

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF JUNE 24, 2014

Item 6, Report No. 7, of the Finance, Administration and Audit Committee, which was adopted without amendment by the Council of the City of Vaughan on June 24, 2014.

6 ENDING DECEMBER 31, 2013 – CONSOLIDATED QUARTERLY REPORT

The Finance, Administration and Audit Committee recommends approval of the recommendation contained in the following report of the Commissioner of Finance & City Treasurer, dated May 26, 2014:

Recommendation

The Commissioner of Finance & City Treasurer recommends:

1. That the 2013 Consolidated Fourth Quarter Variance Report be received; and
2. That in accordance with Section 9 of the Capital Project Financial Administration and Reporting Policy, the funding sources for the budget overages of three capital projects illustrated in attachment #8 be approved and projects closed.

Contribution to Sustainability

Not applicable

Economic Impact

The quarterly variance report monitors actual spending performance to the City's calendarized financial plan. There is no economic impact as budgets and projects have been previously approved by Council.

The budget overages for capital projects illustrated in attachment #8 total \$8,354 and can be accommodated within the referenced reserves. Due to the immaterial value a budget amendment is not required and capital project overages will be reported.

Communication Plan

Not applicable

Purpose

To report on 2013 actual year end results and compare them to the approved annual budgets. An update on grant activity within the fourth quarter is also provided.

Background – Analysis and Options

The attached fourth quarter variance report compares actual operating and capital results for the period ending December 31, 2013, relative to approved budgets.

The actual balances presented include all necessary entries and accruals. However, it should be noted, the full amortization of tangible capital assets and post retirement employee benefits are excluded and presented differently from the City's financial statements.

The quarterly results for City Operations, Water and Wastewater Operations, and Capital are presented together in one consolidated report. This action is intended to provide stakeholders with a more fulsome and complete view of the City's financial results. The item will provide a brief executive summary followed by summaries for City Operations, Water and Wastewater Operations, and Capital/Grants. Additional detail will be provided as attachments.

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Year End Overview – On Target

Overall, the City's net financial performance is favourable.

- The City's net operating position was favourable by \$2.5M above target. This surplus was carried forward to reduce the 2014 levy requirements. It should be noted that despite the overall net position, 2013 was faced with a mixture of significant unplanned financial challenges related to supplemental taxation, reorganization requirements, ice storm, fire arbitration adjustments, etc. These items were mitigated through additional PowerStream dividends, liability write-downs, winter control and tax rate stabilization reserves withdrawals and other financial elements. More details on these variances are provided in the City Operating Budget Results section below and attachment #2
- The City's combined Water and Wastewater operations resulted in a minor favourable variance despite lower than budgeted revenue. Record rainfall in the GTA attributed to lower than expected consumption volumes which were offset by lower water and wastewater treatment charges. Other contributing expense savings such as lower installations, replacements, contracted work and materials are also a result of lower demand.
- The overall capital position was on target. The majority of closed projects were completed on or below budget. There were significant draws from the Tax Rate Stabilization and Winterization reserve to fund one-time expenditures.

The below tables summarize the City's financial results, which are followed by a brief summary for each area.

Table 1 - Summary of the City's Q4 2013 Financial Results

Operations				
(In millions)				
	City	Water	Wastewater/ Storm	Total
Revenue				
YTD Budget	238.4	49.8	55.2	343.4
YTD Actual	240.1	46.8	51.9	338.8
Variance	1.7	(3.0)	(3.3)	(4.6)
%	0.71%	-6.02%	-5.98%	-1.34%
Expenditure				
YTD Budget	238.4	44.5	49.2	332.1
YTD Actual	237.6	41.2	46.0	324.8
Variance	0.8	3.3	3.2	7.3
%	0.33%	7.42%	6.50%	2.20%
Net fav./ (unfav.) variance	2.5	0.3	(0.1)	2.7
Carryforward (see Note)	2.5	0.0	0.0	2.5
Reserve Adjustment	0.0	0.3	(0.1)	0.2
Surplus/ (Deficit)	0.0	0.0	0.0	0.0

Note: Carryforward is applied to the future budgets to reduce tax rate pressures.

