type: none"> <li>• Unfavourable gross expenditure variance of \$11.8 million is primarily comprised of underspent salaries and benefits, primarily due to delays in hiring Operational and Fire Prevention recruits of \$4.6 million, overspending of \$0.1 million in non-salary expenditures, offset by \$16.3 million in projected unanticipated COVID-19 overtime expenditures to support the Mass Immunization Clinics and Enhanced Mobile Operations.</li> </ul>

<p>2021, and \$0.5 million to be transferred to capital to fund the HUSAR building expansion. The overachieved HUSAR funding is offset by underachieved false alarm fees.</p> <ul style="list-style-type: none"> <li>• Favourable net variance of \$4.8 million reflects gross underspending, mostly in salary and benefits, and the over achieved HUSAR revenues, which are partially offset by under achieved false alarm volumes.</li> </ul>	<ul style="list-style-type: none"> <li>• Revenues are projected to be over achieved by \$0.4 million, primarily due to more false alarm occurrences than expected.</li> <li>• Unfavourable net of \$11.8 million is primarily attributable to unbudgeted COVID -19 related expenditures, which are based on current overtime assignments and will be updated through subsequent reporting.</li> </ul>
<p><b>Office of Emergency Management:</b></p> <ul style="list-style-type: none"> <li>• Favourable gross expenditure variance of \$0.3 million is mainly due to underspending in salary and benefits of \$0.2 million and under spending in other operating expenditures of \$0.1 million.</li> <li>• Revenues are as planned, and reflect the receipt of the Ontario Power Grant.</li> </ul>	<ul style="list-style-type: none"> <li>• Underspending of \$0.6 million in gross expenditures is primarily attributable projected underspending in salaries and benefits of \$0.2 million, as well as projected underspending in non-salary related expenditures of \$0.1 million and \$0.3 million in underspending in budgeted COVID -19 related expenditures.</li> <li>• Projected favourable variance of \$0.6 million reflects projected underspent salaries and benefits and non-salary related expenditures of \$0.3 million and underspent projected COVID-19 related expenditures of \$0.3 million, and underachieved revenues of \$0.01 million.</li> </ul>
<p><b>Municipal Licensing &amp; Standards:</b></p> <ul style="list-style-type: none"> <li>• Under-expenditures totaling \$1.3 million mainly arise from:</li> <li>• Salaries and benefits savings due to processing time to fill vacancies as well as the impact of the COVID-19 hiring slow-down (\$0.9 million).</li> <li>• Under-expenditures are also driven by lower contracted services costs due to delayed charging for renovation</li> </ul>	<ul style="list-style-type: none"> <li>• Projected expenditures of \$57.8 million are under budget by \$3.7 million or 6% at year-end primarily due to:</li> <li>• Lower than planned grant expenses to the Accessibility Fund program (\$2.8 million) due to lower than anticipated volumes of applications;</li> </ul>

<p>work (\$0.2 million) and miscellaneous underspending (\$0.2 million) for stationary, footwear, medical supplies, veterinary fees, furnishings, accessibility grants and natural gas &amp; hydro.</p> <ul style="list-style-type: none"> <li>• These under-expenditures were partially offset by over-expenditures of \$0.6 million mainly due to:</li> <li>• Higher than planned expenditures for contracted services as a result of delayed tax recoveries for remedial work (\$0.4 million) and including miscellaneous supplies for health &amp; safety, janitorial, animal services, payment of honoraria and unplanned mechanical repairs as well as contracted waste disposal and advertising, training, tuition, legal, audit services and wireless network support.</li> <li>• Lower than planned revenue of \$1.1 million was primarily comprised of</li> <li>• \$0.9 million in lower than planned revenue mainly from waived café marketing fees and revenue from fewer Apartment Building Standards inspection/audits, lower volumes of business licenses, permits, Short Term Rental fees, PTC (Private Transportation Company) trip fees and gaming services revenues; and,</li> <li>• \$0.2 million in lower revenues for Animal services including licensing and adoption due to a combination of volume and waived fees for low income individuals.</li> <li>• This lower revenue was partially offset by higher than planned revenue of \$0.2 million comprised of:</li> <li>• \$0.1 million from PTC driver application fees and \$0.1 million from registration fees for Apartment Buildings and Short Term Rentals.</li> <li>• The resulting net expenditures reflect an unfavourable variance (deficit) of \$0.2 million as of the 4 month period ended April 30, 2021.</li> </ul>	<ul style="list-style-type: none"> <li>• Lower than planned contribution expense to the Accessibility Reserve Fund (\$0.3 million) due to lower than anticipated volumes of non-compliance fees collected as a result of COVID-19;</li> <li>• Lower spending on compliance audit services (\$0.4 million) for PTC and resulting from deferral of the Short-Term Rental program implementation.</li> <li>• Underspending in utilities, office supplies, contracted services, and computer hardware due to COVID-19 provincial mandated shutdown (\$0.2 million);</li> <li>• The above underspending is partially offset by higher than anticipated expenditures for health and safety, animal care, and janitorial supplies mainly due to COVID-19 (\$0.1 million).</li> <li>• Projected Revenue of \$34.5 million is under-budget by \$9.6 million or 21.8% at year-end primarily due to:</li> <li>• Lower draws from the accessibility reserve (\$2.8 million) resulting from lower than anticipated grants under the accessibility program as well as lower than anticipated accessibility fee collection (\$0.3 million) due to lower volumes as a result of COVID-19;</li> <li>• Lower than planned Private Transportation Companies trip fees (\$2.7 million) as well as lower PTC Application fee revenue (\$0.1 million);</li> <li>• Lower than anticipated business licences revenue (\$2.0 million) due to the lower volume of applications as a result of COVID-19 emergency closures;</li> </ul>
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	<ul style="list-style-type: none"> <li>• Lower than planned fees &amp; service charges for Animal Services mainly due to volumes &amp; waived fees (\$0.5 million); and,</li> <li>• Lower than anticipated gaming services revenue (\$0.4 million) as a result of COVID-19 emergency closures.</li> <li>• As a result MLS is projecting to be over budget at year-end with an unfavourable net expenditure variance (deficit) of \$5.9 million or 33.5%.</li> </ul>
<p><b>Policy, Planning, Finance &amp; Administration:</b></p> <ul style="list-style-type: none"> <li>• PPF&amp;A has a favourable net expenditure variance of \$0.3 million comprised of:</li> <li>• Favourable gross expenditure variance of \$0.6 million due to staffing vacancies and recruitment delays, as well as lower costs relating to supplies, equipment, and utilities due to lower usage.</li> <li>• Unfavourable revenue variance of \$0.3 million due to lower inter-divisional recoveries from client divisions due to lower gross expenditures as a result of vacancies and recruitment delays.</li> </ul>	<ul style="list-style-type: none"> <li>• PPF&amp;A has a favourable net expenditure variance of \$0.4 million comprised of:</li> <li>• Favourable gross expenditure variance of \$1.7 million is projected due to underspending in salaries and benefits as a result of vacant positions and recruitment delays; and lower than anticipated spending in equipment materials &amp; supplies, services and rents due to lower usage.</li> <li>• Unfavourable revenue variance of \$1.3 million is projected from lower inter-divisional recoveries due to lower gross expenditures resulting from staffing vacancies and recruitment delays.</li> </ul>
<p><b>Engineering and Construction Services:</b></p> <ul style="list-style-type: none"> <li>• Favourable net variance of \$1.2 million consists of:</li> <li>• Favourable expenditure variance of \$2.3 million primarily due to underspending in salaries and benefits due to vacant positions as a result of a highly competitive market for engineering professionals and recruitment delays.</li> <li>• Unfavourable revenue variance of \$1.2 million primarily due to; lower capital recoveries for salaries and benefits due to vacancies, lower revenues due to timing for Metrolinx RTI, and lower than anticipated development</li> </ul>	<ul style="list-style-type: none"> <li>• Favourable net variance projection of \$0.1 million consisting of:</li> <li>• Favourable expenditure variance projection of \$8.1 million primarily due to underspending in; salaries and benefits due to vacant positions, and underspending in services and rents due to lower than budgeted charges for professional charges, and lower other employee related expenses (e.g. mileage, cell phone, supplies, etc.).</li> </ul>

