

Portfolio: Community Services

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	11.66	11.26	(0.40)
Labour	42.75	42.53	0.22
Other Expenditures	8.77	8.39	0.37
Total Expenditures	51.51	50.92	0.59
Net	39.85	39.66	0.19

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	52	13.87
2018	31	11.18
2017	31	8.39
2016	16	1.54
2015	8	2.85
2004-2014	21	1.28
Total	159	\$39.11

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

- Lower than budgeted labour expenditures as a result of vacancies and gapping (By-Law & Compliance, Licensing & Permit Services, Recreation Services),
- Lower than budgeted Other Expenses due to timing of invoices (Fire and Rescue Service, Recreation Services), and
- Lower than budgeted gas costs from reduced consumption (Facility Services)

These were partially offset by:

- Lower than budgeted revenues including user fees (By-Law & Compliance, Licensing & Permit Services, Recreation Services),
- Higher than budgeted labour expenditures, due to hiring of additional firefighters for coverage of long-term absences, partially offset by a positive impact to overtime costs (Fire and Rescue Service)
- Higher than anticipated General Maintenance expenditures due to a few large unplanned repairs (Facility Services)

Work continued in Q2 on numerous capital projects including implementation of energy conservation improvements to multiple City-owned facilities, as well as renovations and replacements at the City's Community Centres.

There were 12 project closures across Community Services for the first half of the year.

2019 Q2 Fiscal Health Report

Portfolio: Corporate Services

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.08	0.61	(0.47)
Labour	8.61	8.58	0.03
Other Expenditures	7.83	6.66	1.18
Total Expenditures	16.44	15.24	1.20
Net	15.36	14.63	0.73

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	7	1.17
2018	2	0.25
2017	2	0.15
2016	6	2.66
2014	1	0.42
Total	18	\$4.66

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

- Lower negotiated Insurance Premiums and Deductibles (Office of the City Clerk),
- Lower than anticipated spending on Professional Fees, Communications and Computer Software due to more projects scheduled in Q3 and Q4 (Office of the Chief Information Officer), and
- Lower than budgeted labour costs as a result of vacancies during the year.

These were partially offset by higher than budgeted expenditures in:

- Professional Fees for legal and human resources' related issues (Office of the Chief Human Resources Officer),
- Internal and external city claims (Office of the City Clerk),
- Service Contracts (Office of the Chief Information Officer),

and lower revenues than budgeted from Committee of Adjustment fees (Office of the City Clerk),

Work continued in Q2 on several large ongoing capital projects such as Central Computing Infrastructure, Personal Computer (PC) Assets Renewal and Audio/Visual Infrastructure renewal. (Office of the Chief Information Officer).

2019 Q2 Fiscal Health Report

Portfolio: Planning and Growth Management

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	11.31	8.26	(3.05)
Labour	13.78	11.62	2.17
Other Expenditures	0.76	0.32	0.43
Total Expenditures	14.54	11.94	2.60
Net	3.23	3.68	(0.45)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	51	47.45
2018	33	19.61
2017	31	14.56
2016	26	14.38
2015	23	29.80
2014	18	2.20
2013	18	8.30
2011-2012	20	4.58
2003-2010	22	8.01
Total	242	\$148.88

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

- lower than budgeted planning applications and building permits revenue caused by slower construction activities, and
- lower than budgeted labour cost recoveries from capital funds due to vacancies in Parks Development, Policy Planning & Environmental Sustainability and Development Planning.

These were partially offset by lower than budgeted expenditures in labour attributed mainly to vacancies in Building Standards, Development Engineering, Development Planning and Policy Planning & Environmental Sustainability. The positions are being actively recruited. The positive labour variance contributed to the lower than expected labour cost recoveries from capital funds.

Work progressed on open capital projects with some of the more significant expenditures in the year related to North Maple Regional Park Phase I construction, Block 40 Chatfield District Park Construction and Block 55 PD-KN Watermain Servicing.

