

## Legal and Administrative Services

### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.83	2.34	0.51
Labour	6.48	6.07	0.41
Other Expenditures	7.63	8.67	(1.04)
Total Expenditures	14.12	14.74	(0.63)
<b>Net</b>	<b>12.28</b>	<b>12.40</b>	<b>(0.12)</b>

### Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	1	0.05
2021	1	0.18
2020	1	0.26
2019	1	1.29
2016	1	0.22
<b>Total</b>	<b>5</b>	<b>2.00</b>

Legal and Administrative Services has an unfavourable variance at Q2 driven by:

- Higher than budgeted insurance premiums and insurance claims costs (Office of the City Clerk)
- Higher than budgeted spending in Professional Fees (Legal Services)

These were partially offset by:

- Lower than budgeted labour expenditures as a result of vacancies (Legal Services, Procurement Services)
- Higher than expected Committee of Adjustment applications (Office of the City Clerk)
- Timing-related variances in postage expenses (Office of the City Clerk)

Work continued on a few capital projects including the Electronic Document Management System (Deputy City Manager, Legal and Administrative Services) as well as the Comprehensive Zoning By-Law Appeals (Legal Services).

**Portfolio: Community Services**

## Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	7.11	7.43	0.32
Labour	10.80	11.09	(0.29)
Other Expenditures	1.51	1.70	(0.19)
Total Expenditures	12.32	12.79	(0.48)
<b>Net</b>	<b>5.20</b>	<b>5.36</b>	<b>(0.16)</b>

## Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	4	0.91
2021	1	0.01
2020	2	0.12
2019	2	0.09
2018	3	0.47
2017	3	10.96
2008-2016	3	0.11
<b>Total</b>	<b>18</b>	<b>12.66</b>

Community Services has an unfavourable variance at Q2 primarily driven by:

- Higher part-time labour costs due to additional resources required to run programs at reduced capacities and lower ratios (Recreation Services)
- Licensing & Revenues trending lower than expected some of which is timing related (By-Law & Compliance, Licensing & Permit Services)

These were partially offset by:

- Lifted restrictions have generated renewed interest for permits and programs resulting in higher than anticipated revenues (Recreation Services)
- Lower than budgeted labour expenditures as a result of vacancies (By-Law & Compliance, Licensing & Permit Services)

Work continued on several capital projects including VMC Library, Recreation and YMCA Centre of Community; Fitness Centre Equipment Replacements; and Review and Update of the Community Service Organization Policy and the Facility Allocation Policy.

**Fire and Rescue Service**

## Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.30	0.29	(0.01)
Labour	25.95	25.73	0.22
Other Expenditures	1.26	1.19	0.07
Total Expenditures	27.21	26.92	0.30
<b>Net</b>	<b>26.92</b>	<b>26.63</b>	<b>0.29</b>

## Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	6	1.64
2021	6	3.37
2020	5	1.09
2019	6	0.68
2018	5	0.34
2017	3	0.24
2014	1	0.07
<b>Total</b>	<b>32</b>	<b>7.43</b>

Vaughan Fire and Rescue Service has a positive variance at Q2 mainly driven by:

- Staffing changes in Fire Operations and Prevention
- Timing-related variances in Other Expenditures

Work continued on several capital projects including Replacing Defibrillators, equipment purchases related to Technical Rescue, and Fitness Equipment and Furniture Replacements. Six capital projects were also closed in the first half of the year.

**Portfolio: Corporate Services & Chief Financial Officer**

## Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.96	1.30	0.34
Labour	10.32	9.94	0.38
Other Expenditures	4.53	4.24	0.29
Total Expenditures	14.85	14.18	0.67
<b>Net</b>	<b>13.89</b>	<b>12.88</b>	<b>1.01</b>

## Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	4	1.86
2020	2	0.89
2019	3	1.53
2018	3	1.34
2017	1	0.94
2016	4	3.39
2014	1	1.77
<b>Total</b>	<b>18</b>	<b>11.71</b>

Corporate Services has a favourable variance at Q2 driven mainly by:

- Higher than budgeted labour recovery from capital projects
- Lower than budgeted labour costs as a result of vacant positions
- Lower than anticipated spending on Professional Fees and Service Contracts
- Lower than budgeted Computer Software and Hardware

Work continued in Q2 on several large ongoing capital projects such as:

- Central Computing Infrastructure, Personal Computer (PC) Assets Renewal (Office of the Chief Information Officer)
- Finance Modernization, and Workforce Management System (Deputy City Manager Corporate Services and Chief Financial Officer)
- Growth Related Financial Studies and Analysis, and Woodlot Acquisition – Block 39 (Financial Planning and Development Finance)
- Capital spend is on track across the Portfolio