<p>engineering review and inspection revenue. These lower recoveries are partly offset by higher fees and service charges revenue due to a larger volume of full stream and development applications.</p>	<ul style="list-style-type: none"> <li>• Unfavourable revenue variance projection of \$8.0 million primarily due to; lower capital recoveries for salaries and benefits due to vacancies, lower revenues due to timing for Metrolinx RTI, and lower recoveries from local boards due to transit project delays. These lower recoveries are projected to be partly offset by higher fees and service charges revenue due to a larger volume of full stream and development applications.</li> </ul>
<p><b>Toronto Building:</b></p> <ul style="list-style-type: none"> <li>• Gross expenditures have a favourable variance of \$3.4 million mainly due to the following:</li> <li>• Underspensing in salaries and benefits (\$3.1 million) due to vacant positions and processing time to fill vacancies;</li> <li>• Underspensing in equipment due to lower than expected charges for computer hardware and software as a result of vacancies (\$0.2 million); and</li> <li>• Underspensing in services and rents due to lower than expected spending in training and timing related underspensing in parking expenses, etc. (\$0.1 million).</li> <li>• Revenues are overachieved by \$0.5 million due to a higher than expected volume of building permit applications.</li> </ul>	<ul style="list-style-type: none"> <li>• Gross expenditures are projected to be under spent by \$10.2 million at year end primarily due to vacancies and lower than expected remedial action expenses.</li> <li>• Revenues at year end are projected to be overachieved by \$11.2 million primarily due to higher than planned building permit revenues and recognition of \$6.7 million revenue from carryover projects. This projection is based on data available as at April 2021 and historic revenue trends. The projections will be re-assessed as more data becomes available.</li> </ul>
<p><b>Transportation Services:</b></p> <ul style="list-style-type: none"> <li>• Unfavourable net variance of \$0.3 million consists of:</li> <li>• Favourable expenditure variance of \$9.4 million primarily due to under-spending in; winter maintenance contracts due to a milder winter, salaries and benefits as a result of vacancies due to recruitment delays, and the school crossing guard program due to school closures in response to COVID-19. This was partially offset by over-</li> </ul>	<ul style="list-style-type: none"> <li>• Favourable net variance projection of \$1.4 million consisting of:</li> <li>• Favourable expenditure variance projection of \$20.9 million primarily due to under-spending in; salaries and benefits as a result of vacancies due to recruitment delays, winter maintenance contracts due to a milder winter early in the year,</li> </ul>

<p>spending for street light maintenance, and signal maintenance contracts due to higher volume of repairs.</p> <ul style="list-style-type: none"> <li>• Unfavourable revenue variance of \$9.7 million primarily due to; lower utility cut repair revenues from delays in invoicing, lower other revenue from the cancellation of street events in response to COVID-19, and lower recoveries for capital funded positions and positions funded by Metrolinx due to recruitment delays.</li> </ul>	<p>and the school crossing guard program due to school closures in response to COVID-19.</p> <ul style="list-style-type: none"> <li>• Unfavourable revenue variance projection of \$19.6 million primarily due to; lower utility cut repair revenues, and lower recoveries for positions funded from capital and the Public Realm Reserve Fund due to recruitment delays.</li> </ul>
<p><b>Transit Expansion:</b></p> <ul style="list-style-type: none"> <li>• Gross expenditures have a favourable variance of \$1.3 million primarily due to underspending in salaries and benefits (\$0.9M) as a result of vacant positions and processing time to fill vacancies. Also, underspending in professional services (\$0.3M) was a result of lower than expected other contracted and technical service expenses related to technical review of Environmental Assessment documentation for RER.</li> <li>• Revenues are under achieved by \$1.3 million due to lower than expected capital (\$0.2M) and Metrolinx (\$1.1M) project recoveries as a result of lower than expected gross expenditures.</li> </ul>	<ul style="list-style-type: none"> <li>• Gross expenditures are projected to be under spent by \$2.0 million at year end due to underspending in salaries and benefits (\$1.8M) from vacant positions and less spending in non-salary related expenses (\$0.2M).</li> <li>• Revenues at year end are projected to be underachieved by \$2.0 million due to lower capital (\$0.7M) and Metrolinx (\$1.3M) recoveries as a result of vacancies and lower projected gross expenditures.</li> </ul>

## Appendix E

Figure 9: Finance and Treasury Services Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Office of the Chief Financial Officer	4-Month	0.0	—	(0.0)	—	(0.0)	—	Ⓞ	0.7	▲	(0.6)	▼	0.1	▲	Ⓞ
Office of the Controller	4-Month	3.6	▲	(3.1)	▼	0.5	▲	Ⓞ	4.8	▲	(1.7)	▼	3.1	▲	Ⓞ
Total	4-Month	3.6	▲	(3.1)	▼	0.5	▲	Ⓞ	5.4	▲	(2.2)	▼	3.2	▲	Ⓞ

Year-to-Date Net Variance: Ⓞ 85% to 105% Ⓜ 0% to 85% Ⓡ >105%

Year-End Net Variance: Ⓞ <=100% Ⓡ >100%

## Appendix E Finance and Treasury Services

Year-to-Date Results	Year-End Projections
<p><b>Office of the Chief Financial Officer &amp; Treasurer:</b></p> <ul style="list-style-type: none"> <li>For the period ended April 30, 2021, the Office of the Chief Financial Officer &amp; Treasurer is reporting a net zero variance.</li> </ul>	<ul style="list-style-type: none"> <li>Net favourable variance of \$0.1 million is mainly due to underspend in salaries and benefits resulting from Hiring Slowdown/delays.</li> </ul>
<p><b>Office of the Controller:</b></p> <ul style="list-style-type: none"> <li>For the period ending April 30, 2021, the Office of the Controller is reporting a favourable net variance of \$0.5M mainly due to salaries &amp; benefits savings caused by hiring delay.</li> </ul>	<ul style="list-style-type: none"> <li>Favourable variance of \$3.1 million is mainly attributable to salary &amp; benefits savings resulting from delayed hiring, which are offset by lower user fee revenue due to COVID-19.</li> </ul>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix E

Figure 10: Corporate Services Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection							
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert	
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend		
Corporate Real Estate Management	4-Month	2.9	▲	0.7	▲	3.6	▲	Ⓞ	(4.3)	▼	5.1	▲	0.8	▲	Ⓞ	
Environment & Energy	4-Month	1.3	▲	0.4	▲	1.7	▲	Ⓢ	2.8	▲	(1.5)	▼	1.3	▲	Ⓞ	
Fleet Services	4-Month	(0.8)	▼	0.8	▲	(0.1)	▼	Ⓞ	(2.1)	▼	0.8	▲	(1.3)	▼	Ⓡ	
Office Of The CISO	4-Month	0.6	▲	0.0	—	0.6	▲	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ	
Technology Services	4-Month	8.7	▲	(0.9)	▼	7.8	▲	Ⓢ	8.9	▲	(8.9)	▼	0.0	—	Ⓞ	
311 Toronto	4-Month	0.4	▲	(0.3)	▼	0.1	▲	Ⓞ	0.8	▲	(0.6)	▼	0.2	▲	Ⓞ	
Total	4-Month	13.1	▲	0.7	▲	13.8	▲	Ⓞ	6.1	▲	(5.2)	▼	1.0	▲	Ⓞ	
Year-to-Date Net Variance		Ⓞ	85% to 105%	Ⓢ	0% to 85%	Ⓡ	>105%	Year-End		Ⓞ	<=100%	Ⓡ	>100%			

## Appendix E

### Corporate Services

Year-to-Date Results	Year-End Projections
<p><b>Corporate Real Estate Management</b></p> <ul style="list-style-type: none"> <li>Favourable net variance of \$3.6 million is mainly attributable to underspending in contracted maintenance services and utilities due to reduced capacity or closed City facilities, as well as, lower salaries and benefits driven by delays in the recruitment process as a result of the COVID-19 pandemic. These underspends are partially offset by additional costs netted against interdivisional recoveries related to security contracts in support of the COVID-19 pandemic response and Toronto Public Health's Mass Immunization Centers.</li> </ul>	<ul style="list-style-type: none"> <li>Favourable net variance of \$0.8 million is expected to be driven by underspending in utilities and maintenance services due to closed buildings or reduced operations at City facilities. This is partially offset by anticipated net overspending in security services in response to COVID-19 and increased immunization efforts, as well as, higher salaries and benefits as critical positions are staffed in support of the recovery and return to work activities.</li> <li>Although CREM has gone above the standard level of service with respect to custodial and security services to address the COVID-19 pandemic, there is no anticipated impact to other divisional service levels. As the focus shifts towards immunization of residents and recovery efforts from the pandemic, CREM is focused on filling essential positions to support these critical priorities. Preventative and on-demand maintenance will be prioritized for health and safety and legislated requirements while seeking opportunities to decrease spending on other non-essential maintenance.</li> </ul>
<p><b>Environment &amp; Energy (EE):</b></p> <ul style="list-style-type: none"> <li>Favourable net expenditure variance of \$1.7 million (49%), primarily due to COVID-19, is the net of</li> </ul>	<ul style="list-style-type: none"> <li>Projected favourable net expenditure variance of \$1.3 million (11%) primarily results from</li> </ul>

