

**Portfolio: Community Services**

Operating Results (\$M):

<b>(\$M)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Revenues	20.95	21.70	0.76
Labour	62.10	62.22	(0.12)
Other Expenditures	13.78	13.64	0.14
Total Expenditures	75.88	75.86	0.02
<b>Net</b>	<b>54.93</b>	<b>54.15</b>	<b>0.78</b>

Capital Results (\$M):

<b>Year (\$M)</b>	<b>Open #</b>	<b>Unspent \$</b>
2018	38	10.77
2017	47	8.58
2016	24	3.48
2015	8	2.68
2014	15	0.79
2004-2013	13	1.20
<b>Total</b>	<b>145</b>	<b>\$27.50</b>

Community Services' net operating result is tracking positive to budget driven mainly by:

- Greater than anticipated revenues from program registrations and sponsorship revenues generated from City-wide events (Recreation Services)
- Lower than budgeted hydro costs due to energy saving initiatives and lower gas costs from reduced consumption (Facility Services)
- Lower than budgeted labour expenditures as a result of vacancies (By-Law & Compliance, Licensing & Permit Services)

These positive variances were partially offset by:

- Higher than budgeted labour expenditures due to increased overtime for coverage of long-term absences (Fire and Rescue Services),
- Higher than anticipated vehicle repair expenses due to major engine repairs on fire trucks (Fire and Rescue Services)
- Increased part-time staffing to support higher program registrations (Recreation Services)
- Increased spending in General Maintenance due to emergency repairs (Facility Services)

Work continued in Q3 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 5 project closures across Community Services during the quarter.

## 2018 Q3 Fiscal Health Report

### Portfolio: Corporate Services

#### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.40	0.85	(0.55)
Labour	11.95	10.99	0.96
Other Expenditures	10.69	8.84	1.86
Total Expenditures	22.64	19.82	2.82
<b>Net</b>	<b>21.24</b>	<b>18.97</b>	<b>2.27</b>

#### Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2018	3	0.36
2017	2	0.71
2016	7	2.77
2014	1	0.39
<b>Total</b>	<b>13</b>	<b>\$4.23</b>

Corporate Services' net operating results have a favourable variance at Q3 driven mainly by:

- Lower than budgeted labour costs as a result of vacancies. These positions are being actively recruited.
- Lower negotiated insurance premiums and deductibles (Office of the City Clerk)
- Deferred office space renovations (Deputy City Manager Corporate Services)
- Lower than anticipated spending on Professional fees due to timing of projects that are expected to occur in Q4 (OCIO)
- Anticipated spending on Service Contracts that are expected to occur in Q4 (OCIO)

These positive variances were partially offset by timing of internal recovery of Computer Hardware costs (OCIO), higher than expected Professional Fees for legal and human resources' related issues (Office of the Chief Human Resources Officer), and an increase in internal and external city claims (Office of the City Clerk).

Work continued in Q3 on several large ongoing capital projects such as Central Computing Infrastructure, Personal Computer (PC) Assets Renewal and AV Infrastructure renewal. In addition, projects related to audio/visual infrastructure renewal and equipment continued to progress (OCIO). For Q3, the project to enhance the City's agenda management system is substantially complete (Office of the City Clerk). There was 1 project closure during the quarter.

## 2018 Q3 Fiscal Health Report

### Portfolio: Planning and Growth Management

#### Operating Results (\$M):

<b>(\$M)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Revenues	15.65	18.74	3.10
Labour	18.26	15.68	2.58
Other Expenditures	1.05	0.40	0.65
Total Expenditures	19.31	16.08	3.23
<b>Net</b>	<b>3.67</b>	<b>(2.66)</b>	<b>6.33</b>

#### Capital Results (\$M):

<b>Year (\$M)</b>	<b>Open #</b>	<b>Unspent \$</b>
2018	32	19.48
2017	31	17.34
2016	28	14.92
2015	23	27.04
2014	20	2.57
2013	20	7.66
2011-2012	20	5.04
2003-2010	22	10.48
<b>Total</b>	<b>196</b>	<b>\$104.53</b>

Planning and Growth Management has a positive operating variance for the period of Q3 year to date driven mainly by:

- Higher than expected revenue from an influx of planning and building permit applications related to DC pre-payment agreements.
- Lower than budgeted labour expenditures resulting from vacancies and timing of recruitment in Development Planning, Development Engineering, Building Standards and Policy Planning. These positions are being actively recruited.
- Less than budgeted other expenditures are mainly due to the timing in receiving office furniture, computer hardware and software, and training.

