

## **Operating Variance Report for the Four Months Ended April 30, 2023**

**Date:** June 26, 2023

**To:** Executive Committee

**From:** Chief Financial Officer and Treasurer

**Wards:** All

### **SUMMARY**

---

The purpose of this report is to provide City Council with the Operating Variance for the four months ended April 30, 2023 as well as projections to year-end. This report also requests City Council's approval for amendments to the 2023 Approved Operating Budget that have no impact on the City's Net Budget.

In 2023, the City continues to experience significant financial impacts, both in the form of added costs and revenue losses as a direct result of the lasting impact of the COVID-19 pandemic. As a result, the 2023 Operating Budget was balanced based on the expectation of continued COVID-19 support funding from the Government of Canada and Province of Ontario with a total amount of \$932.8 million.

To date, \$55.2 million in 2023 COVID-19 support funding has been committed specific to Public Health costs. In addition to COVID-19 support funding, the City has generated \$32.2 million in offsets associated with projected COVID-19 impacts compared to budgeted estimates, resulting in a \$845.4 million remaining COVID-19 funding shortfall in 2023.

Table 1 below details the budgeted 2023 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: 2023 Anticipated COVID-19 Financial Impacts

COVID-19 Impacts (\$Millions)	2023 Budget	Committed Fed/Prov Funding	Internal Offsets / Savings	Remaining 2023 Shortfall
Transit	366.4			366.4
Shelters	317.2			317.2
Other Municipal Pressures	161.9			161.9
Public Health	87.4	55.2	32.2	0
<b>Total COVID-19 Impacts</b>	<b>932.8</b>	<b>55.2</b>	<b>32.2</b>	<b>845.4</b>

**Tax Supported Programs:**

The following table summarizes the projected year-end financial position of the City's Tax Supported Operations as of April 30, 2023.

Table 2: Tax Supported Operating Variance Summary

Variance (\$M) Favourable / (Unfavourable)	2023 April YTD			2023 Year-End Projection		
	Budget	Actual	Var	Budget	Actual	Var
<b>Tax Supported Operating Variance Summary</b>						
City Operations	1,026.0	1,064.4	(38.4)	3,038.8	3,161.1	(122.3)
Agencies	974.2	944.2	30.0	2,897.4	2,850.1	47.3
Corporate Accounts	(280.7)	(80.5)	(200.1)	(1,027.5)	(209.3)	(818.2)
<b>Total Variance</b>	<b>1,719.6</b>	<b>1,928.1</b>	<b>(208.6)</b>	<b>4,908.7</b>	<b>5,801.9</b>	<b>(893.2)</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

Variance (\$M) Favourable / (Unfavourable)	2023 April YTD			2023 Year-End Projection		
	Budget	Actual	Var	Budget	Actual	Var
<i>Less Toronto Building</i>	4.1	(8.1)	12.2	(16.1)	(34.9)	18.8
<i>Less City Planning</i>	3.8	2.1	1.8	9.7	6.1	3.6
<b>Total Variance- Excluding Toronto Building/City Planning</b>	<b>1,711.7</b>	<b>1,934.2</b>	<b>(222.5)</b>	<b>4,915.1</b>	<b>5,830.7</b>	<b>(915.6)</b>
<b>% of Gross Budget</b>			<b>(13%)</b>			<b>(19%)</b>

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

As noted in Table 2 above, for the four months ended April 30, 2023, Tax Supported Operations experienced an unfavourable net variance of \$222.5 million or (13%) of planned expenditures adjusted for Toronto Building and City Planning. It is important to note that the April 30<sup>th</sup> experience is a snapshot in time and the year-end projection is based on current and expected future impacts. The continued impact of COVID-19 and any deviation from expectations to year end will impact variance projections. Any changes will be reflected in variance reporting for the twelve months ending December 31, 2023.

For year-end, the City is projecting an unfavourable variance of \$915.6 million or (19%) of the 2023 Gross Operating Budget, adjusted for Toronto Building and City Planning. The projected unfavourable variance results from:

- \$845.4 million COVID-19 funding shortfall;
- \$111.7 million projected unfavourable variance within Shelter Services attributed to the Refugee Response funding shortfall of \$97 million and greater than expected overall shelter services costs; and
- \$41.5 million projected favourable across all other divisions and agencies.

#### **Rate Supported Programs:**

Rate Supported Programs reported a favourable year-to-date net variance of \$7.2 million.

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

Table 3: Rate Supported Operating Variance Summary

Variance (\$M) Favourable / (Unfavourable)	2023 April YTD			2023 Year-End Projection		
	Budget	Actual	Var	Budget	Actual	Var
Solid Waste Management Services	(7.2)	(7.1)	(0.1)	0.0	(5.7)	5.7
Toronto Parking Authority	(4.5)	(12.0)	7.5	(25.4)	(32.9)	7.5
Toronto Water	12.9	13.1	(0.2)	0.0	(17.0)	17.0
<b>Total Variance</b>	<b>1.2</b>	<b>(6.0)</b>	<b>7.2</b>	<b>(25.4)</b>	<b>(55.6)</b>	<b>30.2</b>

The favourable variance is largely driven by Toronto Parking Authority, attributed to both expense savings as well as positive revenue variances. The year end is projecting no change in the variances for Toronto Parking Authority from the current experience, with a more favourable outlook in Toronto Water, as higher consumption rates are expected to continue.

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.

## RECOMMENDATIONS

---

The Chief Financial Officer and Treasurer recommends that:

1. City Council acknowledge the projected unfavourable year-end operating variance attributed to the COVID-19 financial impacts and remaining funding shortfall that is expected absent any further federal and provincial COVID-19 funding support.
2. City Council approve the budget adjustments and any associated complement changes detailed in Appendix D to amend the 2023 Approved Operating Budget, with no impact on the Net Operating Budget of the City.

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

3. City Council authorize vendor fees detailed in Appendix E and consistent with the 2023 Budget to be added to the current police reference checks and other police documents fees charged to the public by Toronto Police Service and amend City of Toronto Municipal Code Chapter 441, Fees and Charges to reflect these new fees.

## **FINANCIAL IMPACT**

---

For the four months ended April 30, 2023 the City experienced an unfavourable net variance in tax supported programs of \$222.5 million and is projecting for December 31, 2023 an unfavourable net variance of \$915.6 million when adjusted for Toronto Building and City Planning.

It is important to note that the April 30<sup>th</sup> figures are a snapshot in time and the year-end projection is based on current information. The continued impact of COVID-19 on transit ridership and shelter demands in addition to any deviation from expectations as a result of the pandemic will impact variance projections. Any changes will be reflected in variance reporting for the twelve months ending December 31, 2023. Absent of any further intergovernmental COVID-19 funding support, a one-time draw from the City's COVID-19 Backstop of up to \$845.4 million will be required to ensure the City maintains a balanced 2023 Operating Budget while addressing the financial impacts continuing to arise from the pandemic. A draw of this magnitude would significantly deplete funds available in the COVID-19 backstop, which would severely limit the City ability to address COVID-19 impacts moving forward, with COVID-19 pressures currently estimated to be between \$720 million to \$927 million in 2024 alone.

### ***Toronto Police Service – User Fee Update***

The Toronto Police Service has presented an updated user fee schedule detailed in Appendix E for council approval. At its meeting on March 2, 2023, Toronto Police Services Board approved adding the vendor's fee to the current fees charged to the public for Police reference checks and other police documents.

The user fee increase of \$5.95 (plus HST) is to take into account the vendor fee, in moving to an online delivery of Police reference checks. This service will be more accessible by providing the public with the option to request Police reference checks online. There is no financial implication to the 2023 Council Approved Operating Budget for Toronto Police Service in terms of incremental revenue impact as this fee is being charged by the vendor directly to the customer. In utilizing an external vendor to provide a comprehensive online solution to facilitate a completely integrated electronic process for all three levels of Police reference checks is an efficient and cost-effective way of significantly enhancing current business practice compared to the requirement of in-person visit to Toronto Police Headquarters.

This report recommends that the vendor fee be added to Chapter 441 of the City of Toronto Municipal Code accordingly to reflect the adoption of new user fees to the public for the use of online solution in submitting police reference check applications.

## ***Appendices***

Appendices A, B and C provide a detailed summary of gross expenditures, revenue and net expenditures for the four 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 2023 Approved Operating Budget. Appendix E details Toronto Police user fee updates, requested for consideration in Recommendation 3.

## **DECISION HISTORY**

---

The 2023 Rate-Supported Operating Budget of \$2.04 billion gross and the 2023 Tax Supported Operating Budget of \$14.13 billion gross and \$4.9 billion net were adopted on February 15, 2023.

