

OVERVIEW

TITLE **Toronto Public Health**

YEAR-TO-DATE AT MAY 31, 2014

	BUDGET	ACTUAL	VARIANCE OVER/(UNDER)	
	(\$000s)	(\$000s)	(\$000s)	%
<i>("ACTUAL" is Adjusted Actual from Accrual Worksheet - Schedule 4)</i>				
<u>Gross Expenditure:</u>				
Consulting Costs <i>(cost elements 4078, 4079, 4089, 4091, 4093)</i>	0.0	0.0	0.0	0.0%
Utility Costs <i>(cost elements 2215, 2220, 2230, 2250)</i>	49.0	56.8	7.8	15.9%
Other Expenditures	87,364.2	84,441.7	(2,922.6)	(3.3%)
Total Gross Expenditure	87,413.3	84,498.5	(2,914.8)	(3.3%)
Revenue	69,679.8	66,954.5	(2,725.3)	(3.9%)
NET EXPENDITURE	17,733.5	17,544.0	(189.5)	(1.1%)

APPROVED COMPLEMENT

	APPROVED COMPLEMENT			
	COMPLEMENT	STRENGTH	VARIANCE OVER/(UNDER)	
	No.	No.	No.	%
Operating Positions	1,838.7	1,703.2	(135.5)	(7.4%)
Capital Positions	38.9	24.7	(14.2)	(36.5%)
Total Positions	1,877.6	1,727.9	(149.7)	(8.0%)

PROJECTIONS TO YEAR-END

	BUDGET	ACTUAL	VARIANCE OVER/(UNDER)	
	(\$000s)	(\$000s)	(\$000s)	%
<u>Gross Expenditure:</u>				
Consulting Costs <i>(cost elements 4078, 4079, 4089, 4091, 4093)</i>	0.0	0.0	0.0	0.0%
Utility Costs <i>(cost elements 2215, 2220, 2230, 2250)</i>	195.2	203.0	7.8	4.0%
Other Expenditures	246,063.4	241,001.0	(5,062.4)	(2.1%)
Total Gross Expenditure	246,258.6	241,204.0	(5,054.6)	(2.1%)
Revenue	193,494.4	188,922.6	(4,571.8)	(2.4%)
NET EXPENDITURE	52,764.2	52,281.4	(482.8)	(0.9%)

APPROVED COMPLEMENT

	APPROVED COMPLEMENT			
	COMPLEMENT	STRENGTH	VARIANCE OVER/(UNDER)	
	No.	No.	No.	%
Operating Positions	1,838.7	1,735.7	(103.0)	(5.6%)
Capital Positions	38.9	38.9	0.0	0.0%
Total Positions	1,877.6	1,774.6	(103.0)	(5.5%)

Signature – Head of Program/Agency/Board/Commission



OPERATING VARIANCE SUBMISSION
FOR THE FIVE MONTHS ENDED MAY 31, 2014

EXPLANATIONS / COMMENTARY

TITLE **Toronto Public Health**

YEAR-TO-DATE AT MAY 31, 2014

- I. Consulting Costs
N/A

- II. Utility Costs
Utility costs were over budget by \$7.8 thousand mainly due to higher consumption of Hydro.

- III. Other Expenditures
Overall under expenditures of \$2,922.6 thousand gross or 3.3 percent in Other Expenditures are attributable to the following:

Payroll:

Salaries and Benefits were \$1,616.0 thousand or 0.9 percent less than the expenditures budget. The annual benefit budget is overstated by approximately \$1,200 thousand resulting in YTD favourable variance of \$436 thousand in benefits. The variance excluding overstated benefits resulted in actual gapping of 6.7 percent versus the TPH gapping target of 5.1 percent or a difference of 1.6 percent for overall TPH program. The gapping rate achieved in May 2014 YTD is lower by 1.9 percent compared to 2013 Year-end.

Non Payroll:

Non-payroll expenditures were under spent by \$1,306.6 thousand gross or 6.3 percent less than Other Expenditures budget across various programs. Some of the underspent items include: medical supplies; advertising and promotion; and payments to community agencies.

- IV. Revenue
Actual revenue was lower than budget by \$2,725.3 thousand or 3.9 percent mainly due to lower-than-expected revenues recovered from under spending in fully funded and cost-shared programs and under achievement of revenue from capital projects.

- V. Complement and Strength
TPH has a total of 1,724.7 filled positions within 1,877.6 approved positions.

Of the total reported 149.7 vacant positions at May 2014, 54.0 positions resulted from overachievement of gapping and 95.7 positions are required for meeting the gapping target of 5.1 percent.

B. Concise Summary for Inclusion in the Consolidated Corporate Report

Overall, year-to-date gross expenditure variance was under budget by \$2,914.8 thousand or 3.3 percent. The gross under spending in cost shared programs is \$1,023.2 thousand, 100 percent Provincially funded programs is \$1,155.2 thousand, capital and City funded programs is \$736.4K. Revenue was underachieved by \$2,725.3 thousand or 3.9 percent mainly due to under achievement of revenue from Provincially funded programs and capital projects.

At year end, TPH expects to be under spent by \$482.8 thousand net or 0.9 percent.

C. Impact of Variances

The total gross YTD expenditures and Year-end projections are in line with approved budgets.

D. Corrective Action

None.

E. Others



**OPERATING VARIANCE SUBMISSION
FOR THE FIVE MONTHS ENDED MAY 31, 2014**

SOLE-SOURCED CONSULTING CONTRACTS GREATER THAN \$7,500

(Cost elements 4078, 4079, 4089, 4091, 4093)

TITLE **Toronto Public Health**

JAN 1 - MAY 31, 2014

Value of Contract (\$000s)	Period of Contract	Reason for Sole-Sourcing
-------------------------------	--------------------	--------------------------

Consulting Firms:

None

TOTAL

0.0



**OPERATING VARIANCE SUBMISSION
FOR THE FIVE MONTHS ENDED MAY 31, 2014**

ACCRUAL WORKSHEET

(\$000s)

TITLE **Toronto Public Health**

YEAR-TO-DATE AT MAY 31, 2014

("ADJUSTED ACTUAL" is Actual on

Overview - Schedule 1)

Gross Expenditure:

	SAP ACTUAL	ACCRUALS NOT IN SAP	ADJUSTED ACTUAL
Consulting Costs <i>(cost elements 4078, 4079, 4089, 4091, 4093)</i>	0.0	0.0	0.0
Utility Costs <i>(cost elements 2215, 2220, 2230, 2250)</i>	56.8	0.0	56.8
Other Expenditures	80,579.9	3,861.7	84,441.7
Total Gross Expenditure	80,636.7	3,861.7	84,498.5
Revenue	50,611.1	16,343.4	66,954.5
NET EXPENDITURE	30,025.6	(12,481.6)	17,544.0

Accrual Details:

(major items only)

Gross Expenditure:

Technical Adjustment in 100% Provincial Program to Recognize 2014 Payment Processed in 2013	1,046,933.00
COLA, Merit and Re-earnable for Non-union Employees	684,606.85
Contribution to Insurance Reserve Fund - CE 6031	409,784.92
IDC - Admin Charges from Corporate CE 7090	1,720,405.48
Total Above	<u>3,861,730.25</u>

Revenue:

IDR 7710 - Ontario Works Dental & Admin, Investing in Families	1,162,026.97
Provincial Revenues Related to Actual Expenditures	15,181,324.04
Total Above	<u>16,343,351.01</u>