



Report to: General Committee

Meeting Date: May 19, 2020

SUBJECT: 2020 April Year-To-Date Results of Operations
PREPARED BY: Matthew Vetere, Manager, Budgeting

RECOMMENDATION:

- 1) That the report titled “2020 April Year-to-Date Results of Operations” be received; and,
- 2) That Staff be authorized and directed to do all things necessary to give effect to this resolution.

EXECUTIVE SUMMARY:

Council approved the 2020 annual operating budget of \$410.52M on December 10, 2019 which includes the City’s primary operating budget, Planning & Design operating budget, Engineering operating budget, Building Standards operating budget and Waterworks operating budget.

This report provides an overview of the 2020 April year-to-date operating results comparing actual to budget and includes impacts related to the ongoing COVID-19 pandemic.

Primary Operating Budget (Appendix 1)

(Includes winter maintenance, excludes Planning & Design, Engineering, Building Standards and Waterworks)

All figures (actual, budget and variance) reflect the year-to-date April results (January 1 to April 30).

<u>(\$ in millions)</u>	<u>YTD April 2020</u>		Variance	% of
	<u>Actual</u>	<u>Budget</u>	<u>fav./ (unfav.)</u>	<u>Budget</u>
Revenues	\$96.94	\$101.66	(\$4.72)	95.4%
Expenses	\$88.83	\$92.44	\$3.61	96.1%
Surplus excluding winter maintenance	\$8.11	\$9.22	(\$1.11)	
Winter Maintenance	\$6.17	\$7.61	\$1.44	
Net surplus including winter maintenance	\$1.94	\$1.61	\$0.33	

City's Surplus excluding winter maintenance

The major variances are outlined in the chart below:

Revenues	Fav. / (Unfav.)	Expenditures	Fav. / (Unfav.)
Investment income	\$0.58 M	Salaries & benefits	\$1.33 M
Federal and Provincial grants	\$0.10 M	Professional services/ office supplies/ training/ travel	\$0.70 M
Property tax penalty and interest	(\$0.14) M	Utilities and Streetlight hydro	\$0.51 M
Finance user fees	(\$0.14) M	Corporate contingency	\$0.46 M
Financial administrative & Legal fees	(\$0.16) M	Maintenance & repairs	\$0.26 M
Theatre, Art Centre and Museum revenue	(\$0.87) M	Operating materials & supplies	\$0.21 M
Recreation services revenue	(\$4.44) M	Promotion & advertising	\$0.16 M
Other	\$0.35 M	Contract service agreements	\$0.12 M
		Property Tax adjustments	(\$0.24) M
		Other	\$0.10 M
Total	(\$4.72) M	Total	\$3.61 M

Winter Maintenance

The 2020 actual winter maintenance expenditures at the end of the April totaled \$6.17M against a budget of \$7.61M, resulting in a favourable variance of \$1.44M.

Planning & Design (Appendix 2)

Actual (\$0.60M) – Budget \$0.25M = Unfavourable variance (\$0.85M)

Engineering (Appendix 3)

Actual (\$1.75M) – Budget (\$0.11M) = Unfavourable variance (\$1.64M)

Building Standards (Appendix 4)

Actual (\$1.29M) – Budget (\$1.38M) = Favourable variance \$0.08M

Waterworks (Appendix 5)

Actual \$3.22M – Budget \$2.15M = Favourable variance \$1.08M

PURPOSE:

To report on the year-to-date actual 2020 operating budget results versus the budgeted 2020 operating budget as at April 30, 2020.

BACKGROUND:

Council approved the 2020 annual operating budget of \$410.52M on December 10, 2019 which includes the City's primary operating budget, Planning & Design operating budget, Engineering operating budget, Building Standards operating budget and Waterworks operating budget.

The Planning & Design, Engineering, Building Standards and Waterworks operating budgets are primarily user fee funded, including planning and engineering fees, building permit fees and water billings. Separate reserves have been established to support the department's day-to-day operations and capital programs.

The year to date operating budget is calendarized based on available current year information, historical spending patterns and trends and future projections. The intent and focus of this report is to communicate actual performance against the annual plan and to highlight variances.

All budgets are monitored on a monthly basis and departments provide details of material variances (actual to budget). The variances are reviewed, substantiated and summarized by the Financial Planning department.