Work will continue in Q4 on capital projects such as Construction for North Maple Regional Park Phase I, comprehensive review on new City-wide consolidated Zoning By-law, and preliminary design of VMC Edgeley Pond.

There was a total of 6 projects closed in the quarter, including Bass Pro Mills interchange, Huntington Road reconstruction and Steeles West Station Infrastructure.

## 2018 Q3 Fiscal Health Report

### Portfolio: Public Works

#### Operating Results (\$M):

<b>(\$M)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Revenues	3.58	2.79	(0.79)
Labour	20.69	20.26	0.43
Other Expenditures	22.05	20.52	1.53
Total Expenditures	42.75	40.78	1.96
<b>Net</b>	<b>39.17</b>	<b>37.99</b>	<b>1.17</b>

#### Capital Results (\$M):

<b>Year (\$M)</b>	<b>Open #</b>	<b>Unspent \$</b>
2018	65	54.10
2017	72	28.52
2016	32	27.69
2015	43	48.94
2014	43	11.73
2013	16	8.02
2012	7	3.44
2007-2011	21	3.91
<b>Total</b>	<b>299</b>	<b>\$182.35</b>

Public Works has a positive operating variance Q3 year to date, driven mainly by:

- Contracts within the Transportation Services, Parks and Forestry Operations department that have been executed later in the season and have not been paid yet (\$0.8M);
- Hydro cost lower in summer months with more daylight hours (\$0.4M).
- Lower than budgeted labour expenditures as a result of vacancies within the portfolio

These positive variances were partially offset by lower than budgeted revenues driven by lower than expected recoveries from capital due to vacancies.

Work continues in Q3 on capital projects such as Road Rehabilitation, Humber Bridge Trail Bridge Removal, and Watermain Replacement on Centre Street.

There was a total of 20 projects closed in the quarter, including Portage Parkway Extension, North Thornhill Branch Library, and Al Palladini Community Centre Roof Replacement.

## 2018 Q3 Fiscal Health Report

### Office: Corporate Initiatives and Intergovernmental Relations

#### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.09	0.04	(0.05)
Labour	2.69	2.40	0.29
Other Expenditures	0.45	0.41	0.04
Total Expenditures	3.15	2.81	0.34
<b>Net</b>	<b>3.06</b>	<b>2.77</b>	<b>0.29</b>

Corporate Initiatives and Intergovernmental Relations' net operating result is tracking positive mainly due to lower than budgeted labour expenditures as a result of vacancies.

Work completed in Q3 for VMC Development Implementation capital project.

#### Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2017	1	0.14
2015	1	0.00
<b>Total</b>	<b>2</b>	<b>\$0.14</b>

### Office: Chief Financial Officer

#### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	1.15	1.30	0.15
Labour	7.75	6.47	1.29
Other Expenditures	0.34	0.10	0.24
Total Expenditures	8.09	6.56	1.53
<b>Net</b>	<b>6.94</b>	<b>5.27</b>	<b>1.67</b>

The net operating results for the Office of Chief Financial Officer net operating result is tracking positive to budget driven mainly by labour savings due to vacancies and timing of taxation and property assessment revenues.

Work continued in Q3 on various capital projects, including Growth Related Financial Analysis and Long Range Fiscal Planning.

#### Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2018	5	0.93
2017	1	0.39
2016	2	0.14
2011	1	0.09
<b>Total</b>	<b>9</b>	<b>\$1.55</b>

## 2018 Q3 Fiscal Health Report

### Office: Chief Financial Officer – Corporate Revenues & Expenditures

#### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Corporate Revenue	16.42	18.52	2.10
Reserve Transfers	12.80	8.40	(4.40)
Taxation (net)	194.23	194.27	0.04
Total Revenues	223.45	221.19	(2.26)
Corporate Expenditures	18.80	24.68	(5.88)
Long Term Debt	4.77	4.77	0
Total Expenditures	23.57	29.45	(5.88)
<b>Net</b>	<b>\$199.88</b>	<b>\$191.74</b>	<b>(\$8.14)</b>

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 three quarters of 2018.

This negative variance was partially offset by:

- Higher than budgeted Corporate Revenues, mainly attributable to revenue recognition timing differences caused by a transition from annual dividend declaration to a quarterly based dividend declaration from the City's investment holding company, Vaughan Holdings Inc. (VHI). The 2017 fourth quarter dividend was declared and received in 2018
- Corporate expenditures tracked negatively, largely due to the fact that it includes the corporate-wide gapping budget.