<p>underspent Contracted Services, underspent Salaries &amp; Benefits due to delays filling vacant positions in the Division; and higher than budgeted Incentive Payments from the SaveONEnergy High Performance New Construction program.</p>	<p>underspending on and under-recoveries related to, Contracted Services.</p>
<p><b>Fleet Services:</b></p> <ul style="list-style-type: none"> <li>Unfavourable net expenditure variance of \$0.1 million (1%) is the net of higher Vehicle Maintenance and Repair costs, higher rentals to meet social distancing requirements, offset by underspending in Salaries and Benefits due to delays in hiring; lower fuel prices and over-recovered revenues due to higher fuel volume.</li> </ul>	<ul style="list-style-type: none"> <li>Unfavourable net expenditure variance of \$1.3 million (5%) is projected as a net of increased vehicle Rentals for social distancing requirements and higher Fuel Expenses with increased fuel volume only partially offset by lower fuel prices and underspending in Salaries and Benefits due to delays in hiring.</li> </ul>
<p><b>Office of the CISO</b></p> <ul style="list-style-type: none"> <li>Gross and net underspending of \$0.640 million is due to timing and will diminish through the year.</li> </ul>	<ul style="list-style-type: none"> <li>The program expects to fully spend the 2021 budget of \$28.4M for priority security items for cyber modernization and digitization of support services. This includes professional fees and cloud license subscriptions for managed security service providers (MSSP), infrastructure &amp; application, vulnerability management, professional memberships/due, cloud storage, cyber awareness program, and risk assessments.</li> </ul>
<p><b>Technology Services:</b></p> <ul style="list-style-type: none"> <li>Payroll underspending due to delayed hiring (\$2.9 million) and delays in operating contracts (\$5.8 million) are slightly offset by lower recoveries from capital (\$0.9 million) resulting in a favourable net expenditure of \$7.8 million.</li> </ul>	<ul style="list-style-type: none"> <li>The program is projecting a favourable gross expenditure of \$8.9 million at year end due to delays in the Office 365 and Managed Security Service Provider (MSSP) contracts offset by lower recoveries from capital for a favourable net expenditure of \$0.01 million.</li> </ul>
<p><b>311 Toronto:</b></p>	

- Favourable net expenditure of \$0.119 million due to closure of the Tax & Utility line due to 311's COVID response.
  - Achieved 83% of calls answered within 75 seconds, meeting the 80% Council approved service level.
- The program expects a net favourable variance at year-end of \$0.184 million due to the closure of 311's Tax & Utility line. Other gross expenditure underspend is offset by lower recoveries resulting in no net impact.

## Appendix E

### City Manager's Office

Figure 11: City Manager's Office Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date						Year-End Projection							
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend			
City Manager's Office	4-Month	(1.4)	▼	0.0	—	(1.4)	▼	Ⓜ	(0.4)	▼	(0.1)	▼	(0.5)	▼	Ⓜ
<b>Year-to-Date Net Variance</b>	<b>Ⓢ</b>	85% to 105%	<b>Ⓢ</b>	0% to 85%	<b>Ⓜ</b>	>105%	<b>Year-End</b>	<b>Ⓢ</b>	<=100%	<b>Ⓜ</b>	>100%				

### Year-to-Date Results

#### City Manager's Office:

- Unfavourable gross expenditure variance of \$1.4 million (11%), primarily the net of overspending in Salaries & Benefits due to client demand for recruitment support; unbudgeted cloud computing costs; earlier-than-anticipated Computer Software Maintenance expenses, only partially offset by increased recoveries for recruitment support.

### Year-End Projections

- Unfavourable gross expenditure variance of \$0.5 million (1%), primarily the net of overspending on Salaries & Benefits due to client demand for recruitment support, only partially offset by increased Recoveries for Recruitment Support, due to lower-than expected Recoveries from Local Boards, as the City and Exhibition place agreed to cancel a service agreement.

## Appendix E

Figure 12: Other City Programs Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend			
City Clerk's Office	4-Month	0.8	▲	(0.2)	▼	0.7	▲	Ⓞ	1.5	▲	(0.5)	▼	1.0	▲	Ⓞ
Legal Services	4-Month	2.4	▲	0.6	▲	3.0	▲	Ⓜ	3.7	▲	1.2	▲	4.8	▲	Ⓞ
Mayor's Office	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
City Council	4-Month	0.5	▲	0.0	—	0.5	▲	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Total	4-Month	3.8	▲	0.4	▲	4.2	▲	Ⓞ	5.2	▲	0.7	▲	5.8	▲	Ⓞ
Year-to-Date Net Variance		Ⓞ	85% to 105%	Ⓜ	0% to 85%	Ⓡ	>105%	Year-End	Ⓞ	<=100%	Ⓡ	>100%			

## Appendix E

### Other City Programs

Year-to-Date Results	Year-End Projections
<p><b>City Clerk's Office:</b></p> <ul style="list-style-type: none"> <li>Favourable net variance of \$0.7 million or 6.6% due to lower internal client demand for mail, print and copy services, and staff vacancies as a result of COVID-19.</li> </ul>	<ul style="list-style-type: none"> <li>Projected year-end net favourable variance of \$1 million or 2.7% due to lower internal client demand for mail, print and copy services, and staff vacancies as a result of COVID-19.</li> </ul>
<p><b>Legal Services:</b></p> <ul style="list-style-type: none"> <li>Favourable net expenditure variance of \$3.0 million (25%)--primarily the net of underspending in Salaries &amp; Benefits due to vacancies and redeployment; lower court</li> </ul>	<ul style="list-style-type: none"> <li>Projected net favourable variance of \$4.8 million (13%) based on the same drivers identified year to date. Further favourable variance over and above</li> </ul>

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<p>security costs; lower-than-budgeted Online Service Fee Costs due to less searches tied to Capital projects; higher-than-budgeted Fees &amp; Service Charges collected based on greater-than-expected numbers of applications by developers, partially offset by lower-than-budgeted Recoveries from Capital and Rate Programs for vacant positions--with the majority of this favourable variance due to COVID-19.</p>	<p>the year-to-date actuals will be driven mainly from additional underspending in Salaries &amp; Benefits due to vacancies and redeployment and additional higher-than-budgeted Fees &amp; Service Charges collected; offset by lower-than-budgeted Recoveries from Capital and Rate Programs for vacant positions.</p>
<p><b>Mayor's Office:</b></p> <ul style="list-style-type: none"> <li>The Mayor's Office experienced a favourable YTD variance of \$0.01 million or 1.4% mainly due to lower spending in Salaries and Benefits and Services &amp; Rents for the period.</li> </ul>	<ul style="list-style-type: none"> <li>The projection is to be on budget at year-end.</li> </ul>
<p><b>City Council:</b></p> <ul style="list-style-type: none"> <li>Favourable net variance of \$0.5 million or 9.6% mainly due to underspending in Staff Salaries &amp; Benefits, Councillors' Constituency Services and Office Budgets and Council General Budget.</li> </ul>	<ul style="list-style-type: none"> <li>Projected year-end is dependent on future spending patterns.</li> </ul>

## Appendix E

Figure 13: Accountability Offices Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Auditor General's Office	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Office of the Integrity Commissioner	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Office of the Lobbyist Registrar	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Office of the Ombudsman	4-Month	(0.0)	—	0.0	—	(0.0)	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Total	4-Month	0.1	▲	0.0	—	0.1	▲	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Year-to-Date Net Variance	Ⓞ	85% to 105%	Ⓢ	0% to 85%	Ⓡ	>105%		Year-End	Ⓞ	<=100%	Ⓡ	>100%			

## Appendix E

### Accountability Offices

Year-to-Date Results	Year-End Projections
<p><b>Auditor General's Office:</b></p> <ul style="list-style-type: none"> <li>Favourable variance of \$0.05 million or 3.0% mainly due to lower spending in Salary and Benefit as a result of staff vacancies for the period/</li> </ul>	<ul style="list-style-type: none"> <li>The projection is to be on budget at year-end.</li> </ul>
<p><b>Office of the Integrity Commissioner:</b></p> <ul style="list-style-type: none"> <li>Favourable variance of \$0.01 million or 7.6% due mainly to lower spending in Service &amp; Rents for the period.</li> </ul>	<ul style="list-style-type: none"> <li>The projection is to be on budget at year-end.</li> </ul>

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<p><b>Office of the Lobbyist Registrar:</b></p> <ul style="list-style-type: none"> <li>• Favourable variance of \$0.01 million or 3.5 % due mainly to lower spending in Services and Rents.</li> </ul>	<ul style="list-style-type: none"> <li>• The projection is to be on budget at year-end.</li> </ul>
<p><b>Office of the Ombudsman:</b></p> <ul style="list-style-type: none"> <li>• Unfavourable variance of \$0.02 million or 2.8% due mainly to higher spending in Salaries and Benefits for the period, partially offset by lower spending in Services and Rents.</li> </ul>	<ul style="list-style-type: none"> <li>• The projection is to be on budget at year-end.</li> </ul>

