

Legal and Administrative Services

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	4.65	4.41	(0.24)
Labour	13.65	13.69	(0.04)
Other Expenditures	10.72	12.91	(2.19)
Total Expenditures	24.37	26.60	(2.23)
Net	19.73	22.19	(2.46)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	1	0.05
2021	1	0.00
2020	1	0.25
2019	1	1.02
2016	1	0.22
Total	5	1.55

Legal and Administrative Services has an unfavourable variance at year-end driven by:

- Higher than budgeted spending in Professional Fees (Legal Services)
- Greater than anticipated insurance premiums and insurance claims costs (Office of the City Clerk)
- Lower than budgeted draw from the Insurance Reserve (Office of the City Clerk)

These were partially offset by:

- Higher than expected Committee of Adjustment applications (Office of the City Clerk)
- Reduced postage expenses (Office of the City Clerk)
- Lower than budgeted labour expenditures as a result of vacancies (Legal Services)

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	16.64	21.86	5.22
Labour	23.47	25.25	(1.78)
Other Expenditures	3.05	4.55	(1.50)
Total Expenditures	26.51	29.80	(3.28)
Net	9.87	7.93	1.94

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	5	0.77
2021	1	0.01
2020	2	0.10
2019	2	0.05
2018	3	0.13
2017	3	(38.91)
2008-2016	3	0.09
Total	19	(37.75)

Community Services has a favourable variance at year-end primarily driven by:

- Lifted restrictions have generated better than expected interest for recreational programming and permits resulting in higher than anticipated revenues (Recreation Services)
- Lower than budgeted labour expenditures as a result of vacancies (By-Law & Compliance, Licensing & Permit Services)
- Better than expected Fines & Penalties revenue with COVID-19 state of emergency pressures lessened, allowing enforcement of by-laws to resume (By-Law & Compliance, Licensing & Permit Services)

These were partially offset by:

- Higher part-time labour costs due to wage increases, and additional resources required to run programs at reduced capacities and lower ratios (Recreation Services)
- An increase in materials and supplies, correlated to the higher recreational programming and permit revenues (Recreation Services)
- Licensing & Permit Revenues trending lower than expected (By-Law & Compliance, Licensing & Permit Services)

Work continued on several capital projects including VMC Library, Recreation and YMCA Centre of Community; Purchase of Sports Village; Fitness Centre Equipment Replacements; and City Playhouse Renewal.

Fire and Rescue Service

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.89	0.89	0.01
Labour	55.62	55.80	(0.19)
Other Expenditures	2.74	2.71	0.02
Total Expenditures	58.36	58.52	(0.16)
Net	57.47	57.62	(0.15)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	6	1.41
2021	6	3.37
2020	5	1.09
2019	6	0.59
2018	4	0.29
2017	2	0.19
2014	1	0.06
Total	30	7.00

Vaughan Fire and Rescue Service has an unfavourable variance at year-end due to a negative variance in overtime, partially offset by vacancies in the department.

Work continued on several capital projects including bunker gear and hose replacements, and other equipment purchases. Two capital projects were also closed in the latter half of the year.

Portfolio: Corporate Services & Chief Financial Officer

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.98	2.92	0.94
Labour	21.62	21.29	0.33
Other Expenditures	6.79	6.01	0.79
Total Expenditures	28.41	27.29	1.12
Net	26.43	24.37	2.05

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	4	1.93
2020	2	0.79
2019	3	0.62
2018	3	1.07
2017	1	0.87
2016	4	2.56
2014	1	1.45
Total	18	9.29

Corporate Services has a favourable variance at Q4 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

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)
- 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)
- Water and Wastewater Billing System Discovery (Financial Services)

Capital spend is on track across the Portfolio.