This report provides a variance analysis by:

1. City's primary operating budget by Commission/Department; and
2. City's primary operating budget by major accounts

DISCUSSION:

1. CITY'S PRIMARY OPERATING BUDGET BY COMMISSION/DEPARTMENT

Net results (revenues – expenses) for the four months ended April 30, 2020 by each Commission and Department, summarized by personnel expenditures, non-personnel expenditures and revenues, are provided in Appendices 6 to 11.

The following table is a summary of all commissions year-to-date April results (\$ in millions):

<u>Commission</u>	<u>YTD Apr. 2020</u>		<u>Variance</u>
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
CAO's Office, Human Resources and Legal	\$1.64	\$1.75	\$0.11
Community & Fire Services (excl. winter maintenance)	\$33.80	\$31.02	(\$2.78)
Corporate Services	\$7.09	\$7.68	\$0.59
Development Services	\$2.88	\$2.70	(\$0.18)
Mayor & Council	\$0.98	\$1.04	\$0.06
Corporate Items	(\$54.50)	(\$53.41)	\$1.09
Net Expense/ (Revenue) excl. winter maintenance	(\$8.11)	(\$9.22)	(\$1.11)

Explanations for variances greater than \$0.05M by each Commission and Department are provided on the following pages.

CAO's Office, Human Resources and Legal Department (Appendix 6)

<u>Department</u>	<u>YTD Apr. 2020</u>		<u>Variance</u>
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
CAO's Office	\$0.18	\$0.23	\$0.05
Human Resources	\$0.91	\$0.87	(\$0.04)
Legal	\$0.55	\$0.65	\$0.10
Net Expense	\$1.64	\$1.75	\$0.11

CAO's Office (Actual \$0.18M – Budget \$0.23M = Variance \$0.05M)

Favourable variance of \$0.05M is mainly due to a year-to-date average of one temporary net vacancy.

Legal (Actual \$0.55M – Budget \$0.65M = Variance \$0.10M)

Favourable variance of \$0.08M is mainly due to external legal services \$0.05M and a year-to-date average of one temporary net vacancy \$0.05M.

Community and Fire Services – excluding winter maintenance (Appendix 7)

<u>Department</u>	<u>YTD Apr. 2020</u>		Variance
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
Operations	\$6.06	\$6.90	\$0.84
Fire Services	\$13.79	\$13.58	(\$0.21)
Library	\$5.24	\$5.43	\$0.19
Recreation Services	\$5.58	\$1.86	(\$3.72)
Environmental Services	\$0.32	\$0.34	\$0.02
Waste	\$2.70	\$2.77	\$0.07
Commissioner's Office	\$0.11	\$0.14	\$0.03
<u>Net Expense</u>	<u>\$33.80</u>	<u>\$31.02</u>	<u>(\$2.78)</u>

Operations (Actual \$6.06M – Budget \$6.90M = Variance \$0.84M)

Favourable variance mainly due part-time savings of \$0.47M, streetlight maintenance \$0.10M, utility locates \$0.07M and vehicle fuel and parts \$0.06M. These variances are primarily driven by reduced activity from the COVID-19 pandemic and timing.

Fire Services (Actual \$13.79M – Budget \$13.58M = Variance (\$0.21M))

Unfavourable variance mainly due to YTD overcomplement of 11 net positions (\$0.19M) and overtime & shift premiums (\$0.07M) partially offset by operating materials & supplies (eg. programs expenses, uniforms, public education and training supplies) \$0.03M.

Library (Actual \$5.24M – Budget \$5.43M = Variance \$0.19M)

Favourable variance mainly due to part-time savings \$0.13M, program expenses and materials \$0.02M and building maintenance \$0.02M related to the closure of facilities and cancellation of programs from the COVID-19 pandemic.

Recreation Services (Actual \$5.58M – Budget \$1.86M = Variance (\$3.72M))

Unfavourable variance mainly program registration fees and membership revenues (\$3.18M) and facility rentals (\$1.22M) partially offset by utilities \$0.22M, part-time savings \$0.18M and facility maintenance \$0.17M. These variances are due to the closure of facilities and cancellation of programs from the COVID-19 pandemic.

