



## memorandum

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COMMUNICATION  
FAA - June 6/2018  
ITEM - 4.15

**DATE:** June 6<sup>th</sup>, 2018

**TO:** MAYOR AND MEMBERS OF COUNCIL

**FROM:** LAURA MIRABELLA, CHIEF FINANCIAL OFFICER AND CITY TREASURER

**RE:** Communication – Attachment to the Q1 Fiscal Health Report  
*(Related to: Finance, Administration and Audit Committee Item 4.15, Fiscal Health Report – For the Quarter Ending March 31, 2018)*

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### Recommendation

1. That this Communication and the Attachment 1 – Financial Summary to the Fiscal Health Report – For the Quarter Ending March 31, 2018 be received.

### Background

When the report titled Fiscal Health Report – For the Quarter Ending March 31, 2018 was submitted, the Attachment 1 – Financial Summary noted in the report was accidentally omitted. This Communication is to have this attachment added.

Respectfully submitted,

For  


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Laura Mirabella, CPA, CA  
Chief Financial Officer and City Treasurer



# **CITY OF VAUGHAN**

## **2018 City Operating Budget**

### **Property Tax Based Budget**

**Fiscal Position as of**

**March 31, 2018**

**CITY OF VAUGHAN**  
**2018 City Operating Budget**  
**Fiscal Position as of March 31, 2018**

**REVENUE / EXPENDITURE SUMMARY**

	2018 ANNUAL BUDGET	2018 YTD		VARIANCE	
		BUDGET	ACTUAL	FAV. / (UNFAV.) \$	%
TAXATION	191,650,052	91,561,881	91,445,383	-116,498	-0.1%
SUPPLEMENTAL TAXATION	3,200,000	0	0	0	0.0%
GRANT / PAYMENT IN LIEU	2,725,200	750,000	777,632	27,632	3.7%
RESERVES AND OTHER TRANSFERS	18,659,740	4,890,887	2,032,217	-2,858,670	-58.4%
FEES AND SERVICE CHARGES	56,559,610	13,999,236	14,374,656	375,420	2.7%
CORPORATE	20,323,735	1,444,839	1,301,231	-143,608	-9.9%
<b>TOTAL REVENUES</b>	<b>293,118,337</b>	<b>112,646,843</b>	<b>109,931,119</b>	<b>-2,715,724</b>	<b>-2.4%</b>
<b>EXPENDITURES:</b>					
DEPARTMENTAL	262,955,940	68,957,805	62,376,131	6,581,674	9.5%
RESERVE CONTRIB. & CORP. EXP.	9,916,395	12,424,590	12,460,981	-36,391	-0.3%
LONG TERM DEBT	10,521,368	-924,369	535,790	-1,460,159	158.0%
CONTINGENCY	2,495,496	-99,415	12,862	-112,277	112.9%
CAPITAL FROM TAXATION	7,229,138	313,182	7,229,138	-6,915,956	-2208.3%
<b>TOTAL EXPENDITURES</b>	<b>293,118,337</b>	<b>80,671,793</b>	<b>82,614,902</b>	<b>-1,943,109</b>	<b>-2.4%</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>31,975,050</b>	<b>27,316,218</b>	<b>-4,658,833</b>	<b>-14.6%</b>

CITY OF VAUGHAN  
2018 City Operating Budget  
Fiscal Position as of March 31, 2018  
March 31, 2018

