

HL26.5

Attachment 1

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TORONTO PUBLIC HEALTH VARIANCE ANALYSIS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

OPERATING BUDGET				
Budget	Actual	Variance		
(\$000s)	(\$000s)	Over / (Under)		%
		(\$000s)		
Gross Expenditure:				
Consulting Costs	0.0	0.0	0.0	0.0%
Utility Costs	191.6	210.5	19.0	9.9%
Other Expenditures	246,332.5	242,267.7	(4,064.8)	(1.7%)
Total Gross Expenditure	246,524.0	242,478.2	(4,045.8)	(1.6%)
Revenue	185,697.1	182,248.6	(3,448.5)	(1.9%)
NET EXPENDITURE	60,826.9	60,229.6	(597.3)	(1.0%)

APPROVED COMPLEMENT				
Complement	Strength	Variance		
No.	No.	Over / (Under)		%
		No.		
Operating Positions	1,838.7	1,768.0	(70.7)	(3.8%)
Capital Positions	17.2	17.0	(0.1)	(0.9%)
Total Positions	1,855.9	1,785.0	(70.9)	(3.8%)

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VARIANCE ANALYSIS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

Explanations / Commentary

A. Operating Budget Variance

I. Consulting Costs
N/A

II. Utility Costs
Utility costs were \$19.0 thousand (9.9 percent) over budget mainly due to higher than expected hydro costs.

III. Other Expenditures
Under expenditure of \$4,064.8 thousand gross (1.7 percent) in Other Expenditures is attributed to the following:

Payroll:

Salaries and Benefits were \$3,670.5 thousand (2.0 percent) under budget.

The actual gapping rate was 7.0 percent at December 31, 2017 which is 1.9 percent higher than the gapping target of 5.1 percent.

Retirements, short term leaves and unfilled positions in the first six months of the year were key drivers for the underspending. In addition, TPH received in-year approval to hire twelve additional staff for the operation of the Supervised Injection Service and implementation of the Harm Reduction program two months before staff could be recruited contributing \$575.2 thousand to the variance.

Non Payroll:

Non-payroll expenditures, excluding utility costs were underspent by \$394.3 thousand (0.6 percent) across a variety of programs and cost elements.

IV. Revenue
Actual revenue was under budget by \$3,448.5 thousand (1.9 percent) mainly due to lower revenue from the Province as a result of lower expenditures.

V. Complement and Strength
As of December 31, 2017, 1,855.9 FTEs was approved in TPH's budget: 1,785 positions were filled and 70.9 positions were vacant. An average of 94.7 positions are required to be vacant throughout the year in order to meet a gapping target of 5.1 percent. Hiring in the last three months of the year resulted in fewer vacancies at December 31, 2017.