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Capital

(In millions)

	Prior Years			2013					2013 Adjusted		
	Total Available Budget	Total Actual Spend	Variance Q4-12	2013 Budget	Available Budget (A)	Actual Spend	Variance Q4-13		Major Y/E 2012 Accrual Reversals (B)	Major Y/E 2013 Accruals Booked (C)	Adjusted Variance Q4-13 (D)
							\$	%			
2013 Budget Projects - Closed	0.0	0.0	0.0	0.6	0.6	0.5	0.1	18%	0.0	0.0	0.1
2013 Budget Projects - Active	0.0	0.0	0.0	47.1	47.1	12.9	34.1	72%	0.0	0.0	34.1
Total 2013 Budget Projects	0.0	0.0	0.0	47.7	47.7	13.4	34.2	72%	0.0	0.0	34.2
Prior Budget Projects - Closed	43.1	38.1	5.1	(2.6)	2.5	1.0	1.5	61%	0.0	0.0	1.5
Prior Budget Projects - Active	510.9	377.5	133.4	31.4	164.8	43.5	121.3	74%	15.2	17.5	119.0
Total Prior Budget Projects	554.0	415.6	138.4	28.9	167.3	44.5	122.8	73%	15.2	17.5	120.5
Total	554.0	415.6	138.4	76.5	215.0	57.9	157.0	73%	15.2	17.5	154.7

Note: A) Above available budget balance includes in-year budget amendments

B) Y/E 2012 audit accrual reversals illustrated separately to focus on actual unspent values

C) Y/E 2013 audit accruals are illustrated separately to focus on actual unspent values

D) Combined Active Adjusted Variance equals the Variance on Attachment 3, and combined Closed Adjusted Variance equals the Variance on Attachment 5

General Note: Capital project timing can span multiple years. The above chart aims to illustrate this occurrence and presents activity related to prior budgets separately.

City Operating Budget Results

At the end of the fourth quarter, the City experienced a favourable variance, before any carry forward or surplus transfers, on the City's 2013 net operating budget of \$2.5M equal to 1.0% on the City's 2013 Annual Operating Budget of \$238.4M. This favourable variance was comprised of a \$0.8M favourable expenditure variance and a \$1.7M favourable revenue variance. The main areas that contributed to the net positive position are summarized below:

City Revenue Variance Overview

Actual revenues for 2013 were \$240.1M and represented a \$1.7M favourable variance when compared to the revenue budget of \$238.4M. This variance stems from the following:

Corporate Revenue - There was a favourable variance of \$5.3M (30.3%) due to:

- Larger than anticipated PowerStream Dividends, \$0.6M.
- Fines and penalties were \$0.3M greater than budget due to higher than budgeted tax receivable in Q4.
- Higher than budgeted investment revenue of \$0.3M due to larger than projected entries and larger than projected cash balances during the year available to invest in short term investments.
- An insurance recovery of \$0.7M relating to a facility claim was fully offset by a corresponding expense transferring the amount into the Tax Rate Stabilization Reserve.
- Liabilities write-downs of \$1.7M. The majority of this balance relates to very dated liabilities carried on the balance sheet that are no longer relevant, have limited referencing information and therefore cleared resulting in returned income. These items are of a non-recurring nature. A portion of the above was set out a contingent liability, approximately \$0.6M, and applied as an intended offset to a labour expense shown in the Fire and Rescue departmental results related to an arbitration decision.

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Other Items

- In the interest of improved and transparent reporting the Mayor's Gala/Golf Classic has transitioned from a single line item to a formal business unit with dedicated revenue and expense accounts. As this event is not formally budgeted a \$1.7M revenue variance is generated, which is equally offset by a corresponding \$1.7M expenditure variance. There is no overall impact to the City. Going forward budgets will be set, which should minimize future variances reported.

User Fees/Services Charges – There was a favourable variance of \$2.3M due to higher than planned revenues in Development Planning (\$1.1M) (due to large Zoning By-law Applications in the Kleinburg intensification area and in Block 31), By-law & Compliance (\$433K), Fire and Rescue Services (\$266K) and Building Standards (\$228K). These favourable variances were offset by unfavourable variances experienced in Development and Transportation Engineering (\$187K). Department revenues variances are explained in more detail in Attachment #2.

Supplemental Taxation – In 2012, the Municipal Property Assessment Corporation (MPAC) was focused on reassessment activities. This resulted in lower than expected Supplemental Taxation revenue in 2012 but led to higher estimated Supplemental Taxation budget for 2013 with the expectation that MPAC would return to concentrating their efforts on getting properties on the assessment roll. However, the expected increase did not occur in the amount that was anticipated, and as a result Supplemental Taxation had an unfavourable variance of almost \$2M.