Portfolio: Infrastructure Development

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	13.21	15.18	1.97
Labour	29.37	27.12	2.25
Other Expenditures	9.76	13.63	(3.87)
Total Expenditures	39.13	40.75	(1.62)
Net	25.92	25.57	0.35

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	44	120.39
2021	47	33.25
2020	36	68.52
2019	63	169.51
2018	29	31.38
2017	19	51.91
2016	15	3.28
2004-2015	39	92.13
Total	292	570.37

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

Higher than budgeted revenue via fees in DE \$10.0M, partially offset by:

- (\$6.2M) in lower than budgeted reserve draw in DE due to strength in fee collection and lower than budgeted full costs; and
- (\$1.8M) in lower than budgeted labour recoveries mainly driven by vacancies in budgeted positions.

Lower than budgeted expenditures:

- (\$4.1M) in higher than budgeted transfer to reserve due to the strength in fee collection in DE
- \$2.3M lower than budgeted costs in labour/benefits as a result of vacancies in approved positions
- \$0.2M lower than budgeted costs in general maintenance, utilities, and cleaning supplies/services because of the lower use of many facilities since COVID-19

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

- North Maple Regional Park Development
- Carrville Community Centre, Library and Park in Block 11
- Kirby Road Extension - Dufferin Street to Bathurst Street
- North Maple Community Bridge construction to link Canada Drive and America Avenue
- Road Rehabilitation and Watermain Replacement across the City
- Dufferin Works Yard Improvements/ Renovations
- Woodbridge Avenue Improvements
- Construction of Fire Station 7-12

Portfolio: Planning and Growth Management

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	30.86	40.22	9.36
Labour	22.92	20.16	2.76
Other Expenditures	1.36	16.20	(14.84)
Total Expenditures	24.28	36.36	(12.08)
Net	(6.58)	(3.86)	(2.72)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	2	1.26
2021	4	2.34
2020	14	18.71
2019	16	28.32
2018	11	3.86
2017	3	0.39
2016	5	12.36
2015	3	0.54
2013	4	1.72
2012	2	0.46
2011	2	0.58
Total	66	70.54

Planning and Growth Management has an unfavorable variance at Q4 driven mainly by:

Higher than budgeted fees in BSD \$8.8M and DP \$4.0M. Partially offset by:

- (\$3.0) in lower than budgeted reserve draw in BSD due to strength in fee collection and lower than budgeted full costs; and
- (0.5M) in lower than budgeted labour recoveries in PP&SP mainly due to vacancies in budgeted positions.

Higher than budgeted expenditures:

- (\$15.4M) higher than budgeted transfer to BSD and DP reserves due to higher than budgeted fee revenue and lower full costs;
- \$2.8M lower than budgeted labour mainly due to vacancies for budgeted positions; and
- \$0.5M lower than budgeted non-labour costs – various

Work progressed on open capital projects with some of the more significant expenditures in the year related to Official Plan Review, Zoning By-law Review and Major Mackenzie Drive Streetscape Improvement. There were four projects have been completed and closed this year.

Portfolio: Public Works

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	3.18	3.54	0.35
Labour	24.43	25.60	(1.17)
Other Expenditures	35.61	34.51	1.10
Total Expenditures	60.04	60.10	(0.06)
Net	56.85	56.56	0.29

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2022	35	8.11
2021	30	3.96
2020	16	11.95
2019	16	1.90
2018	13	3.72
2017	7	2.01
2016	2	0.52
2010-2015	13	3.55
Total	132	35.72

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

- Lower than budgeted Hydro costs due to Streetlight LED savings
- Lower than budgeted Materials and Supplies (Transportation and Fleet Management Services, Environmental Services)
- Lower than budgeted Contractor costs for Solid Waste invoices (Environmental Services)
- Higher than budgeted Blue Box Program grant (Environmental Services)
- Higher than budgeted labour recovery from Capital projects (Parks, Forestry and Horticulture Operations)
- Higher than budgeted transfers from year-end expenditure reserve

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
- Higher than budgeted expenses for Winter and Windrow services (Transportation and Fleet Management Services)
- Higher than expected General Vehicle Repairs
- Higher than budgeted costs for water and fuel
- Higher than budgeted expenses for contractor costs such as Tree Maintenance (Parks, Forestry and Horticulture Operations)

