

## Legal and Administrative Services

### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	3.96	2.89	(1.07)
Labour	13.01	12.76	0.25
Other Expenditures	11.76	10.55	1.21
Total Expenditures	24.77	23.31	1.46
Net	20.80	20.42	0.38

### Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	3	0.37
2021	1	0.14
2020	1	0.23
2019	1	0.64
2016	1	0.22
<b>Total</b>	<b>7</b>	<b>1.59</b>

Legal and Administrative Services has a favourable variance at year-end primarily driven by:

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

These were partially offset by:

- Greater than budgeted spending in Professional Fees (Legal Services)
- Higher insurance premium costs (Office of the City Clerk)

Work continued on a few capital projects including the Comprehensive Zoning By-Law Appeals (Legal Services) and the Electronic Document Management System (Office of the City Clerk). One capital project closed during the second half of the year.

**Portfolio: Community Services**

## Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	21.73	29.87	8.15
Labour	28.04	29.10	(1.06)
Other Expenditures	4.54	6.07	(1.53)
Total Expenditures	32.58	35.17	(2.59)
Net	10.86	5.30	5.55

## Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	5	0.47
2022	4	0.23
2021	1	0.01
2020	1	0.06
2019	1	0.04
2018	3	0.03
2017	3	17.50
2008-2016	3	0.09
<b>Total</b>	<b>21</b>	<b>18.44</b>

Community Services has a favourable variance at Q4 primarily driven by:

- Full rebound from the impact of Covid-19, resulting in a strong demand for recreational programming and permits which has led to higher than anticipated revenues (Recreation Services)
- Better than expected Fines & Penalties revenue due in large part to new by-laws (By-Law & Compliance, Licensing & Permit Services)
- Lower than budgeted labour expenditures as a result of vacancies (By-Law & Compliance, Licensing & Permit Services)

These were partially offset by:

- Higher part-time labour costs due to increases in wages and programming (Recreation Services)
- An increase in contractor and contract materials, bank charges, and materials and supplies expenses, correlated to higher recreational programming and permit revenues, along with inflationary pressures (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; Feasibility study and business plan for the establishment of a City of Vaughan Parking Authority; Fitness Centre Equipment Replacements; Community Centre & Program Equipment Replacement; and Furniture, Fixtures & Equipment for GAWCC Renovation. Three capital projects were completed and closed during the second half of the year.

**Fire and Rescue Service**

## Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.89	0.98	0.09
Labour	57.13	57.23	(0.10)
Other Expenditures	2.90	2.92	(0.01)
Total Expenditures	60.03	60.15	(0.12)
Net	59.14	59.17	(0.02)

## Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	16	1.53
2022	5	0.21
2021	5	0.37
2020	3	0.93
2019	5	0.37
2018	3	0.27
2017	2	0.19
2014	1	0.04
<b>Total</b>	<b>40</b>	<b>3.91</b>

Vaughan Fire and Rescue Service has an unfavourable variance at year-end driven by a negative variance in overtime, partially offset by labour gapping within multiple divisions.

Work continued on several capital projects including Replace Engine #7986, Replace Engine #7984, Replace Engine #7985, and a I.G. Tanker Freightliner/Tanker Replacement. Six capital projects were completed and closed during the second half of the year.

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

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	2.60	3.32	0.73
Labour	23.31	22.92	0.39
Other Expenditures	7.89	7.69	0.20
Total Expenditures	31.20	30.61	0.59
Net	28.60	27.28	1.32

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	4	2.33
2022	4	1.45
2020	1	0.25
2019	3	0.32
2018	2	0.64
2017	1	0.97
2016	4	2.43
2014	1	1.68
<b>Total</b>	<b>20</b>	<b>10.07</b>

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

- Higher than budgeted labour recovery from capital projects
- Higher than budgeted Taxation and Property Assessment Revenues
- Lower than budgeted labour costs as a result of vacant positions
- Lower than anticipated spending on Professional Fees, and Training and Development
- Higher than anticipated spending on Service Contracts

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

- Central Computing Infrastructure, Personal Computer (PC) Assets Renewal, and AV Infrastructure Renewal (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)
- Diversity, Equity, and Inclusion Strategic Plan (Chief Human Resources Officer)
- Growth Related Financial Studies and Analysis (Financial Planning and Development Finance)