Reserves & Other Transfers - There were several transfers that were not required as originally planned which contributed to a variance of \$4.1M. Although treated as revenue variances, funds remain in the reserves for a future event. The variance was generated largely by the following areas: Building Standards Service Continuity Reserve (\$1.5M) and Engineering Services (\$0.6M), as a result of lower than expected department expenditures; Administrative Recovery from Capital (\$0.6M) due to lower spending on capital projects, DC Growth projects (\$0.5M) due to delay in the Zoning By-Law review project and Debenture Payment Reserve (\$1.9M) due to no issuance of debt in 2013.

These were offset by a combined \$1.0M withdrawal from the Winterization reserve to offset some of the costs related to Winter Control (\$0.3M) and the December 2013 Ice Storm (\$0.7M). Ice storm costs are not limited to 2014 and the bulk of these costs are continuing well into 2014. Separating these costs will assist with submissions for provincial funding and tracking. The Province has announced available grant funding with a submission deadline of June 2014 and funding allocations in August 2014

City Expenditure Variance Overview

Actual total expenditures were \$237.6M as of December 31, 2013, and represent a \$0.8M favourable variance to the full year expenditure budget of \$238.4M. This variance stems from the following:

Corporate Expenses – There was a combined unfavourable variance of \$8.7M in corporate expenditures due to:

- Anticipated labour savings of \$4.1M. As illustrated in the department expenses section below, actual department performance was \$6.1M, \$2M greater than the corporate balance planned for the year.
- \$2.7M unfavourable variance due to costs related to Corporate Reorganization

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- Due to a change in reporting treatment a \$1.7M variance is illustrated due to Mayor's Gala/Golf Classic as this activity is not formally budgeted. As previously discussed there is no overall City impact and the variance is fully offset by a corresponding revenue variance.
- \$0.9M of unbudgeted costs related to the clean-up from the December Ice Storm. To help understand the impact of the Ice-Storm associated costs, reserve transfers and grant funding will be isolated. Ice storm costs are not limited to 2013 and the bulk of these costs are continuing well into 2014. Separating these costs will assist with submissions for provincial funding and tracking. The Province has announced available grant funding with a submission deadline of June 2014 and funding allocations in August 2014
- The above unfavourable variances were offset by a favourable variance of \$1.5M in tax adjustments due to a decision from the Superior Court of Justice as a result of an assessment appeal action from a large property owner. The decision resulted in a significant recovery of property taxes in the City's favour.

Department Expenses - The largest favourable component driving the City's expenditure variance was total department expenses; approximately \$6.1M favourable. The following contributed to the overall City department variance:

- A \$5.9M labour variance was attributable to general turnover vacancies and new complement vacancies in the recruitment process. A level of labour variance was anticipated and planned for corporately, but actual City performance was \$1.8M greater than the \$4.1M planned corporate balance.
- All other accounts total \$0.2M in net favourable variances. Favourable variances were seen in many accounts such as general maintenance, computer software, computer hardware and other staff related accounts. These were partially offset by unfavourable variances in accounts such as Contractor and Contractor materials, Hydro, professional fees, etc.
- In general, variances were found throughout most departments. The largest favourable variances were found in the following departments:
- Building Standards (\$1.1M) – Primarily due to labour variances resulting from seven vacant positions and for costs associated with the Zoning By-Law review which has been delayed.
- Development and Transportation Engineering (\$915K) – Due to position vacancies.
- Building and Facilities (\$809K) – Mainly due to General Maintenance account as not all planned work was completed due to insufficient resources.
- ITM (\$695K) – Primarily due to labour costs variances resulting from five vacant positions.
- Engineering Services (\$690K) – Largely due to five vacancies and lower spending in Service Contracts for a bridge not yet commissioned.

The largest unfavourable variances were found in the following departments:

- Fire and Rescue Services (\$2.6M or 6.8%) mostly related to increased overtime costs and related benefits due to vacancies and the timing of the recruitment process, approximately \$1.6m. There was a \$0.8M impact due to a year-end payroll accrual accounting entry as a result of an arbitration award changing the payroll cycle. There is

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offsetting revenue of \$0.6M in Corporate Revenue under Liabilities Write-Down to partially offset this expense. The remaining balance relates to non-labour related variances.

- Parks and Forestry Operations (\$358K) - Majority of the variance relates to labour and materials due to the number and the severity of snow events. Other activities related to the emerald ash bore and park grass cutting also contributed, but to a lesser extent. Costs associated with the ice storm have been removed and reported separately.