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 2023 approved Operating Budget between Programs and Agencies in accordance with the Financial Control By-Law and the City's financial management policies.

## COMMENTS

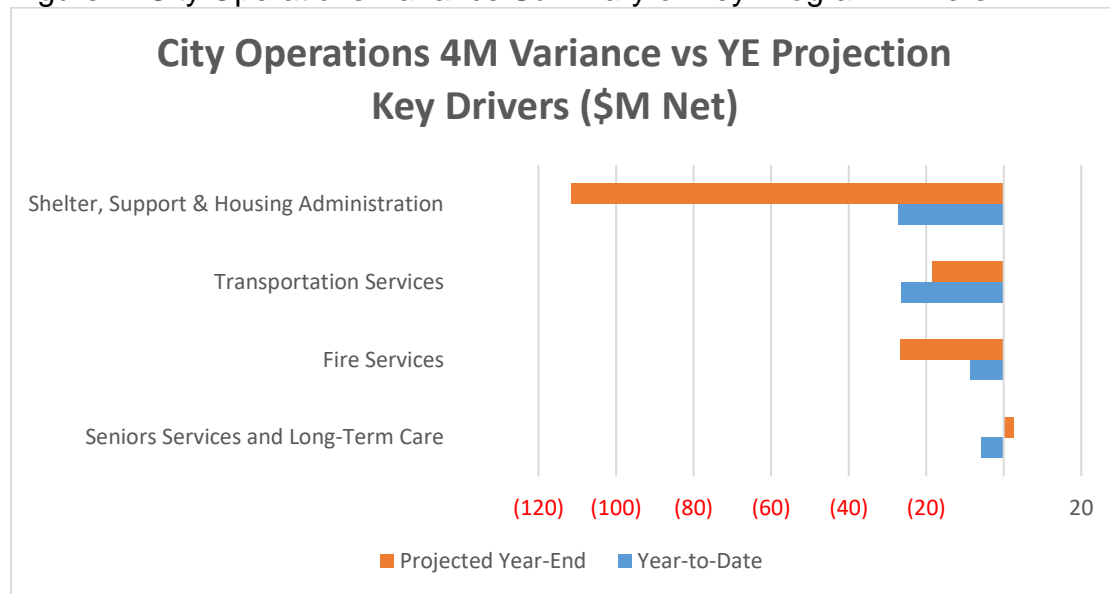
---

### City Operations:

As of April 30, 2023, City Operations reported an unfavourable net variance of \$38.4 million (4%). Year-end projections include an unfavourable net variance of \$122.3 million (4%).

The key drivers of the unfavourable net variances are outlined in Figure 1 below:

Figure 1: City Operations Variance Summary of Key Program Drivers



#### ***Shelter, Support & Housing Administration***

Unfavourable year-to-date net variance of \$27.3 million is primarily due to underachieved revenues resulting from non-receipt of federal funding for the 2023 Refugee Response initiative. The year end is projected to have an unfavorable net expenditure variance of \$111.7 million primarily due to this same issue. Additionally, higher than anticipated expenditures for the 2023 COVID-19 response and the Emergency Shelter system. 2023 projected expenditures for SSHA's COVID-19 response is \$327.5 million.

#### ***Transportation Services***

Unfavourable year-to-date net variance of \$26.4 million due to over spending in winter maintenance associated with the number of winter events, that while lower than the 2022 experience, especially in terms of severity, was still greater than previous years.

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

An unfavourable year end net variance of \$18.4 million is projected due to the over-spending in winter maintenance, also an unfavourable revenue variance due to lower recoveries for positions funded by capital projects due to recruitment delays, and automated speed & red light camera enforcement due to project delays.

### ***Fire Services***

Unfavourable year-to-date net expenditure variance of \$8.6 million, is attributable to higher salaries and benefits related to overtime to ensure fire stations are adequately staffed. Overtime is required to cover rising WSIB illnesses and injuries resulting from increased eligibility in provincially mandated Presumptive Cancer Legislation for firefighters as well as parental leave related absences. A projected unfavourable year-end net expenditure variance of \$26.6 million, primarily resulting from overtime (\$31.8 million) to ensure fire stations are adequately staffed; partially offset by projected savings in salaries and benefits (\$2.0 million) and various non-salary expenses (\$1.3 million), in addition to year-end overachieved revenues of \$2.0 million primarily due to higher-than-anticipated false alarm charges.

These costs are partially offset by non-permanent budgeted provision reflected in the City's Corporate Accounts to risk manage staffing challenges.

### ***Seniors Services and Long-Term Care***

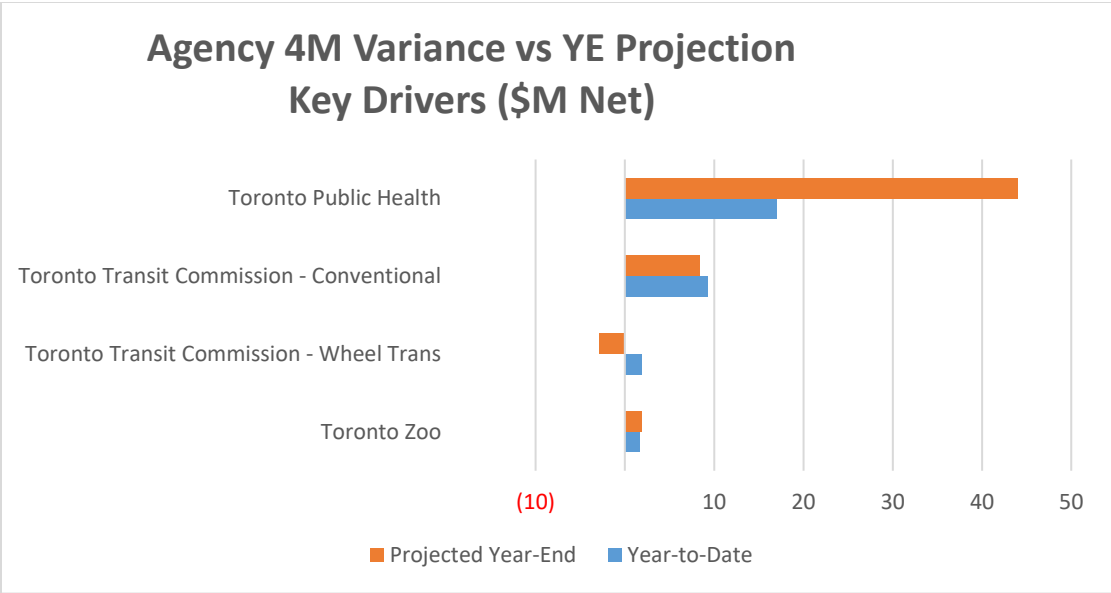
An unfavorable year-to-date net variance of \$5.7 million reflects timing delays for recovery of 100% claims based programs, partially offset by lower than anticipated expenses as the division transitions to pre-pandemic operations. This will drive a projected year end favorable net variance of \$2.5 million.

### **Agencies:**

As of April 30, 2023, Agencies reported a favourable net variance of \$30.0 million (3%) and are projecting a year-end favourable net variance of \$47.3 million (2%). These internal savings across Agencies are more than offset by the COVID-19 funding shortfall reflected in both Table 1 and summarized in Corporate Revenue Accounts.

The key drivers of the favourable net variances are outlined below.  
Figure 2: Agencies Variance Summary of Key Program Drivers





**Toronto Public Health**

Net year-to-date favorable variance of \$17.0 million is primarily driven by underspending in cost shared programs that are paused or reduced and lower than planned COVID-19 expenditures reflecting a slow down or elimination of mass immunization clinics, case management and contact tracing. \$10.6 million of the net favorable variance related to COVID-19 is fully offset by underachieved COVID-19 funding budgeted in Non-Program. A year end projected net favorable variance of \$44.0 million is predominately attributed the same drivers as year to date, also with the COVID portion fully offset by projected underachieved COVID-19 funding budgeted in Non-Program in the amount of \$32.2 million.

**Toronto Transit Commission – Conventional**

The TTC performance reflects the deferral of costs and obligations related to the delayed opening of Line 5; reduced ridership due to significant weather events, which impacted travel patterns given the availability of hybrid work arrangements compared to budget which already affects reduced ridership compared to pre-covid experience; coupled with internal savings from timing of non-labour expenditures, and workforce vacancies.

The overall variance reported in the TTC's COVID-19 reflective 2023 Operating Budget is further impacted by \$366.4 million in projected transit specific COVID-19 funding shortfall noted in Table 1 of this report and reflected in the City's corporate revenue account.

