



Report to: General Committee

Meeting Date: May 11, 2021

SUBJECT: 2021 March Year-To-Date Results of Operations
PREPARED BY: Jay Pak, Senior Financial Analyst
Lisa Chen, Senior Manager Financial Planning and Reporting

RECOMMENDATION:

- 1) THAT the report titled “2021 March Year-To-Date Results of Operations” be received; and,
1. THAT Staff be authorized and directed to do all things necessary to give effect to this resolution.

EXECUTIVE SUMMARY:

Council approved the 2021 annual operating budget of \$415.70M on December 9, 2020 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 2021 March 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 March results (January 1 to March 31).

<u>(\$ in millions)</u>	<u>YTD Mar 2021</u>		<u>Variance fav./(unfav.)</u>	<u>% of Budget</u>
	<u>Actual</u>	<u>Budget</u>		
Revenues	\$93.00	\$101.32	(\$8.32)	91.8%
Expenses	<u>63.63</u>	<u>74.92</u>	<u>11.29</u>	84.9%
Surplus excluding winter maintenance	29.37	26.40	2.97	
Winter Maintenance	<u>\$4.32</u>	<u>\$7.88</u>	<u>\$3.56</u>	
Net surplus including winter maintenance	<u>\$25.05</u>	<u>\$18.52</u>	<u>\$6.53</u>	

City's Surplus excluding winter maintenance

The major variances are outlined in the chart below:

Revenues	Fav. / (Unfav.)		Expenditures	Fav. / (Unfav.)	
Recreation Services revenue	(\$7.09)	M	Salaries & benefits	\$7.57	M
Theatre, Art Centre and Museum revenue	(\$0.97)	M	Professional services/ office supplies/ training/ travel	\$0.84	M
Parking fines	(\$0.48)	M	Utilities and Streetlight hydro	\$0.72	M
Investment income	(\$0.19)	M	Maintenance & repairs	\$0.54	M
Library revenue	(\$0.15)	M	Contract service agreements	\$0.46	M
Licenses & Permits	(\$0.13)	M	Operating materials & supplies	\$0.42	M
Financial administrative & Legal fees	(\$0.07)	M	Promotion & advertising	\$0.36	M
Federal and Provincial grants	\$0.27	M	COVID-19 expenses	\$0.20	M
Property tax penalty and interest	\$0.61	M	Municipal Contracted Services	\$0.12	M
			Credit Card Service Charges	\$0.10	M
Other	(\$0.12)	M	Other	(\$0.03)	M
Total	(\$8.32)	M	Total	\$11.29	M

Winter Maintenance

The 2021 actual winter maintenance expenditures at the end of the March totaled \$4.32M against a budget of \$7.88M, resulting in a favourable variance of \$3.56M.

Planning & Design (Appendix 2)

Actual \$0.41M – Budget \$0.86M = Unfavourable variance (\$0.45M)

Engineering (Appendix 3)

Actual \$3.84M – Budget \$3.07M = Favourable variance \$0.77M

Building Standards (Appendix 4)

Actual \$0.72M – Budget \$0.54M = Favourable variance \$0.18M

Waterworks (Appendix 5)

Actual \$1.43M – Budget \$1.56M = Unfavourable variance (\$0.13M)

PURPOSE:

To report on the year-to-date actual 2021 operating budget results versus the budgeted 2021 operating budget as at March 31, 2021.

BACKGROUND:

Council approved the 2021 annual operating budget of \$415.70M on December 9, 2020 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
City's primary operating budget by major accounts

OPTIONS/ DISCUSSION:

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

Net results (revenues – expenses) for the three months ended March 31, 2021 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 Mar 2021</u>		Variance
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
CAO's Office, Human Resources and Legal	\$ 0.85	\$ 1.16	\$ 0.31
Community & Fire Services (excl. winter maintenance)	\$ 19.92	\$ 20.65	\$ 0.73
Corporate Services	\$ 4.86	\$ 5.03	\$ 0.17
Development Services	\$ 1.40	\$ 2.05	\$ 0.65
Mayor & Council	\$ 0.62	\$ 0.69	\$ 0.08
Corporate Items	\$ (57.02)	\$ (55.98)	\$ 1.04
Net Expense/ (Revenue)	\$ (29.37)	\$ (26.40)	\$ 2.97

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 Mar 2021</u>		Variance
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
CAO's Office	0.11	0.15	\$ 0.04
Human Resources	0.33	0.59	\$ 0.26
Legal	0.41	0.42	\$ 0.01
Net Expense	\$ 0.85	\$ 1.16	\$ 0.31

Human Resources (Actual \$0.33M – Budget \$0.59M = Variance \$0.26M)

Favourable variance of \$0.26M is mainly due to a year-to-date average of three temporary net vacancies and favourability due to timing in recruitment advertising and legal services.