**Portfolio: Infrastructure Development**

## Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	6.62	7.92	1.30
Labour	14.04	12.98	1.05
Other Expenditures	4.63	6.71	(2.07)
Total Expenditures	18.67	19.69	(1.02)
<b>Net</b>	<b>12.05</b>	<b>11.77</b>	<b>0.28</b>

## Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	44	25.99
2021	52	41.96
2020	39	92.41
2019	67	217.5
2018	36	45.52
2017	21	60.68
2016	16	4.19
2004-2015	42	115.43
<b>Total</b>	<b>317</b>	<b>603.68</b>

Infrastructure Development has a favourable variance at Q2 driven mainly by:

- Lower than budgeted labour costs as a result of vacancies in approved positions
- Lower than anticipated spending on general maintenance, Janitorial supplies, utilities, garbage disposal, and cleaning services as many facilities were closed due to COVID-19
- Strength in fee collection

Work continued in Q2 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
- Dufferin Works Yard Improvements/ Renovations
- Woodbridge Avenue Improvements
- Kleinburg-Nashville PD6 Major

**Portfolio: Planning and Growth Management**

## Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	15.49	25.36	9.87
Labour	10.89	9.52	1.37
Other Expenditures	0.57	9.44	(8.87)
Total Expenditures	11.46	18.96	(7.50)
<b>Net</b>	<b>(4.03)</b>	<b>(6.40)</b>	<b>2.37</b>

## Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	3	1.63
2021	4	2.36
2020	14	19.36
2019	16	28.23
2018	11	3.99
2017	3	0.47
2016	5	15.05
2015	4	0.67
2013	4	1.76
2012	2	0.46
2011	2	0.60
<b>Total</b>	<b>68</b>	<b>74.59</b>

Planning and Growth Management has a favourable variance at Q2 driven mainly by:

- Higher than budgeted fees in BSD \$9.2M and DP \$2.9M. These are partially offset by lower than budgeted reserve draws in BSD (\$2.3M) due to strength in fee collection and lower than budgeted full costs.
- \$1.4M lower than budgeted labour costs as a result of vacancies in approved positions.
- (\$8.9M) higher than budgeted expenditures in various non-labour lines

Significant increase in other expenditures for Q2 related to (\$9.1M) higher than budgeted transfer to BSD reserve due to higher than budgeted fee revenue and lower full costs.

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.

**Portfolio: Public Works**

## Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.50	1.50	0.00
Labour	11.84	12.00	(0.17)
Other Expenditures	18.43	17.26	1.17
Total Expenditures	30.27	29.26	1.01
<b>Net</b>	<b>28.77</b>	<b>27.76</b>	<b>1.01</b>

## Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	33	10.71
2021	35	4.96
2020	24	14.37
2019	17	2.00
2018	14	4.23
2017	9	2.80
2016	2	0.95
2010-2015	15	5.23
<b>Total</b>	<b>149</b>	<b>45.24</b>

Public Works has a favourable variance at Q2 driven mainly by:

- Lower than budgeted Contractor costs due to delayed timing of Solid Waste invoices, and delayed start on Roads Contracts (Environmental Services and Transportation and Fleet Management Services)
- Lower than budgeted Materials and Supplies (Environmental Services)
- Favourable rents and concessions (Parks, Forestry and Horticulture Operations)

These were partially offset by:

- Higher than budgeted labour costs as a result of overtime for winter activities and increased seasonal labour partially offset by vacancies
- Lower than budgeted recoverable expenses from Bell Fibre to the Home project
- Higher than expected General Vehicle Repairs (delayed receipt of parts for repairs from prior year)
- Higher than budgeted expenses in Fuel costs due to increases in rates (Transportation and Fleet Management Services)
- 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:

- Pavement Crack and Seal program
- Infrastructure Improvement Program for water, wastewater systems
- Relocation of West Bulk Water Filling Stations
- Beautification Strategy – Enhanced Garden Displays
- Urban Forest Revitalization

## 2022 Q2 Fiscal Health Report

### Vaughan Public Libraries

#### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.12	0.08	(0.05)
Labour	8.28	7.11	1.17
Other Expenditures	3.19	2.68	0.51
Total Expenditures	11.47	9.80	1.67
<b>Net</b>	<b>11.35</b>	<b>9.72</b>	<b>1.63</b>

#### Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	1	0.14
2019	4	2.26
2018	1	0.25
<b>Total</b>	<b>6</b>	<b>2.66</b>

Vaughan Public Libraries (VPL) has a favourable variance at Q2 driven by:

- Labour was lower than budget due to the delayed openings for the libraries at the Maple Community Centre and at the Vaughan Metropolitan Centre. Both Libraries were due to be open in the first quarter of 2022 but were delayed until they were officially opened in April of 2022. These delayed openings also resulted in other savings such as Office Furniture, Hydro costs and Periodicals.