**Toronto Transit Commission - Wheel Trans**

Overall, a net year-to-date favourable variance of \$2 million has been achieved. Key drivers of this favourable variance are lower maintenance costs from higher reliability on the new fleet and lower fuel prices. Overall, a net unfavourable variance of \$2.8 million is expected at year-end. The key driver of this unfavourable variance is higher than anticipated ridership levels, which has been experienced this spring and is forecast for the balance of the year. This will require additional operators to be trained to accommodate the forecasted increase in ridership.

### **Toronto Zoo**

Toronto Zoo reported a year-to-date favorable net expenditure of \$1.6 million. Revenue has been tracking above budget to date by \$2.0 million or 30% with favorable increases in general admissions, membership sales, retail sales, parking sales, rides and rentals, and food services. Zoo camps are sold out for the 2nd year in a row. Gross expenditure was over budget by \$0.4 million primarily driven by additional expenses incurred to meet the requirements of the Association of Zoos & Aquariums (AZA) Accreditation which ensures high standards in animal welfare and care.

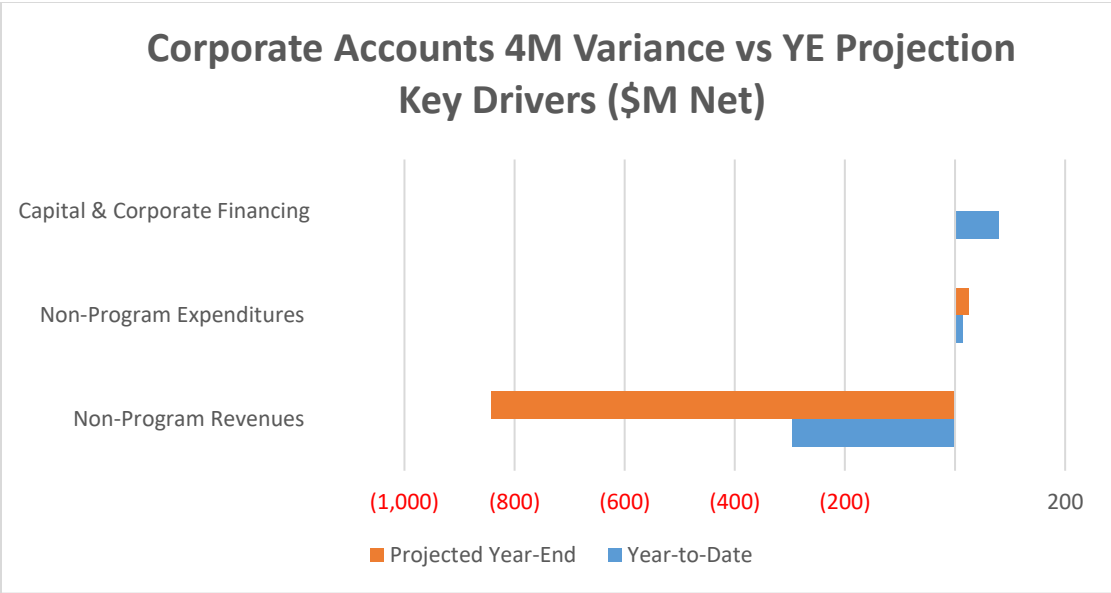
The Zoo is projecting a favorable net expenditure of \$1.8 million by year-end. Revenue is forecasted to be favorable by \$7.7 million consistent with year-to-date trend as a result of changes in attendance mix, guest spending, and membership sales. Attendance is forecasted to reach 1.289 million, 5.7% above budget. Gross expenditure is projected to be unfavorable by \$5.9 million driven by higher attendance and expenses associated with meeting AZA accreditation standards.

### **Corporate Accounts:**

As of April 30, 2023, Corporate Accounts reported an unfavourable net variance of \$200.1 million with a projected year-end unfavourable net variance forecasted of \$818.2 million.

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

Figure 3: Corporate Accounts Variance Summary of Key Drivers



**Capital & Corporate Financing**

Year to date favourable variance of \$80.0 million is mainly driven by Capital from Current due to a timing variance, and Technology Sustainment also contributing to the underspend. Debt Charges unfavourable also driven by timing from recoverable debt. The year end is expected to flatten to a net zero variance.

**Non-Program Expenditures**

Year to date favourable variance of \$14.3 million is driven mainly by Funding of Employee Related Liabilities, and Insurance Contributions. These are largely offset by Programs funded from Reserve Funds. These three items are timing variances, expected to flatten by year end. Year end projects a \$25.1 million favourable variance due to Tax Increment Equivalent Grants due to estimates for eligible properties being updated.

**Non-Program Revenues**

Year to date unfavourable variance of \$295.2 million driven by a COVID-19 funding shortfall.

Due to the absence of any further Federal or Provincial COVID-19 funding commitments, the Year End projection is expected to be unfavourable by \$842.6 million, consistent with the 2023 COVID-19 funding shortfall.

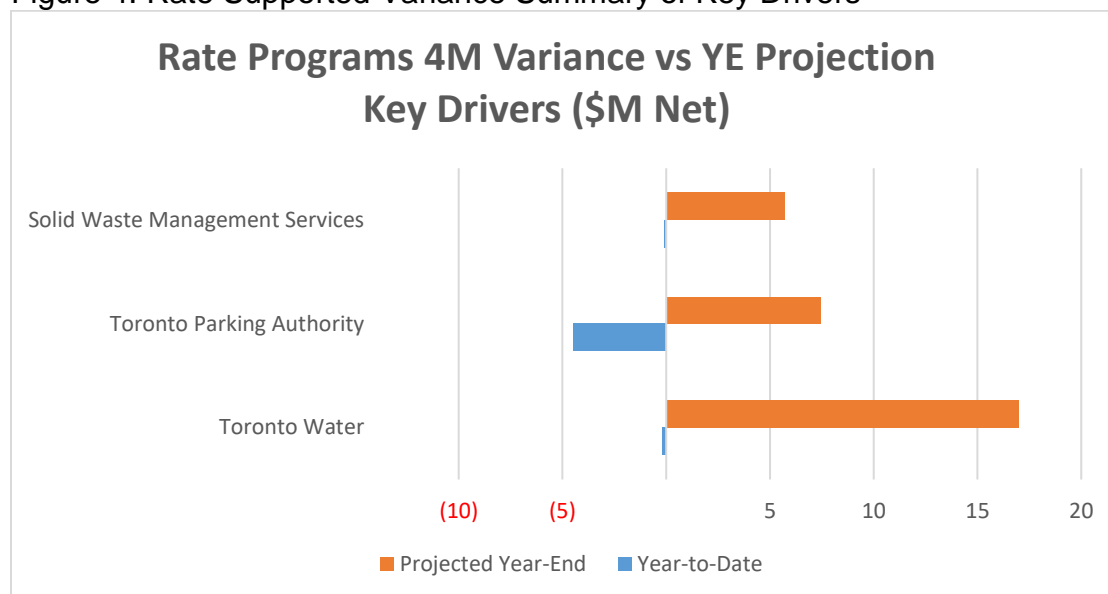
**Rate Programs:**

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

As of April 30, 2023, Rate Programs reported a favourable net variance of \$7.2 million with a projected year-end favourable net variance forecast to be \$30.2 million.

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

Figure 4: Rate Supported Variance Summary of Key Drivers



### ***Solid Waste Management Services***

The year to date favourable net expense variance of \$0.1 million is comprised of a favourable gross expenditure of \$4.3 million primarily driven by savings in salaries and benefits due to vacancies (\$1.6 million); lower collection cost due to reduced tonnage (\$1.2 million) and transfer, haulage and storage of organics (\$0.7 million) due to lower fuel surcharge realized than budgeted. An unfavourable revenue variance of \$4.4 million is primarily driven by adverse marketable rates for sale of recyclables and durable goods (\$2.1 million), lower collection revenue due to lower volume collections and timing in collection revenues (\$2.6 million).

The year end projected favourable net expenditures variance of \$5.7 million is comprised of a favourable gross expenditure of \$11.7 million primarily driven by savings in salaries and benefits due to vacancies of \$2.4 million; saving in Hydro due to lower rates \$1.1 million. Underspending in services and rents \$7.2 million, including lower collection cost due to reduced tonnage (\$4.9 million), lower processing and transfer, haulage and storage costs of organics due as internal processing is functioning at its maximum capacity (\$2.0 million), underspending in processing cost of durable goods, and recycling materials due to reduced volumes (\$1.4 million), partially offset by overspending due to additional royalty fee payments to third parties (\$1.4 million). Unfavourable revenue variance of \$5.9 million is primarily driven by adverse marketable

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

rates for sale of recyclables and durable goods (\$6.5 million). SWMS year-end surplus, must be transferred to the Waste Management Reserve Fund, to finance capital investments and ongoing capital repairs and maintenance.

