

**Legal and Administrative Services**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.87	0.97	0.09
Labour	6.72	6.33	0.39
Other Expenditures	8.03	7.91	0.13
Total Expenditures	14.75	14.24	0.51
Net	13.88	13.27	0.61

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2024	2	0.39
2023	3	0.35
2021	1	0.65
2020	1	0.20
2019	1	1.60
2016	1	0.20
<b>Total</b>	<b>9</b>	<b>3.40</b>

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

- Lower than budgeted labour expenditures as a result of vacancies (Procurement Services, Legal Services, Office of the City Clerk)
- Lower than expected insurance claims costs (Office of the City Clerk)
- Recoveries on performance bonds booked to revenue (Legal Services)

These were partially offset by:

- Higher insurance premium costs (Office of the City Clerk)

Work continued on a few capital projects including the Electronic Document Management System (Office of the City Clerk), and the Comprehensive Zoning By-Law Appeals (Legal Services)

**Portfolio: Community Services**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	11.41	14.03	2.63
Labour	15.16	14.80	0.37
Other Expenditures	3.03	2.59	0.43
Total Expenditures	18.19	17.39	0.80
Net	6.78	3.35	3.43

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2024	2	0.82
2023	4	0.46
2022	3	0.13
2021	1	0.00
2020	1	0.06
2019	1	0.04
2018	3	0.26
2017	3	17.44
2008-2016	3	0.09
<b>Total</b>	<b>21</b>	<b>19.30</b>

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

- Community interest in recreation programming and permits has driven revenue beyond projections (Recreation Services)
- Lower than budgeted labour expenditures as a result of vacancies (By-Law & Compliance, Licensing & Permit Services)
- Higher than expected Fines & Penalties and Private Transportation Company Licensing revenues (By-Law & Compliance, Licensing & Permit Services)
- Lower than budgeted expenses for ice time at Sports Village (Recreation Services)

These were partially offset by:

- Higher part-time labour costs due to increases in programming (Recreation Services)

Work continued on several capital projects including VMC Library, Recreation and YMCA Centre of Community; Fixtures & Equipment for GAWCC Renovation; Community Centre & Program Equipment Replacement; and Facility Equipment Replacement at Community Centres. Two capital projects were completed and closed during the first half of the year.

**Vaughan Fire and Rescue Service**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.44	0.40	(0.04)
Labour	27.42	27.36	0.06
Other Expenditures	1.83	1.46	0.37
Total Expenditures	29.25	28.82	0.42
Net	28.80	28.42	0.38

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2024	6	4.53
2023	16	1.87
2022	5	0.75
2021	5	0.37
2020	3	0.91
2019	5	0.52
2014-2018	6	0.49
<b>Total</b>	<b>46</b>	<b>9.45</b>

Vaughan Fire and Rescue Service has a favourable variance at Q2 related to lower than budgeted other expenses, driven by Radio Operations and Computer Software. This variance is due to invoice timing differences from the calendarized budget and is expected to be resolved by year-end.

Work continued on several capital projects including Annual Hose Replacement, general equipment and bunker gear replacements.

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

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.91	1.48	0.57
Labour	11.68	11.27	0.41
Other Expenditures	5.74	5.82	(0.08)
Total Expenditures	17.43	17.09	0.34
Net	16.51	15.61	0.90

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	4	4.56
2022	3	1.17
2020	1	0.20
2019	3	0.54
2018	2	0.71
2017	1	1.53
2016	4	3.64
2014	1	1.51
<b>Total</b>	<b>19</b>	<b>13.88</b>

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

- Higher than budgeted taxation and property assessment revenues
- Higher than budgeted labour recoveries from capital projects
- Lower than budgeted labour costs because of vacant positions
- Lower than anticipated spending on computer hardware

These were partially offset by:

- Higher than budgeted service contracts for temporary hires in Financial Services
- Higher than budgeted costs in corporate training

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

- Central Computing Infrastructure and Personal Computer (PC) Assets Renewal (Office of the Chief Information Officer)
- Finance Modernization, Water Billing Collections and Operations, and Workforce Management System (Deputy City Manager Corporate Services and Chief Financial Officer)
- Wellness Strategy (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	9.72	6.93	(2.79)
Labour	16.37	14.99	1.38
Other Expenditures	4.96	4.97	(0.01)
Total Expenditures	21.33	19.96	1.37
Net	11.61	13.02	(1.42)

## Capital Results (\$M):

Year	Open #	Unspent (\$M)
2024	27	29.15
2023	25	48.63
2022	37	90.07
2021	40	65.79
2020	28	90.74
2019	54	195.69
2018	25	31.69
2017	13	189.85
2004-2016	37	39.82
<b>Total</b>	<b>286</b>	<b>781.43</b>

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);
- Lower than budgeted revenue due to the slower fee collection in Development Engineering, related to Subdivision Agreement and Spine Service Agreement; and
- Higher than budgeted costs in Facility Management for utilities, service contracts and emergency repairs and replacement.

These are partially offset by:

- Lower than budgeted costs in labour/benefits as a result of vacancies in approved positions; and
- Lower than budgeted general maintenance and cleaning services fees in Facility Management.