Waste (Actual \$2.70M – Budget \$2.77M = Variance \$0.07M)

Favourable variance due waste collection charges \$0.07M.

Corporate Services (Appendix 8)

<u>Department</u>	<u>YTD Apr. 2020</u>		Variance
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
Legislative Services & Corporate Communications	\$1.36	\$1.40	\$0.04
Financial Services	\$1.24	\$1.18	(\$0.06)
ITS	\$3.34	\$3.59	\$0.25
Sustainability & Asset Management	\$1.02	\$1.37	\$0.35
Commissioner's Office	\$0.13	\$0.14	\$0.01
<u>Net Expense</u>	<u>\$7.09</u>	<u>\$7.68</u>	<u>\$0.59</u>

Financial Services (Actual \$1.24M – Budget \$1.18M = Variance (\$0.06M))

Unfavourable variance mainly due to property tax overdue notice fees (\$0.12M) based on Council decision to waive penalty and interest charges on property taxes in 2020 in response to the COVID-19 pandemic and full year salary gapping (\$0.03M) partially offset by a year-to-date average of two net vacancies \$0.09M.

ITS (Actual \$3.34M – Budget \$3.59M = Variance \$0.25M)

Favourable variance mainly due to a year-to-date average of six temporary net vacancies \$0.28M partially offset by full year salary gapping (\$0.03M).

Sustainability & Asset Management (Actual \$1.02M – Budget \$1.37M = Variance \$0.35M)

Favourable variance mainly due to building and facility maintenance contracts \$0.14M related to the closure of facilities from the COVID-19 pandemic, the timing of some personnel recoveries \$0.14M and a year-to-date average of two temporary net vacancies \$0.08M.

Development Services (Appendix 9)

<u>Department</u>	<u>YTD Apr. 2020</u>		Variance
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
Culture & Economic Development	\$1.89	\$1.59	(\$0.30)
Traffic Operations	\$0.45	\$0.59	\$0.14
Commissioner's Office	\$0.54	\$0.52	(\$0.02)
<u>Net Expense</u>	<u>\$2.88</u>	<u>\$2.70</u>	<u>(\$0.18)</u>

Culture & Economic Development (Actual \$1.89M – Budget \$1.59M = Variance (\$0.30M))

Unfavourable variance mainly due to Theatre ticket sales, charges and rentals (\$0.67M), Art Centre and Museum program fees (\$0.20M) partially offset by professional services (eg. artist fees) \$0.20M, discretionary advertising \$0.14M, one-time Economic Development federal and provincial grants \$0.09M and program related expenditures \$0.04M. The primary reason for the variances is due to the closure of facilities and cancellation of programs from the COVID-19 pandemic.

Traffic Operations (Actual \$0.45M – Budget \$0.59M = Variance \$0.14M)
Favourable variance mainly due professional services (school crossing guards) \$0.10M related to the closure of schools from the COVID-19 pandemic.

Mayor & Council (Appendix 10)

<u>Department</u>	<u>YTD Apr. 2020</u>		<u>Variance</u>
	<u>Actual</u>	<u>Budget</u>	<u>fav./ (unfav.)</u>
Mayor & Council	\$0.98	\$1.04	\$0.06
Net Expense	\$0.98	\$1.04	\$0.06

Mayor & Council includes personnel costs for all Members of Council and Councillor assistants, non-personnel and Councillor discretionary budgets. The YTD variance is due to Councillor discretionary budgets.

Corporate Items (Appendix 11)

<u>Department</u>	<u>YTD Apr. 2020</u>		<u>Variance</u>
	<u>Actual</u>	<u>Budget</u>	<u>fav./ (unfav.)</u>
Corporate Items	(\$54.50)	(\$53.41)	\$1.09
Net Revenue	(\$54.50)	(\$53.41)	\$1.09

Favourable variance mainly due to higher investment income \$0.58M, lower than budgeted corporate contingency of \$0.46M and utilities and streetlight hydro budgeted savings \$0.29M. These are partially offset by property tax adjustments (\$0.24M), property tax penalty and interest (\$0.14M) and financial administrative fees (\$0.14M). While investment income is favourable YTD, it is anticipated to be on budget at year-end due to lower interest rates related to the impact of the COVID-19 pandemic.

