

Administrative Services & City Solicitor

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	2.09	0.83	(1.26)
Labour	9.27	9.24	0.03
Other Expenditures	7.98	7.88	0.10
Total Expenditures	17.24	17.12	0.12
Net	15.15	16.29	(1.13)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	2	0.46
2019	3	0.38
2018	1	0.00
Total	6	0.84

Administrative Services & City Solicitor has an unfavourable variance at Q4 driven mainly by:

- Substantially reduced revenues from Committee of Adjustment applications, marriage licenses and marriage ceremonies primarily attributable to the pandemic (Office of the City Clerk)
- Higher than budgeted spending in Professional Fees for complex legal issues and Local Planning Appeal Tribunal hearings that required external counsel expertise (Legal Services)
- Lower than budgeted labour cost recoveries from capital funds due to vacancies and lower than anticipated work on capital projects (Legal Services)

These were partially offset by:

- Lower than budgeted Insurance Premiums and Internal City Claims (Office of the City Clerk)

Work continued in Q4 on the Electronic Document Management System (Deputy City Manager, Administrative Services & City Solicitor) as well as the Internet Voting Assessment (Office of City Clerk).

Portfolio: Community Services

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	28.40	11.78	(16.62)
Labour	87.67	78.80	8.88
Other Expenditures	9.03	6.40	2.63
Total Expenditures	96.71	85.20	11.51
Net	68.30	73.42	(5.11)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	16	1.15
2019	9	0.79
2018	10	1.15
2017	7	(40.02)
2016	5	0.71
2008-2015	5	0.15
Total	52	(36.07)

Community Services has an unfavourable variance at Q4 driven mainly by:

- Significantly reduced revenues due to the closure of community centers and the City Playhouse as a result of COVID-19 (Recreation Services)
- Decreased licensing, permit and parking enforcement revenues due to deferral of license renewals as a result of the pandemic (By-Law & Compliance, Licensing & Permit Services)
- Higher than budgeted labour expenditures due to the need to replace firefighters on long-term absences (Fire and Rescue Services)

These were partially offset by:

- Reduced expenses related to programming, events, and operations, including labour and other expenses (Recreation Services)
- The realignment of Recreation-Facilities to Facilities Management in Q4, with actuals flowing to Facilities Management, while budget remained in Recreation Services. The overall impact to the City is neutral
- Lower than budgeted labour expenditures as a result of vacancies (Deputy City Manager, Community Services and By-Law & Compliance, Licensing & Permit Services)

Work continued in Q4 on numerous capital projects including fire equipment and truck replacements, purchase of land for Station 7-11, CLASS system upgrade, as well as continued enhancements to Service Vaughan Citizen Service Standards.

There were 11 project closures across Community Services during the year.

Portfolio: Corporate Services & Chief Financial Officer

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	2.13	1.93	(0.20)
Labour	23.26	22.69	0.57
Other Expenditures	6.11	5.55	0.56
Total Expenditures	29.37	28.24	1.13
Net	27.24	26.31	0.93

Capital Results (\$M):

Year (\$M)	Open	Unspent
	#	\$
2020	3	1.21
2019	5	0.80
2018	5	1.96
2017	1	0.21
2016	5	2.50
2014	1	0.58
Total	20	7.26

Corporate Services & Chief Financial Officer has a favourable variance at Q4 driven mainly by:

- Lower than budgeted labour costs as a result of vacancies
- Lower than anticipated spending on Professional Fees, Computer Hardware, and Computer Software due to reprioritization and procurement delays as a result of the pandemic (Office of the Chief Information Officer)
- Higher than expected revenue from online services (Procurement Services)

These were partially offset by:

- Higher than budgeted Service Contracts for licenses due to architecture changes (Office of the Chief Information Officer)
- Lower than budgeted Taxation and Property Assessment Revenue due to extended deadlines and delays due to the pandemic (Financial Services)

Work continued in Q4 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)
- New Property Tax System (Financial Services)
- Woodlot Acquisition – Block 40 (Financial Planning & Development Finance)
- Finance Software Program (Financial Planning & Development Finance)
- Finance Modernization – multiple projects (Deputy City Manager, Corporate Services, City Treasurer, and Chief Financial Officer)

Capital spend is on track across the Portfolio.

