

Legal and Administrative Services

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.98	1.45	(0.53)
Labour	6.22	5.57	0.64
Other Expenditures	8.64	8.10	0.54
Total Expenditures	14.86	13.67	1.18
Net	12.88	12.23	0.65

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	3	0.37
2021	1	0.45
2020	1	0.25
2019	1	0.86
2016	1	0.22
Total	7	2.15

Legal and Administrative Services has a favourable variance at Q2 by:

- Less than anticipated insurance claims costs for the first half of the year (Office of the City Clerk)
- Lower than budgeted labour expenditures as a result of vacancies (Legal Services, Procurement Services, Office of the City Clerk)

These were partially offset by:

- Higher insurance premium costs (Office of the City Clerk)
- Higher than budgeted spending in Professional Fees (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). One capital project closed during the first half of the year.

Portfolio: Community Services

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	8.51	11.80	3.29
Labour	12.93	12.96	(0.03)
Other Expenditures	2.28	2.58	(0.30)
Total Expenditures	15.21	15.54	(0.32)
Net	6.71	3.74	2.97

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	5	0.47
2022	5	0.64
2021	1	0.01
2020	1	0.06
2019	3	0.05
2018	3	0.20
2017	3	17.96
2008-2016	3	0.09
Total	24	19.49

Community Services has a favourable variance at Q2 primarily driven by:

- Greater traction in recovery from the impact of Covid-19, resulting in a strong demand for recreational programming, memberships and permits has led to 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 due in large part to new by-laws (By-Law & Compliance, Licensing & Permit Services)

These were partially offset by:

- An increase in materials and supplies, vendors and bank charges correlated to the higher recreational programming, permit revenues, and inflationary pressures (Recreation Services)
- Higher part-time labour costs due to increases in programming (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; Fitness Centre Equipment Replacements; and Feasibility Study and Business Plan for Infrastructure Development - VAS Shelter & Operations Centre. One capital project was completed and closed during the first half of the year.

Fire and Rescue Service

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.44	0.30	(0.15)
Labour	27.14	27.22	(0.07)
Other Expenditures	1.50	1.35	0.15
Total Expenditures	28.64	28.57	0.08
Net	28.20	28.27	(0.07)

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	16	1.76
2022	6	1.53
2021	6	2.67
2020	5	1.22
2019	6	0.72
2018	4	0.28
2017	2	0.19
2014	1	0.05
Total	46	8.43

Vaughan Fire and Rescue Service has an unfavourable variance at Q2 due to Motor Vehicle Collisions, partially offset by temporary favourable variances in Other Expenditures.

Work continued on several capital projects including portable radios, and general equipment and bunker gear replacements.

Portfolio: Corporate Services & Chief Financial Officer

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.27	1.82	0.55
Labour	11.13	10.78	0.35
Other Expenditures	5.75	5.45	0.29
Total Expenditures	16.88	16.24	0.65
Net	15.61	14.41	1.20

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	4	2.56
2022	4	1.84
2020	2	0.75
2019	3	0.35
2018	2	0.85
2017	1	1.37
2016	4	3.42
2014	1	2.08
Total	21	13.20

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

- Higher than budgeted Taxation and Property Assessment Revenues
- 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 Q2 on several large ongoing capital projects such as:

- Personal Computer (PC) Assets Renewal Central Computing Infrastructure (Office of the Chief Information Officer)
- Finance Modernization, and Workforce Management System (Deputy City Manager Corporate Services and Chief Financial Officer)
- Water and Wastewater Billing System Discovery (Financial Services)
- Growth Related Financial Studies and Analysis, (Financial Planning and Development Finance)

Portfolio: Infrastructure Development

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	6.67	6.13	(0.54)
Labour	14.69	13.73	0.96
Other Expenditures	4.96	6.21	(1.24)
Total Expenditures	19.65	19.94	(0.29)
Net	12.98	13.81	(0.83)

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	25	32.81
2022	40	81.21
2021	45	56.61
2020	34	106.40
2019	60	233.11
2018	24	40.56
2017	17	193.57
2004-2016	48	91.90
Total	293	836.17

Infrastructure Development has an unfavourable variance at Q2 driven mainly by:

- Lower than budgeted labour recoveries that are mainly driven by vacancies in budgeted positions (across most departments in the portfolio);
- Higher than budgeted transfer to reserve due to the strength in fee collection in Development Engineering; and
- Higher than budgeted costs in Facilities Management for security operations and general maintenance.

These are partially offset by:

- Lower than budgeted costs in labour/benefits as a result of vacancies in approved positions; and
- Higher than budgeted fees in Development Engineering

Work continued in Q2 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
- Rainbow Creek Crossing

Portfolio: Planning and Growth Management

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	16.81	12.89	(3.92)
Labour	12.25	9.63	2.62
Other Expenditures	0.60	0.29	0.31
Total Expenditures	12.85	9.92	2.93
Net	(3.96)	(2.98)	(0.99)

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	7	2.03
2022	2	0.96
2021	4	2.33
2020	14	19.26
2019	15	30.77
2018	9	3.23
2017	2	0.27
2016	5	14.93
2015	3	1.00
2013	4	1.72
2012	2	0.46
2011	2	0.55
Total	69	77.51

Planning and Growth Management has an unfavorable variance at Q2 driven mainly by:

- Lower than budgeted fees in Development Planning;
- Lower than budgeted reserve draw in Building Standards due to strength in fee collection and lower than budgeted full costs; and
- Lower than budgeted labour recoveries in PP&SP mainly due to vacancies in budgeted positions.

These are partially offset by:

- Higher than budgeted fees in Building Standards; and
- Lower than budgeted labour mainly due to vacancies for budgeted positions.