### ***Toronto Parking Authority***

Year to date, Toronto Parking Authority (TPA) has generated combined profit of \$11.9 million from operations, \$7.4 million higher compared to a budgeted profit of \$4.5 million. This is primarily due to higher revenue of \$3.2 million and expense savings of \$4.2 million from salaries, maintenance, and utilities. Recruitment activities continue to occur to achieve full complement. The year end is expected to generate profit of \$32.8 million from operations, \$7.4 million higher compared to a budgeted profit of \$25.4 million. This is primarily due to a higher revenue of \$3.3 million and expense savings of \$4.1 million resulting from reduced costs in salaries, maintenance, and utilities.

### ***Toronto Water***

The unfavourable year-to date net expense variance is \$0.2 million. The unfavourable expenditure variance of \$2.6 million is mainly due to overspending in salaries and benefits primarily due to higher than expected overtime and salary and benefit adjustments as well as higher inflationary expenses in chemicals (\$2.0 million). A favourable revenue variance of \$2.4 million is mainly from higher than planned sale of water from Toronto and York Region (\$5.9 million). This is partially offset by lower volume of new water and sewer connection fees due to a backlog of applications (\$2.5 million).

Projected favourable year-end net expense variance is \$17.0 million, comprised of expenses underspent by \$2.8 million mainly due to underspending in salaries and benefits (\$3.1 million), delays in contracts, fewer emergency repairs and unused contingencies (\$5.1 million). This underspending is partially offset by higher inflationary expenses in chemicals (\$7.6 million).

Revenues are projected to be higher than budgeted by \$14.2 million, primarily due to higher than planned consumption of water. (\$18.4 million), partially offset by lower revenue from industrial waste surcharge and private water agreements (\$2.2 million); and lower other recoveries and third party recoveries, mainly from Metrolinx due to project delays linked to vacant positions (\$2.0 million). Year-end results can vary significantly due to the uncertainty of sale of water and consumption levels arising from fluctuations in weather.

## 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 5 below, the City received \$85,020 in donations during the first four months of 2023.

Figure 5: Summary of Donations Received Less than \$50,000

**Donations Received Less than \$50,000  
FOR THE FOUR MONTHS ENDED APRIL 30, 2023  
(In \$000s)**

Donor	Amount (\$000s)	Purpose
<b>Social Development, Finance &amp; Administration</b>		
Individual Donor	0.25	Equitable Food Access
<i>Sub-Total</i>	<i>0.25</i>	
<b>Parks, Forestry &amp; Recreation</b>		
Idaho Productions Ltd	2.50	King's Mill Parks Improvement
O'Connor Hills Tennis Club	25.00	Shade/Canopy Structure improvements
Individual Donors	0.88	Dieppe Park Skate Improvements
Individual Donors	0.67	Riverdale Parks improvement
Individual Donors	0.51	Tree Planting
<i>Sub-Total</i>	<i>29.55</i>	
<b>Economic Development &amp; Culture</b>		
Donation From White Mills Theatre Co.	0.60	General Donation Box
Donation Box/PWYC-Todmorden Mills	0.05	General Donation Box
Donations Box/PWYC-Montgomery's Inn	0.26	General Donation Box
Donation Box - Canteen-Fort York	0.10	General Donation Box
Donation Box-Mackenzie House	0.28	General Donation Box
Donations Box/PWYC-Spadina House	1.70	General Donation Box
Donations Box-Market Gallery	0.28	General Donation Box
<i>Sub-Total</i>	<i>3.27</i>	
<b>TO Live</b>		
Individual donors	0.19	'Canada Helps' program
Individual donors	0.35	Ticketing add-ons
Individual donors	20.00	Event donations - Broken Chord
<i>Sub-Total</i>	<i>20.53</i>	
<b>Grand Total</b>	<b>53.59</b>	

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

## **CONTACT**

---

Stephen Conforti, Executive Director, Financial Planning  
Tel: 416-397-4229, Email: [Stephen.Conforti@toronto.ca](mailto:Stephen.Conforti@toronto.ca)

Andy Cui, Manager, Financial Planning  
Tel: 416-397-4207, Email: [Andy.Cui@toronto.ca](mailto:Andy.Cui@toronto.ca)

## **SIGNATURE**

---

Heather Taylor  
Chief Financial Officer and Treasurer

## **ATTACHMENTS**

---

Appendix A - City of Toronto Net Expenditures for Four Months Ended April 30, 2023  
Appendix B - City of Toronto Gross Expenditures for Four Months Ended April 30, 2023  
Appendix C - City of Toronto Revenues for Four Months Ended April 30, 2023  
Appendix D - Pending Budget Adjustments  
Appendix E – Toronto Police User Fee Updates  
Appendix F - Operating Variance Dashboard for City Programs and Agencies

## Appendix A

CITY OF TORONTO CONSOLIDATED NET EXPENDITURES VARIANCE FOR THE FOUR MONTHS ENDED APRIL 30, 2023 (\$000s)								
	April 30, 2023				December 31, 2023			
	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	142,024	143,570	(1,546)	-1%	420,947	416,743	4,204	1%
Children's Services	27,026	26,586	440	2%	90,402	88,511	1,891	2%
Court Services	(19,279)	(16,476)	(2,803)	15%	(54,810)	(56,360)	1,550	-3%
Economic Development & Culture	33,047	32,579	468	1%	80,479	80,715	(235)	0%
Fire Services	166,321	174,909	(8,588)	-5%	503,005	529,579	(26,574)	-5%
Toronto Paramedic Services	27,677	24,552	3,125	11%	108,558	106,647	1,911	2%
Seniors Services and Long-Term Care	15,361	21,091	(5,730)	-37%	93,489	90,976	2,513	3%
Parks, Forestry & Recreation	88,299	90,947	(2,649)	-3%	339,978	339,978	0	0%
Shelter, Support & Housing Administration	179,535	206,840	(27,304)	-15%	491,008	602,689	(111,681)	-23%
Social Development, Finance & Administration	25,259	17,029	8,230	33%	82,021	84,330	(2,309)	-3%
Toronto Employment & Social Services	22,643	19,734	2,909	13%	77,635	77,635	(0)	0%
<b>Sub-Total Community and Social Services</b>	<b>707,911</b>	<b>741,360</b>	<b>(33,449)</b>	<b>-5%</b>	<b>2,232,713</b>	<b>2,361,443</b>	<b>(128,730)</b>	<b>-6%</b>
<b>Infrastructure and Development Services</b>								
City Planning	3,843	2,066	1,776	46%	9,721	6,119	3,601	37%
Toronto Emergency Management	858	457	401	47%	4,794	4,863	(69)	-1%
Municipal Licensing & Standards	8,535	4,277	4,258	50%	22,892	19,742	3,150	14%
Policy, Planning, Finance & Administration	1,950	1,504	446	23%	5,209	5,144	66	1%
Engineering & Construction Services	3,713	4,277	(565)	-15%	579	345	234	40%
Toronto Building	4,050	(8,128)	12,178	301%	(16,147)	(34,932)	18,786	-116%
Transportation Services	108,616	135,015	(26,399)	-24%	232,083	250,464	(18,381)	-8%
Transit Expansion	423	100	324	76%	2,337	1,485	852	36%
<b>Sub-Total Infrastructure and Development Services</b>	<b>131,988</b>	<b>139,569</b>	<b>(7,581)</b>	<b>-6%</b>	<b>261,469</b>	<b>253,230</b>	<b>8,240</b>	<b>3%</b>
<b>Finance and Treasury Services</b>								
Office of the Chief Financial Officer and Treasurer	4,394	4,193	201	5%	13,303	13,131	172	1%
Office of the Controller	14,885	12,989	1,896	13%	42,437	39,199	3,238	8%
<b>Sub-Total Finance and Treasury Services</b>	<b>19,279</b>	<b>17,182</b>	<b>2,097</b>	<b>11%</b>	<b>55,740</b>	<b>52,330</b>	<b>3,410</b>	<b>6%</b>
<b>Corporate Services</b>								
Corporate Real Estate Management	39,580	40,197	(617)	-2%	109,224	109,635	(411)	0%
Environment & Climate	4,467	4,240	227	5%	13,590	13,538	52	0%
Fleet Services	12,122	10,831	1,290	11%	32,565	36,803	(4,237)	-13%
Office of the Chief Information Security Officer	10,603	9,301	1,302	12%	35,042	33,380	1,662	5%
Technology Services	41,394	45,541	(4,147)	-10%	109,799	112,790	(2,991)	-3%
Customer Experience	4,018	4,009	9	0%	13,708	13,708	(0)	0%
<b>Sub-Total Corporate Services</b>	<b>112,184</b>	<b>114,120</b>	<b>(1,936)</b>	<b>-2%</b>	<b>313,929</b>	<b>319,854</b>	<b>(5,925)</b>	<b>-2%</b>
<b>City Manager</b>								
City Manager's Office	17,839	17,931	(92)	-1%	61,268	60,938	329	1%
<b>Sub-Total City Manager</b>	<b>17,839</b>	<b>17,931</b>	<b>(92)</b>	<b>-1%</b>	<b>61,268</b>	<b>60,938</b>	<b>329</b>	<b>1%</b>
<b>Other City Programs</b>								
City Clerk's Office	12,359	12,061	297	2%	35,541	36,464	(923)	-3%
Legal Services	12,873	12,220	653	5%	37,802	37,245	557	1%
Mayor's Office	878	742	136	15%	2,937	2,676	260	9%
City Council	7,217	6,033	1,184	16%	24,592	24,592	0	0%
<b>Sub-Total Other City Programs</b>	<b>33,327</b>	<b>31,057</b>	<b>2,270</b>	<b>7%</b>	<b>100,872</b>	<b>100,978</b>	<b>(106)</b>	<b>0%</b>
<b>Accountability Offices</b>								
Auditor General's Office	1,920	1,729	191	10%	7,350	7,350	(0)	0%
Integrity Commissioner's Office	278	263	15	5%	660	692	(33)	-5%
Office of the Lobbyist Registrar	390	355	35	9%	1,268	1,190	77	6%
Office of the Ombudsman	870	845	25	3%	3,518	3,097	421	12%
<b>Sub-Total Accountability Offices</b>	<b>3,458</b>	<b>3,191</b>	<b>267</b>	<b>8%</b>	<b>12,795</b>	<b>12,329</b>	<b>466</b>	<b>4%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>1,025,987</b>	<b>1,064,410</b>	<b>(38,423)</b>	<b>-4%</b>	<b>3,038,786</b>	<b>3,161,102</b>	<b>(122,315)</b>	<b>-4%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023