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

<u>Department</u>	<u>YTD Mar 2021</u>		Variance
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
Operations	3.66	4.15	\$ 0.49
Fire Services	9.48	9.54	\$ 0.06
Library	2.81	3.98	\$ 1.17
Recreation Services	1.55	0.30	\$ (1.25)
Environmental Services	0.20	0.24	\$ 0.04
Waste	2.30	2.44	\$ 0.14
Commissioner's Office	(0.08)	-	\$ 0.08
Net Expense	\$ 19.92	\$ 20.65	\$ 0.73

Operations (Actual \$3.66M – Budget \$4.15M = Variance \$0.49M)

Favourable variance mainly due to a year-to-date average of six temporary net vacancies for \$0.20M and part-time savings of \$0.13M, utility locates \$0.03M and other maintenance & repairs \$0.03M.

Fire Services (Actual \$9.48M – Budget \$9.54M = Variance \$0.06M)

Favourable variance mainly due to operating materials & supplies (eg. programs expenses, uniforms, public education and training supplies) \$0.05M.

Library (Actual \$2.81M – Budget \$3.98M = Variance \$1.17M)

Favourable variance mainly due to part-time savings \$1.10M, year-to-date average of seven temporary net vacancies for \$0.15M offset by lost fine and program revenue of (\$0.15M) related to the closure of facilities and cancellation of programs from the COVID-19 pandemic.

Recreation Services (Actual \$1.55M – Budget \$0.30M = Variance (\$1.25M))

Unfavourable variances in ice, gym, pool and soccer rentals totaling (\$2.77M) and spring aquatic and program registration fees totaling (\$4.31M) partially offset by part-time savings \$2.52M, full time savings \$1.70M from redeployments and temporary layoffs,

utilities \$0.45M, facility maintenance \$0.38M and operating materials and supplies \$0.27M. These variances are due to the closure of facilities and cancellation of programs from the COVID-19 pandemic. It is anticipated that Recreation will be on budget by year-end.

Waste (Actual \$2.30M – Budget \$2.44M = Variance \$0.14M)

Favourable variance due to the receipt of higher revenue from Waste Diversion Ontario (WDO).

Corporate Services (Appendix 8)

<u>Department</u>	<u>YTD Mar 2021</u>		<u>Variance</u>	
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>	
Legislative Services & Corporate				
Communications	0.98	0.64	\$	(0.34)
Financial Services	0.64	0.77	\$	0.13
ITS	2.51	2.77	\$	0.26
Sustainability & Asset Management	0.65	0.76	\$	0.11
Commissioner's Office	0.08	0.09	\$	0.01
<u>Net Expense</u>	\$ 4.86	\$ 5.03	\$	0.17

Legislative Services & Corporate Communications (Actual \$0.98M – Budget \$0.64M = Variance (\$0.34M))

Unfavourable variance mainly due to lower volume of parking fines (\$0.51M) and business licenses (\$0.13M) as a result of school and business closures from the COVID-19 pandemic, partially offset by a year-to-date average of seven temporary net vacancies \$0.28M

Financial Services (Actual \$0.64M – Budget \$0.77M = Variance \$0.13M)

Favourable variance mainly due to other contracted services \$0.05M and a year-to-date average of one net vacancy \$0.03M.

ITS (Actual \$2.51M – Budget \$2.77M = Variance \$0.26M)

Favourable variance mainly due to a year-to-date average of four temporary net vacancies \$0.25M.

Sustainability & Asset Management (Actual \$0.65M – Budget \$0.76M = Variance \$0.11M)

Favourable variance mainly due to less than budgeted spending in building maintenance, security and janitorial services.