## Appendix E

Figure 14: Agencies Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Toronto Public Health	4-Month	8.1	▲	(8.4)	▼	(0.3)	▼	Ⓞ	(48.4)	▼	48.6	▲	0.3	▲	Ⓞ
Toronto Public Library	4-Month	4.9	▲	0.3	▲	5.2	▲	Ⓞ	5.0	▲	(2.0)	▼	3.0	▲	Ⓞ
Association of Community Centres	4-Month	0.3	▲	(0.0)	—	0.3	▲	Ⓞ	0.3	▲	(0.1)	▼	0.2	▲	Ⓞ
Exhibition Place	4-Month	1.4	▲	0.4	▲	1.8	▲	Ⓢ	2.9	▲	(8.8)	▼	(5.9)	▼	Ⓡ
Heritage Toronto	4-Month	0.0	—	0.1	▲	0.1	▲	Ⓢ	0.1	▲	(0.1)	▼	(0.0)	—	Ⓡ
TO Live	4-Month	0.1	▲	0.3	▲	0.4	▲	Ⓞ	(2.0)	▼	1.1	▲	(0.9)	▼	Ⓡ
Toronto Zoo	4-Month	1.4	▲	(3.1)	▼	(1.8)	▼	Ⓢ	2.0	▲	(8.6)	▼	(6.6)	▼	Ⓡ
Arena Boards of Management	4-Month	0.7	▲	(0.6)	▼	0.1	▲	Ⓞ	2.1	▲	(4.9)	▼	(2.7)	▼	Ⓡ
Yonge Dundas Square	4-Month	0.3	▲	(0.2)	▼	0.0	—	Ⓞ	0.6	▲	(1.2)	▼	(0.6)	▼	Ⓡ
CreateTO	4-Month	0.6	▲	(0.6)	▼	0.0	—	Ⓢ	0.0	—	0.0	—	0.0	—	Ⓞ
Toronto & Region Conservation Authority	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Toronto Transit Commission - Conventional	4-Month	31.3	▲	(23.3)	▼	8.0	▲	Ⓞ	44.4	▲	(60.8)	▼	(16.4)	▼	Ⓡ
Toronto Transit Commission - Wheel-Trans	4-Month	6.6	▲	(0.2)	▼	6.3	▲	Ⓢ	13.5	▲	(0.6)	▼	12.9	▲	Ⓞ
Toronto Police Service	4-Month	(6.2)	▼	(1.2)	▼	(7.3)	▼	Ⓞ	(6.9)	▼	6.9	▲	0.0	—	Ⓞ
Toronto Police Services Board	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	(0.6)	▼	0.5	▲	(0.1)	▼	Ⓡ
Total	4-Month	49.5	▲	(36.5)	▼	13.0	▲	Ⓞ	13.1	▲	(29.9)	▼	(16.9)	▼	Ⓡ
Year-to-Date Net Variance		Ⓞ	85% to 105%	Ⓢ	0% to 85%	Ⓡ	>105%	Year-End		Ⓞ	<=100%	Ⓡ	>100%		

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

**Appendix E  
City Agencies**

**Year-to-Date Results**

**Year-End Projections**

**Toronto Public Health:**

- Favourable gross expenditure variance of \$8.1 million, mainly attributable to underspending in salary and benefits of \$4.0 million and non-payroll expenditures of \$4.1 million which reflects savings resulting from the suspension of non-essential programs and services. These savings were partially offset by unbudgeted costs of \$2.4 million to support Mass Immunization Clinics (MICs) as well as case management and contact tracing priorities in the Incident Management System (IMS) during the COVID-19 pandemic, both expected to be fully reimbursed by the province.
- Underachieved revenues of \$8.4 million due primarily from lower recoverable costs in 100% provincially funded programs such as the Ontario Seniors Dental Care Program and in fees/recovery for service programs such as the food handler certification and training, vaccination doses and dental programs and the federally funded COVID Isolation Centres.
- Unfavourable net variance of \$0.3 million is mainly attributed to extraordinary costs as a result of the City's response to the COVID-19 pandemic.

- Projected unfavourable gross expenditure variance of \$48.4 million mainly in salaries and benefits primarily from unbudgeted mass immunization costs of \$73 million as well as \$10 million in COVID extraordinary costs over budget which are partially offset by savings from the suspension of non-essential program and services during the pandemic.
- Projected favourable revenue variance of \$48.6 million primarily from unbudgeted revenues for the mass immunization clinics and revenues for COVID extraordinary costs over budget. This is partially offset by lower recoveries in cost shared mandatory programs, 100% provincially funded programs such as the Ontario Seniors Dental Care Program and in fees/recovery for service programs such as the food handler certification and training, vaccination doses and dental programs.
- The Ministry of Health has indicated that extraordinary costs in response to the COVID-19 outbreak that are over and above the Provincial grant will be fully funded by the Province. The Province has also confirmed that costs related to mass immunization clinics will be 100% funded.

	<p>Formal communication of these commitments is outstanding.</p> <ul style="list-style-type: none"> <li>• Funding of \$57 million towards budgeted extraordinary costs are included in non-program.</li> <li>• Funding for incremental extraordinary costs (\$10 million) and mass immunization costs (\$73 million) are included in Toronto Public Health's year-end projection.</li> <li>• Projected net favourable year-end variance of \$0.3 million predominately attributed to underspending in Provincial and City funded programs as a result of the City's response to COVID-19 pandemic.</li> </ul>
<p><b>Toronto Public Library:</b></p> <ul style="list-style-type: none"> <li>• For the four month period ending on April 30, 2021, Toronto Public Library (TPL) has reported a favourable variance of \$5.2 million net as a result of COVID-19 impacts.</li> <li>• Favourable gross expenditure variance of \$4.9 million was primarily driven by library operations, including: reduced spending in employee remuneration and benefits; delays in reopening some services (i.e. Sundays and smaller branches); and reduced library programming.</li> <li>• Favourable revenue variance of \$0.3 million was attributed to unbudgeted funding for specific library initiatives.</li> </ul>	<ul style="list-style-type: none"> <li>• Toronto Public Library is projecting to be \$3.0 million net favourable at year-end. There is a continued uncertainty around the impact of COVID-19, including associated variants, and their future impact on the expenditures and revenues.</li> <li>• Gross expenditures are anticipated to be \$5.0 million favourable at year-end.</li> <li>• Projected gross expenditures were partially offset by unbudgeted pressures for the remainder of the year for security, janitorial services and supplies, and PPE.</li> <li>• Projected year-end unfavourable revenue of \$2.0 million is primarily related to lower than budgeted room rental, fine and fees revenue, which is driven by slower than anticipated recovery from COVID19 impacts.</li> </ul>

<p><b>Association of Community Centres:</b></p> <ul style="list-style-type: none"> <li>• Favourable gross variance of \$0.3 million primarily driven by underspending in salaries and benefits due to vacant positions at Cecil Community Centre, Eastview Neighbourhood Centre and Swansea Town Hall in addition to lower administrative costs as a result of the COVID-19 shutdowns.</li> <li>• Underachieved revenues of \$0.04 million due to loss of room rentals as a result of COVID-19.</li> <li>• Favourable net variance of \$0.3 million mainly driven by underspending in salaries and benefits and lower administrative costs related to COVID-19 shutdowns.</li> </ul>	<ul style="list-style-type: none"> <li>• Projected favourable gross expenditure variance of \$0.3 million primarily due to the savings related to the COVID-19 shutdowns, partially offset by increased administrative expenses as centres reopen.</li> <li>• Underachieved revenues of \$0.1 million due to lower room rentals as a result of COVID-19.</li> <li>• Projected favourable net variance of \$0.2 million due to cost savings experienced from the COVID-19 shutdowns, partially offset by room rental revenue loss due to the COVID-19 shutdowns.</li> </ul>
<p><b>Exhibition Place:</b></p> <ul style="list-style-type: none"> <li>• Exhibition Place reported a favourable net variance of \$1.8 million to the 2021 Council Approved Operating Budget driven by:</li> <li>• A favourable gross expenditure variance of \$1.4 million from underspending in expenditures associated with events as well as salaries and benefits from positions that are vacant as a result of COVID-19.</li> <li>• A favourable revenue variance of \$0.4 million from rent, service and parking revenues film shoots at the Enercare Centre.</li> <li>• Exhibition staff have taken various actions including further delay in hiring staff and reduction in volume of base building maintenance and cancelled all travel, training and non-discretionary expenditures to mitigate the financial pressure arising from COVID-19</li> </ul>	<ul style="list-style-type: none"> <li>• Exhibition Place projects an unfavourable net variance of \$5.9 million to the 2021 Council Approved Operating Budget, consisting of:</li> <li>• A favourable gross expenditure variance of \$2.9 million resulting from underspending in expenditures associated with events as well as salaries and benefits from positions that are vacant as a result of COVID-19.</li> <li>• An unfavourable revenue variance of \$8.8 due to the cancellation of a number of events and conferences scheduled for the summer (i.e. Honda Indy, CNE, Collision Conference etc.) because of COVID-19.</li> </ul>