2. CITY'S PRIMARY OPERATING BUDGET BY MAJOR ACCOUNTS (excl. winter maintenance)

At the end of April the actual operating results, excluding winter maintenance, against budget netted an unfavourable variance of \$4.72M and the breakdown is as follows:

REVENUES

At the end of April, revenues totalled \$96.94M against a budget of \$101.66M resulting in an unfavourable variance of \$4.72M or 95.4% of the year-to-date budget.

<u>Revenues</u>	<u>Actual</u>	<u>Budget</u>	<u>Fav./ (Unfav.)</u>
Property Taxation Revenues	\$ 79.48 M	\$ 79.48 M	\$ 0.00 M
General Revenues	\$ 8.58 M	\$ 8.27 M	\$ 0.31 M
User Fees & Service Charges	\$ 5.82 M	\$ 11.27 M	(\$ 5.45 M)
Grant & Subsidy Revenues	\$ 0.52 M	\$ 0.43 M	\$ 0.09 M
Other Income	\$ 2.54 M	\$ 2.21 M	\$ 0.33 M
Net Variance	\$ 96.94 M	\$ 101.66 M	(\$ 4.72 M)

Property Taxation Revenues (Actual \$79.48M – Budget \$79.48M= Variance \$0.00M)
Property taxation revenue YTD budget includes property tax levy.

General Revenues (Actual \$8.58M – Budget \$8.27M = Variance \$0.31M)
The general revenues YTD budget of \$8.27M includes investment income (budget \$3.56M), property tax penalty and interest (budget \$1.66M), parking fines (budget \$1.09M) and business, taxi, marriage and other licences (budget \$0.90M).

General revenues also include Alectra interest and dividends (YTD budget \$0.95M) with a corresponding transfer to the Life Cycle Replacement and Capital Reserve Fund. At year-end, a net \$1.00M is retained in the Operating Budget from Alectra interest and dividends.

YTD general revenues totaled \$8.58M at the end of April against a YTD budget of \$8.27M. The main drivers for the favourable variance of \$0.31M are investment income of \$0.58M resulting from a higher than budgeted rate of return partially offset by property tax penalty and interest (\$0.14M), marriage and taxi licenses (\$0.06M) and parking fines (\$0.04M). While investment income is favourable YTD, it is anticipated to be on budget at year-end due to lower interest rates related to the impact of the COVID-19 pandemic.

User Fees and Service Charges (Actual \$5.82M – Budget \$11.27M= Variance (\$5.45M))
The user fees and services charges YTD budget of \$11.27M includes revenues from programs offered by Recreation, Culture Services and Library departments and service fees such as new property tax account set-up fees, ownership change administrative fees and utility permit fees (budget \$7.37M), and facility rentals for arenas, pools, gym and halls (budget \$3.72M).

User fees and service charges were unfavourable by (\$5.45M), the main drivers of which were unfavourable Recreation user fees and rentals (\$4.44M) and Theatre, Museum and Arts Centres user fees and rentals (\$0.87M) due to the closure of facilities and cancellation of programs from the COVID-19 pandemic.

Grants & Subsidy Revenues (Actual \$0.52M – Budget \$0.43M = Variance \$0.09M)
The YTD budget includes Provincial and Federal grants of \$0.43M. The favourable variance of \$0.09M resulted from the receipt of one-time federal and provincial grants.

Other Income (Actual \$2.54M – Budget \$2.21M = Variance \$0.33M)
The favourable variance of \$0.33M is mainly due to the gain on USD exchange rates \$0.31M and miscellaneous department recoveries \$0.07M partially offset by financial administrative fee on development agreements (\$0.14M).

PERSONNEL EXPENDITURES

At the end of April, personnel expenditures were favourable by \$1.33M or spending of 97.3% of the year-to-date budget.

<u>Personnel</u>	<u>Actual</u>	<u>Budget</u>	<u>Fav./(Unfav.)</u>
Full time net of vacancy backfills and part time salaries	\$ 46.55 M	\$ 47.94 M	\$ 1.39 M
Overtime and other personnel costs	\$ 0.74 M	\$ 0.68 M	(\$ 0.06 M)
Total	\$ 47.29 M	\$ 48.62 M	\$ 1.33 M

At the end of April, there were 33 net temporary vacancies resulting in a favourable variance of \$0.95M. There were also part-time savings of \$0.89M. This was partially offset by full year budgeted salary gapping of (\$0.45M) netting a favourable variance of \$1.39M.

