

Administrative Services & City Solicitor

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.97	0.69	(0.28)
Labour	4.80	4.72	0.01
Other Expenditures	6.88	6.01	0.49
Total Expenditures	11.68	10.73	0.95
Net	10.71	10.04	0.67

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	2	0.37
2019	1	1.55
Total	3	1.92

Administrative Services & City Solicitor has a favourable variance at Q2 driven mainly by:

- Lower than budgeted Insurance Premiums (Office of the City Clerk)
- Lower than budgeted labour expenditures as a result of vacancies (Legal Services)

These were partially offset by:

- Reduced revenues from Committee of Adjustment applications, marriage licences 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)

Work continued in Q2 on a few capital projects including the Electronic Document Management System (Deputy City Manager, Administrative Services & City Solicitor).

Three projects closed during this quarter, including the project relating to the Internet Voting Assessment (Office of the City Clerk).

Portfolio: Community Services

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	9.08	2.70	(6.38)
Labour	12.42	9.14	3.28
Other Expenditures	1.91	0.94	1.26
Total Expenditures	14.33	10.08	4.25
Net	5.25	7.38	(2.13)

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	1	0.02
2020	2	0.21
2019	3	0.23
2018	3	0.41
2017	4	8.52
2016	3	1.19
2008-2015	2	0.04
Total	18	10.62

Community Services has an unfavourable variance at Q2 driven mainly by:

- Significantly reduced revenue due to closure of community centres and the City Playhouse as a result of COVID-19 (Recreation Services)
- Decreased licensing and permit revenues due to deferral of license renewals because of COVID-19. (By-Law & Compliance, Licensing & Permit Services)

These were partially offset by:

- Reduced expenses related to programming, events and operations, including labour and other expenses (Recreation Services)
- Lower than budgeted labour expenditures as a result of vacancies (By-Law & Compliance, Licensing & Permit Services)

Work continued in Q2 on several capital projects including CLASS system upgrade to PerfectMind, and continued enhancements to Service Vaughan Customer Relationship Management (CRM).

Fire and Rescue Service

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.27	0.22	(0.05)
Labour	24.65	24.87	(0.21)
Other Expenditures	1.22	0.87	0.35
Total Expenditures	25.87	25.74	0.12
Net	25.59	25.52	0.07

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	6	3.03
2020	11	1.05
2019	6	0.53
2018	6	0.73
2017	3	0.27
2016	2	0.07
2015	1	0.01
2014	1	0.09
Total	36	5.80

Vaughan Fire and Rescue Service has a favourable variance at Q2 driven mainly by:

- Timing-related variances as programs were delayed due to COVID-19 in areas such as training & development, as well as purchases of protective clothing due to delays from the vendor as a result of the pandemic.

This was partially offset by:

- Higher than budgeted labour expenditures as a result of overtime due to coverage for self-isolation.
- Lower than budgeted revenues as a result of COVID-19 affecting Motor Vehicle Collisions and prevention revenues.

Work continued in Q2 on several capital projects including the replacement of general and rescue equipment, and air compressor and fill station. Four capital projects were completed and closed in Q2.

Portfolio: Corporate Services & Chief Financial Officer

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.05	1.13	0.09
Labour	11.43	11.01	0.42
Other Expenditures	4.23	4.25	(0.02)
Total Expenditures	15.66	15.26	0.40
Net	14.61	14.13	0.48

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	2	1.12
2019	5	1.47
2018	5	1.97
2017	1	0.50
2016	5	3.28
2014	1	1.33
Total	19	9.67

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

- Lower than budgeted labour costs as a result of vacancies
- Lower than anticipated spending on Professional Fees, and Computer software due to procurement delays from the pandemic (Office of the Chief Information Officer)
- Higher than budgeted labour recovery from capital projects (Office of the Chief Information Officer)

These were partially offset by:

- Higher than budgeted Service Contracts for the new tax system, Communication contracts, and additional licenses (Office of the Chief Information Officer),
- Lower than budgeted Taxation and Property Assessment Revenue due to timing of collections

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

- Central Computing Infrastructure, Personal Computer (PC) Assets Renewal. (Office of the Chief Information Officer).
- Growth Related Financial Studies and Analysis and Long Range Fiscal Planning and Forecast (Financial Planning and Development Finance)
- New Property Tax System (Financial Services)
- Workforce Management System (Deputy City Manager Corporate Services and Chief Financial Officer)
- Capital spend is on track across the Portfolio

Portfolio: Infrastructure Development

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	2.81	2.04	(0.77)
Labour	11.43	10.17	1.26
Other Expenditures	3.74	3.18	0.56
Total Expenditures	15.17	13.35	1.82
Net	12.36	11.31	1.06