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
- Construction of New West Woodbridge Branch Library at Father Ermanno Community Centre
- Pedestrian and Cycling Infrastructure Implementation Program

**Portfolio: Planning and Growth Management**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	15.59	13.55	(2.04)
Labour	12.88	11.17	1.71
Other Expenditures	0.61	2.18	(1.57)
Total Expenditures	13.49	13.35	0.13
Net	(2.10)	(0.20)	(1.90)

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2024	3	13.68
2023	7	2.46
2022	1	1.10
2021	3	2.08
2020	14	22.91
2019	13	31.47
2018	9	2.83
2017	2	0.24
2016	5	21.35
2011-2015	11	3.26
<b>Total</b>	<b>68</b>	<b>101.39</b>

Planning and Growth Management has an unfavourable 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; and
- Lower than budgeted non-labour expenses such training & development and professional fees

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 Doughton Road (Commerce Way to Edgeley Boulevard)

**Portfolio: Public Works**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.80	2.31	0.51
Labour	13.39	13.21	0.18
Other Expenditures	19.59	18.11	1.48
Total Expenditures	32.98	31.32	1.66
Net	31.17	29.01	2.16

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2024	81	8.91
2023	40	4.66
2022	29	10.38
2021	17	2.66
2020	9	11.34
2019	9	1.61
2018	7	4.53
2017	4	2.05
2010-2016	12	4.52
<b>Total</b>	<b>208</b>	<b>50.66</b>

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

- Favourable full-time labour due to unplanned vacancies and retirements.
- Higher than budgeted revenue, including an increase in the Ontario Blue Box Program Grant, duplicate accrued invoice for the Traffic Bell FTTH program that was adjusted in July and departmental revenue in tree replacement that will be transferred to a reserve by year-end.
- A delay in billing from a new general repairs contractor led to a temporary favourable variance.
- Favourable variance for Winter Activities due to a mild 2023-2024 winter season.

These were partially offset by:

- Planned full-time contracts, planned over-time as a result of extreme weather event activities including clean-ups, additional grass cutting rotations, increased weeding and Recreation (Service-In-Kind) events.
- Hydro costs exceeded the budget, and water expenses were higher than expected.

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

- Pick up, Trailer, Replacement Vehicles
- Parks and Horticulture Growth Vehicles
- Park Asset Replacement or Rehabilitation
- Parks Concrete Walkway Repairs
- Fence Repair and Replacement Program
- MoveSmart projects (Road Safety Program Mobility Management Program, Sustainable Mobility Program, Data Management Program)

**Vaughan Public Libraries**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.11	0.21	0.11
Labour	8.55	8.28	0.27
Other Expenditures	3.47	3.11	0.37
Total Expenditures	12.02	11.39	0.63
Net	11.91	11.17	0.74

Capital Results (\$M):

Year	Open #	Unspent (\$M)
2023	3	3.08
2021	1	0.10
2019	4	2.26
2018	1	0.09
<b>Total</b>	<b>9</b>	<b>5.53</b>

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

- Higher than budgeted revenue due to the resumption of Library programs and the successful application of four government grants
- Lower than budgeted labour due to vacancies and temporary reassignments from the Woodbridge library renovation closure.

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.

## Communications and Economic Development

### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.31	0.42	0.11
Labour	3.98	4.09	(0.12)
Other Expenditures	0.11	(0.05)	0.16
Total Expenditures	4.09	4.05	0.04
Net	3.78	3.63	0.15

### Capital Results (\$M):

Year	Open #	Unspent (\$M)
2024	5	0.87
2019	1	0.00
2016	2	1.06
2015	1	0.02
<b>Total</b>	<b>9</b>	<b>1.95</b>

Favourable variance in Communications and Economic Development driven mainly by:

- Higher than budgeted labour recovery in Economic Development and the office of the Chief Communications and Economic Development; and
- Lower than budgeted costs in various non-labour expenditures such as professional fees and promotion & education.

These were partially offset by:

- Higher than budgeted labour costs due to unbudgeted temporary positions.

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

- CRM Service Vaughan
- Staff Forum



**Corporate Revenues & Expenditures**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Corporate Revenue	17.15	24.54	7.39
Reserves & Other Transfers	2.52	2.08	(0.44)
Taxation (net)	240.43	238.93	(1.50)
Revenues	260.10	265.54	5.45
Corporate Expenditures	21.65	27.12	(5.47)
Long-Term Debt	4.27	3.29	0.98
Total Expenditures	25.93	30.41	(4.49)
Net	(234.17)	(235.13)	0.96

Corporate Revenues & Expenditures ended in Q2 2024 with a slight net unfavourable variance to budget driven mainly by:

- Higher than budgeted Corporate Revenues, mainly attributable to higher than budgeted investment income, surplus sponsorship revenues from 2023 was carried forward and higher sponsorships in 2024 for the Mayor's Golf and Gala, as well as higher fines and penalties than budgeted.
- Reserves and other transfers are lower than budget due mainly due to lower recoveries from capital to correspond to lower 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, and timing differences in employee benefits charged to departments and expenses for the Mayor's Golf and Gala events.

**City Council**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	0.00	0.00
Labour	1.96	1.80	0.16
Other Expenditures	0.31	0.14	0.17
Total Expenditures	2.28	1.94	0.34
Net	2.28	1.94	0.34

Favourable variance attributable to vacancies and timing of newsletters and events.

**Integrity Commissioner & Lobbyist Registrar**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.00	0.00	0.00
Labour	0.18	0.16	0.02
Other Expenditures	0.07	0.05	0.02
Total Expenditures	0.24	0.21	0.04
Net	0.24	0.21	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	0.48	0.48	(0.00)
Other Expenditures	0.06	0.03	0.03
Total Expenditures	0.54	0.51	0.03
Net	0.54	0.51	0.03

Internal Audit had a net favourable 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	0.36	(0.01)
Other Expenditures	0.06	0.03	0.03
Total Expenditures	0.41	0.38	0.03
Net	0.41	0.38	0.03

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

**Program Management Office**

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.03	0.02	(0.00)
Labour	1.64	1.49	0.15
Other Expenditures	(0.29)	(0.33)	0.04
Total Expenditures	1.35	1.15	0.20
Net	1.33	1.13	0.19

Favourable net expenditure variance was due mainly to vacancies in the department, partially offset by higher than budgeted expenses in computer hardware.