This was partially offset by:

- Lower revenues than budget due to the in-house programming not beginning until September 2022.

Work continued in Q2 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	0.00	(0.09)	(0.09)
Labour	0.95	0.68	0.27
Other Expenditures	0.05	0.02	0.34
Total Expenditures	1.00	0.70	0.31
<b>Net</b>	<b>1.00</b>	<b>0.71</b>	<b>0.30</b>

#### Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	2	0.25
2017	1	0.14
2016	1	0.33
<b>Total</b>	<b>4</b>	<b>0.71</b>

Transformation and Strategy ended Q2 2022 with a net favourable variance to budget due mainly to labour gapping.

Work continued in Q2 on several ongoing capital projects such as:

- Service Excellence Strategic Initiatives
- Corporate Performance Measures
- Ideas @ Work/Community Engagement (funds are being repurposed to support bang the table application)

## Chief Communications and Economic Development

### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.28	0.28	(0.00)
Labour	2.98	2.94	0.04
Other Expenditures	0.25	0.26	(0.01)
Total Expenditures	3.23	3.20	0.03
<b>Net</b>	<b>2.95</b>	<b>2.92</b>	<b>0.02</b>

### Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	3	0.02
2018	1	0.05
2016	2	1.25
2015	1	0.02
<b>Total</b>	<b>7</b>	<b>1.34</b>

Chief Communications and Economic Development's variance at Q2 driven mainly by:

- Lower than budgeted labour costs \$0.04M due to temporary vacancies

Work continued in Q2 on ongoing capital projects such as:

- Service Excellence Communication Plan
- Citizen Engagement Survey; and
- CRM Service Vaughan



## Corporate Revenues & Expenditures

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Corporate Revenue	14.34	17.90	3.56
Reserve & Other Transfers	2.95	2.30	(0.65)
Taxation (net)	220.38	219.81	(0.56)
<b>Total Revenues</b>	<b>237.66</b>	<b>240.01</b>	<b>2.35</b>
Corporate Expenditures	20.08	24.28	(4.20)
Long Term Debt	2.96	2.36	0.60
<b>Total Expenditures</b>	<b>23.04</b>	<b>26.64</b>	<b>(3.61)</b>
<b>Net</b>	<b>(214.62)</b>	<b>(213.37)</b>	<b>(1.26)</b>

Corporate Revenues & Expenditures ended in Q2 2022 with a net favourable variance to budget driven mainly by:

- Corporate expenditures are higher than budgeted due mainly to labour gapping budgeted in Corporate but realized in departments and higher repayment of taxes due to reassessments from MPAC.
- Long-Term Debt is below budget due to delay in YMCA loan repayment.
- Higher than budgeted Corporate Revenues, mainly attributable to 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 adjustment for lower than budgeted assessment growth from a previous year.

## City Council

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.72	0.63	0.09
Other Expenditures	0.25	0.12	0.13
<b>Total Expenditures</b>	<b>0.97</b>	<b>0.74</b>	<b>0.22</b>
<b>Net</b>	<b>0.97</b>	<b>0.74</b>	<b>0.22</b>

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	0.17	0.15	0.02
Other Expenditures	0.10	0.03	0.07
<b>Total Expenditures</b>	<b>0.26</b>	<b>0.18</b>	<b>0.08</b>
<b>Net</b>	<b>0.26</b>	<b>0.18</b>	<b>0.08</b>

Integrity Commissioner & Lobbyist Registrar ended Q2 2022 with a net favourable variance to budget due to:

- Delays in computer software upgrades
- Delays in professional fees to be used for upgrades to Lobbyist Registrar but still in research phase.

## Internal Audit

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.45	0.45	(0.00)
Other Expenditures	0.05	0.01	0.04
<b>Total Expenditures</b>	<b>0.50</b>	<b>0.47</b>	<b>0.03</b>
<b>Net</b>	<b>0.50</b>	<b>0.47</b>	<b>0.03</b>

Internal Audit ended in Q2 2022 with a net favourable variance due to timing of training events, conferences expected to take place in Q4.

**City Manager**

## Operating Results (\$M):

<b>(\$M)</b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance</u></b>
Revenues	-	-	-
Labour	0.27	0.30	(0.02)
Other Expenditures	0.06	0.07	(0.01)
Total Expenditures	0.33	0.37	(0.03)
<b>Net</b>	<b>0.33</b>	<b>0.37</b>	<b>(0.03)</b>

Overall, unfavourable net expenditure variance was due mainly to a position that was evaluated at a higher wage grade than budgeted.