

Administrative Services & City Solicitor

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	3.58	1.48	(2.10)
Labour	10.05	9.79	0.26
Other Expenditures	8.64	8.60	0.04
Total Expenditures	18.69	18.39	0.31
Net	15.12	16.91	(1.79)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	1	0.30
2020	1	0.30
2019	1	1.48
Total	3	2.08

Administrative Services & City Solicitor has an unfavourable variance at year-end driven by:

- Lower than budgeted draw from the Insurance Reserve (Office of the City Clerk)
- Higher than budgeted spending in Professional Fees and Ontario Land Tribunal matters (Legal Services)
- Reduced revenues from Committee of Adjustment applications, marriage licenses and marriage ceremonies primarily attributable to the pandemic (Office of the City Clerk)
- Higher than budgeted insurance claims costs (Office of the City Clerk)

These were partially offset by:

- Lower than budgeted Insurance Premiums (Office of the City Clerk)
- Lower than budgeted labour expenditures as a result of vacancies (Legal Services)
- Reduced postage usage due to the pandemic's impact on the City's available services and programs (Office of the City Clerk)

Work continued in Q4 on the Electronic Document Management System (Deputy City Manager, Administrative Services & City Solicitor) as well as Legal Document Management System (Legal Services).

Portfolio: Community Services

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	19.92	9.79	(10.13)
Labour	27.22	22.26	4.96
Other Expenditures	4.06	2.76	1.30
Total Expenditures	31.28	25.02	6.26
Net	11.36	15.23	(3.87)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	1	0.01
2020	2	0.16
2019	3	0.15
2018	3	0.38
2017	4	(45.23)
2008-2016	5	0.80
Total	17	(43.73)

Community Services has an unfavourable variance at year-end primarily driven by:

- Significantly reduced revenues due to the closure of community centers and the City Playhouse as a result of COVID-19 (Recreation Services)
- Decreased licensing, permit and parking enforcement revenues due to deferral of license renewals as a result of the pandemic (By-Law & Compliance, Licensing & Permit Services)

These were partially offset by:

- Reduced expenses related to programming, events, and operations, including labour and other expenses (Recreation Services)
- Lower than budgeted labour expenditures as a result of vacancies (By-Law & Compliance, Licensing & Permit Services)

Work continued in Q4 on several capital projects including VMC Library, Recreation and YMCA Centre of Community, and continued enhancements to Service Vaughan Customer Relationship Management (CRM).

There were two project closures in Community Services during the year.

Fire and Rescue Service

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.88	0.80	(0.08)
Labour	51.81	52.92	(1.11)
Other Expenditures	2.63	2.61	0.02
Total Expenditures	54.44	55.53	(1.10)
Net	53.56	54.74	(1.18)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	6	3.03
2020	11	1.01
2019	6	0.47
2018	5	0.34
2017	3	0.24
2014	1	0.08
Total	32	5.18

Vaughan Fire and Rescue Service has an unfavourable variance at year-end mainly driven by:

- Higher than budgeted labour expenditures as a result of COVID-19 absences and over-time back-fill to ensure service level is maintained
- Lower than budgeted revenues as a result of COVID-19 affecting Motor Vehicle Collisions and prevention

Work continued in Q4 on several capital projects including equipment purchases related to Technical Rescue.

Portfolio: Corporate Services & Chief Financial Officer

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	2.14	2.39	0.25
Labour	23.87	23.43	0.44
Other Expenditures	6.02	5.69	0.33
Total Expenditures	29.89	29.12	0.77
Net	27.74	26.73	1.02

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	2	1.02
2019	4	1.18
2018	4	1.81
2017	1	0.40
2016	5	2.31
2014	1	1.13
Total	17	7.85

Corporate Services has a favourable variance at Q4 driven mainly by:

- Lower than budgeted labour costs as a result of vacancies
- Lower than anticipated spending on Professional Fees, Training and Development, and Computer software due to procurement delays and spending restrictions in place due to the pandemic
- Higher than budgeted labour recovery from capital projects (Office of the Chief Information Officer)
- Lower than expected spending in Professional Fees

These were partially offset by:

- Higher than budgeted Service Contracts for the new tax system, and additional licenses (Office of the Chief Information Officer),

Work continued in Q4 on several large ongoing capital projects such as:

- Central Computing Infrastructure, Personal Computer (PC) Assets Renewal (Office of the Chief Information Officer)
- Growth Related Financial Studies and Analysis, and Long Range Fiscal Planning and Forecast (Financial Planning and Development Finance)
- Finance Modernization, and Workforce Management System (Deputy City Manager Corporate Services and Chief Financial Officer)
- Capital spend is on track across the Portfolio

Portfolio: Infrastructure Development

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	5.62	4.35	(1.28)
Labour	23.87	21.77	2.10
Other Expenditures	9.25	7.89	1.36
Total Expenditures	33.12	29.66	3.46
Net	27.49	25.31	2.18