Development Services (Appendix 9)

<u>Department</u>	<u>YTD Mar 2021</u>		Variance
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
Culture & Economic Development	0.63	1.15	\$ 0.52
Traffic Operations	0.35	0.46	\$ 0.11
Commissioner's Office	0.42	0.44	\$ 0.02
<u>Net Expense</u>	\$ 1.40	\$ 2.05	\$ 0.65

Culture & Economic Development (Actual \$0.63M – Budget \$1.15M = Variance \$0.52M)

Favourable variance mainly due to fourteen staff redeployed from the culture department to other departments within the corporation \$0.67M, favourability in professional services and promotion and advertising in the Theatre \$0.54M, and one-time Economic Development federal and provincial grants \$0.08M, offset by unfavourable Theatre ticket sales, charges and rentals (\$0.82M). The primary reason for the variances is due to the closure of facilities and cancellation of programs from the COVID-19 pandemic. It is anticipated that the Culture venues will be on budget by year-end.

Traffic Operations (Actual \$0.35M – Budget \$0.46M = Variance \$0.11M)

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 Mar 2021</u>		Variance
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
Mayor & Council	\$ 0.62	\$ 0.69	\$ 0.08
<u>Net Expense</u>	\$ 0.62	\$ 0.69	\$ 0.08

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 Mar 2021</u>		Variance
	<u>Actual</u>	<u>Budget</u>	<u>fav./(unfav.)</u>
Corporate Items	\$ (57.02)	\$ (55.98)	\$ 1.04
<u>Net Revenue</u>	\$ (57.02)	\$ (55.98)	\$ 1.04

Favourable variance mainly due to property tax penalty and interest \$0.61M from higher than average tax accounts in arrears, lower than budgeted corporate contingency of \$0.24M and utilities and streetlight hydro budgeted savings \$0.21M partially offset by investment income unfavourability of (\$0.19M) from a lower interest rate (\$0.12M) and portfolio balance (\$0.07M). It is anticipated that investment income will be on budget by year-end.

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

At the end of March, the actual operating results excluding winter maintenance, against budget netted a favourable variance of \$2.97M and the breakdown is as follows:

REVENUES

At the end of March, revenues totalled \$93.00M against a budget of \$101.32M resulting in an unfavourable variance of \$8.32M or 91.8% of the year-to-date budget.

<u>Revenues</u>	<u>Actual</u>	<u>Budget</u>	<u>Fav./(Unfav.)</u>
Property Taxation Revenues	\$ 82.34 M	\$ 82.42 M	(\$ 0.08 M)
General Revenues	\$ 6.91 M	\$ 7.13 M	(\$ 0.22 M)
User Fees & Service Charges	\$ 1.08 M	\$ 9.34 M	(\$ 8.26 M)
Grant & Subsidy Revenues	\$ 0.69 M	\$ 0.42 M	\$ 0.27 M
Other Income	\$ 1.98 M	\$ 2.01 M	(\$ 0.03 M)
Net Variance	\$ 93.00 M	\$ 101.32 M	(\$ 8.32 M)

Property Taxation Revenues (Actual \$82.34M – Budget \$82.42M= Variance (\$0.08M))
Property taxation revenue YTD budget includes property tax levy.

General Revenues (Actual \$6.91M – Budget \$7.13M = Variance (\$0.22M))

The general revenues YTD budget of \$7.13M includes investment income (budget \$3.71M), property tax penalty and interest (budget \$1.54M), parking fines (budget \$0.84M) and business, taxi, marriage and other licences (budget \$1.04M).

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 \$6.91M at the end of April against a YTD budget of \$7.13M. The main drivers for the unfavourable variance of \$0.22M are lower volume of parking fines (\$0.51M) and business licenses (\$0.13M) as a result of school and business closures from the COVID-19 pandemic, and investment income of (\$0.19M) offset by property tax penalty and interest \$0.61M from higher than average tax accounts in arrears.

User Fees and Service Charges (Actual \$1.08M – Budget \$9.34M= Variance (\$8.26M))

The user fees and services charges YTD budget of \$9.34M 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 \$5.37M), and facility rentals for arenas, pools, gym and halls (budget \$2.79M).

User fees and service charges were unfavourable by (\$8.26M), the main drivers of which were unfavourable Recreation user fees and rentals (\$7.09M) and Theatre, Museum and Arts Centres user fees and rentals (\$0.97M) due to the closure of facilities and cancellation of programs from the COVID-19 pandemic.

Grants & Subsidy Revenues (Actual \$0.69M – Budget \$0.42M = Variance \$0.27M)

The YTD budget includes Provincial and Federal grants of \$0.42M. The favourable variance of \$0.27M resulted from the receipt of one-time federal and provincial grants.