Portfolio: Infrastructure Development

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	4.22	3.70	(0.52)
Labour	15.57	16.10	(0.53)
Other Expenditures	8.56	7.91	0.66
Total Expenditures	24.13	24.00	0.13
Net	19.91	20.31	(0.39)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	30	20.77
2019	53	29.22
2018	37	25.42
2017	34	55.65
2016	19	5.30
2003-2015	64	19.99
Total	237	156.35

Infrastructure Development has an unfavourable net variance at Q4 2020 driven by:

- Lower revenues as a result of lower labour recoveries driven by vacancies
- Higher labour costs were mainly driven by the realignment of Recreation-Facilities to Facilities Management in Q4, with actuals flowing to Facilities Management, while budget remained in Recreation Services. The overall impact to the City is neutral
- Those additional costs were partly offset by lower than budgeted costs in labour as a result of vacancies in approved positions in all departments
- Non labour savings, driven mainly by lower general maintenance, emergency repairs expenses and hydro as many facilities were closed due to COVID-19

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

- 2018-2020 Road Rehabilitation and Watermain Replacement
- LED Streetlight Conversion
- Block 11 Carrville District Park

Several projects were completed in Infrastructure Delivery, Facilities Management and Parks Delivery. Some of the works completed are related to:

- 2017 Road Rehabilitation and Watermain Replacement
- Vaughan Hospital Precinct Development
- Kleinburg United Church Renovations
- Fire Station # 7 - 4 Design and Construction
- Bass Pro Drive Mills Extension
- North Maple Regional Phase 1
- Block 40 Chatfield District Park
- Vaughan Grove Sport Park Artificial Turf Replacement

Portfolio: Planning and Growth Management

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	23.29	28.40	5.11
Labour	27.31	24.98	2.34
Other Expenditures	1.39	9.96	(8.57)
Total Expenditures	28.70	34.93	(6.23)
Net	5.41	6.53	(1.12)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	16	36.68
2019	43	56.50
2018	19	6.79
2017	8	1.62
2016	10	14.09
2003-2015	29	17.17
Total	125	132.85

Planning and Growth Management has a favourable revenue and negative expenditure variance for FY20 mainly driven by:

Revenue \$5.1M:

- \$4.8M Higher than budgeted fees in Building Standards department
- \$0.9M higher than budgeted fees in Development Planning department
- (\$0.54M) lower than budgeted labour recoveries in Policy Planning and Environmental Sustainability and Vaughan Metropolitan Centre departments

Expenditures (\$6.2M):

- (\$6.6M) higher than budgeted transfer to Building Standards reserve due to revenue surplus
- (\$2.4M) higher than budgeted transfer to Development Planning reserve due to revenue surplus
- \$2.3M lower labour costs than budget in portfolio
- \$0.4M lower departmental discretionary spend due to the Covid-19 pandemic

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

- Baron street extension to Nashville
- Stegmans Mill sidewalk & intersection improvements
- Islington Ave streetscape
- VMC NE Quad – Portage Parkway extension

There were a total 20 projects closed during the year.

Portfolio: Public Works

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	2.28	3.02	0.74
Labour	22.00	20.44	1.56
Other Expenditures	33.92	31.76	2.17
Total Expenditures	55.92	52.20	3.73
Net	53.64	49.18	4.46

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	27	11.31
2019	39	4.94
2018	33	43.16
2017	23	3.15
2016	4	0.99
2009-2015	25	5.67
Total	151	69.22

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

- Lower than budgeted labour as a result of vacancies including Seasonal and Crossing Guard Labour aligned to the staged Provincial Reopening plan for COVID-19 and deferrals in some operations, e.g. tree maintenance, sports fields, and parks maintenance and horticulture operations (Transportation & Fleet Management Services and Parks, Forestry & Horticulture Operations)
- Lower than budgeted Contractor & Contractor Materials due to deferral and renegotiation of contracts
- Optimized operational usage of Salt materials and supplies (Transportation & Fleet Management Services)
- Higher than expected Grant Funding (Environmental Services)
- Higher than expected revenues from recoverable expenses such as Road Occupancy Permits and Municipal Consents (Transportation & Fleet Management Services)

These were partially offset by:

- Higher than budgeted utility costs as a result of increased usage of lighting for parks/sports fields and water for splashpads and irrigation (PFHO)

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

- Curb and Sidewalk Repair and Replacement
- Installation of Water Sampling Stations
- Stormwater Pond cleanout – Aviva Park Pond
- Tree Planting Regular Program
- Maplewood Booster Pumping Station
- Pavement Crack and Seal program

A significant portion of the unspent amount was due to a planned reduction in spending from project rescoping of the Smart Water Metering pilot program. The project is on track.

Vaughan Public Libraries

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.58	0.28	(0.31)
Labour	15.86	12.33	3.53
Other Expenditures	4.90	4.57	0.33
Total Expenditures	20.75	16.89	3.86
Net	20.17	16.61	3.56

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2019	4	1.10
2018	1	0.90
2016	1	0.00
Total	6	1.99

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

- Due to the impact of the COVID-19 pandemic, there were library branches that were either closed temporarily, or had reduced access for the public which caused significant savings to the budget in wages/benefits related to layoff of part-time and casual staff, security costs, hydro costs, and in furniture and equipment

This was partially offset by:

- Lower revenues than budget due to the adoption of a no-fee policy beginning in March 2020. In addition, due to COVID-19, revenues from service charges and room rentals were down significantly from budget
- Increased costs for cleaning and cleaning supplies, and for PPE supplies
- Increased costs for digitizing library materials to make available online to the public

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 Vaughan Hospital and the Vaughan Metropolitan Centre were also active and ongoing.