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	44	24.54
2020	33	56.19
2019	53	79.72
2018	31	33.97
2017	20	62.56
2016	13	3.19
2004-2015	33	76.89
Total	227	337.07

Infrastructure Development has a favourable variance at Q4 driven mainly by:

- Lower than budgeted labour costs as a result of vacancies in approved positions
- Lower than anticipated spending on general maintenance and repairs \$0.6M, Janitorial supplies \$0.2M, utilities \$0.4M, garbage disposal \$0.1M, cleaning services \$0.1M as many facilities were closed due to COVID-19

These were partially offset by:

- Lower than budgeted labour recovery from capital projects (Infrastructure Delivery, IPCAM, FM)

Work continued in Q4 on several large ongoing capital projects such as:

- North Maple Regional Park Development
- New Carrville Community Centre Park in Block 11
- Maple Community Centre Feasibility Study
- Garnet A William Community Centre
- LED Street Light Conversion
- Road Rehabilitation and Watermain Replacement across the City

Portfolio: Planning and Growth Management

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	35.13	34.69	(0.44)
Labour	26.86	24.46	2.40
Other Expenditures	1.24	7.24	(6.00)
Total Expenditures	28.10	31.70	(3.60)
Net	(7.03)	(2.99)	(4.04)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	11	2.44
2020	20	21.06
2019	30	45.58
2018	17	4.47
2017	5	0.69
2016	8	16.30
2015	12	7.19
2013	5	1.90
2012	2	0.46
2011	3	0.81
2010	1	0.15
2009	1	0.28
2007	1	1.42
Total	116	102.74

Planning and Growth Management has a (\$0.4M) unfavourable revenue variance at Q4 driven mainly by:

- Higher than budgeted fees in BSD \$5.5M, DP \$2.5M and DE \$0.6M. These are partially offset by lower than budgeted reserve draws in BSD (\$5.7M) and DE (\$3.3M) due to strength in fee collection and lower than budgeted full costs

At the end of Q4, Planning and Growth management has an (\$3.6M) unfavourable expenditure variance mainly driven by:

- Higher than budgeted transfer to BSD (\$3.6M) and DP (\$2.8M) reserves due to higher than budgeted fee revenue and lower full costs
- \$2.4M lower than budgeted labour mainly due to vacancies for budgeted positions
- \$0.4M lower than budgeted expenditures in various non-labour lines

Work progressed on open capital projects with some of the more significant expenditures in the year related to Zoning By-law Review, Vaughan Mills Urban Design Strategy & Official Plan Review.

There was a total of 15 projects closed during this year.

Portfolio: Public Works

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	2.57	3.02	0.45
Labour	22.61	22.23	0.38
Other Expenditures	34.38	33.55	0.83
Total Expenditures	56.99	55.78	1.21
Net	54.41	52.76	1.65

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	35	3.98
2020	25	11.25
2019	21	1.84
2018	18	42.09
2017	11	2.95
2016	4	0.74
2010-2015	16	5.15
Total	130	68.00

Public Works has a favourable variance at Q4 driven mainly by:

- Reduction in Seasonal Crossing Guard Labour due to School Closures from COVID (Transportation and Fleet Management Services)
- Lower than budgeted labour costs as a result of vacant positions
- Lower than budgeted Contractor costs due to better winter weather than expected and contractor delays due to COVID
- Higher than budgeted Road Occupancy Permits and Municipal Consents, Rental, Cemetery, and Grant revenues

These were partially offset by:

- Higher than budgeted expenses in Materials and Supplies due to a one-time adjustment in Salt inventory (Transportation and Fleet Management Services)
- Higher than budgeted expenses in Hydro and Water costs due to an increase in rates and consumption (Parks, Forestry and Horticulture Operations)
- Higher than budgeted expenses for Winter Windrow services (Transportation and Fleet Management Services)

Work progressed on open capital projects with some of the more significant expenditures in the year related to:

- Curb and Sidewalk Repair and Replacement
- Stormwater Pond cleanout – Aviva Park Pond
- Tree Planting Program
- Parks Concrete Walkway Repairs
- Installation of Water Sampling Stations
- Pavement Crack and Seal program

Note: A significant portion of the unspent amount was due to delays in spending from project rescoping of the Smart Water Metering pilot program

Vaughan Public Libraries

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.40	0.21	(0.19)
Labour	16.43	13.35	3.08
Other Expenditures	4.88	3.98	0.90
Total Expenditures	21.31	17.33	3.98
Net	20.91	17.12	3.80

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	1	0.14
2019	4	1.24
2018	1	0.31
Total	6	1.70

Vaughan Public Libraries (VPL) has a favourable variance at Q4 driven by:

- Due to the impact of the COVID-19 pandemic, there were library branches that were either closed temporarily, or had reduced access for the public which caused significant savings to the budget in wages/benefits, security costs, copier expenses, utilities, and general maintenance.

This was partially offset by:

- Lower revenues than budget due to COVID-19. Revenues from service charges and room rentals were down significantly from budget and from elimination of fees.