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

- Curb and Sidewalk Repair and Replacement
- Rehabilitation of Stormwater Ponds
- Urban Forest Revitalization
- Beautification strategy – Enhanced Garden Displays
- Tree Planting Program - Regular
- Fence Repair and Replacement Program

Vaughan Public Libraries

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.40	0.32	(0.07)
Labour	17.39	15.46	1.93
Other Expenditures	4.77	4.49	0.28
Total Expenditures	22.16	19.95	2.21
Net	21.77	19.63	2.14

Capital Results (\$M):

Year (\$M)	Open	Unspent
	#	\$
2021	1	0.14
2019	4	1.17
2018	1	0.22
Total	6	1.53

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

- Labour was lower than budget due to the delayed openings of the Maple Library and the VMC Library. Both Libraries were due to be open in the first quarter of 2022 but were delayed until April 2022. The delayed openings resulted in other savings such as Office Furniture, Hydro, and Periodicals.

This was partially offset by:

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

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 Mackenzie Health Vaughan Library and the VMC Library were also active and ongoing.

Transformation & Strategy

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	(0.01)	(0.01)
Labour	1.99	1.53	0.46
Other Expenditures	0.10	0.07	0.03
Total Expenditures	2.09	1.60	0.49
Net	2.09	1.61	0.48

Capital Results (\$M):

Year (\$M)	Open	Unspent
	#	\$
2020	2	0.23
2017	1	0.09
2016	1	0.19
Total	4	0.51

Transformation and Strategy ended Q4 2022 with a net favourable variance to budget mainly due to labour gapping (hiring delays).

Work continued in 2022 on several ongoing capital projects such as:

- Service Excellence Strategic Initiatives
- Corporate Performance Measures

Chief Communications and Economic Development

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.56	0.55	(0.01)
Labour	6.27	6.26	0.01
Other Expenditures	0.75	0.69	0.06
Total Expenditures	7.02	6.95	0.07
Net	6.46	6.40	0.06

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	1	0.02
2018	1	0.00
2016	2	1.04
2015	1	0.02
Total	5	1.08

Chief Communications and Economic Development has no significant operating variances in 2022.

Work continued in 2022 and on ongoing capital projects such as:

- CRM Service Vaughan
- Citizen Engagement Survey

Corporate Revenues & Expenditures

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Corporate Revenue	25.31	35.27	9.96
Reserves & Other Transfers	9.75	10.10	0.35
Taxation (net)	225.73	225.95	0.22
Revenues	260.78	271.32	10.53
Corporate Expenditures	24.50	33.26	(8.76)
Long-Term Debt	10.57	8.74	1.84
Total Expenditures	35.07	42.00	(6.92)
Net	(225.71)	(229.32)	3.61

Corporate Revenues & Expenditures ended in Q4 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.

City Council

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	1.46	1.78	(0.32)
Other Expenditures	0.44	0.22	0.21
Total Expenditures	1.89	2.00	(0.11)
Net	1.89	2.00	(0.11)

Unfavourable variance primarily due to labour costs associated with a change in term of Council in 2022.

Integrity Commissioner & Lobbyist Registrar

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.36	0.32	0.03
Other Expenditures	0.18	0.05	0.13
Total Expenditures	0.53	0.37	0.16
Net	0.53	0.37	0.16

Integrity Commissioner & Lobbyist Registrar ended Q4 2022 with a net favourable variance to budget due to delays in computer software upgrades related to Lobbyist Registry enhancements.

Internal Audit

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.95	0.96	(0.01)
Other Expenditures	0.11	0.02	0.09
Total Expenditures	1.06	0.98	0.08
Net	1.06	0.98	0.08

Internal Audit ended Q4 2022 with a net favourable variance due to delays in the commencement of a monitoring program.

City Manager

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.57	0.66	(0.09)
Other Expenditures	0.11	0.10	0.01
Total Expenditures	0.68	0.76	(0.08)
Net	0.68	0.76	(0.08)

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