Other Income (Actual \$1.98M – Budget \$2.01M = Variance (\$0.03M))

The unfavourable variance of \$0.03M is mainly due to financial administrative fee on development agreements (\$0.11M) partially offset by smaller variances under \$0.05M.

PERSONNEL EXPENDITURES

At the end of March, personnel expenditures were favourable by \$7.57M or spending of 78.4% 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	\$ 26.84 M	\$ 34.56 M	\$ 7.72 M
Overtime and other personnel costs	\$ 0.66 M	\$ 0.28 M	(\$ 0.39 M)
Total	\$ 27.5 M	\$ 35.07 M	\$ 7.57 M

At the end of March, there were 63 net temporary vacancies resulting in a favourable variance of \$4.04M. There were also part-time savings of \$4.13M. This was partially offset by full year budgeted salary gapping of (\$0.45M) netting a favourable variance of \$7.72M.

Overtime and other personnel costs were unfavourable by (\$0.39M).

NON-PERSONNEL EXPENDITURES

At the end of March, non-personnel expenditures were favourable by \$3.73M or spending of 90.7% of the year-to-date budget.

<u>Non Personnel Items</u>	<u>Actual</u>	<u>Budget</u>	<u>Fav./(Unfav.)</u>
Materials & Supplies	\$ 0.79 M	\$ 1.28 M	\$ 0.49 M
Procured Services	\$ 7.29 M	\$ 10.20 M	\$ 2.91 M
Transfers to Reserves	\$ 27.58 M	\$ 27.62 M	\$ 0.04 M
Other Expenditures	\$ 0.47 M	\$ 0.76 M	\$ 0.29 M
Total	\$ 36.13 M	\$ 39.86 M	\$ 3.73 M

Materials & Supplies (Actual \$0.79M – Budget \$1.28M = Variance \$0.49M)

Materials & supplies YTD budget of \$1.28M includes facility maintenance supplies, uniforms, recreation and other program supplies (budget \$0.64M), vehicle supplies such as fuel and repair parts (budget \$0.39M), and printing and office supplies (budget \$0.11M).

The favourable variance of \$0.49M is primarily due to operating materials and supplies \$0.41M (eg. building, program, education, and pool supplies) and vehicle fuel (gas and diesel) and parts \$0.04M.

Procured Services (Actual \$7.29M – Budget \$10.20M = Variance \$2.91M)

Procured services YTD budget of \$10.20M includes utilities and streetlight hydro (budget \$2.81M), waste collection (budget \$2.06M), maintenance & repairs of City assets (budget \$1.68M), insurance (budget \$1.24M), and professional services such as Theatre artist/entertainer fees, school crossing guards and external legal services (budget \$0.87M).

Procured Services were favourable \$2.91M primarily due to:

- \$0.84M favourable in professional fees, training, and travel (excl. office supplies which is included under materials & supplies)
- \$0.72M favourable in utilities and streetlight hydro primarily due to lower than budgeted usage related to the closure of facilities from the COVID-19 pandemic
- \$0.54M favourable in maintenance and repairs (streetlight and facility maintenance)
- \$0.46M contract service agreements (facility maintenance contracts)
- \$0.36M promotion and advertising

Transfers to Reserves (Actual \$27.58M – Budget \$27.62M = Variance \$0.04M)

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

Other Expenditures (Actual \$0.47M – Budget \$0.76M = Variance \$0.29M)

Other expenditures YTD budget of \$0.76M includes contingency expense and non-personnel ramp ups \$0.70M and property tax adjustments \$0.02M. Year to date variance of \$0.29M is mainly due to lower corporate contingency expenditures of \$0.24M.

Winter Maintenance

The 2021 actual winter maintenance expenditures at the end of the March totaled \$4.32M against a budget of \$7.88M, resulting in a favourable variance of \$3.56M.

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 \$3.56M 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)	108	hrs	256	hrs	148 hrs	0.88
Tandem (per unit of equipment)	105	hrs	224	hrs	119 hrs	0.58
Graders and windrows (per unit of equipment)	7	hrs	95	hrs	89 hrs	0.71
Loader (per unit of equipment)	23	hrs	131	hrs	108 hrs	0.62
Salt & Sand	8,486	tonnes	17,518	tonnes	9,032 tonnes	0.82
Part-time & overtime costs						(0.25)
Other winter maintenance costs						0.20
Winter maintenance favourable variance						3.56

Planning & Design (Appendix 2)

Actual \$0.41M – Budget \$0.86M = Unfavourable variance (\$0.45M)

At the end of March, the Planning department had a surplus of \$0.41M against a budgeted surplus of \$0.86M. The unfavourable variance of (\$0.45M) was mainly due to lower than budgeted planning and design fees of (\$0.76M) partially offset by a year-to-date average of three temporary net vacancies.