## Appendix A

	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	59,395	42,398	16,998	29%	159,073	115,121	43,952	28%
Toronto Public Library	66,491	68,734	(2,243)	-3%	213,559	219,059	(5,500)	-3%
Exhibition Place	1,578	501	1,077	68%	2,200	800	1,400	64%
Heritage Toronto	181	(78)	259	143%	575	571	4	1%
TO Live	2,817	3,424	(606)	-22%	6,172	6,172	0	0%
Toronto Zoo	9,558	7,918	1,639	17%	14,665	12,828	1,837	13%
Yonge-Dundas Square	458	555	(96)	-21%	1,298	1,298	0	0%
CreateTO	0	0	0	100%	0	0	0	0%
Toronto & Region Conservation Authority	1,881	1,881	0	0%	5,545	5,545	0	0%
Toronto Transit Commission - Conventional	399,859	390,550	9,309	2%	1,189,272	1,180,897	8,375	1%
Toronto Transit Commission - Wheel Trans	44,119	42,189	1,930	4%	136,323	139,126	(2,803)	-2%
Toronto Police Service	386,947	385,493	1,455	0%	1,166,526	1,166,526	0	0%
Toronto Police Services Board	942	673	269	29%	2,177	2,177	(0)	0%
<b>TOTAL - AGENCIES</b>	<b>974,228</b>	<b>944,237</b>	<b>29,990</b>	<b>3%</b>	<b>2,897,385</b>	<b>2,850,120</b>	<b>47,265</b>	<b>2%</b>
<b>Corporate Accounts</b>								
Capital From Current	86,180	0	86,180	100%	194,720	194,720	(0)	0%
Technology Sustainment	5,324	0	5,324	100%	21,297	21,297	0	0%
Debt Charges	154,173	165,654	(11,481)	-7%	704,186	704,186	0	0%
Capital & Corporate Financing	245,677	165,654	80,023	33%	920,203	920,203	(0)	0%
<b>Non-Program Expenditures</b>								
Tax Deficiencies / Write Offs	10,136	9,848	288	3%	30,475	30,475	0	0%
Tax Increment Equivalent Grants (TIEG)	16,670	9,058	7,613	46%	50,015	27,173	22,843	46%
Assessment Function (MPAC)	23,183	23,183	0	0%	46,365	46,365	0	0%
Funding of Employee Related Liabilities	17,700	85	17,615	100%	70,782	70,782	0	0%
Other Corporate Expenditures	23,077	22,093	984	4%	55,527	55,470	57	0%
Insurance Contributions	12,853	16	12,838	100%	51,413	51,413	0	0%
Parking Tag Enforcement & Operations Exp	17,797	9,884	7,912	44%	62,515	60,356	2,159	3%
Programs Funded from Reserve Funds	3,877	36,319	(32,441)	-837%	(0)	(0)	0	0%
Heritage Property Taxes Rebate	623	601	23	4%	1,870	1,802	68	4%
Solid Waste Management Services Rebate	24,274	24,769	(495)	-2%	75,371	75,371	0	0%
Tax Increment Funding (TIF)	0	0	0	n/a	7,231	7,231	0	0%
<b>Non-Program Expenditures</b>	<b>150,191</b>	<b>135,855</b>	<b>14,336</b>	<b>10%</b>	<b>451,564</b>	<b>426,438</b>	<b>25,126</b>	<b>6%</b>
<b>Non-Program Revenue</b>								
Payments in Lieu of Taxes	(37,918)	(37,831)	(87)	0%	(96,238)	(96,154)	(84)	0%
Supplementary Taxes	0	0	0	n/a	(40,000)	(40,000)	0	0%
Tax Penalty Revenue	(12,546)	(14,622)	2,076	-17%	(41,000)	(41,000)	0	0%
Interest/Investment Earnings	(37,304)	(72,962)	35,657	-96%	(143,149)	(143,149)	0	0%
Other Corporate Revenues	(572)	(837)	265	-46%	(4,385)	(4,385)	0	0%
COVID -19 recovery	(300,800)	0	(300,800)	100%	(932,777)	(87,377)	(845,400)	91%
Dividend Income	(23,850)	(24,585)	735	-3%	(95,400)	(98,340)	2,940	-3%
Provincial Revenue	(22,900)	0	(22,900)	100%	(91,600)	(91,600)	0	0%
Municipal Land Transfer Tax	(202,618)	(172,865)	(29,753)	15%	(725,023)	(725,023)	(0)	0%
Third Party Sign Tax	(10,512)	(10,439)	(73)	1%	(10,512)	(10,439)	(73)	1%
Parking Authority Revenues	(5,488)	(7,209)	1,721	-31%	(16,466)	(16,466)	0	0%
Admin Support Recoveries - Water	(4,743)	(4,743)	0	0%	(18,973)	(18,973)	0	0%
Admin Support Recoveries - Health & EMS	(2,964)	(2,964)	0	0%	(11,856)	(11,856)	0	0%
Parking Tag Enforcement & Operations Rev	(24,370)	(20,540)	(3,830)	16%	(94,626)	(94,626)	0	0%
Other Tax Revenues	(2,223)	(2,304)	81	-4%	(10,580)	(10,580)	0	0%
Municipal Accommodation Tax (MAT)	(4,130)	(8,595)	4,466	-108%	(41,637)	(41,637)	0	0%
Casino Woodbine Revenues	34	(3,430)	3,464	10340%	(34,756)	(34,756)	0	0%
Vacant Home Tax	13,750	0	13,750	100%	0	0	0	0%
<b>Non-Program Revenues</b>	<b>(679,155)</b>	<b>(383,926)</b>	<b>(295,229)</b>	<b>43%</b>	<b>(2,408,978)</b>	<b>(1,566,361)</b>	<b>(842,617)</b>	<b>35%</b>
Association of Community Centres	3,267	2,933	334	10%	9,804	9,774	30	0%
Arena Boards of Management	(640)	(1,046)	405	-63%	(66)	642	(707)	1076%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>(280,660)</b>	<b>(80,530)</b>	<b>(200,131)</b>	<b>71%</b>	<b>(1,027,473)</b>	<b>(209,305)</b>	<b>(818,168)</b>	<b>80%</b>
<b>TOTAL TAX SUPPORTED PROGRAMS / AGENCIES</b>	<b>1,719,554</b>	<b>1,928,118</b>	<b>(208,564)</b>	<b>-12%</b>	<b>4,908,698</b>	<b>5,801,916</b>	<b>(893,218)</b>	<b>-18%</b>
Less Toronto Building	4,050	(8,128)	12,178	301%	(16,147)	(34,932)	18,786	-116%
Less City Planning	3,843	2,066	1,776	46%	9,721	6,119	3,601	37%
<b>TOTAL ADJUSTED TAX SUPPORTED PROGRAMS/AGENCIES</b>	<b>1,711,661</b>	<b>1,934,179</b>	<b>(222,518)</b>	<b>-13%</b>	<b>4,915,124</b>	<b>5,830,729</b>	<b>(915,605)</b>	<b>-19%</b>
<b>RATE SUPPORTED PROGRAMS</b>								
Solid Waste Management Services	(7,207)	(7,128)	(80)	1%	0	(5,733)	5,733	n/a
Toronto Parking Authority	(4,500)	(11,953)	7,453	-166%	(25,444)	(32,897)	7,453	-29%
Toronto Water	12,869	13,053	(183)	-1%	0	(17,018)	17,018	n/a
<b>TOTAL RATE SUPPORTED PROGRAMS</b>	<b>1,162</b>	<b>(6,028)</b>	<b>7,190</b>	<b>619%</b>	<b>(25,444)</b>	<b>(55,648)</b>	<b>30,204</b>	<b>-119%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