REVENUE BY MAJOR SOURCE

	2018 ANNUAL BUDGET	2018 YTD		VARIANCE	
		BUDGET	ACTUAL	FAV. / (UNFAV.) \$	%
<b>TAXATION</b>					
Tax Levy	191,650,052	91,561,881	91,445,383	-116,498	-0.1%
Supplementals	3,200,000	0	0	0	0.0%
<b>GRANT</b>					
Library Grant	145,200	0	36,135	36,135	0.0%
<b>PAYMENT IN LIEU / OTHER</b>					
Payment In Lieu / Other	2,580,000	750,000	741,497	-8,503	-1.1%
<b>RESERVES AND OTHER TRANSFERS</b>					
Engineering Reserve	8,769,988	2,190,900	1,578,061	-612,839	-28.0%
Election Cost	1,200,000	1,088,798	300	-1,088,498	-100.0%
CIL Recreation Land Reserve	1,281,000	320,250	320,250	0	0.0%
Administrative Recovery from Capital	1,500,000	375,000	133,606	-241,394	-64.4%
Building Standards Service Continuity Reserve	3,749,215	915,939	0	-915,939	-100.0%
Tax Rate Stabilization Reserve	1,289,948	0	0	0	0.0%
Working Capital Reserve	269,589	0	0	0	0.0%
Debtenture Payment Reserve	600,000	0	0	0	0.00%
<b>TOTAL RESERVES</b>	<b>18,659,740</b>	<b>4,890,887</b>	<b>2,032,217</b>	<b>-2,858,670</b>	<b>-58.4%</b>
<b>CITY MANAGER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Office of Chief Corporate Initiatives & Intergov. Relations	333,400	153,749	12,500	-141,249	-91.9%
Economic Development & Culture Services	0	0	32,500	32,500	0.00%
Corporate Communications	0	0	0	0	0.0%
<b>TOTAL OFFICE OF CHIEF CORPORATE INITIATIVES &amp; INTERGOV. RELATIONS</b>	<b>333,400</b>	<b>153,749</b>	<b>45,000</b>	<b>-108,749</b>	<b>-91.9%</b>
<b>OFFICE OF TRANSFORMATION &amp; STRATEGY</b>	<b>141,732</b>	<b>70,866</b>	<b>59,621</b>	<b>-11,245</b>	<b>-15.9%</b>
Chief Human Resources Officer	0	0	0	0	0.00%
Chief Information Officer	263,064	62,916	0	-62,916	-100.0%
Offics of the City Clerk - Clerks	263,702	54,697	81,411	-26,714	-48.8%
-Committee Of Adjustment	1,275,578	302,923	148,843	-154,280	-50.9%
<b>TOTAL DEPUTY CITY MANAGER CORPORATE SERVICES</b>	<b>1,802,342</b>	<b>420,536</b>	<b>230,054</b>	<b>-190,482</b>	<b>-45.3%</b>
Tax Certificates And Documents	1,039,481	252,590	417,822	165,232	65.4%
Cashiering Services	57,964	0	14,491	14,491	0.00%
Financial Planning & Development Finance	518,517	121,990	63,858	-58,132	-47.7%
Procurement Services	58,200	14,432	16,394	1,962	13.6%
<b>TOTAL OFFICE OF THE CFO/CITY TREASURER</b>	<b>1,674,162</b>	<b>389,012</b>	<b>512,565</b>	<b>123,553</b>	<b>31.8%</b>
<b>OFFICE OF THE CITY SOLICITOR</b>	<b>841,406</b>	<b>218,233</b>	<b>12,957</b>	<b>-205,276</b>	<b>-94.1%</b>
Recreation Services	18,739,484	5,135,309	5,613,179	477,870	9.3%
Community Development & Events	700,000	271,394	434,189	162,795	60.0%
Facility Maintenance Services	561,922	131,641	55,569	-76,072	-57.8%
Fire And Rescue Services	1,007,298	164,957	248,972	82,015	49.7%
By-Law, Compliance, Licensing and Permits	4,135,982	1,005,639	870,106	-135,533	-13.5%
<b>TOTAL DEPUTY CITY MANAGER COMMUNITY SERVICES</b>	<b>25,144,686</b>	<b>6,708,940</b>	<b>7,220,015</b>	<b>511,075</b>	<b>7.6%</b>
Development Planning	8,746,833	2,259,653	2,236,255	-23,398	-1.0%
Development Eng & Infrastructure Planning	499,209	100,052	82,575	-17,477	-17.5%
Policy Planning & Environmental Sustainability	760,466	285,928	63,052	-222,876	-77.9%
Parks Development	453,453	119,824	0	-119,824	-100.0%
Building Standards - Licenses/Permits	9,372,538	1,701,549	2,745,967	1,044,418	61.4%
- Plumbing Permits	786,532	130,865	150,498	19,633	15.0%
- Service Charges	778,177	191,131	175,388	-15,743	-8.2%
<b>TOTAL DEPUTY CITY MANAGER PLANNING GROWTH MANAGEMENT</b>	<b>21,397,208</b>	<b>4,789,002</b>	<b>5,453,736</b>	<b>664,734</b>	<b>13.9%</b>
Infrastructure Planning and Corporate Asset Management	1,305,756	326,441	69,044	-257,397	-79.8%
Infrastructure Delivery	1,208,803	302,199	222,253	-79,947	-26.5%
Environmental Services	1,472,464	358,949	358,111	-838	-0.2%
Trans Serv and Parks & Forestry Ops	699,767	128,412	42,209	-86,203	-67.1%
Cemeteries	110,534	27,404	39,822	12,418	45.3%
<b>TOTAL DEPUTY CITY MANAGER PUBLIC WORKS</b>	<b>4,797,324</b>	<b>1,143,405</b>	<b>731,438</b>	<b>-411,967</b>	<b>-36.0%</b>
<b>VAUGHAN PUBLIC LIBRARIES</b>	<b>427,350</b>	<b>105,493</b>	<b>109,271</b>	<b>3,778</b>	<b>3.6%</b>
<b>TOTAL FEES / SERVICE CHARGES</b>	<b>56,559,610</b>	<b>13,999,236</b>	<b>14,374,656</b>	<b>375,420</b>	<b>2.7%</b>
<b>TOTAL CORPORATE REVENUES</b>	<b>20,323,735</b>	<b>1,444,839</b>	<b>1,301,231</b>	<b>-143,608</b>	<b>-9.9%</b>
<b>TOTAL REVENUE</b>	<b>293,118,337</b>	<b>112,646,843</b>	<b>109,931,119</b>	<b>-2,715,724</b>	<b>-2.4%</b>