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	44	31.94
2020	34	59.85
2019	56	93.78
2018	33	43.55
2017	28	70.57
2016	16	4.38
2003-2015	45	97.72
Total	256	401.79

Infrastructure Development has a favourable net variance at Q2 2021 driven by:

- Lower revenues as a result of lower labour recoveries driven by vacancies
- 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, garbage disposal, cleaning services, etc. 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:

- 2019-2021 Road Rehabilitation & Watermain Replacement
- LED Streetlight Conversion
- New Carrville CC and District Park and Library in Block 11
- Black Creek Channel Renewal Design
- Canada Drive – America Avenue Bridge
- MNR Remediation
- Block 55 Neighbourhood Park Development
- North Maple Regional Park Development
- Sidewalk, Streetlighting & Cycling Facilities – Various Locations

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

- 2016-2018 Road Rehabilitation and Watermain Replacement
- Bridge Rehabilitation at Humber Bridge Trail Bridge
- Kirby Road Municipal Class EA
- Bathurst Clark Library- Administration Area Renovations/Improvements
- Clark Avenue West Cycling Facility
- King High Park-Pedestrian Bridge Replacement
- Block 61W Neighbourhood Park
- Pedestrian and Bicycle Master Plan (Off Road Network)
- Parks Buildings – Replacement of Counters & Flooring
- Woodbridge Pool & Arena Sprinkler System Replacement
- Municipal Structure Inspection & Reporting

Portfolio: Planning and Growth Management

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	16.52	17.96	1.44
Labour	12.92	11.35	1.57
Other Expenditures	0.49	1.41	(0.92)
Total Expenditures	13.41	12.76	0.65
Net	(3.11)	(5.20)	2.09

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	12	9.21
2020	22	23.65
2019	36	52.67
2018	18	5.31
2017	6	0.81
2016	10	17.26
2003-2015	26	21.25
Total	130	130.15

Planning and Growth Management has a favourable revenue variance at Q2 driven mainly by:

- Mainly driven by higher than budgeted fees in BSD \$3.0M and DP \$3.0M and partially offset by lower than budgeted reserve draws in BSD (\$2.8M) and DE (\$1.5M) due to strength in fee collection and lower than budgeted full costs.

At the end of Q2, Planning and Growth management has an favourable expenditure variance mainly driven by:

- \$1.6M lower than budgeted labour mainly due to vacancies for budgeted positions
- \$0.1M lower than budgeted non-labour costs – various
- (\$1.1M) higher than budgeted transfer to BSD reserve due to higher than budgeted fee revenue and lower full costs

Work progressed on open capital projects with some of the more significant expenditures in the year related to Official Plan Review, VMC Secondary Plan Review and Vaughan Mills Urban Design Streetscape.

There was no project closed during this quarter.

Portfolio: Public Works

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.19	1.33	0.15
Labour	10.88	10.46	0.42
Other Expenditures	17.98	15.82	2.16
Total Expenditures	28.86	26.28	2.58
Net	27.67	24.95	2.72

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	34	3.96
2020	27	11.82
2019	36	2.72
2018	25	43.47
2017	14	3.28
2016	4	0.80
2010-2015	20	9.89
Total	160	75.93

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

- Reduction in Seasonal Crossing Guard Labour due to School Closures from COVID (Transportation and Fleet Management Services)
- Lower than budgeted labour costs as a result of vacant positions
- Lower than budgeted Contractor costs due to timing of contracts
- More efficient salt management program led to savings in Materials and Supplies
- Higher than budgeted cemetery and sponsorship revenues (Parks, Forestry and Horticulture Operations)

These were partially offset by

- Higher than budgeted expenses for Hydro due to an increase in rates and consumption (Transportation and Fleet Management Services, Parks, Forestry and Horticulture Operations)
- Higher than budgeted expenses for Windrow (Transportation and Fleet Management Services)

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

- Stormwater Pond cleanout – Aviva Park Pond
- Pavement Crack and Seal program
- New Animal Services Animal Transport Vehicles
- Replace Animal Services Cargo Vans
- Curb and Sidewalk Repair and Replacement
- Installation of Water Sampling Stations
- Street Light Pole Replacement

Note: A significant portion of the unspent amount was due to delays in spending from project rescoping of the Smart Water Metering pilot program

2021 Q2 Fiscal Health Report

Vaughan Public Libraries

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.13	0.02	(0.11)
Labour	7.59	5.98	1.61
Other Expenditures	3.30	2.59	0.71
Total Expenditures	10.89	8.57	2.32
Net	10.77	8.56	2.21

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2021	1	0.14
2019	4	2.05
2018	1	0.86
Total	6	3.05

Transformation & Strategy

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.83	0.81	0.02
Other Expenditures	0.05	0.02	0.03
Total Expenditures	0.88	0.83	0.05
Net	0.88	0.83	0.05

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	2	0.22
2017	1	0.19
2016	1	0.36
Total	4	0.77

Vaughan Public Libraries (VPL) has a favourable variance at Q2 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, security costs, hydro costs, and general maintenance.