Work continued in Q4 on several ongoing city-wide capital projects related to resource purchases, furniture, and equipment as well as technology upgrades. Capital projects for library services at the new Vaughan Hospital and the Vaughan Metropolitan Centre were also active and ongoing.

Transformation & Strategy

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	1.73	1.63	0.10
Other Expenditures	0.10	0.08	0.02
Total Expenditures	1.83	1.70	0.12
Net	1.83	1.70	0.12

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	2	0.10
2017	1	0.19
2016	1	0.33
Total	4	0.61

Overall, favourable net expenditure variance due mainly to labour gapping.

Corporate and Strategic Communications

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	2.31	2.46	(0.15)
Other Expenditures	0.12	0.01	0.10
Total Expenditures	2.43	2.47	(0.05)
Net	2.43	2.47	(0.05)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2018	1	0.05
2016	1	0.03
Total	2	0.08

Economic and Cultural Development

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.61	0.15	(0.46)
Labour	2.05	1.77	0.28
Other Expenditures	0.48	0.20	0.29
Total Expenditures	2.53	1.97	0.57
Net	1.93	1.82	0.11

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	2	0.02
Total	2	0.02

Corporate and Strategic Communications' variance at Q4 driven mainly by:

- Higher than budgeted labour costs - Labour cost recovery will take place once reconciled with Infrastructure Development (Community Engagement Specialist Position) and Environmental Services (Communications Advisor Position)
- Lower than anticipated spending in general due to a decision made by the administration to postpone the Citizen Satisfaction Survey until after the 2022 Municipal Election.

Work continued in Q4 on ongoing capital projects such as:

- Service Excellence Communication Plan - funds activities for the Staff Townhalls within the Term of Council. The next scheduled townhall will take place in Q2 2022 and the second in Q4 2022. The balance of the budget will be used closer to the event dates when materials and speakers are required.
- Citizen Engagement Study - the framework and RFP has been developed and delivered. The administration made the decision to release the RFP and complete the survey after the 2022 Municipal Election

Economic Development's Q4 variance mainly driven by:

- Destination marketing budgets being captured under EcDev while actuals were being captured under TVC.
- Delay in advertising revenue
- Lower than anticipated spending attributed to limited outside services and material/supplies needs due to COVID restrictions.

Work continued in Q4 on ongoing capital projects such as:

- Opportunity/Feasibility Study – Closing at the end of 2022.
- Smart City Fund - Smart City contractor, replaced by city staff, balance to carry over to 2022 City Staff salary.

Corporate Revenues & Expenditures

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Corporate Revenue	22.62	42.68	20.06
Reserve & Other Transfers	5.75	2.94	(2.81)
Taxation (net)	218.70	220.15	1.45
Total Revenues	247.07	265.77	18.70
Corporate Expenditures	22.65	36.92	(14.27)
Long Term Debt	10.63	7.35	3.29
Total Expenditures	33.28	44.27	(10.98)
Net	(213.79)	(221.50)	7.72

Corporate Revenues & Expenditures ended in 2021 with a favourable variance to budget driven mainly by:

- Higher than budgeted Corporate Revenues, mainly attributable to unbudgeted Safe Restart Phase 2 and Provincial COVID Funding of \$10.9 million, higher than expected dividends received from the City's investment holding company, Vaughan Holdings Inc. and higher fines & penalties of due to increased deferral of tax payments.
- Reserves and other transfers are below budget due mainly to delay in YMCA loan repayment as the debt servicing costs are funded mostly by reserves.
- Taxation revenues reflects higher supplemental taxes due to increased activity and enhancements to properties included in assessments.
- Corporate expenditures are higher than budgeted due mainly to contributions to the Winter, Insurance and Employer Benefit Reserves as recommended by consultants' and actuary reports.
- Long-Term Debt is below budget due to delay in YMCA loan repayment.

City Council

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	1.40	1.24	0.15
Other Expenditures	0.45	0.19	0.26
Total Expenditures	1.84	1.43	0.41
Net	1.84	1.43	0.41

Favourable variance primarily due to issuing fewer newsletters and publications during the year.

Integrity Commissioner & Lobbyist Registrar

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.35	0.32	0.03
Other Expenditures	0.18	0.07	0.11
Total Expenditures	0.53	0.39	0.14
Net	0.53	0.39	0.14

Favourable net expenditure variance mainly due to a delay in upgrades to registry software, expected to be completed in 2022.

Internal Audit

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.92	0.93	(0.01)
Other Expenditures	0.11	0.03	0.08
Total Expenditures	1.03	0.96	0.07
Net	1.03	0.96	0.07

Favourable net expenditure variance driven mainly by under-spending in training as a result of COVID-19.

City Manager

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.53	1.04	(0.51)
Other Expenditures	0.11	0.05	0.06
Total Expenditures	0.64	1.09	(0.45)
Net	0.64	1.09	(0.45)

Overall, unfavourable net expenditure variance was due mainly to salary continuance not budgeted.