2019 Q2 Fiscal Health Report

Portfolio: Public Works

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	3.08	1.75	(1.33)
Labour	15.38	14.18	1.20
Other Expenditures	17.01	17.05	(0.04)
Total Expenditures	32.40	31.23	1.17
Net	29.31	29.48	(0.17)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	70	23.05
2018	64	57.39
2017	64	61.81
2016	30	23.31
2015	38	59.44
2014	40	5.93
2013	15	6.06
2007-2012	25	0.01
Total	346	\$237.02

Public Works has an unfavourable variance at Q2 driven mainly by:

- Lower than budgeted labour cost recoveries from capital funds due to vacancies
 - Savings in contract & contractor materials in Solid Waste collection as a result of fewer than projected townhouse complexes receiving service from the City.
 - Lower than budgeted Contractor & Contractor Materials in the Transportation Services and Parks and Forestry Operations (TSPFO) department due to timing of expenses,
 - Lower than budgeted utility costs in TSPFO as a result of less than expected rate increases for hydro, and
 - Higher than budgeted winter maintenance costs due to higher than average occurrence of plowing events.
- These were partially offset by a favourable variance in labour mainly attributed to timing of expenses related to seasonal labour in TSPFO and vacancies in Infrastructure Planning and Corporate Asset Management, Infrastructure Delivery and TSPFO. Vacant positions are being actively recruited or have since been filled. The positive labour variance contributed to lower than expected labour cost recoveries from capital funds.

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

- Road rehabilitation and Watermain replacement
- Reposition Fire Station #7-4 Kleinburg Design & Construction
- Vaughan Hospital Precinct Development
- Concord GO Comprehensive Transportation Study
- Repair and Rehabilitation of Pump Stations and Booster Station

Several projects were completed and closed during Q1 and Q2 2019 in Environmental Services, TSPFO, Infrastructure Delivery, and Fleet Management Services.

Some of the works completed are related to:

- Tree Replacement Program-EAB
- Storm Pond Cleaning - Audia Pond
- SCADA System Implementation Phase 1
- Traffic Signs Reflectivity Inspection and Testing

2019 Q2 Fiscal Health Report

Office: Corporate Initiatives and Intergovernmental Relations

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.29	0.01	(0.28)
Labour	2.08	1.8	0.28
Other Expenditures	0.38	0.42	(0.05)
Total Expenditures	2.46	2.23	0.23
Net	2.17	2.22	(0.05)

Corporate Initiatives and Intergovernmental Relations has an unfavourable variance at Q2 driven mainly by lower than budgeted revenues for Municipal Sponsorships, offset by labour savings due to vacancies.

Work continued in Q2 on various capital projects, including the Smart City Study, and the Economic Development & Employment Strategy (EDES Study).

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	2	0.37
2017	1	0.05
2016	1	0.04
Total	4	\$0.46

Office: Chief Financial Officer

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.84	0.89	0.05
Labour	5.51	4.71	0.80
Other Expenditures	0.52	0.23	0.29
Total Expenditures	6.03	4.94	1.09
Net	5.19	4.05	1.14

The Office of Chief Financial Officer has a favourable variance at Q2 driven mainly by higher than budgeted taxation and property assessment revenues and labour savings due to vacancies.

Work continued in Q2 on various capital projects, including Growth Related Financial Analysis and Long-Range Fiscal Planning.

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	1	0.93
2018	5	1.46
2017	1	0.34
2016	3	0.17
2011	1	0.09
Total	9	\$1.55

2019 Q2 Fiscal Health Report

Office: Chief Financial Officer – Corporate Revenues & Expenditures

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Corporate Revenue	8.50	8.14	(0.36)
Reserve Transfers	9.68	5.77	(3.91)
Taxation (net)	180.49	180.49	0.00
Total Revenues	198.79	194.41	4.39
Corporate Expenditures	23.80	23.92	(0.12)
Long Term Debt	3.84	4.19	(0.34)
Total Expenditures	27.64	28.10	(0.47)
Net	\$171.16	\$166.30	(\$4.86)

Net results are tracking negative to budget driven mainly by:

- Lower than budgeted transfers from the Engineering and Building Standards Reserves as their overall department expenditures were less than planned in the first two quarters of 2019.