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.

Portfolio: Public Works

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.63	1.58	(0.05)
Labour	12.85	13.96	(1.11)
Other Expenditures	18.90	19.53	(0.63)
Total Expenditures	31.76	33.49	(1.74)
Net	30.13	31.91	(1.78)

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	48	7.04
2022	35	10.43
2021	30	3.81
2020	15	12.28
2019	16	1.62
2018	12	3.76
2017	7	2.21
2010-2016	14	6.45
Total	177	47.59

Public Works has an unfavourable variance at Q2 driven mainly 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 Materials and Supplies (Parks, Forestry and Horticulture Operations, Transportation and Fleet Management Services)
- Higher than budgeted expenses for Winter and Windrow activities (Transportation and Fleet Management Services)
- Higher than budgeted costs for Hydro and Fuel
- Lower than budgeted Blue Box Program grant revenue (Environmental Services)

These were partially offset by:

- Lower than budgeted water costs
- Lower than budgeted Contractor costs (Environmental Services and Parks, Forestry and Horticulture Operations)
- Higher than budgeted Rents and Concessions revenues (Parks, Forestry and Horticulture Operations)

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

- Sidewalk Tractor with Plow/Salt Spreader Replacement
- Urban Forest Revitalization
- Madvac – litter vacuums
- Parks Concrete Walkway Repairs
- MoveSmart projects (Mobility Management Program, Neighbourhood Traffic Management Plan, Sustainable Mobility Program, Road Safety Program)

Vaughan Public Libraries

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.11	0.18	0.07
Labour	8.67	7.90	0.77
Other Expenditures	3.37	2.99	0.38
Total Expenditures	12.04	10.89	1.15
Net	11.94	10.71	1.22

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	3	0.84
2021	1	0.14
2019	4	1.97
2018	1	0.17
Total	9	3.13

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

- Revenue exceeded budget due to the resumption of Library programs and the receiving of Grant monies
- Labour was lower than budget due to open positions and temporary reassignments

Work continued in Q2 on several ongoing city-wide capital projects related to resource purchases, furniture, and equipment, as well as technology upgrades. In addition, capital projects for library services at the new upcoming Carrville Library and West Woodbridge Library are ongoing as well as a capital project for the ongoing Active Together Master Plan.

Transformation & Strategy

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	0.00	(0.00)
Labour	0.92	0.83	0.09
Other Expenditures	0.05	0.03	0.02
Total Expenditures	0.97	0.86	0.12
Net	0.97	0.86	0.12

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2020	2	0.33
2017	1	0.09
2016	1	0.14
Total	4	0.56

Transformation and Strategy ended Q2 2023 with a net favourable variance to budget mainly due to labour gapping (hiring delays).

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

- Service Excellence Strategic Initiatives
- Corporate Performance Measures

Communications and Economic Development

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.33	0.37	0.04
Labour	3.64	3.46	0.18
Other Expenditures	(0.07)	0.14	(0.22)
Total Expenditures	3.57	3.60	(0.04)
Net	3.24	3.23	0.01

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2016	2	1.52
2015	1	0.02
Total	3	1.54

Communications and Economic Development has no significant operating variances.

Work continued in Q2 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	15.66	22.77	7.12
Reserves & Other Transfers	2.78	5.24	2.46
Taxation (net)	232.72	230.95	(1.78)
Revenues	251.16	258.96	7.80
Corporate Expenditures	19.47	27.41	(7.94)
Long-Term Debt	3.29	3.29	0.00
Total Expenditures	22.76	30.70	(7.94)
Net	(228.40)	(228.26)	(0.14)

Corporate Revenues & Expenditures ended in Q2 2023 with a slight net unfavourable variance to budget driven mainly by:

- Higher than budgeted Corporate Revenues, mainly attributable to requesting and receiving payout of surplus funds in the City's account with its employee benefits insurance provider and higher fines & penalties of due to increased deferral of tax payments.
- Reserves and other transfers are higher than budget due mainly to recoveries from capital to correspond to higher spending in capital projects.
- Taxation is below budget due to lower assessment growth than anticipated.
- Corporate expenditures are higher than budgeted due mainly to labour gapping budgeted in Corporate but realized in departments, contribution of the payout from the City's employee benefits insurance provider to the Employer Benefits Reserve not budgeted and higher repayment of taxes due to reassessments from MPAC.

City Council

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	0.00	0.00
Labour	1.56	1.52	0.04
Other Expenditures	0.30	0.24	0.05
Total Expenditures	1.86	1.77	0.09
Net	1.86	1.77	0.09

Favourable variance attributable to transition to new term of Council.

Integrity Commissioner & Lobbyist Registrar

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	0.00	0.00
Labour	0.17	0.16	0.01
Other Expenditures	0.07	0.04	0.02
Total Expenditures	0.24	0.20	0.04
Net	0.24	0.20	0.04

Integrity Commissioner & Lobbyist Registrar ended the quarter with a net favourable variance to budget mainly due to delays in computer software upgrades related to Lobbyist Registry enhancements and delays in seminars/workshops.

Internal Audit

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	0.00	0.00
Labour	0.47	0.47	(0.00)
Other Expenditures	0.03	0.05	(0.02)
Total Expenditures	0.50	0.52	(0.02)
Net	0.50	0.52	(0.02)

Internal Audit had a net unfavourable variance mainly since consultant work has not begun yet.

City Manager

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	0.00	0.00
Labour	0.35	0.34	0.01
Other Expenditures	0.06	0.02	0.04
Total Expenditures	0.41	0.36	0.04
Net	0.41	0.36	0.04

Favourable net expenditure variance was due mainly to a timing difference in professional fees.