## Appendix B

CITY OF TORONTO								
CONSOLIDATED GROSS EXPENDITURES VARIANCE								
FOR THE FOUR MONTHS ENDED APRIL 30, 2023								
(\$000s)								
April 30, 2023					December 31, 2023			
	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	281,201	257,976	23,225	8%	846,500	842,564	3,936	0%
Children's Services	309,551	274,086	35,465	11%	1,108,471	1,031,320	77,151	7%
Court Services	11,018	10,039	979	9%	36,081	34,715	1,366	4%
Economic Development & Culture	35,665	34,842	823	2%	106,584	105,655	929	1%
Fire Services	172,186	182,846	(10,660)	-6%	523,882	552,430	(28,548)	-5%
Toronto Paramedic Services	92,437	92,558	(121)	0%	318,674	320,704	(2,030)	-1%
Seniors Services and Long-Term Care	108,798	106,848	1,950	2%	374,379	369,323	5,056	1%
Parks, Forestry & Recreation	123,569	123,279	290	0%	492,273	485,911	6,362	1%
Shelter, Support & Housing Administration	256,498	256,719	(220)	0%	707,219	723,316	(16,098)	-2%
Social Development, Finance & Administration	32,013	23,151	8,862	28%	102,069	104,856	(2,787)	-3%
Toronto Employment & Social Services	377,909	319,931	57,978	15%	1,153,610	1,028,595	125,015	11%
<b>Sub-Total Community and Social Services</b>	<b>1,800,846</b>	<b>1,682,276</b>	<b>118,570</b>	<b>7%</b>	<b>5,769,741</b>	<b>5,599,388</b>	<b>170,353</b>	<b>3%</b>
<b>Infrastructure and Development Services</b>								
City Planning	19,068	18,537	531	3%	68,610	68,306	304	0%
Toronto Emergency Management	1,682	1,533	150	9%	6,034	5,910	124	2%
Municipal Licensing & Standards	19,080	17,600	1,480	8%	67,471	65,153	2,317	3%
Policy, Planning, Finance & Administration	5,489	4,921	568	10%	18,806	18,519	287	2%
Engineering & Construction Services	23,816	23,485	331	1%	80,281	70,493	9,789	12%
Toronto Building	20,719	15,580	5,138	25%	72,643	55,078	17,565	24%
Transportation Services	141,986	166,885	(24,900)	-18%	457,583	463,923	(6,341)	-1%
Transit Expansion	2,895	2,446	448	15%	10,288	8,662	1,626	16%
<b>Sub-Total Infrastructure and Development Services</b>	<b>234,735</b>	<b>250,987</b>	<b>(16,252)</b>	<b>-7%</b>	<b>781,715</b>	<b>756,043</b>	<b>25,671</b>	<b>3%</b>
<b>Finance and Treasury Services</b>								
Office of the Chief Financial Officer and Treasurer	5,717	5,324	393	7%	18,942	17,908	1,034	5%
Office of the Controller	30,214	24,797	5,417	18%	99,559	89,184	10,375	10%
<b>Sub-Total Finance and Treasury Services</b>	<b>35,931</b>	<b>30,120</b>	<b>5,810</b>	<b>16%</b>	<b>118,501</b>	<b>107,092</b>	<b>11,409</b>	<b>10%</b>
<b>Corporate Services</b>								
Corporate Real Estate Management	61,441	63,628	(2,187)	-4%	205,607	216,717	(11,111)	-5%
Environment & Climate	4,599	4,367	232	5%	18,195	16,709	1,486	8%
Fleet Services	22,330	20,026	2,304	10%	73,399	74,187	(788)	-1%
Office of the Chief Information Security Officer	10,603	9,301	1,302	12%	38,042	33,380	4,662	12%
Technology Services	49,270	52,773	(3,503)	-7%	144,011	147,091	(3,079)	-2%
Customer Experience	6,327	6,197	130	2%	23,772	23,632	140	1%
<b>Sub-Total Corporate Services</b>	<b>154,570</b>	<b>156,293</b>	<b>(1,723)</b>	<b>-1%</b>	<b>503,026</b>	<b>511,716</b>	<b>(8,690)</b>	<b>-2%</b>
<b>City Manager</b>								
City Manager's Office	24,240	22,501	1,739	7%	86,954	86,821	133	0%
<b>Sub-Total City Manager</b>	<b>24,240</b>	<b>22,501</b>	<b>1,739</b>	<b>7%</b>	<b>86,954</b>	<b>86,821</b>	<b>133</b>	<b>0%</b>
<b>Other City Programs</b>								
City Clerk's Office	15,576	15,711	(135)	-1%	65,155	66,041	(886)	-1%
Legal Services	19,672	17,634	2,038	10%	65,154	61,825	3,329	5%
Mayor's Office	878	742	136	15%	2,937	2,676	260	9%
City Council	7,217	6,033	1,184	16%	25,805	25,805	0	0%
<b>Sub-Total Other City Programs</b>	<b>43,343</b>	<b>40,120</b>	<b>3,223</b>	<b>7%</b>	<b>159,051</b>	<b>156,347</b>	<b>2,704</b>	<b>2%</b>
<b>Accountability Offices</b>								
Auditor General's Office	1,920	1,729	191	10%	7,350	7,350	(0)	0%
Integrity Commissioner's Office	278	263	15	5%	970	1,002	(33)	-3%
Office of the Lobbyist Registrar	390	355	35	9%	1,268	1,190	77	6%
Office of the Ombudsman	870	845	25	3%	3,518	3,097	421	12%
<b>Sub-Total Accountability Offices</b>	<b>3,458</b>	<b>3,191</b>	<b>267</b>	<b>8%</b>	<b>13,105</b>	<b>12,639</b>	<b>466</b>	<b>4%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>2,297,122</b>	<b>2,185,488</b>	<b>111,634</b>	<b>5%</b>	<b>7,432,092</b>	<b>7,230,046</b>	<b>202,046</b>	<b>3%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