<p><b>Heritage Toronto:</b></p> <ul style="list-style-type: none"> <li>• Heritage Toronto reported a favourable net variance of \$0.1 million to the 2021 Council Approved Operating Budget driven by:</li> <li>• A favourable gross expenditure variance of \$0.04 million from tour expenditures being delayed to later months and a full-time position remaining vacant during COVID-19 emergency orders.</li> <li>• A favourable revenue variance of \$0.1 million from plaque revenues received sooner than anticipated. This favourable should diminish in the second quarter.</li> </ul>	<ul style="list-style-type: none"> <li>• Heritage Toronto projects an unfavourable net variance of \$0.002 million to the 2021 Council Approved Operating Budget, consisting of:</li> <li>• A favourable gross expenditure variance of \$0.1 million resulting from COVID-19. Savings are projected on salaries and benefits as well as expenditures associated with the Heritage awards as the likelihood of the event proceeding is low. These savings are offset by the lost revenues of \$0.1 million from the awards program.</li> </ul>
<p><b>TO Live:</b></p> <ul style="list-style-type: none"> <li>• Favourable net expenditure of \$0.4 million or 11.9% below the 2021 Approved Operating Budget is driven by:</li> <li>• Receipt of federal grants from Canadian Heritage and naming rights and sponsorship revenues not included in the 2021 budget.</li> <li>• Underspensing in programing costs, due to continued suspension of regular operations as a result of COVID-19, offsets unbudgeted salaries and benefits arise from extension of benefits for staff who are on Infectious Disease Emergency Leave (IDEL) and employees being called back from emergency leave to assist in reopening efforts.</li> </ul>	<ul style="list-style-type: none"> <li>• TO Live forecasts unfavorable net expenditure of \$0.9 million by year-end primarily due to unbudgeted benefit costs for staff on leave as a result of the provincial government extension of IDEL and anticipated expenditure in relation to reopening later in the year</li> </ul>
<p><b>Toronto Zoo:</b></p> <ul style="list-style-type: none"> <li>• Unfavorable net expenditure of \$1.8 million or 20% above the 2021 Approved Operating Budget is driven by:</li> <li>• Unfavorable revenue of \$3.1 million due to Zoo closure since December 26, 2020 as a result of COVID-19. On site services have been closed to the public but the Zoo</li> </ul>	<ul style="list-style-type: none"> <li>• Unfavorable net expenditure of \$6.6 million by year-end is projected:</li> <li>• Revenue is forecasted to be unfavorable by \$8.6 million due to public health restrictions and</li> </ul>

<p>has continued to provide remote offerings including Zoo Connectionz virtual programming and online retail sales.</p> <ul style="list-style-type: none"> <li>• To mitigate the impact of COVID-19, the Zoo implemented cost saving measures including delay in hiring and deferral of non-essential purchases, resulting in favorable gross expenditure of \$1.4 million. To meet the needs of the living inhabitants at the Zoo, ongoing expenditures were still required.</li> <li>• The Zoo has not been able to welcome guests on site but has continued to create connections with the community through online connections and programming. The social media fanbase has increased by 30% compared to budget.</li> </ul>	<p>uncertainties in the reopening timeline during the COVID-19 pandemic.</p> <ul style="list-style-type: none"> <li>• The Zoo continues to implement cost saving measures and to provide innovative new experiences to guests. Gross expenditure is anticipated to be favorable by \$2.0 million.</li> </ul>
<p><b>Arena Boards of Management:</b></p> <ul style="list-style-type: none"> <li>• The Arena Boards of Management reported a favourable net variance of \$0.1 million to the 2021 Council Approved Operating Budget driven by:</li> <li>• A favourable gross expenditure variance of \$0.7 million from underspending in expenditures associated with ice time rentals as well as salaries and benefits from positions that are vacant as a result of COVID-19.</li> <li>• An unfavourable revenue variance of \$0.6 million due to closures of all the Arenas as a result of COVID-19.</li> </ul>	<ul style="list-style-type: none"> <li>• The Arena Boards of Management project an unfavourable net variance of \$2.7 million to the 2021 Council Approved Operating Budget, consisting of:</li> <li>• A favourable gross expenditure variance of \$2.2 million resulting from underspending in expenditures associated with ice time rentals as well as salaries and benefits from positions that are vacant as a result of COVID-19.</li> <li>• An unfavourable revenue variance of \$4.9 million due to the lost revenues from closures of all Arenas during the COVID-19 pandemic.</li> </ul>
<p><b>Yonge Dundas Square (YDS):</b></p> <ul style="list-style-type: none"> <li>• Yonge-Dundas Square reported a minimal favourable net variance of \$0.02 million to the 2021 Approved Operating Budget, driven by:</li> </ul>	<ul style="list-style-type: none"> <li>• Yonge-Dundas Square projects an unfavourable net variance of \$0.6 million to the 2021 Approved Operating Budget in light of the COVID-19</li> </ul>

<ul style="list-style-type: none"> <li>• A favourable gross expenditure variance of \$0.3 million due to program and event cancellations due to COVID-19.</li> <li>• An unfavourable revenue variance of \$0.3 million due to program and event cancellation revenues, as referenced above. These revenues were offset by under-expenditures associated with these programs and events.</li> </ul>	<p>pandemic developments. Yonge-Dundas Square is expecting restrictions to ease after September 2021 Labour Day, and has projected their revenues and expenditures with this expectation.</p> <ul style="list-style-type: none"> <li>• This is driven by a projected unfavourable revenue variance of \$1.2 million offset by a favourable gross expenditure variance of \$0.6 million from cancelled programs and events and the corresponding revenues/expenditures associated with them.</li> </ul>
<p><b>CreateTO:</b></p> <ul style="list-style-type: none"> <li>• Favourable gross expenditures of \$0.6 million is attributable to delayed spending in project investigation, salaries and benefits and general office costs that are expected to be on budget by year-end.</li> <li>• Funding recovery from Build Toronto, TPLC and the City aligns with expenditures, resulting in a net zero variance to Budget.</li> </ul>	<ul style="list-style-type: none"> <li>• CreateTO is projecting to be on budget by year-end.</li> </ul>
<p><b>Toronto &amp; Region Conservation Authority:</b></p> <ul style="list-style-type: none"> <li>• As planned for this period.</li> </ul>	<ul style="list-style-type: none"> <li>• Each year, TRCA receives the City of Toronto funding share which maintains the ratio between TRCA's other funding partner municipalities. In 2021, TRCA will receive the full funding amount as approved by City Council, resulting in no year-end variance.</li> </ul>
<p><b>Toronto Transit Commission – Conventional:</b></p> <ul style="list-style-type: none"> <li>• Gross expenditures have a favourable variance of \$31.3 million primarily due to continued expenditure management resulting in deferred hiring and material purchases wherever possible. Also, TTC Conventional</li> </ul>	<ul style="list-style-type: none"> <li>• Gross expenditures are projected to be under spent by \$44.4 million primarily due to continued expenditure management resulting in deferred hiring and material purchases wherever possible.</li> </ul>

<p>service levels operated slightly below budget, resulting in wage and energy under expenditures.</p> <ul style="list-style-type: none"> <li>• Revenues are under achieved by \$23.3 million at the end of the four month period. Due to the impact of COVID-19, TTC has lost the majority of its ridership revenue. As of the week of April 26, revenue ridership is 26% of normal pre-pandemic levels.</li> </ul>	<p>Also, TTC Conventional service levels have operated slightly below budget, resulting in wage and energy under expenditures.</p> <ul style="list-style-type: none"> <li>• Revenues at year end are projected to be under achieved by \$60.8 million as the impact of COVID-19 will continue to significantly impact ridership levels. Ridership levels are heavily dependent on the pace of reopening by the Province and the City. As of May 1, 2021, Ontario is under a Stay-at-Home Order. Ontarians should only go out for necessities, such as the grocery store, pharmacy, health care services, outdoor exercise, work that cannot be done remotely, child care or school (elementary and secondary schools are currently closed to in-person learning).</li> </ul>
<p><b>Toronto Transit Commission – Wheel-Trans:</b></p> <ul style="list-style-type: none"> <li>• Gross expenditures have a favourable variance of \$6.6 million as a result of lower than budgeted ridership levels which in turn resulted in lower Contracted Taxi and Bus Service costs.</li> <li>• Revenues are under achieved by \$0.3 million at the end of the four month period. Wheel-Trans ridership has been reduced below budget due to the impacts of COVID-19.</li> </ul>	<ul style="list-style-type: none"> <li>• Gross expenditures are projected to be under spent by \$13.5 million at year end as a result of lower than budgeted ridership levels which will result in lower Contracted Taxi and Bus Service costs.</li> <li>• Revenues at year end are projected to be under achieved by \$0.6 million as the impact of COVID-19 will continue to impact ridership levels.</li> </ul>
<p><b>Toronto Police Service:</b></p> <ul style="list-style-type: none"> <li>• Toronto Police Service (TPS) has reported an unfavourable variance of \$7.3 million net as of April 30, 2021.</li> <li>• Gross expenditures were \$6.2 million unfavourable mainly due to pressures in premium pay, additional information technology requirements, and increase in contracted services expenses.</li> </ul>	<ul style="list-style-type: none"> <li>• Toronto Police Service is projecting to be on budget at year-end.</li> <li>• Due to uncertainty of COVID19 impacts in 2021, TPS will have to manage \$2.8 million of pressures to come in on budget at year-end. The Service is assessing spending plans and opportunities to mitigate the risk through a number of strategies:</li> </ul>

<ul style="list-style-type: none"> <li>• The 2021 operating budget includes an opening premium pay pressure of approximately \$7 million, as the Service experienced an unfavourable premium pay variance of \$5.1 million in 2020.</li> <li>• Unfavourable revenue variance of \$1.2 million was primarily related to lower demand for paid duty officers and less vulnerable sector screenings.</li> <li>• The financial impacts of COVID-19, are difficult to accurately predict as this pandemic is without precedent and the length of the pandemic is unknown.</li> </ul>	<ul style="list-style-type: none"> <li>• Review of timing and pace of hiring</li> <li>• Premium pay spending</li> <li>• Non-salary expenditures</li> <li>• Revenue and cost-recovery opportunities; and</li> <li>• Reserve draw and contribution strategies</li> </ul>
<p><b>Toronto Police Services Board:</b></p> <ul style="list-style-type: none"> <li>• For the four months period ending April 30, 2021 Toronto Police Services Board (TPSB) were on budget.</li> </ul>	<ul style="list-style-type: none"> <li>• For the year-end, Toronto Police Services Board is projecting an unfavourable variance of \$0.1M that is primarily driven by the selection process for Chief of Police.</li> </ul>