### Office: City Solicitor

#### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.63	0.17	(0.46)
Labour	2.86	2.05	0.81
Other Expenditures	0.48	0.67	(0.19)
Total Expenditures	3.34	2.72	0.62
<b>Net</b>	<b>2.70</b>	<b>2.54</b>	<b>0.16</b>

The Office of the City Solicitor has an unfavourable variance at Q3 driven mainly by an increase in Professional Fees for complex legal issues and Local Planning Appeal Tribunal hearings that required external counsel expertise.

This is partially offset by lower than budgeted labour expenditures as a result of vacancies. The positive labour variance was offset by lower than budgeted revenues as a result of lower than anticipated labour recovery from capital projects

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.

#### Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2018	2	0.00
2013	1	0.03
2012	1	1.16
2007	1	0.23
<b>Total</b>	<b>5</b>	<b>\$1.42</b>

## 2018 Q3 Fiscal Health Report

### Office: Transformation & Strategy

#### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.14	0.32	0.18
Labour	0.60	0.55	0.05
Other Expenditures	0.07	0.02	0.05
Total Expenditures	0.66	0.57	0.10
<b>Net</b>	<b>0.52</b>	<b>0.25</b>	<b>0.27</b>

#### Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2018	1	0.05
2017	1	0.21
2016	2	0.45
<b>Total</b>	<b>4</b>	<b>\$0.70</b>

The Office of Transformation and Strategy is currently tracking positive to budget driven by labor recoveries from Service Excellence strategic initiatives and labor gapping due to director vacancy in the first half of the year.

Work continues to progress on open capital projects. There were 4 project closures during the quarter.

### Office: Vaughan Public Libraries

#### Operating Results (\$M):

(\$M)	Budget	Actual	Variance
Revenues	0.32	0.28	(0.03)
Labour	10.55	9.82	0.73
Other Expenditures	4.02	3.58	0.44
Total Expenditures	14.57	13.40	1.17
<b>Net</b>	<b>14.25</b>	<b>13.11</b>	<b>1.14</b>

#### Capital Results (\$M):

Year (\$M)	Open #	Unspent \$
2018	2	0.44
2016	5	0.32
2013-2015	4	1.27
<b>Total</b>	<b>11</b>	<b>\$2.03</b>

Vaughan Public Libraries has a favourable variance at Q3 driven mainly by:

- Lower than budgeted labour costs as a result of vacancies.
- Reduced expenses for utilities
- Increase in Service Charges and Fines & Penalties Fees

This is partially offset by increases in expenditures related to computer hardware, same-day courier services, and advertising.

Work continued in Q3 on a number of ongoing city-wide capital projects relating to resource purchases, furniture and equipment for the Civic Centre Resource Library as well as technology upgrades. In addition, furniture and equipment and communications and hardware occurred for Vellore Village South Library which opened in Q3. There were 2 project closures during the quarter.

## 2018 Q3 Fiscal Health Report

### City Council

Operating Results (\$M):

<b>(\$M)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Revenues	-	-	-
Labour	0.98	0.94	0.04
Other Expenditures	0.30	0.20	0.10
Total Expenditures	1.28	1.14	0.14
<b>Net</b>	<b>1.28</b>	<b>1.14</b>	<b>0.14</b>

### Integrity Commissioner & Lobbyist Registrar

Operating Results (\$M):

<b>(\$M)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Revenues	-	-	-
Labour	0.24	0.24	0.00
Other Expenditures	0.13	0.04	0.10
Total Expenditures	0.38	0.28	0.10
<b>Net</b>	<b>0.38</b>	<b>0.28</b>	<b>0.10</b>

The Office of the Integrity Commissioner & Lobbyist Registrar is currently tracking positive to budget largely driven by unspent Computer Software funds which are expected to be spent in Q4.

### Internal Audit

Operating Results (\$M):

<b>(\$M)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Revenues	-	-	-
Labour	0.44	0.45	(0.01)
Other Expenditures	0.06	0.01	0.04
Total Expenditures	0.49	0.46	0.03
<b>Net</b>	<b>0.49</b>	<b>0.46</b>	<b>0.03</b>

The Internal Audit operating budget is on track for 2018.

### City Manager

Operating Results (\$M):

<b>(\$M)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Revenues	-	-	-
Labour	0.37	0.37	0.01
Other Expenditures	0.07	0.09	(0.02)
Total Expenditures	0.45	0.46	0.01
<b>Net</b>	<b>0.45</b>	<b>0.46</b>	<b>(0.01)</b>

The City Manager's operating budget is on track for 2018.