HL7.5 Attachment 1

ATTACHMENT 1

TORONTO

OPERATING VARIANCE SUBMISSION
FOR THE YEAR-ENDED DECEMBER 31, 2018

OVERVIEW

TITLE **TORONTO PUBLIC HEALTH**

YEAR END AT DEC 31, 2018

	BUDGET ($000s)	ACTUAL ($000s)	VARIANCE OVER/(UNDER) ($000s)	VARIANCE OVER/(UNDER) %
Gross Expenditure:				
Consulting Costs *(cost elements 4078, 4079, 4089, 4091, 4093)*	0.0	501.2	501.2	0.0%
Utility Costs *(cost elements 2215, 2220, 2230, 2250, 2251)*	194.9	171.4	(23.5)	(12.0%)
Other Expenditures	254,666.9	252,754.6	(1,912.3)	(0.8%)
Total Gross Expenditure	254,861.8	253,427.2	(1,434.6)	(0.6%)
Revenue	191,065.1	189,681.7	(1,383.4)	(0.7%)
NET EXPENDITURE	**63,796.7**	**63,745.5**	**(51.2)**	(0.1%)

APPROVED COMPLEMENT

	APPROVED COMPLEMENT			
	COMPLEMENT	STRENGTH	VARIANCE OVER/(UNDER)	
	No.	No.	No.	%
Operating Positions	1,857.4	1,799.8	57.5	3.1%
Capital Positions	24.0	21.0	3.0	12.5%
Total Positions	**1,881.4**	**1,820.8**	**60.5**	**3.2%**

Budgeted Gapping %	5.0%
Operating Vacancy After Gapping Target %	**0.0%**

TORONTO

OPERATING VARIANCE SUBMISSION
FOR THE YEAR-ENDED DECEMBER 31, 2018

EXPLANATIONS / COMMENTARY

TITLE **TORONTO PUBLIC HEALTH**

YEAR END AT DEC 31, 2018

I. Consulting Costs

Consulting costs were $501.2 thousand or 100 percent more than budget mainly due to Toronto Public Health's organization review which was conducted by an external consultant. Overspending in consulting costs was offset by underspending in other budgets lines.

II. Utility Costs

Utility costs were $23.5 thousand or 12.0 percent less than budget mainly due to lower than budgeted hydro costs.

III. Other Expenditures

Overall under expenditures of $1,912.3 thousand gross or 0.8 percent in Expenditures are attributed to the following:

Salaries and Benefits were $1,543.0 thousand (0.8 percent) under budget mainly due to in-year provincial funding enhancement to support responding to the health needs of homeless individuals and supporting the shelter systems; underspending in 100% provincially funded programs like Preschool Speech & Language Program; and timing delays in replacing vacancies.

Non-payroll expenditures were underspent by $369.3 thousand (0.5 percent) across a number of programs.

Toronto Public Health's total gross expenditure variance including consulting and utility costs of $1,434.6 thousand (0.6 percent) is comprised of overspending of $1,078.4 thousand in cost shared and City funded programs, and underspending of $2,513.0 thousand in programs funded by Province and other sources.

IV. Revenue

Actual revenue was under budget by $1,383.4 thousand (0.7 percent) mainly due to lower recovered revenue from the Province as a result of reduced expenditures.

V. Complement and Strength

At December 31, 2018, 1,881.4 positions were approved in TPH budget: 1,820.8 positions were filled and 60.5 positions were vacant. Toronto Public Health met its gapping target of 5.0%.

TORONTO

OPERATING VARIANCE SUBMISSION
FOR THE YEAR-ENDED DECEMBER 31, 2018

EXPLANATIONS / COMMENTARY

B. Concise Summary for Inclusion in the Consolidated Corporate Report

At December 31 2018, Toronto Public Health's gross expenditures were underspent by $1,434.6 thousand or 0.6 percent and revenues were under achieved by $1,383.4 thousand or 0.7 percent resulting in a net favourable variance of $51.2 thousand or 0.1 percent.

The under spending of $1,434.6 thousand in gross expenditures was the result of $1,543.0 thousand under spending in Salaries and Benefits and $108.4 thousand of overspending in non-payroll expenditures.

Actual revenue was under budget by $1,383.4 thousand or 0.7 percent mainly due to lower provincial revenue recovered as a result of lower expenditures.

C. Impact of Variances

D. Corrective Action

E. Others