**Portfolio: Infrastructure Development**

## Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	13.08	14.99	1.92
Labour	30.84	29.10	1.74
Other Expenditures	9.85	12.73	(2.88)
Total Expenditures	40.69	41.83	(1.14)
Net	27.62	26.84	0.78

## Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	25	33.27
2022	40	64.78
2021	43	45.94
2020	32	76.02
2019	59	171.50
2018	26	30.11
2017	18	190.39
2004-2016	49	47.86
<b>Total</b>	<b>292</b>	<b>659.88</b>

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

- Lower than budgeted costs in labour as a result of vacancies in approved positions
- Higher than budgeted fees in Development Engineering
- Higher than budgeted recoveries in the Infrastructure Planning & Corporate Asset Management and Facilities Management departments

These are partially offset by:

- Lower than budgeted labour recoveries driven by vacancies in approved budgeted positions
- Higher than budgeted costs in Facilities Management for security operations and general maintenance
- Higher than budgeted reserve contribution in Development Engineering due to higher than budgeted fee collection

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
- Construction of Fire Station 7-12
- Rainbow Creek Crossing

**Portfolio: Planning and Growth Management**

## Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	32.90	24.43	(8.47)
Labour	25.73	21.07	4.66
Other Expenditures	1.42	1.58	(0.16)
Total Expenditures	27.15	22.65	4.50
Net	(5.75)	(1.79)	(3.96)

## Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	7	2.02
2022	2	0.62
2021	3	2.08
2020	14	18.82
2019	14	29.10
2018	9	2.91
2017	2	0.24
2016	5	14.44
2015	3	0.68
2013	4	1.47
2012	2	0.46
2011	2	0.47
<b>Total</b>	<b>67</b>	<b>73.30</b>

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

- Lower than budgeted fees in Development Planning and Building Standards
- Lower than budgeted reserve draw in Building Standards due to lower than budgeted full costs
- Lower than budgeted labour recoveries in the Policy Planning & Special Programs department mainly due to vacancies in budgeted positions
- Higher than budgeted reserve contribution in Development Planning due to lower than budgeted full costs

These are partially offset by:

- Lower than budgeted labour mainly due to vacancies for budgeted positions
- Lower than budgeted non-labour costs in various areas

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	3.54	3.55	0.01
Labour	26.46	28.72	(2.25)
Other Expenditures	36.37	36.43	(0.06)
Total Expenditures	62.83	65.15	(2.31)
Net	59.30	61.60	(2.30)

## Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	47	5.08
2022	34	6.90
2021	27	2.60
2020	13	10.82
2019	11	1.46
2018	11	2.84
2017	4	1.78
2010-2016	14	3.78
<b>Total</b>	<b>161</b>	<b>35.26</b>

Public Works has an unfavourable variance at Q4 driven mainly by:

- Higher than budgeted labour costs as a result of overtime for seasonal and maintenance activities, and the advancement of MoveSmart initiatives
- Higher than budgeted Materials and Supplies (Parks, Forestry and Horticulture Operations, Transportation and Fleet Management Services)
- Higher than budgeted expenses for Windrow activities (Transportation and Fleet Management Services)
- Higher than budgeted costs for Hydro, Water and Fuel
- Lower than budgeted Blue Box Program grant revenue (Environmental Services)

These were partially offset by:

- 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:

- Parks Concrete Walkway Repairs
- Tree Planting Program – Regular
- Curb and Sidewalk Repair and Replacement and Pavement Crack and Seal program
- Air Regenerative Sweeper and Street Sweeper Replacements
- Sidewalk Tractor with Plow/Salt Spreader Replacement
- Urban Forest Revitalization
- Madvac – litter vacuum additions
- Baseball Diamond Redevelopment
- 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	0.36	0.46	0.10
Labour	18.09	17.05	1.05
Other Expenditures	5.01	4.93	0.08
Total Expenditures	23.10	21.98	1.12
Net	22.74	21.51	1.22

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

Year	Open #	Unspent (\$M)
2023	3	1.06
2021	1	0.14
2019	4	1.24
2018	1	0.09
<b>Total</b>	<b>9</b>	<b>2.54</b>

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

- Labour was lower than budget due to the anticipated closure of the Woodbridge Library for renovation in early 2024. Staff positions that become vacant during 2023 across VPL were held open in order to re-locate the Woodbridge Library staff during the closure.
- Higher revenues than budget due to the successful application of two government grants as well as greater revenue generated through in-house paid programming such as summer and PA day camp.