Office: City Solicitor

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.42	0.03	(0.39)
Labour	1.82	1.47	0.35
Other Expenditures	0.56	0.67	(0.11)
Total Expenditures	2.38	2.14	0.23
Net	1.96	2.12	(0.16)

The Office of the City Solicitor has an unfavourable variance at Q2 driven mainly by:

- higher than budgeted spending in Professional Fees for complex legal issues and Local Planning Appeal Tribunal hearings that required external counsel expertise, and
- lower than budgeted labour cost recoveries from capital funds due to vacancies and lower than anticipated work on capital projects.

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2013	2	0.09
2012	1	1.12
Total	3	\$1.21

These were partially offset by lower than budgeted labour expenditures as a result of vacancies. The positive labour variance contributed to the lower than expected labour cost recoveries from capital funds.

The majority of capital project activity is related to real estate; specifically land acquisition activities which can result in varied spending from quarter to quarter.

2019 Q2 Fiscal Health Report

Office: Transformation & Strategy

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.21	0.10	(0.11)
Labour	0.98	0.55	0.42
Other Expenditures	0.06	0.12	(0.06)
Total Expenditures	1.04	0.67	0.37
Net	0.83	0.57	0.26

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	1	0.29
2017	1	0.20
2016	1	0.38
Total	3	\$0.87

The Transformation & Strategy Office is trending favourably to budget driven primarily by new, vacant roles that are currently in the recruitment process. As a result of these vacancies, labour expenditures are currently under budget as are the associated labour recoveries. As the positions are filled, Transformation & Strategy will trend closer to budget.

Office: Vaughan Public Libraries

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.22	0.24	0.02
Labour	7.41	7.19	0.22
Other Expenditures	3.49	3.01	0.48
Total Expenditures	10.90	10.20	0.70
Net	10.68	9.97	0.72

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	4	1.68
2018	2	1.22
2016	2	0.12
2013-2015	4	1.01
Total	12	\$4.04

Vaughan Public Libraries has a favourable variance at Q2 driven mainly by:

- Lower than budgeted labour costs as a result of vacancies,
- Delays in delivery of furniture and timing of new subscriptions, and
- Reduced expenses for utilities.

These were partially offset by increases in expenditures related to data processing, service programming, and technological service contracts.

Work continued in Q2 on several ongoing city-wide capital projects related to resource purchases, furniture and equipment as well as technology upgrades.

2019 Q2 Fiscal Health Report

City Council

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.67	0.71	(0.04)
Other Expenditures	0.25	0.11	0.14
Total Expenditures	0.92	0.82	0.10
Net	0.92	0.82	0.10

The City Council operating budget is on track for 2019.

Integrity Commissioner & Lobbyist Registrar

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.17	0.16	0.01
Other Expenditures	0.09	0.05	0.04
Total Expenditures	0.26	0.20	0.06
Net	0.26	0.20	0.06

The Office of the Integrity Commissioner & Lobbyist Registrar is currently tracking positive to budget largely driven by unspent Computer Software and professional fees funds which are expected to be spent before the end of the year.

Internal Audit

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.30	0.29	0.01
Other Expenditures	0.04	0.02	0.02
Total Expenditures	0.31	0.31	0.03
Net	0.49	0.46	0.03

The Internal Audit operating budget is on track for 2019.

City Manager

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.26	0.18	0.08
Other Expenditures	0.09	0.08	0.04
Total Expenditures	0.36	0.26	0.09
Net	0.36	0.26	0.09

The City Manager's operating budget is on track for 2019.