## Appendix B

	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	119,592	85,359	34,233	29%	368,967	294,928	74,039	20%
Toronto Public Library	71,097	73,260	(2,163)	-3%	234,610	239,110	(4,500)	-2%
Exhibition Place	19,462	17,264	2,198	11%	62,535	63,195	(660)	-1%
Heritage Toronto	367	309	58	16%	1,435	1,421	14	1%
TO Live	12,902	10,980	1,923	15%	44,160	41,751	2,410	5%
Toronto Zoo	16,227	16,583	(356)	-2%	58,713	64,584	(5,871)	-10%
Yonge-Dundas Square	944	964	(20)	-2%	3,248	3,248	0	0%
CreateTO	5,895	5,016	879	15%	17,683	17,683	0	0%
Toronto & Region Conservation Authority	3,782	3,782	0	0%	11,148	11,148	0	0%
Toronto Transit Commission - Conventional	708,801	691,540	17,261	2%	2,237,544	2,213,842	23,702	1%
Toronto Transit Commission - Wheel Trans	46,163	44,141	2,022	4%	142,819	145,822	(3,003)	-2%
Toronto Police Service	403,189	419,672	(16,483)	-4%	1,330,626	1,358,775	(28,150)	-2%
Toronto Police Services Board	942	674	268	28%	3,252	3,122	130	4%
<b>TOTAL - AGENCIES</b>	<b>1,409,364</b>	<b>1,369,545</b>	<b>39,819</b>	<b>3%</b>	<b>4,516,740</b>	<b>4,458,629</b>	<b>58,112</b>	<b>1%</b>
<b>Corporate Accounts</b>								
Capital From Current	86,180	0	86,180	100%	344,720	344,720	(0)	0%
Technology Sustainment	5,324	0	5,324	100%	21,297	21,297	0	0%
Debt Charges	165,863	166,145	(282)	0%	838,836	838,836	(0)	0%
Capital & Corporate Financing	257,367	166,145	91,222	35%	1,204,853	1,204,853	(0)	0%
<b>Non-Program Expenditures</b>								
Tax Deficiencies / Write Offs	10,136	9,848	288	3%	30,475	30,475	0	0%
Tax Increment Equivalent Grants (TIEG)	16,670	9,058	7,613	46%	50,015	27,173	22,843	46%
Assessment Function (MPAC)	23,183	23,183	0	0%	46,365	46,365	0	0%
Funding of Employee Related Liabilities	17,700	85	17,615	100%	70,782	70,782	0	0%
Other Corporate Expenditures	27,764	28,003	(239)	-1%	113,520	113,463	57	0%
Insurance Contributions	12,853	16	12,838	100%	51,413	51,413	0	0%
Parking Tag Enforcement & Operations Exp	17,797	9,884	7,912	44%	62,515	60,356	2,159	3%
Programs Funded from Reserve Funds	35,309	40,611	(5,301)	-15%	166,705	166,705	0	0%
Heritage Property Taxes Rebate	623	601	23	4%	1,870	1,802	68	4%
Solid Waste Management Services Rebate	24,274	24,769	(495)	-2%	75,371	75,371	0	0%
Tax Increment Funding (TIF)	0	0	0	n/a	7,231	7,231	0	0%
Non-Program Expenditures	186,310	146,057	40,253	22%	676,262	651,136	25,126	4%
<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	2,403	1,978	424	18%	9,702	9,702	0	0%
Other Corporate Revenues	135	1,836	(1,701)	-1258%	67	67	0	0%
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	23,785	23,798	(12)	0%	222,667	222,667	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
Admin Support Recoveries - Water	0	0	0	n/a	0	0	0	n/a
Admin Support Recoveries - Health & EMS	0	0	0	n/a	0	0	0	n/a
Other Tax Revenues	74	71	2	3%	154	154	0	0%
Municipal Accommodation Tax (MAT)	9,233	9,196	37	0%	27,700	27,700	0	0%
Casino Woodbine Revenues	34	34	0	0%	134	134	0	0%
Vacant Home Tax	13,750	0	13,750	100%	55,000	55,000	0	0%
Non-Program Revenues	49,414	36,913	12,501	25%	315,425	315,425	0	0%
Association of Community Centres	3,366	3,041	324	10%	10,101	9,963	138	1%
Arena Boards of Management	3,181	3,113	68	2%	10,228	10,038	190	2%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>499,638</b>	<b>355,269</b>	<b>144,368</b>	<b>29%</b>	<b>2,216,868</b>	<b>2,191,414</b>	<b>25,454</b>	<b>1%</b>
<b>TOTAL TAX SUPPORTED PROGRAMS /</b>	<b>4,206,123</b>	<b>3,910,302</b>	<b>295,822</b>	<b>7%</b>	<b>14,165,700</b>	<b>13,880,089</b>	<b>285,611</b>	<b>2%</b>
<b>RATE SUPPORTED PROGRAMS</b>								
Solid Waste Management Services	114,885	110,570	4,316	4%	410,251	398,571	11,680	3%
Toronto Parking Authority	37,503	33,283	4,219	11%	116,686	112,466	4,219	4%
Toronto Water	468,486	471,082	(2,595)	-1%	1,485,410	1,482,635	2,776	0%
<b>TOTAL RATE SUPPORTED PROGRAMS</b>	<b>620,874</b>	<b>614,935</b>	<b>5,939</b>	<b>1%</b>	<b>2,012,346</b>	<b>1,993,672</b>	<b>18,674</b>	<b>1%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

## Appendix C

CITY OF TORONTO								
CONSOLIDATED REVENUE VARIANCE								
FOR THE FOUR MONTHS ENDED APRIL 30, 2023								
(\$000s)								
April 30, 2023					December 31, 2023			
	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	139,178	114,407	(24,771)	-18%	425,553	425,821	267	0%
Children's Services	282,525	247,499	(35,025)	-12%	1,018,069	942,809	(75,260)	-7%
Court Services	30,297	26,515	(3,781)	-12%	90,891	91,075	184	0%
Economic Development & Culture	2,619	2,263	(355)	-14%	26,104	24,940	(1,164)	-4%
Fire Services	5,866	7,938	2,072	35%	20,877	22,850	1,973	9%
Toronto Paramedic Services	64,761	68,007	3,246	5%	210,115	214,057	3,941	2%
Seniors Services and Long-Term Care	93,437	85,757	(7,680)	-8%	280,890	278,346	(2,544)	-1%
Parks, Forestry & Recreation	35,270	32,332	(2,938)	-8%	152,294	145,933	(6,362)	-4%
Shelter, Support & Housing Administration	76,963	49,879	(27,084)	-35%	216,210	120,627	(95,583)	-44%
Social Development, Finance & Administration	6,754	6,122	(632)	-9%	20,049	20,527	478	2%
Toronto Employment & Social Services	355,266	300,197	(55,069)	-16%	1,075,975	950,960	(125,015)	-12%
<b>Sub-Total Community and Social Services</b>	<b>1,092,934</b>	<b>940,915</b>	<b>(152,019)</b>	<b>-14%</b>	<b>3,537,027</b>	<b>3,237,944</b>	<b>(299,083)</b>	<b>-8%</b>
<b>Infrastructure and Development Services</b>								
City Planning	15,225	16,470	1,245	8%	58,889	62,186	3,297	6%
Toronto Emergency Management	824	1,076	251	31%	1,240	1,047	(193)	-16%
Municipal Licensing & Standards	10,545	13,324	2,779	26%	44,578	45,411	833	2%
Policy, Planning, Finance & Administration	3,540	3,417	(123)	-3%	13,596	13,375	(221)	-2%
Engineering & Construction Services	20,103	19,207	(896)	-4%	79,702	70,148	(9,554)	-12%
Toronto Building	16,669	23,708	7,040	42%	88,790	90,010	1,220	1%
Transportation Services	33,370	31,870	(1,500)	-4%	225,499	213,459	(12,040)	-5%
Transit Expansion	2,471	2,347	(125)	-5%	7,951	7,177	(774)	-10%
<b>Sub-Total Infrastructure and Development Services</b>	<b>102,747</b>	<b>111,419</b>	<b>8,672</b>	<b>8%</b>	<b>520,245</b>	<b>502,814</b>	<b>(17,432)</b>	<b>-3%</b>
<b>Finance and Treasury Services</b>								
Office of the Chief Financial Officer and Treasurer	1,323	1,131	(192)	-15%	5,639	4,777	(862)	-15%
Office of the Controller	15,329	11,808	(3,521)	-23%	57,122	49,985	(7,136)	-12%
<b>Sub-Total Finance and Treasury Services</b>	<b>16,652</b>	<b>12,938</b>	<b>(3,713)</b>	<b>-22%</b>	<b>62,760</b>	<b>54,762</b>	<b>(7,998)</b>	<b>-13%</b>
<b>Corporate Services</b>								
Corporate Real Estate Management	21,861	23,431	1,570	7%	96,382	107,082	10,700	11%
Environment & Climate	132	127	(5)	-4%	4,605	3,171	(1,434)	-31%
Fleet Services	10,208	9,195	(1,013)	-10%	40,834	37,384	(3,449)	-8%
Office of the Chief Information Security Officer	0	0	0	n/a	3,000	0	(3,000)	-100%
Technology Services	7,875	7,232	(644)	-8%	34,213	34,301	88	0%
Customer Experience	2,309	2,188	(121)	-5%	10,064	9,924	(140)	-1%
<b>Sub-Total Corporate Services</b>	<b>42,386</b>	<b>42,173</b>	<b>(213)</b>	<b>-1%</b>	<b>189,098</b>	<b>191,863</b>	<b>2,765</b>	<b>1%</b>
<b>City Manager</b>								
City Manager's Office	6,401	4,570	(1,831)	-29%	25,687	25,883	196	1%
<b>Sub-Total City Manager</b>	<b>6,401</b>	<b>4,570</b>	<b>(1,831)</b>	<b>-29%</b>	<b>25,687</b>	<b>25,883</b>	<b>196</b>	<b>1%</b>
<b>Other City Programs</b>								
City Clerk's Office	3,217	3,649	432	13%	29,614	29,577	(37)	0%
Legal Services	6,799	5,414	(1,385)	-20%	27,352	24,579	(2,773)	-10%
Mayor's Office	0	0	0	n/a	0	0	0	n/a
City Council	0	0	0	n/a	1,213	1,213	0	0%
<b>Sub-Total Other City Programs</b>	<b>10,015</b>	<b>9,063</b>	<b>(953)</b>	<b>-10%</b>	<b>58,178</b>	<b>55,369</b>	<b>(2,809)</b>	<b>-5%</b>
<b>Accountability Offices</b>								
Auditor General's Office	0	0	0	n/a	0	0	0	n/a
Integrity Commissioner's Office	0	0	0	n/a	310	310	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	0	0	0	n/a
<b>Sub-Total Accountability Offices</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>310</b>	<b>310</b>	<b>0</b>	<b>0%</b>
<b>TOTAL - CITY OPERATIONS</b>	<b>1,271,135</b>	<b>1,121,078</b>	<b>(150,057)</b>	<b>-12%</b>	<b>4,393,306</b>	<b>4,068,945</b>	<b>(324,361)</b>	<b>-7%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