## Appendix E

### Capital & Corporate Financing

Figure 15: Capital & Corporate Financing Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Capital Financing - Capital from Current	4-Month	0.0	—	0.0	—	0.0	—	⓪	0.0	—	0.0	—	0.0	—	⓪
Technology Sustainment	4-Month	0.0	—	0.0	—	0.0	—	⓪	0.0	—	0.0	—	0.0	—	⓪
Debt Charges	4-Month	0.3	▲	0.0	—	0.3	▲	⓪	(0.1)	▼	0.0	—	(0.1)	▼	Ⓜ
Total	4-Month	0.3	▲	0.0	—	0.3	▲	⓪	(0.1)	▼	0.0	—	(0.1)	▼	Ⓜ
Year-to-Date Net Variance		⓪	85% to 105%	⓪	0% to 85%	Ⓜ	>105%	Year-End	⓪	<=100%	Ⓜ	>100%			

## Appendix E

### Capital & Corporate Financing

Year-to-Date Results	Year-End Projections
<b>Capital &amp; Corporate Financing:</b> <ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<b>Technology Sustainment:</b> <ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<b>Debt Charges:</b> <ul style="list-style-type: none"> <li>A favourable gross expenditure variance of \$0.3 million was primarily due to later than forecasted debt issuance.</li> </ul>	<ul style="list-style-type: none"> <li>An unfavourable variance of \$0.1 million is projected primarily due to higher forecasted interest rates.</li> </ul>

## Appendix E

Figure 16: Non-Program Expenditures Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Tax Deficiencies/Writeoffs	4-Month	0.3	▲	0.0	—	0.3	▲	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Tax Increment Equivalent Grants	4-Month	(0.3)	▼	0.0	—	(0.3)	▼	Ⓞ	(1.0)	▼	0.0	—	(1.0)	▼	Ⓜ
Assessment Function (MPAC)	4-Month	0.1	▲	0.0	—	0.1	▲	Ⓞ	0.2	▲	0.0	—	0.2	▲	Ⓞ
Funding of Employee Related Liabilities	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Other Corporate Expenditures	4-Month	1.2	▲	2.9	▲	4.1	▲	Ⓨ	(0.0)	—	0.0	—	(0.0)	—	Ⓜ
Parking Tag Enforcement & Oper.	4-Month	(1.0)	▼	0.0	—	(1.0)	▼	Ⓜ	2.1	▲	0.0	—	2.1	▲	Ⓞ
Programs Funded from Reserve Funds	4-Month	0.0	—	0.0	—	0.0	—	Ⓨ	0.0	—	0.0	—	0.0	—	Ⓞ
Heritage Property Taxes Rebate	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Tax Rebates for Registered Charities	4-Month	(1.3)	▼	1.3	▲	0.0	—	Ⓨ	0.0	—	(0.0)	—	0.0	—	Ⓞ
Solid Waste Management Rebates	4-Month	(0.5)	▼	0.0	—	(0.5)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Tax Increment Funding (TIF)	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Total	4-Month	(1.5)	▼	4.2	▲	2.7	▲	Ⓞ	1.4	▲	(0.0)	—	1.4	▲	Ⓞ

<b>Year-to-Date</b>		85% to 105%		0% to 85%		>105%	<b>Year-End</b>		<=100%		>100%
<b>Net Variance</b>											

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix E

### Non-Program Expenditures

Year-to-Date Results	Year-End Projections
<p><b>Tax Deficiencies/Write-Offs:</b></p> <ul style="list-style-type: none"> <li>A favourable gross expenditure of \$0.3 million was realized mainly due to the following:               <ul style="list-style-type: none"> <li>\$0.2 million favourable variance because costs to defend the City's assessment base was less than budget; and</li> <li>\$0.1 million favourable variance for interested paid on tax refunds was lower than budget.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<p><b>Tax Increment Equivalent Grants (TIEG)</b></p> <ul style="list-style-type: none"> <li>An unfavourable gross expenditure of \$0.3 million was realized because estimates for eligible properties (current and prior years) were modified to reflect the expected grants.</li> </ul>	<ul style="list-style-type: none"> <li>Consistent with year-to-date results, an unfavourable variance of \$1.0 million net is projected because estimates for eligible properties (current and prior years) were modified to reflect the expected grants.</li> </ul>
<p><b>Assessment Function (MPAC):</b></p> <ul style="list-style-type: none"> <li>A favourable variance of \$0.1 million was due to MPAC fees being lower.</li> </ul>	<ul style="list-style-type: none"> <li>Consistent with year-to-date results, a favourable variance of \$0.2 million is projected due to MPAC fees being lower.</li> </ul>
<p><b>Funding Employee Related Liabilities:</b></p> <ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<p><b>Other Corporate Expenditures:</b></p>	

<ul style="list-style-type: none"> <li>A favourable net variance of 4.1 million was mainly due to underspending in budgeted cost of living adjustments.</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<p><b>Parking Tag Enforcement &amp; Operations:</b></p> <ul style="list-style-type: none"> <li>Parking Tag Operations reported an unfavourable expenditure variance of \$1.0 million driven by higher expenditures in the Parking Enforcement unit on salary and benefits as attrition rate is slower than anticipated, partially offset by lower payments to the province for license search fees due to reduced number of parking tickets issued.</li> <li>Year-to-date results are primarily driven by COVID-19 impacts.</li> </ul>	<ul style="list-style-type: none"> <li>Projecting a favourable expenditure variance of \$2.1M, primarily lower payments to the province as a result of a projected decline in parking tag ticket issuance due to COVID-19 impacts, the extent of which were unknown when budgeted.</li> </ul>
<p><b>Programs Funded from Reserve Funds:</b></p> <ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<p><b>Heritage Property Tax Rebates:</b></p> <ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<p><b>Tax Rebates for Registered Charities:</b></p> <ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<p><b>Solid Waste Management Rebates:</b></p> <ul style="list-style-type: none"> <li>An unfavourable variance of \$0.5 million was mainly attributable to the actual historical billings being higher than the plan. This difference will be resolved by year-end.</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<p><b>Tax Increment Funding (TIF):</b></p> <ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>

## Appendix E

Figure 17: Non-Program Revenues Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Payments in Lieu of Taxes	4-Month	0.0	—	1.2	▲	1.2	▲	Ⓞ	0.0	—	1.1	▲	1.1	▲	Ⓞ
Supplementary Taxes	4-Month	0.0	—	0.0	—	0.0	—	Ⓡ	0.0	—	0.0	—	0.0	—	Ⓞ
Tax Penalty Revenue	4-Month	0.0	—	(0.4)	▼	(0.4)	▼	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Interest/Investment Earnings	4-Month	0.4	▲	(20.1)	▼	(19.7)	▼	Ⓡ	(0.0)	—	(33.7)	▼	(33.7)	▼	Ⓡ
Other Corporate Revenues	4-Month	(1.4)	▼	1.0	▲	(0.4)	▼	Ⓡ	0.5	▲	0.0	—	0.5	▲	Ⓞ
Dividend Income	4-Month	0.0	—	(4.4)	▼	(4.4)	▼	Ⓡ	0.0	—	(17.7)	▼	(17.7)	▼	Ⓡ
Provincial Revenue	4-Month	0.0	—	0.0	—	0.0	—	Ⓡ	0.0	—	0.0	—	0.0	—	Ⓞ
Municipal Land Transfer Tax	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	(0.0)	—	0.0	—	Ⓞ
Third Party Sign Tax	4-Month	0.0	—	0.3	▲	0.3	▲	Ⓞ	0.0	—	0.3	▲	0.3	▲	Ⓞ
Parking Authority Revenues	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Administrative Support Recoveries - Water	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Administrative Support Recoveries - Health &	4-Month	0.0	—	0.0	—	0.0	—	Ⓞ	0.0	—	0.0	—	0.0	—	Ⓞ
Parking Tag Enforcement & Operations Rev	4-Month	0.0	—	(8.0)	▼	(8.0)	▼	Ⓡ	0.0	—	(23.6)	▼	(23.6)	▼	Ⓡ
Other Tax Revenues	4-Month	0.0	—	(0.1)	▼	(0.1)	▼	Ⓞ	(0.0)	—	(0.0)	—	(0.0)	—	Ⓡ
Municipal Accommodation Tax	4-Month	(5.6)	▼	5.6	▲	0.0	—	Ⓡ	(16.7)	▼	16.7	▲	0.0	—	Ⓞ
Casino Woodbine	4-Month	0.0	—	(0.5)	▼	(0.5)	▼	Ⓡ	0.0	—	(4.0)	▼	(4.0)	▼	Ⓡ
<b>Total</b>	4-Month	<b>(6.5)</b>	<b>▼</b>	<b>(25.6)</b>	<b>▼</b>	<b>(32.0)</b>	<b>▼</b>	<b>Ⓡ</b>	<b>(16.3)</b>	<b>▼</b>	<b>(60.9)</b>	<b>▼</b>	<b>(77.2)</b>	<b>▼</b>	<b>Ⓡ</b>