Overtime and other personnel costs were unfavourable by (\$0.06M).

NON-PERSONNEL EXPENDITURES

At the end of April, non-personnel expenditures were favourable by \$2.28M or spending of 94.8% of the year-to-date budget.

<u>Non Personnel Items</u>	<u>Actual</u>	<u>Budget</u>	<u>Fav./(Unfav.)</u>
Materials & Supplies	\$ 1.33 M	\$ 1.68 M	\$ 0.35 M
Procured Services	\$ 12.28 M	\$ 14.09 M	\$ 1.81 M
Transfers to Reserves	\$ 26.98 M	\$ 26.95 M	(\$ 0.03 M)
Other Expenditures	\$ 0.95 M	\$ 1.10 M	\$ 0.15 M
Total	\$ 41.54 M	\$ 43.82 M	\$ 2.28 M

Materials & Supplies (Actual \$1.33M – Budget \$1.68M = Variance \$0.35M)

Materials & supplies YTD budget of \$1.68M includes facility maintenance supplies, uniforms, recreation and other program supplies (budget \$0.81M), vehicle supplies such as fuel and repair parts (budget \$0.53M), and printing and office supplies (budget \$0.14M).

The favourable variance of \$0.35M is primarily due to operating materials and supplies \$0.21M (eg. uniforms, equipment and program expenses), vehicle fuel (gas and diesel) and parts \$0.06M and printing and office supplies \$0.04M.

Procured Services (Actual \$12.28M – Budget \$14.09M = Variance \$1.81M)

Procured services YTD budget of \$14.09M includes utilities and streetlight hydro (budget \$3.76M), waste collection (budget \$2.96M), maintenance & repairs of City assets (budget \$1.99M), insurance (budget \$1.90M), and professional services such as Theatre artist/entertainer fees, school crossing guards and external legal services (budget \$1.12M).

Procured Services were favourable \$1.81M primarily due to:

- \$0.66M favourable in professional fees, training, and travel (excl. office supplies of \$0.04M which is included under materials & supplies)

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- \$0.38M favourable in utilities and streetlight hydro primarily due to lower than budgeted usage related to the closure of facilities from the COVID-19 pandemic
 - \$0.26M favourable in maintenance and repairs (streetlight and facility maintenance)
 - \$0.16M promotion and advertising
 - \$0.14M contract service agreements (facility maintenance contracts)

Transfers to Reserves (Actual \$26.98M – Budget \$26.95M = Variance (\$0.03M))

The majority of funds are transferred to the Life Cycle and Capital Reserve Fund.

Other Expenditures (Actual \$0.95M – Budget \$1.10M = Variance \$0.15M)

Other expenditures YTD budget of \$1.10M includes contingency expense and non-personnel ramp ups \$0.86M and property tax adjustments \$0.15M. Year to date variance of \$0.15M is mainly due to lower corporate contingency expenditures of \$0.46M partially offset by property tax adjustments (\$0.24M).

Winter Maintenance

The 2020 actual winter maintenance expenditures at the end of the April totaled \$6.17M against a budget of \$7.61M, resulting in a favourable variance of \$1.44M.

The City's winter maintenance budget includes personnel expenditures, salt and sand purchases as well as five service contracts:

1. Supply and operation of tandem/single combination plow to sand and plow the City's primary road network;
2. Supply and operation of loaders to assist in the snow removal in cul-de-sacs, wide corners and rear lanes;
3. Grader rentals to remove snow on the City's local road networks;
4. Sidewalk snow removal; and
5. Windrow snow clearing services for eligible applicants

The four winter maintenance contracts have a fixed cost component of 38% and variable cost component of 62%. The fixed costs (standby costs) are charged throughout the winter months whether or not services are rendered in order to cover the contractor's capital costs. The variable costs are based on service hours provided.