CITY OF VAUGHAN  
 2018 City Operating Budget  
 Fiscal Position as of March 31, 2018  
 March 31, 2018

REVENUE BY MAJOR SOURCE

CORPORATE REVENUE DETAIL:

	2018 ANNUAL BUDGET	2018 YTD		VARIANCE	
		BUDGET	ACTUAL	FAV. / (UNFAV.) \$	(UNFAV.) %
Fines And Penalties	5,200,000	1,068,891	669,565	-399,326	-37.4%
Investment Income	2,560,000	-59,416	-544,740	-485,324	816.8%
Powerstream Investment Income	3,802,000	277,000	937,620	660,620	238.5%
Powerstream Dividends	8,260,000	0	-31,466	-31,466	0.0%
Miscellaneous Revenue	170,000	0	8,810	8,810	0.00%
Sale of Fixed Assets	30,000	7,500	26	-7,474	-99.6%
Mayor's Gala/Golf Classic	301,735	150,864	261,415	110,551	73.3%
<b>TOTAL CORPORATE REVENUE</b>	<b>20,323,735</b>	<b>1,444,839</b>	<b>1,301,231</b>	<b>-143,608</b>	<b>-9.9%</b>

CITY OF VAUGHAN  
2018 City Operating Budget

March 31, 2018

DEPARTMENTAL EXPENDITURES BY MAJOR CATEGORY (1)