Long Term Debt - Long term debt expense was favourable by \$1.9M as debt was not issued as anticipated due to fewer capital projects being closed than planned. This is offset with a decrease in the revenue from the Debenture Payment reserve. The net impact is zero.

Contingency - The favourable variance of \$1.1M in contingency resulted from a reconciliation of amounts reserved for contingency as compared to the actual retro payments associated with labour agreements that were completed in 2013. There were some savings realized due to vacancies and collective bargaining interpretations that allowed for a reversal of some contingency amounts that had been reserved in previous years.

Capital from Taxation - The favourable variance of \$430K resulted from the closing of completed capital projects and the return of the funds to the original funding source, which assisted with the City's overall financial position.

Variance Summary:

For quick reference purposes, a summary of the variances by major category is provided below. A more detailed financial summary is provided as Attachment #1. Further explanations on specific variances are provided as Attachment #2.

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Table 2

City of Vaughan		
2013 OPERATING BUDGET		
FOURTH QUARTER VARIANCE REPORT		
		Variance in \$mil
<u>Revenues</u>		(rounded)
Reserves and Other Transfers		
* Debenture Payment Reserve	(1.9)	
Building Std Continuity Reserve	(1.5)	
Engineering Reserve	(0.6)	
Administrative Recovery from Capital	(0.6)	
DC Growth Projects	(0.5)	
Winterization Reserve (winter operations)	0.3	
Winterization Reserve (ice storm)	0.7	
Other (under \$100K var.)	<u>(0.0)</u>	(4.1)
Fees & Service Charges		
Development Planning	1.1	
By-law & Compliance	0.4	
Fire And Rescue Services	0.3	
Building Standards	0.2	
Building & Facilities	0.2	
Recreation	0.2	
Culture	0.1	
Development & Transportation Eng.	(0.2)	
Other (under \$100K var.)	<u>0.0</u>	2.3
Corporate Revenue		
Liabilities Writedown (one-time)	1.6	
* Mayor's Gala/Golf Classic	1.7	
* Insurance Recovery (one-time)	0.7	
Hydro Dividends	0.6	
Investment Income	0.3	
Fines and Penalties	0.3	
Tax Certificates And Documents	0.1	
Other (under \$100K var.)	<u>0.0</u>	5.3
Supplemental Taxation		(2.0)
Other		<u>0.1</u>
Total Revenues		1.7
<u>Expenditures</u>		
Departmental Expenses		
Building Standards	1.1	
Development & Transport. Engineering	0.9	
Building & Facilities	0.8	
Information Technology Management	0.7	
Engineering Services	0.7	
Fleet Management	0.5	
Public Works	0.5	
Vaughan Public Libraries	0.4	
Budgeting and Financial Planning	0.3	
City Clerk - Admin	0.3	
Development Planning	0.3	
Recreation	0.3	
Parks Development	0.3	
Council	0.2	
City Financial Services	0.2	
Policy Planning	0.2	
Purchasing Services	0.2	
Parks & Forestry Operations	(0.4)	
Human Resources	(0.4)	
Fire and Rescue	(2.6)	
Other-(various departments under \$200k var.)	<u>1.3</u>	6.1
Corporate Expenditures		
Tax Adjustments	1.5	
Major OMB Hearing	(0.2)	
* Tax Rate Stabilization Reserve	(0.7)	
Ice Storm 2013	(0.9)	
* Mayor's Gala/Golf Classic	(1.7)	
Corporate Reorganization	(2.7)	
Anticipated Labour Savings	(4.1)	
Other (under \$100K var.)	<u>0.2</u>	(8.7)
*Long Term Debt		1.9
Contingency		1.1
Capital from Taxation		0.4
Other		<u>0.0</u>
Total Expenditures		<u>0.8</u>
Net Favourable Variance		<u>\$ 2.5</u>
Less:		
Carryforward to 2014		\$ 2.5
Surplus/Deficit		\$

*Note: Items with * are revenues and expenses that are related and offset each other with no impact on the overall City's position.

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Water and Wastewater/Storm Operating Budget Results

Following are the financial operating results and analysis for both the water and wastewater/storm operations from January 2013 to December 2013. The variance analysis is a comparison of the year to date budget to the year to date actual results.

The water/wastewater system in York Region operates as a two-tier system. The Region of York is responsible for the supply of water and wastewater services and the lower tier municipalities are responsible for the water and wastewater distribution systems within the local municipality. The net revenues that are generated annually by the City of Vaughan from the operations of the water and wastewater/storm utilities fund costs associated with the purchase of water supply and wastewater services from the Region of York, as well as the City's administration, financing costs, system operational and maintenance costs and most importantly funding to build the reserves for future infrastructure renewal.