The winter maintenance expenditures were favourable by \$1.44M as follows:

<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Fav./(Unfav.)</u>	
			<u>Hours</u>	<u>\$M</u>
Sidewalk (per unit of equipment)	202 hrs	251 hrs	49 hrs	0.29
Tandem (per unit of equipment)	163 hrs	234 hrs	70 hrs	0.31
Graders and windrows (per unit of equipment)	75 hrs	86 hrs	11 hrs	0.09
Loader (per unit of equipment)	65 hrs	124 hrs	59 hrs	0.34
Salt & Sand	14,047 tonnes	17,451 tonnes	3,405 tonnes	0.32
Part-time & overtime costs				(0.01)
Other winter maintenance costs				0.11
Winter maintenance favourable variance				1.44

Planning & Design (Appendix 2)

Actual (\$0.60M) – Budget \$0.25M = Unfavourable variance (\$0.85M)

At the end of April, the Planning department had a deficit of (\$0.60M) against a budgeted surplus of \$0.25M. The unfavourable variance of (\$0.85M) was mainly due to lower than budgeted planning and design fees of (\$1.27M) from the impact of the COVID-19 pandemic.

Engineering (Appendix 3)

Actual (\$1.75M) – Budget (\$0.11M) = Unfavourable variance (\$1.64M)

At the end of April, the Engineering Department had a deficit of (\$1.75M) against a budgeted deficit of (\$0.11M). The unfavourable variance of (\$1.64M) was due to lower than budgeted Engineering fees from the impact of the COVID-19 pandemic.

Building Standards (Appendix 4)

Actual (\$1.29M) – Budget (\$1.38M) = Favourable variance \$0.08M

At the end of April, the Building Standards department had a deficit of (\$1.29M) against a budgeted deficit of (\$1.38M). The favourable variance of \$0.08M was mainly due to higher building permit fees received prior to the COVID-19 pandemic.

Waterworks (Appendix 5)

Actual \$3.22M – Budget \$2.15M = Favourable variance \$1.08M

At the end of April, the Waterworks department had a surplus of \$3.22M against a budgeted surplus of \$2.15M. The main drivers for the favourable variance of \$1.08M were as follows:

- Higher than budgeted consumption and lower non-revenue water (10.6% actual consumption vs 11% budgeted) resulted in a net favourable variance of \$0.62M. The favourable variance was partially offset by (\$0.06M) from the decision by both the City and Region to not increase the sales and purchase price as planned on April 1. The net water sales and purchase variance is \$0.56M favourable.
- Lower revenues resulting in an unfavourable variance of (\$0.25M) due primarily to lower water meter installation fees and developer fees for services
- Lower non-personnel costs resulting in a favourable variance of \$0.58M due to lower operating and water, sewer and roadwork materials and supplies cost
- Lower personnel costs resulting in a favourable variance of \$0.19M due to temporary vacancies

FINANCIAL CONSIDERATIONS:

Each year, Staff monitor the results of operations on a monthly basis and provide a year-end projection in September with an update in November. Given the current pandemic, staff have been providing Committee with updates each month. The next update will be provided in July and will include June YTD results of operations along with any revisions to staff forecasts.

RECOMMENDED BY:

Joel Lustig, Treasurer

Trinela Cane, Commissioner, Corporate Services

ATTACHMENTS:**[Appendices 1 to 12:](#)**

Appendix 1 – Primary Operating Budget - Financial Results for the Four Months Ended April 30, 2020

Appendix 2 – Planning & Design Operating Budget - Financial Results for the Four Months Ended April 30, 2020

Appendix 3 – Engineering Operating Budget - Financial Results for the Four Months Ended April 30, 2020

Appendix 4 – Building Standards Operating Budget - Financial Results for the Four Months Ended April 30, 2020

Appendix 5 – Waterworks Operating Budget - Financial Results for the Four Months Ended April 30, 2020

Appendix 6 – Variances by Commission and Department for the four months ended April 30, 2020 – CAO's Office, Human Resources and Legal Department

Appendix 7 – Variances by Commission and Department for the four months ended April 30, 2020 – Community and Fire Services

Appendix 8 – Variances by Commission and Department for the four months ended April 30, 2020 – Corporate Services

Appendix 9 – Variances by Commission and Department for the four months ended April 30, 2020 – Development Services

Appendix 10 – Variances by Commission and Department for the four months ended April 30, 2020 – Mayor & Council

Appendix 11 – Variances by Commission and Department for the four months ended April 30, 2020 – Corporate Items