	2018 ANNUAL BUDGET	2018 YTD		VARIANCE	
		BUDGET	ACTUAL	FAV. / (UNFAV.) \$	%
COUNCIL	1,721,267	430,108	349,540	80,568	18.7%
OFFICE OF THE INTEGRITY COMMISSIONER	509,944	125,510	76,957	48,553	38.7%
INTERNAL AUDIT	690,746	125,713	140,081	-14,368	-11.4%
CITY MANAGER	608,108	143,207	138,738	4,469	3.1%
<i>Office of Corporate Communication</i>	1,390,469	328,341	208,909	119,432	36.4%
<i>Economic Development &amp; Culture Services</i>	2,129,475	458,418	430,208	28,210	6.2%
<i>Office of the Chief Corporate Initiatives &amp; Intergov Relations</i>	860,557	195,947	160,993	34,954	17.8%
OFFICE OF THE CHIEF CORPORATE INITIATIVES & INTERGOV. RELATIONS	4,380,501	982,706	800,111	182,595	60.4%
OFFICE OF TRANSFORMATION & STRATEGY	853,029	238,818	185,880	52,938	22.2%
<i>Office of the Chief Financial Officer/City Treasurer</i>	555,189	125,726	115,874	9,852	7.8%
Financial Services	3,829,173	886,425	781,735	104,690	11.8%
Financial Planning & Development Finance	3,802,696	937,526	741,965	195,561	20.9%
Procurement Services	2,666,366	642,191	457,612	184,579	28.7%
TOTAL OFFICE OF THE CFO/CITY TREASURER	10,853,424	2,591,868	2,097,186	494,682	19.1%
TOTAL OFFICE OF THE CITY SOLICITOR	4,912,043	1,163,068	968,362	194,706	16.7%
<i>Office of the Deputy City Manager Corporate Services</i>	716,013	225,688	0	225,688	100.0%
Office of the Chief Human Resources Officer	3,489,753	835,890	840,733	-4,843	-0.6%
Office of the Chief Information Officer	12,091,628	3,168,012	2,665,854	502,158	15.9%
<i>Office of the City Clerk</i>	5,640,634	1,416,170	1,246,890	169,280	12.0%
City Clerk - Insurance	5,924,101	4,319,909	3,287,210	1,032,699	23.9%
Committee of Adjustment	619,336	133,514	139,339	-5,825	-4.4%
Council Corporate	99,573	26,236	19,074	7,162	27.3%
TOTAL DEPUTY CITY MANAGER CORPORATE SERVICES	28,581,038	10,125,419	8,199,100	1,926,319	19.0%
<i>Office of Deputy City Manager Community Services</i>	616,510	172,781	125,828	46,953	27.2%
Community Grants & Advisory Committees	45,004	15,344	9,592	5,752	37.5%
Access Vaughan	1,280,368	289,661	250,042	39,619	13.7%
Recreation Services	28,356,018	6,137,482	5,875,475	262,007	4.3%
Community Development & Events	1,910,649	490,184	467,025	23,159	4.7%
Facility Maintenance Services	14,567,670	2,999,197	3,001,465	-2,268	-0.1%
Fire and Rescue Services	49,520,337	11,244,060	11,141,095	102,965	0.9%
Emergency Planning	224,621	60,651	40,793	19,858	32.7%
By-Law, Compliance, Licensing & Permits	7,775,980	1,797,660	1,465,371	332,289	18.5%
TOTAL DEPUTY CITY MANAGER COMMUNITY SERVICES	104,297,157	23,207,020	22,376,687	830,333	3.6%
<i>Office of Deputy City Manager Planning &amp; Growth Management</i>	587,089	133,470	86,848	46,622	34.9%
Development Planning	5,436,805	1,328,166	880,300	447,866	33.7%
Development Eng & Infrastructure Planning	5,314,809	1,300,778	884,432	416,346	32.0%
Policy Planning & Environmental Sustainability	2,644,984	605,277	542,363	62,914	10.4%
Parks Development	2,352,111	618,727	432,713	186,014	30.1%
Building Standards	9,947,112	2,268,366	2,144,220	124,146	5.5%
TOTAL DEPUTY CITY MANAGER PLANNING GROWTH MANAGEMENT	26,282,910	6,254,784	4,970,876	1,283,908	20.5%
<i>Office of Deputy City Manager Public Works</i>	513,561	113,025	121,427	-8,402	-7.4%
Infrastructure Planning and Corporate Asset Management	2,772,881	655,292	418,458	236,834	36.1%
Fleet Management	3,249,303	785,297	677,808	107,489	13.7%
Infrastructure Delivery	3,516,984	724,929	571,735	153,194	21.1%
Environmental Services	10,554,981	2,364,968	2,217,903	147,065	6.2%
Trans Serv and Parks & Forestry Ops	39,500,588	12,742,188	12,519,530	222,658	1.7%
TOTAL DEPUTY CITY MANAGER PUBLIC WORKS	60,108,298	17,385,699	16,526,861	858,838	4.9%
VAUGHAN PUBLIC LIBRARIES	19,157,475	6,183,885	5,545,751	638,134	10.3%
TOTAL DEPARTMENTAL EXPENDITURES	262,955,940	68,957,805	62,376,131	6,581,674	9.5%
RESERVE CONTRIBUTIONS & CORP. EXP.	9,916,395	12,424,590	12,460,981	-36,391	-0.3%
LONG TERM DEBT	10,521,368	-924,369	535,790	-1,460,159	158.0%
CONTINGENCY	2,495,496	-99,415	12,862	-112,277	112.9%
CAPITAL FROM TAXATION	7,229,138	313,182	7,229,138	-6,915,956	-2208%
TOTAL DEPARTMENTAL AND CORPORATE EXPENDITURES	293,118,337	80,671,793	82,614,902	-1,943,109	-2.4%

(1) Expenditures are net of Hydro Joint Services Revenue and Library Joint Service Charges.