## Appendix C

	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	60,197	42,962	(17,235)	-29%	209,894	179,807	(30,087)	-14%
Toronto Public Library	4,606	4,526	(80)	-2%	21,051	20,051	(1,000)	-5%
Exhibition Place	17,884	16,763	(1,121)	-6%	60,335	62,395	2,060	3%
Heritage Toronto	185	387	202	109%	860	850	(10)	-1%
TO Live	10,085	7,556	(2,529)	-25%	37,988	35,579	(2,410)	-6%
Toronto Zoo	6,670	8,665	1,995	30%	44,048	51,756	7,708	18%
Yonge-Dundas Square	485	409	(76)	-16%	1,950	1,950	0	0%
CreateTO	5,895	5,016	(879)	-15%	17,683	17,683	0	0%
Toronto & Region Conservation Authority	1,901	1,901	0	0%	5,603	5,603	0	0%
Toronto Transit Commission - Conventional	308,942	300,990	(7,952)	-3%	1,048,272	1,032,945	(15,327)	-1%
Toronto Transit Commission - Wheel Trans	2,044	1,952	(92)	-5%	6,497	6,697	200	3%
Toronto Police Service	16,242	34,180	17,938	110%	164,100	192,249	28,150	17%
Toronto Police Services Board	0	1	1	n/a	1,076	945	(130)	-12%
<b>TOTAL - AGENCIES</b>	<b>435,136</b>	<b>425,307</b>	<b>(9,829)</b>	<b>-2%</b>	<b>1,619,355</b>	<b>1,608,509</b>	<b>(10,846)</b>	<b>-1%</b>
<b>Corporate Accounts</b>								
Capital From Current	0	0	0	n/a	150,000	150,000	0	0%
Technology Sustainment	0	0	0	n/a	0	0	0	n/a
Debt Charges	11,690	491	(11,199)	-96%	134,650	134,650	0	0%
Capital & Corporate Financing	11,690	491	(11,199)	-96%	284,650	284,650	0	0%
<b>Non-Program Expenditures</b>								
Tax Deficiencies / Write Offs	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	4,687	5,910	1,223	26%	57,993	57,993	0	0%
Programs Funded from Reserve Funds	31,432	4,292	(27,140)	-86%	166,705	166,705	0	0%
Heritage Property Taxes Rebate	0	0	0	n/a	0	0	0	n/a
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
<b>Non-Program Expenditures</b>	<b>36,119</b>	<b>10,202</b>	<b>(25,917)</b>	<b>-72%</b>	<b>224,698</b>	<b>224,698</b>	<b>0</b>	<b>0%</b>
<b>Non-Program Revenue</b>								
Payments in Lieu of Taxes	37,918	37,831	(87)	0%	96,238	96,154	(84)	0%
Supplementary Taxes	0	0	0	n/a	40,000	40,000	0	0%
Tax Penalty Revenue	12,546	14,622	2,076	17%	41,000	41,000	0	0%
Interest/Investment Earnings	39,707	74,940	35,233	89%	152,851	152,851	0	0%
Other Corporate Revenues	707	2,673	1,966	278%	4,452	4,452	0	0%
COVID -19 Recovery	300,800	0	(300,800)	-100%	932,777	87,377	(845,400)	-91%
Dividend Income	23,850	24,585	735	3%	95,400	98,340	2,940	3%
Provincial Revenue	22,900	0	(22,900)	-100%	91,600	91,600	0	0%
Municipal Land Transfer Tax	226,403	196,662	(29,741)	-13%	947,691	947,691	(0)	0%
Third Party Sign Tax	10,512	10,439	(73)	-1%	10,512	10,439	(73)	-1%
Parking Authority Revenues	5,488	7,209	1,721	31%	16,466	16,466	0	0%
Admin Support Recoveries - Water	4,743	4,743	0	0%	18,973	18,973	0	0%
Admin Support Recoveries - Health & EMS	2,964	2,964	0	0%	11,856	11,856	0	0%
Parking Tag Enforcement & Operations Rev	24,370	20,540	(3,830)	-16%	94,626	94,626	0	0%
Other Tax Revenues	2,297	2,375	78	3%	10,734	10,734	0	0%
Municipal Accommodation Tax (MAT)	13,363	17,792	4,429	33%	69,337	69,337	0	0%
Casino Woodbine Revenues	0	3,464	3,464	n/a	34,890	34,890	0	0%
Vacant Home Tax	0	0	0	n/a	55,000	55,000	0	0%
<b>Non-Program Revenues</b>	<b>728,569</b>	<b>420,839</b>	<b>(307,730)</b>	<b>-42%</b>	<b>2,724,403</b>	<b>1,881,785</b>	<b>(842,617)</b>	<b>-31%</b>
Association of Community Centres	99	108	10	10%	297	189	(107)	-36%
Arena Boards of Management	3,822	4,159	337	9%	10,294	9,396	(898)	-9%
<b>TOTAL - CORPORATE ACCOUNTS</b>	<b>780,298</b>	<b>435,799</b>	<b>(344,499)</b>	<b>-44%</b>	<b>3,244,341</b>	<b>2,400,719</b>	<b>(843,622)</b>	<b>-26%</b>
<b>TOTAL TAX SUPPORTED PROGRAMS / AGENCIES</b>	<b>2,486,569</b>	<b>1,982,184</b>	<b>(504,385)</b>	<b>-20%</b>	<b>9,257,002</b>	<b>8,078,172</b>	<b>(1,178,830)</b>	<b>-13%</b>
<b>RATE SUPPORTED PROGRAMS</b>								
Solid Waste Management Services	122,093	117,698	(4,395)	-4%	410,251	404,304	(5,947)	-1%
Toronto Parking Authority	42,003	45,237	3,234	8%	142,129	145,363	3,234	2%
Toronto Water	455,617	458,029	2,412	1%	1,485,410	1,499,652	14,242	1%
<b>TOTAL RATE SUPPORTED PROGRAMS</b>	<b>619,712</b>	<b>620,963</b>	<b>1,251</b>	<b>0%</b>	<b>2,037,790</b>	<b>2,049,320</b>	<b>11,529</b>	<b>1%</b>

Staff report for action on Operating Variance Report for the Four Months Ended April 30, 2023

Appendix E - Toronto Police User Fee Updates

Service	CURRENT FEE* (HST Exempt)	PROPOSED FEE		
		VENDOR'S FEES	HST (ON VENDOR'S FEES ONLY)	TOTAL (INCLUDING HST)
Criminal Record Check – Employment	\$20.00	\$5.95	\$0.77	\$26.72
Criminal Record and Judicial Matters Check – Employment	\$20.00	\$5.95	\$0.77	\$26.72
Vulnerable Sector Screening - Employment	\$65.00	\$5.95	\$0.77	\$71.72
Vulnerable Sector Screening - Employment (Expedited – 72 Business Hours)	\$110.00	\$5.95	\$0.77	\$116.72
Vulnerable Sector Screening – Volunteer	\$20.00	\$5.95	\$0.77	\$26.72
Vulnerable Sector Screening – Volunteer (Expedited – 72 Business Hours)	\$65.00	\$5.95	\$0.77	\$71.72