<b>Year-to-Date</b>	<span style="background-color: #90EE90; border: 1px solid black; padding: 2px;">Ⓞ</span> 85% to 105%	<span style="background-color: #FFFF00; border: 1px solid black; padding: 2px;">Ⓢ</span> 0% to 85%	<span style="background-color: #FF0000; border: 1px solid black; padding: 2px;">Ⓡ</span> >105%	<b>Year-End</b>	<span style="background-color: #90EE90; border: 1px solid black; padding: 2px;">Ⓞ</span> <=100%	<span style="background-color: #FF0000; border: 1px solid black; padding: 2px;">Ⓡ</span> >100%
<b>Net Variance</b>						

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2021

## Appendix E

### Non-Program Revenues

Year-to-Date Results	Year-End Projections
<p><b>Payments In Lieu of Taxes (PILs):</b></p> <ul style="list-style-type: none"> <li>A favourable variance of \$1.2 million was realized, primarily because passenger levies were greater than budget.</li> </ul>	<ul style="list-style-type: none"> <li>A favourable variance of \$1.1 million is projected primarily because passenger-based levies are forecasted to be greater than budget.</li> </ul>
<p><b>Supplementary Taxes:</b></p> <ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<p><b>Tax Penalty Revenue</b></p> <ul style="list-style-type: none"> <li>An unfavourable variance of \$0.4 million was realized due to appeals and provision adjustments</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<p><b>Interest &amp; Investment Earnings:</b></p> <ul style="list-style-type: none"> <li>An unfavourable net expenditure variance of \$19.7 million was realized due to: <ul style="list-style-type: none"> <li>A unfavourable revenue variance of \$20.1 million mainly attributed to the drop in LTF income due to market conditions (rising interest rates environment in the first four months of 2021 as a result of post-COVID recovery); and</li> <li>Offset by a favourable gross expenditure variance of \$0.4 million mainly attributed to lower investment managers, external legal and consultant fees.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>An unfavourable net expenditure variance of \$33.7 million is projected due to unfavourable revenue variance mainly attributed to the drop in LTF income due to market conditions (rising interest rates environment in 2021 as a result of post-COVID recovery).</li> </ul>
<p><b>Other Corporate Revenues:</b></p> <ul style="list-style-type: none"> <li>Materially on budget</li> </ul>	<ul style="list-style-type: none"> <li>Materially on budget</li> </ul>
<p><b>Dividend Income:</b></p> <ul style="list-style-type: none"> <li>An unfavourable variance of \$4.4 million was as a result of lower Toronto Hydro earnings in 2020.</li> </ul>	<ul style="list-style-type: none"> <li>Consistent with year-to-date results, an unfavourable variance of \$17.7 million is</li> </ul>

	projected as a result of lower Toronto Hydro earnings in 2020.
<b>Provincial Revenue:</b>	
<ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<b>Municipal Land Transfer Tax (MLTT):</b>	
<ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget is projected for both revenue and gross expenditures since a sales slowdown is anticipated for the second half of this year.</li> </ul>
<b>Third Party Sign Tax:</b>	
<ul style="list-style-type: none"> <li>A favourable variance of \$0.3 million was mainly due to:</li> <li>Reductions in the inventories not being as large as forecasted; and</li> <li>2% (COLA) increase in the Third Party Sign Tax rates from 2020 to 2021.</li> </ul>	<ul style="list-style-type: none"> <li>Consistent with year-to-date results, a favourable variance of \$0.3 million is projected.</li> </ul>
<b>Parking Authority Revenues:</b>	
<ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<b>Administrative Support Recoveries – Toronto Water:</b>	
<ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<b>Administrative Support Recoveries – Health &amp; EMS:</b>	
<ul style="list-style-type: none"> <li>On budget</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<b>Parking Tag and Enforcement Operations:</b>	
<ul style="list-style-type: none"> <li>Parking Tag Operations reported an unfavourable revenue variance of \$8.0 million, which is mainly due to lower parking tag ticket issuance, lower late fees and penalty charges collected as a result of an increase in default payments from COVID-19. Total year-to-date tickets issued: 270,945.</li> <li>The year-to-date results are primarily driven by additional unanticipated COVID-19 impacts.</li> </ul>	<ul style="list-style-type: none"> <li>Continued unfavourable variance is anticipated for Parking Tag revenue of \$23.6 million, driven by lower parking tag ticket issuance due to COVID-19 impacts, the extent of which were unknown when budgeted.</li> </ul>

<p><b>Other Tax Revenues:</b></p> <ul style="list-style-type: none"> <li>An unfavourable variance of \$0.1 million was realized, primarily because the 2021 Interim Billing for hydro properties was less than budget.</li> </ul>	<ul style="list-style-type: none"> <li>On budget</li> </ul>
<p><b>Municipal Accommodation Tax:</b></p> <ul style="list-style-type: none"> <li>An unfavourable variance of \$8.6 million net was mainly caused by: <ul style="list-style-type: none"> <li>An unfavourable gross expenditure variance of \$5.6 million mainly attributed to obligatory committed payment to Destination Toronto despite reduction in MAT revenue, while budget was made based on expected revenue; and</li> <li>An unfavourable revenue variance of \$3.1 million mainly attributed to the reduction in revenue due to the effect of COVID19 on tourism.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>By year-end the projected unfavourable variance is projected to increase to \$16.7M resulting from a gross expenditure variance due to lower budgeted amount than obligatory committed amount.</li> <li>The year-end revenue is expected to meet budget since the tourism business is expected to turn-around due to the mitigation of the COVID situation as a result of vaccination efforts, and due to the implementation of Short-Term Rentals (STR) since April.</li> </ul>
<p><b>Casino Woodbine:</b></p> <ul style="list-style-type: none"> <li>An unfavourable variance of \$0.5 million was realized due to COVID-19 causing a shutdown to the casino which remained closed as of December 26, 2020.</li> </ul>	<ul style="list-style-type: none"> <li>An unfavourable variance of \$4.0 million is projected due to COVID-19 causing a shutdown to casino which remained closed as of December 26, 2020 and will remain closed until further notice.</li> </ul>

## Appendix E

Figure 18: Rate Supported Programs Year-to-Date Variance and Year-End Variance Projection Summary

City Program/Agency	Quarter	Year-to-Date							Year-End Projection						
		Gross Expenditures		Revenue		Net Variance		Alert	Gross Expenditures		Revenue		Net Variance		Alert
		\$	trend	\$	trend	\$	trend		\$	trend	\$	trend	\$	trend	
Solid Waste Management Services	4-Month	11.6	▲	9.7	▲	21.3	▲	Ⓢ	6.4	▲	(2.2)	▼	4.2	▲	Ⓢ
Toronto Parking Authority	4-Month	4.9	▲	(6.4)	▼	(1.5)	▼	Ⓢ	0.0	—	(5.4)	▼	(5.4)	▼	Ⓡ
Toronto Water	4-Month	7.3	▲	5.5	▲	12.8	▲	Ⓢ	22.2	▲	(6.4)	▼	15.8	▲	Ⓢ
Total	4-Month	23.8	▲	8.9	▲	32.7	▲	Ⓢ	28.6	▲	(13.9)	▼	14.7	▲	Ⓢ
Year-to-Date Net Variance		Ⓢ	85% to 105%	Ⓢ	0% to 85%	Ⓡ	>105%	Year-End	Ⓢ	<=100%	Ⓡ	>100%			

## Appendix E

### Rate Supported Programs

Year-to-Date Results	Year-End Projections
<p><b>Solid Waste Management Services (SWMS):</b></p> <ul style="list-style-type: none"> <li>• Under-expenditures totaling \$11.6 million mainly arise from the following:</li> <li>• Salaries and benefits savings of \$2.4 million mainly due to vacancies in Collections and Litter Operations, Skilled Trades and resulting primarily from recruitment delay due to COVID-19, staff turnover and seasonality of hiring.</li> <li>• Underspending included processing including organics, recycling, leaf &amp; yard &amp; hazardous waste, glass and durable goods mainly due to lower tonnages (\$5.8 million);</li> <li>• Reduced Transfer, Haulage and Disposal cost (\$0.3 million) due to lower than planned volume to Green Lane and Alternate Landfills as well as contracted litter &amp; front end collections (\$0.3 million) due to lower volumes.</li> <li>• Underspending included general contracted services for rental of machinery &amp; equipment due to OPF commissioning delays, repairs &amp; maintenance, royalty fees, postage, advertising and technical services for voice &amp; internet systems (\$1.5 million);</li> <li>• Underspending of \$0.7 million mainly due to charging on various interdivisional accounts including lower charges from Fleet Services and lower than planned Payments in Lieu of Taxes;</li> <li>• There was also year-to-date savings (\$0.6 million) in materials &amp; supplies mainly for utility billing including</li> </ul>	<ul style="list-style-type: none"> <li>• Expenditures are estimated to be \$6.4 million underspent primarily related to:</li> <li>• Ongoing staff vacancies including recruitment delay due to COVID-19, staff turnover. (\$1.3 million);</li> <li>• Lower Processing cost of Recycling (\$0.5 million) due to reduced tonnage and services due to COVID-19;</li> <li>• Lower Processing cost of Organics (\$1.9 million) due to lower volumes of Digester solids from Dufferin Organic Processing Facility and lower charges in rent for Machinery &amp; Equipment (\$1.0 million) due to delay in OPF expansion project;</li> <li>• Reduced Transfer, Haulage and Disposal net cost (\$0.1 million) due to lower than planned volume to Green Lane Landfill;</li> <li>• Underspending in IDC from PPFA (\$0.4 million) due to telework and vacancies as a result of pandemic;</li> <li>• Lower net cost of other contracted services (\$0.3 million) for Leaf &amp; Yard Waste processing, professional &amp; technical services and processing of durable goods due to decreased tonnage, lower rates and some programs being cancelled due to COVID-19; and,</li> </ul>