Engineering (Appendix 3)

Actual \$3.84M – Budget \$3.07M = Favourable variance \$0.77M

At the end of March, the Engineering Department had a surplus of \$3.84M against a budgeted surplus of \$3.07M. The favourable variance of \$0.77M was due to higher than budgeted Engineering fees of \$0.64M and year-to-date average of three temporary net vacancies.

Building Standards (Appendix 4)

Actual \$0.72M – Budget \$0.54M = Favourable variance \$0.18M

At the end of March, the Building Standards department had a surplus of \$0.72M against a budgeted surplus of \$0.54M. The favourable variance of \$0.18M was mainly due to year-to-date average of two temporary net vacancies.

Waterworks (Appendix 5)

Actual \$1.43M – Budget \$1.56M = Unfavourable variance (\$0.13M)
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At the end of March, the Waterworks department had a surplus of \$1.43M against a budgeted surplus of \$1.56M. The main drivers for the unfavourable variance of \$0.13M were as follows:

At the end of March, the Waterworks department had a surplus of \$1.43M against a budgeted surplus of \$1.56M. The main drivers for the unfavourable variance of \$0.13M were as follows:

- Lower than budgeted consumption and higher non-revenue water (12.5% actual consumption vs 11% budgeted) resulted in a net unfavourable variance of (\$0.54M).
- Lower revenues resulting in an unfavourable variance of (\$0.17M) due primarily to lower water meter installation fees and developer fees for services
- Lower non-personnel costs resulting in a favourable variance of \$0.45M due to lower operating and water, sewer and roadwork materials and supplies cost

Lower personnel costs resulting in a favourable variance of \$0.13M due to temporary vacancies

FINANCIAL CONSIDERATIONS

The primary operating budget results are trending favourably based on a mild winter and measures implemented to offset the impacts due to COVID-19. Staff will continue to monitor the results of operations on a monthly basis. The next report will be in September and will include July YTD results of operations and a year-end projection.

HUMAN RESOURCES CONSIDERATIONS

[If applicable, outline any additional staffing requirements or impacts to the Collective Bargaining Agreement. Otherwise, insert "Not applicable" and leave the heading]

ALIGNMENT WITH STRATEGIC PRIORITIES:

[Demonstrate how the report aligns with the six areas of strategic focus (Growth Management; Transportation/Transit; Environment; Municipal Services; Parks, Recreation, Culture and Library Master Plan/Public Safety and Diversity, including Accessibility), otherwise insert "Not applicable" and leave the heading]

BUSINESS UNITS CONSULTED AND AFFECTED:

[Insert text here if required, otherwise insert "Not applicable" and leave the heading]

RECOMMENDED BY:

Joel Lustig
Treasurer

Trinela Cane
Commissioner Corporate Services

ATTACHMENTS:

[Appendices 1 to 11:](#)

Appendix 1 – Primary Operating Budget - Financial Results for the Three Months Ended March 31, 2021

Appendix 2 – Planning & Design Operating Budget - Financial Results for the Three Months Ended March 31, 2021

Appendix 3 – Engineering Operating Budget - Financial Results for the Three Months Ended March 31, 2021

Appendix 4 – Building Standards Operating Budget - Financial Results for the Three Months Ended March 31, 2021

Appendix 5 – Waterworks Operating Budget - Financial Results for the Three Months Ended March 31, 2021

Appendix 6 – Variances by Commission and Department for the Three Months Ended March 31, 2021 – CAO's Office, Human Resources and Legal Department

Appendix 7 – Variances by Commission and Department for the Three Months Ended March 31, 2021 – Community and Fire Services

Appendix 8 – Variances by Commission and Department for the Three Months Ended March 31, 2021 – Corporate Services

Appendix 9 – Variances by Commission and Department for the Three Months Ended March 31, 2021 – Development Services

Appendix 10 – Variances by Commission and Department for the Three Months Ended March 31, 2021 – Mayor & Council

Appendix 11 – Variances by Commission and Department for the Three Months Ended March 31, 2021 – Corporate Items