CITY OF VAUGHAN  
2018 City Operating Budget

March 31, 2018

DEPARTMENTAL EXPENDITURES BY MAJOR CATEGORY (1)

	2018 ANNUAL BUDGET	2018 YTD		VARIANCE	
		BUDGET	ACTUAL	FAV. / (UNFAV.) \$	%
<b>RESERVE CONTRIBUTIONS AND CORP. EXP. DETAIL:</b>					
<b>RESERVE CONTRIBUTIONS:</b>					
Bldg & Facil. Infrast. Res. Contrib.	4,520,389	4,520,389	4,520,389	0	0.0%
Roads Infrastructure Reserve Contribution	459,672	459,672	459,672	0	0.0%
Parks Infrastructure Reserve Contribution	1,743,214	1,743,214	1,743,214	0	0.0%
Election Reserve Contribution	450,000	450,000	450,000	0	0.0%
Additional Vehicle Contribution	798,370	798,370	798,370	0	0.0%
Fire & Rescue Contrib.	2,008,023	2,008,023	2,008,023	0	0.0%
Heritage Contrib.	232,075	232,075	232,075	0	0.0%
Streetscapes Contrib.	500,000	500,000	500,000	0	0.0%
City Playhouse Contrib.	15,000	15,000	15,000	0	0.0%
Tax Rate Stabilization Reserve Contribution	-1,764,090	-6,023	-6,023	0	0.0%
ITM Reserve Contrib.	1,359,330	1,359,330	1,359,330	0	0.0%
Public Art Reserve Contribution	56,144	56,144	56,144	0	0.0%
DC Transition Repayment	320,000	320,000	0	320,000	100.0%
<b>TOTAL RESERVE CONTRIBUTIONS</b>	<b>10,698,127</b>	<b>12,456,194</b>	<b>12,136,194</b>	<b>320,000</b>	<b>2.6%</b>
<b>CORPORATE EXPENDITURES:</b>					
Mayor's Gala/Golf Classic	301,735	150,867	70,051	80,816	53.6%
Bank Charges	101,800	28,987	14,621	14,366	49.6%
Bank Investment Fees	0	0	3,433	-3,433	0.0%
Professional Fees	185,405	-5,475	-56,007	50,532	-923.0%
VMC Development & Implementation	25,073	-705	44,334	-45,039	6388.5%
Joint Services ( Payroll/Cashiering)	532,831	133,206	135,538	-2,332	-1.8%
Sundry	0	0	65	-65	0.0%
Charitable Organization Rebate	0	0	-121,291	121,291	0.0%
Tax Adjustments	2,300,000	448,746	165,225	283,521	63.2%
Amo Membership	20,800	20,800	19,311	1,489	7.2%
Election	1,200,000	221,277	49,506	171,771	77.6%
Corporate Reorganization	0	-142,691	0	-142,691	100.0%
Anticipated Labour Savings	-5,449,376	-886,616	0	-886,616	100.0%
<b>TOTAL CORPORATE EXPENSES</b>	<b>-781,732</b>	<b>-31,604</b>	<b>324,787</b>	<b>-356,391</b>	<b>1127.7%</b>
<b>TOTAL RESERVE CONTRIBUTIONS &amp; CORPORATE EXP.</b>	<b>9,916,395</b>	<b>12,424,590</b>	<b>12,460,981</b>	<b>-36,391</b>	<b>-0.3%</b>
<b>LONG TERM DEBT</b>	<b>10,521,368</b>	<b>-924,369</b>	<b>535,790</b>	<b>-1,460,159</b>	<b>158.0%</b>
<b>CONTINGENCY</b>	<b>2,495,496</b>	<b>-99,415</b>	<b>12,862</b>	<b>-112,277</b>	<b>112.9%</b>
<b>CAPITAL FROM TAXATION</b>	<b>7,229,138</b>	<b>313,182</b>	<b>7,229,138</b>	<b>-6,915,956</b>	<b>-2208.3%</b>