Transformation & Strategy

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.16	0.47	0.31
Labour	1.73	1.79	(0.06)
Other Expenditures	0.10	0.09	0.01
Total Expenditures	1.83	1.88	(0.05)
Net	1.67	1.41	0.26

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	4	0.79
2019	1	0.09
2017	1	0.19
2016	1	0.38
Total	7	1.45

Favourable variance primarily driven by higher-than-budgeted labour recovery, partially offset by unfavorable labour cost variance. Given COVID the department has been prudent in its spending and has refrained from incurring expenses at this time.

Corporate and Strategic Communications

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	2.26	2.25	0.01
Other Expenditures	0.12	0.11	0.00
Total Expenditures	2.37	2.36	0.01
Net	2.37	2.36	0.01

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2018	1	0.05
2016	1	0.03
Total	2	0.08

Overall, variance is almost nil, as favourable variances from departmental re-organization and COVID related savings were almost completely offset by increased spend on crisis communications and other COVID-19 related disruptions.

Citizen Engagement Study capital project has been deferred to 2023. Service Excellence Communications Plan project is to be re-named as Staff Forum, but the project is on hold till further notice.

Economic and Cultural Development

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.74	0.16	(0.58)
Labour	2.03	1.82	0.21
Other Expenditures	0.59	0.25	0.35
Total Expenditures	2.63	2.06	0.56
Net	1.89	1.91	(0.02)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	1	1.44
2019	2	0.07
2017	1	0.03
2013	1	0.02
Total	5	1.56

The overall budget combines that of Municipal Partnership Office (MPO) and Economic and Cultural Development (ECD), which are funded from the Innovation Reserve and taxation, respectively. Overall variance is almost nil as shortage on revenue from MPO of \$337k and lower than budgeted recovery on expenses were almost completely offset by a reduction in discretionary spends (\$128k in MPO and \$138k in ECD) due to COVID-19 disruptions and favourable variance of \$212k on labour cost which was driven by vacancies throughout the year for budgeted positions.

ECD recognized the multi-year revenue forecast established in 2016 for the MPO program was not reflective of market pressures and opportunities and therefore the revenue forecast was not sustainable. Consequently, in 2019/2020 ECD management initiated a business program review process in association with the Financial Planning Department, that commenced with a third party peer review of the Sponsorship/Naming Right Program. This review was completed in conjunction with the 2021 corporate business plan and budget review approval process.

The Smart City project and the Feasibility Study on Economic Development Opportunities in the Vaughan Healthcare Centre Precinct are in progress. The Economic Prosperity and Investment project is being reviewed for a potential re-scoping for economic recovery.

Corporate Revenues & Expenditures

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Corporate Revenue	42.63	48.81	6.17
Reserve & Other Transfers	17.21	10.79	(6.42)
Taxation (net)	215.81	215.73	(0.07)
Total Revenues	275.65	275.33	(0.32)
Corporate Expenditures	26.72	31.24	(4.52)
Long Term Debt	10.52	10.52	0.00
Total Expenditures	37.24	41.76	(4.51)
Net	(238.41)	(233.57)	(4.84)

Corporate Revenues & Expenditures ended in 2020 with a negative variance 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 2020.
- Higher than budgeted Corporate Revenues, mainly attributable to higher than expected dividends received from the City's investment holding company, Vaughan Holdings Inc. Additionally, and Safe Restart Agreement (SRA) funding not budgeted.
- Taxation revenues reflects lower assessment growth (1.45% vs 1.7%).
- Corporate expenditures are higher than budgeted due mainly to contributions to the Winter and Insurance Reserves as recommended by consultants' reports.

City Council

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0	0.001	0.001
Labour	1.38	1.28	0.10
Other Expenditures	0.44	0.17	0.28
Total Expenditures	1.82	1.44	0.38
Net	1.82	1.44	0.38

Overall, favourable net expenditure variance as of Q4-YTD.

Favourable variance primarily driven by lower newsletters and publications vs. budget.

Integrity Commissioner & Lobbyist Registrar

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0	0	0
Labour	0.34	0.35	(0.01)
Other Expenditures	0.18	0.09	0.09
Total Expenditures	0.52	0.43	0.08
Net	0.52	0.43	0.08

Overall, favourable net expenditure variance as Q4-YTD is largely in line with the budget for 2020.

Internal Audit

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0	0	0
Labour	0.84	0.80	0.04
Other Expenditures	0.11	0.08	0.03
Total Expenditures	0.95	0.88	0.07
Net	0.95	0.88	0.06

Overall, favourable net expenditure variance as Q4-YTD is largely in line with the budget for 2020.

City Manager

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0	0	0
Labour	0.53	0.97	(0.43)
Other Expenditures	0.11	0.09	0.02
Total Expenditures	0.64	1.06	(0.42)
Net	0.64	1.06	(0.42)

Overall, unfavourable net expenditure variance at Q4-YTD, mainly driven by higher labour costs.