<p>water and natural gas as well as lower bin maintenance costs due to delayed billing.</p> <ul style="list-style-type: none"> <li>• Revenue was \$9.7 million higher than planned and is mainly attributable to higher than planned front-end revenue of \$9.5 million due to early billing.</li> <li>• In addition to Collection Services, higher than planned revenue of \$0.3 million is primarily due to tipping fees at transfer stations operations which were partially offset by lower user fee revenue of \$0.2 million from Drop &amp; Load/Roll-Off/Haulage operations and Green Lane fees, as well as lower recoveries from capital projects and lower grants &amp; subsidies of \$0.03 million for Household Hazardous Waste.</li> <li>• Higher net revenue of \$1.4 million was also experienced mainly due to Sales of Recyclable Materials due to improving market rates; higher recoveries from Toronto Water &amp; Transportation Services due to higher volumes of material and also due to sale of scrap/surplus material.</li> <li>• Revenue increases were partially offset by RNG revenue loss of \$1.2 million due to capital project delays. The facility will not be commissioned in 2021. Anticipated revenues and recovering costs under Natural Gas Purchasing Program won't be realized until 2022.</li> <li>• The resulting net expenditures reflect a favourable variance (surplus) of \$21.3 million as of the 4 month period ended April 30, 2021.</li> </ul>	<ul style="list-style-type: none"> <li>• Underspending in Materials &amp; Supplies (\$1.0 million) due to global reduction in Hydro rates.</li> <li>• Revenue is anticipated to be under-achieved by \$2.2 million at year-end mainly due to:</li> <li>• Lower Drop and Load fee revenue at transfer stations (\$0.4 million) due to fewer transactions as a result of COVID-19;</li> <li>• Lower than planned revenue expected from Renewable Natural Gas (RNG) project due to 2022 implementation (\$3.6 million);</li> <li>• Lower Grants &amp; Subsidies including Household Hazardous Waste program (\$0.2 million) due to temporary site closures.</li> <li>• The foregoing lower revenues are partially offset by higher sales of recyclables (\$1.9 million) due to rates linked to market indices, sale of durable goods including scrap metal (\$0.04 million) due to demand based market rates as well as projected bin sales and estimated illegal dumping fees (\$0.1 million).</li> <li>• The resultant projected net surplus at year-end of \$4.2 million, which is 1.1% of the total approved budget, would increase the amount to be contributed to the Waste Management Reserve Fund used to support the SWMS Capital program from a planned \$17.1 million to \$21.3 million as of this quarterly report.</li> </ul>
<p><b>Toronto Parking Authority:</b></p> <ul style="list-style-type: none"> <li>• TPA has an unfavourable net expenditure variance of \$1.5 million comprised of:</li> <li>• Favourable gross expenditure variance of \$4.9 million due to underspending of salaries, wages and benefits mainly</li> </ul>	<ul style="list-style-type: none"> <li>• TPA has an unfavourable net expenditure variance of \$5.4 million comprised of:</li> <li>• Favourable gross expenditure is projected to report net zero as the expenditures are expected</li> </ul>

<p>from the deferral of the summer student program, staff on Emergency Leave (approximately 34 full time employees) and no longer scheduling part-time staffing as a result of the pandemic. In addition, TPA has been adjusting expenditures, including assessing contractual commitments to minimize operational expense to support long-term financial sustainability.</p> <ul style="list-style-type: none"> <li>• Unfavourable revenue variance of \$6.4 million primarily driven by Off-Street and On-Street parking revenues.</li> <li>• Off-Street- Revenue YTD is lower than budget by \$3.8M or a drop of 22.0%. Revenue compared to 2020 is lower by \$9.2M, a drop of 41.0% from 2020 levels due to reduced demand for off-street parking as the pandemic continues.</li> <li>• On-Street - Revenue YTD is lower than budget by \$3.0M, or a drop of 31.0%. Revenue compared to 2020 is lower by \$6.5M, a drop of 49.0% from 2020 levels due to reduced demand and reduced on-street curb space to support various City Initiatives.</li> <li>• Bike Share Ridership Revenue has increased due to high casual ridership demand resulting in additional revenue of \$0.4M. In addition, there is a shortfall YTD of \$0.2M relating to Advertising/Sponsorship.</li> </ul>	<p>to pick up as restrictions may be lifted for the summer and fall and a more robust maintenance program is put in place. TPA is also continuing to adjust other expenditures where needed, to minimize operational expense without impacting long-term financial sustainability.</p> <ul style="list-style-type: none"> <li>• Unfavourable revenue variance of \$5.4 million primarily driven by Off-Street, On-Street and Bike Share revenues.</li> <li>• Off-Street is projected to underachieve target by \$3.0M and On-Street \$3.0M primarily due to reduced demand for off-street parking as the pandemic continues and reduced on-street curb space parking to support various City Initiatives. In addition, there will be a shortfall of \$0.4M in revenues for Bike Share relating to Advertising/Sponsorship. TPA has also reported a gain on sale of sale of \$0.9M predominantly relating to a density bonus on 50 Cumberland and a TTC property sale of \$0.2M.</li> <li>• TPA is preparing further advertising/marketing partnership RFP's in 2021 in preparation for a potential return of the advertising market.</li> </ul>
<p><b>Toronto Water:</b></p> <ul style="list-style-type: none"> <li>• Favourable expenditure variance of \$7.3 million: underspending in salaries and benefits due to increased vacancies and hiring delays due to longer processing time required to fill positions (\$2.3 million), reduced utility cost due to lower production of water, lower than planned hydro rates and continued efficiency initiatives (\$3.3 million), underspending in equipment, materials and supplies due to COVID-19, lower than anticipated</li> </ul>	<ul style="list-style-type: none"> <li>• Projected net under expenditure of \$22.2 million at year end, mainly because of projected underspending in salaries and benefits due to vacancies and hiring delays (\$7.2 million), underspending in utilities primarily due to lower rates, reduced usage due to lower production of water and continued efficiencies (\$8.4 million), underspending in materials, supplies and</li> </ul>

<p>demand for chemicals and unused contingencies (\$0.8 million), and lower than anticipated spending in services and rents, including underspending in various contracts due to mild winter temperatures, unused contingencies and COVID-19 pandemic (\$1.6 million). The above underspending is partially offset by higher than anticipated spending in interdivisional charges and grants due to earlier payments than planned (\$0.8 million).</p> <ul style="list-style-type: none"> <li>• Favourable revenue variance of \$5.5 million from higher than anticipated revenue from sale of water as there is a lag between the year-to-date observable consumption and billable consumption which includes 2020 consumption billed in 2021 which will be corrected by year-end close (\$4.5 million), and higher volume of new watermain and sewer connections as a result of continued increase in construction activity (\$1.7 million), and higher private water agreements and other revenues (\$983 million). The overachieved revenues are partially offset by lower than anticipated revenue from Metrolinx transit projects due to project delays and vacancies (\$1.1 million), lower wastewater agreements and other recoveries and revenues (\$587 million).</li> <li>• The favourable year-to date net variance is \$12.8 million.</li> </ul>	<p>equipment, lower demand for chemicals and unused contingencies (\$2.0 million), lower spending in services and rents, including underspending in contracted services because of mild winter resulting in unused contingencies (\$5.4 million). The above projected underspending will be offset by higher than anticipated payments in lieu of taxes as a result of MPAC reassessments (\$0.8 million).</p> <ul style="list-style-type: none"> <li>• Revenues are projected to be lower than budgeted by \$6.4 million mostly due to lower than planned consumption of water, based on year-to-date production drop and a gradual return to operations of non-essential businesses (4.4 million), lower industrial waste agreements revenue (\$0.6 million), recoveries from Metrolinx (\$3.7 million), and other lower revenues and recoveries (\$0.9 million). The projected decrease in revenues will be partially offset by higher than anticipated volume of new water and sewer service connections due to increased construction activity (\$2.0 million), and private water discharge agreements and third party revenues and recoveries (\$1.2 million).</li> <li>• Projected favourable year-end net variance is \$15.8 million.</li> <li>• Year-end results can vary significantly due to uncertainty in sale of water and consumption levels arising from fluctuations in weather, a change in consumer habits and a change in government order closures</li> </ul>
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