This was partially offset by:

- Lower revenues than budget in the first half of the year due to COVID-19. Revenues from service charges and room rentals were down significantly from budget.

Work continued in Q2 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.

Overall, favourable net expenditure variance as Q2-YTD.

Favourable variance primarily driven by under-expenditures in labour due to gapping. Favourable variances in non-labour costs are driven by under-expenditures in professional fees, conferences, and training.

Capital spending has been delayed due to COVID; however, work is ongoing and will progress as development of the 2022-2026 Strategic Plan ramps up.

Corporate and Strategic Communications

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	1.10	1.13	(0.03)
Other Expenditures	0.06	0.01	0.05
Total Expenditures	1.16	1.14	0.02
Net	1.16	1.14	0.02

Capital Results (\$M):

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

Overall, the \$0.02M net favorable variance can be attributed to higher than budgeted labour due to overtime and contract staff which was partially offset by cost savings and timing of spend in Intergovernmental relations, office supplies and conferences.

Capital Projects related to Citizen Engagement Study and Service Excellence Communications Staff Forum are pending during 2021 due to COVID-19.

Economic and Cultural Development

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.23	0.07	(0.16)
Labour	0.98	0.80	0.18
Other Expenditures	0.24	0.08	0.16
Total Expenditures	1.22	0.88	0.34
Net	0.99	0.81	0.18

Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2020	1	1.43
2019	2	0.15
Total	3	1.59

The overall, net favourable variance within Economic and Cultural Development is attributed to lower than budgeted labour due to vacancies in budgeted positions.

The favourable variance in other expenditures can be attributed to cost savings in special events, publications, materials and outside services; which was offset by lower than budgeted revenues as a result of the impact of COVID-19.

Work continued on all projects in Q2. The Feasibility Study on Economic Development Opportunities in the Vaughan Healthcare Centre Precinct is projected to be completed by December 2021. Work on Smart City and the Economic Prosperity and Investment Marketing Fund projects continue through 2021.

Corporate Revenues & Expenditures

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Corporate Revenue	13.06	24.29	11.23
Reserve & Other Transfers	0.03	0.17	0.14
Taxation (net)	185.33	185.33	-
Total Revenues	198.42	209.79	11.37
Corporate Expenditures	18.48	21.11	(2.63)
Long Term Debt	3.07	3.07	-
Total Expenditures	21.55	24.18	(2.63)
Net	(176.87)	(185.61)	8.74

Corporate Revenues & Expenditures ended Q2 2021 with a favourable variance to budget driven mainly by:

- Higher than budgeted Corporate Revenues, mainly due to SRA Funding \$2.6M, Provincial COVID funding \$4.2M, higher fines & penalties \$1.7M, Alectra Dividends \$1.8M, Recovery from YR for vaccination clinics \$0.9M not budgeted, offset by lower MAT Revenues (\$0.3M).
- (\$2.6M) Reserve Contribution and Corp Exp – labour gapping budgeted in Corporate but realized in departments (\$2.5M), costs of vaccination clinics (\$0.9M) & COVID expenses (\$0.5M) not budgeted, offset by lower repayment of taxes due to reassessments from MPAC \$1M and MAT \$0.3M.

City Council

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.69	0.66	0.03
Other Expenditures	0.27	0.10	0.17
Total Expenditures	0.96	0.76	0.20
Net	0.96	0.76	0.20

Favourable variance is due mainly to a reduction in newsletters and other communication expenditures and below budget mileage/car allowance expenses.

Integrity Commissioner & Lobbyist Registrar

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.17	0.16	0.01
Other Expenditures	0.09	0.02	0.07
Total Expenditures	0.26	0.20	0.06
Net	0.26	0.20	0.06

Favourable variance is due mainly to a freeze on discretionary expenditures (professional fees and technology).

Internal Audit

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.44	0.43	0.01
Other Expenditures	0.05	0.02	0.03
Total Expenditures	0.49	0.45	0.04
Net	0.49	0.45	0.04

Favourable variance is due mainly to a freeze on discretionary expenditures (training and development, conferences/seminars).

City Manager

Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	-	-	-
Labour	0.26	0.31	(0.05)
Other Expenditures	0.05	0.04	0.01
Total Expenditures	0.31	0.35	(0.04)
Net	0.31	0.35	(0.04)

Unfavourable variance is due mainly to employee separation costs not budgeted.