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 Carrville Library were also active and ongoing.

### Program Management Office

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

(\$M)	Budget	Actual	Variance
Revenues	0.05	(0.05)	(0.10)
Labour	3.74	3.49	0.25
Other Expenditures	(0.32)	(0.41)	0.10
Total Expenditures	3.43	3.08	0.35
Net	3.38	3.12	0.25

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

Year	Open #	Unspent (\$M)
2020	2	0.19
2017	1	0.01
2016	1	0.14
<b>Total</b>	<b>4</b>	<b>0.34</b>

Program Management Office ended Q4 2023 with a net favourable variance to budget mainly due to labour vacancies.

Work continued in Q4 on several ongoing capital projects such as the Service Excellence Strategic Initiatives and Corporate Performance Measures.



**Office of Communications and Economic Development**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.66	0.68	0.02
Labour	7.55	7.57	(0.01)
Other Expenditures	0.15	0.07	0.08
Total Expenditures	7.70	7.64	0.06
Net	7.04	6.95	0.09

Communications and Economic Development has no significant operating variances.

Work continued in Q4 and on ongoing capital projects such as the CRM Service Vaughan and Staff Forum.

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2019	1	0.00
2016	2	1.07
2015	1	0.02
<b>Total</b>	<b>4</b>	<b>1.09</b>

**Corporate Revenues & Expenditures**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Corporate Revenue	28.25	43.88	15.63
Reserves & Other Transfers	10.76	14.09	3.33
Taxation (net)	236.22	234.87	(1.35)
Revenues	275.24	292.84	17.61
Corporate Expenditures	23.23	48.37	(25.14)
Long-Term Debt	11.75	5.02	6.73
Total Expenditures	34.98	53.39	(18.41)
Net	(240.25)	(239.45)	(0.80)

Corporate Revenues & Expenditures ended in Q4 2023 with a slight net unfavourable variance to budget driven mainly by:

- Higher than budgeted Corporate Revenues, mainly attributable to higher than budgeted investment income due to increases in interest rates; 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 payment in lieu of taxes and timing in supplemental assessments.
- 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; Infrastructure Reserve contributions to support future repair, rehabilitation and replacement of existing assets (\$12.5M), Insurance Reserve contributions (\$2.0M); and higher repayment of taxes due to reassessments from MPAC;
- Favourable variance is due to the delay in issuing new debt of \$4.8M and charging principal payments of \$1.9M to the liability account instead of the operating expense account for the loan guarantee of the YMCA at the Vaughan Metropolitan Centre in line with the Public Service Accounting Board (PSAB) accounting regulations for public entities.

**City Council**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	0.00	0.00
Labour	3.64	3.40	0.25
Other Expenditures	0.43	0.28	0.15
Total Expenditures	4.08	3.67	0.40
Net	4.08	3.67	0.40

Favourable variance attributable mainly to labour gapping.

**Integrity Commissioner & Lobbyist Registrar**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	0.00	0.00
Labour	0.35	0.33	0.03
Other Expenditures	0.18	0.14	0.03
Total Expenditures	0.53	0.47	0.06
Net	0.53	0.47	0.06

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	0.98	0.98	0.00
Other Expenditures	0.11	0.09	0.02
Total Expenditures	1.10	1.07	0.02
Net	1.10	1.07	0.02

Internal Audit had a net favourable variance mainly due to timing delay in consultant work.

**City Manager**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	0.00	0.00
Labour	0.72	0.70	0.02
Other Expenditures	0.11	0.04	0.06
Total Expenditures	0.83	0.75	0.09
Net	0.83	0.75	0.09

Favourable net expenditure variance was due mainly to lower usage of professional services.