Water Operations

Year to date (YTD) actual water revenues for the period ending December 31, 2013 are unfavourable by \$3.0M which is comprised of unfavourable residential revenue of \$2.2M, unfavourable commercial revenue of \$575K and unfavourable other revenue of \$38K.

Residential billings at \$27.4M decreased by 7.5% compared to budget due to lower than expected consumption. Precipitation levels in the spring and summer months experienced higher than expected levels as a result of July's record breaking rainfall in the GTA. In addition lower than expected growth attributed to the unfavourable revenue reaching 70% of target.

Commercial billings at \$18.2M are down 3.0% compared to budget or unfavourable by \$575K. Although growth is below budget, lower than budgeted average consumption attributed to the unfavourable billings variance at approximately \$500K. Bulk sales from hydrant rentals, temporary water and flushing were unfavourable by \$38K primarily due to lower than expected activity.

Water purchases are favourable by \$1.8M as a result of lower demand which includes slightly unfavourable non-revenue water (NRW) consumption of \$75K.

The Gross Margin indicates the net funding available to the City after the Region of York has been paid for the water supply and is unfavourable by \$1.2M as a result of lower revenue.

Other revenues experienced an unfavourable variance of \$164K primarily due to installation and service fees at \$203K, actual activity is based on demand which is lower than expected. Interest revenues were favourable by \$39K compared to budget as a slightly lower interest rate was predicted.

Water expenses are favourable by \$1.7M as a result of favourable maintenance and installations expenditures of \$1.3M largely due to fewer customer service requests and lower than expected activity levels in contracted works and materials. As evidenced by unfavourable new account activity in sales levels, meter installation and replacement expenses are also favourable combined with favourable salaries and benefits due to gapping of 2 new hires and 1 unfilled position.

The favourable general administration variance of \$281K is primarily due to temporary staffing vacancies and gapping from the first half of the year.

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As a result of the operations, the fourth quarter year to date water lifecycle contribution of \$5.6M is favourable by \$322K. Despite lower than expected water sales the contribution is on target.

Table 3



City of Vaughan
Statement of Operations
Water Division
For the period ending December 31, 2013

	2013 Budget	2013 Actual	2013 Variance
Water Revenues			
Residential Billings	29,658,660	27,428,234	(2,230,426)
Commercial Billings	18,753,720	18,179,188	(574,532)
Other	293,430	255,869	(37,561)
	\$48,705,810	\$45,863,291	(\$2,842,519)
Water Purchases			
Metered Water Purchases	29,871,880	28,121,768	1,750,112
Unmetered Water	4,450,000	4,525,279	(75,279)
	\$34,321,880	\$32,647,047	\$1,674,833
Gross Margin	\$14,383,930	\$13,216,244	(\$1,167,686)
Other Revenues	\$1,106,000	\$941,557	(\$164,443)
Expenses			
Maintenance and Installation Cost	5,530,365	4,203,409	1,326,956
General Administration	3,932,215	3,651,191	281,024
Joint Service Costs	776,490	730,108	46,382
	\$10,239,070	\$8,584,708	\$1,654,362
Net Water Operations	\$5,250,860	\$5,573,093	\$322,233
Budgeted Lifecycle Contribution	\$5,250,860	\$5,250,860	\$0
Additional Reserve Contribution	\$0	\$322,233	\$322,233
Surplus	\$0	\$0	\$0

Wastewater/Storm Operations

Wastewater billing is based on water consumption; therefore trending is very similar to water revenues. Wastewater billings are unfavourable by \$3.5M or 6% for the period ending December 31, 2013 which is comprised of unfavourable residential billings of \$2.5M and unfavourable commercial revenue of \$975K.

Wastewater treatment purchases are favourable by \$2.1M as a result of lower demand. The Gross Margin indicates the net funding available to the City after the Region of York has been paid for the wastewater treatment services and is unfavourable by \$1.4M as a result of lower revenue.

Other revenues are favourable by \$137K and consist of installation and service fees, local improvements and interest revenue. Local improvement collections for sanitary connections were favourable by \$83K due to lump sum and prior year payments. Interest revenues were favourable by \$59K compared to budget as a slightly lower interest rate was predicted, offset by slightly unfavourable installation and service fees at \$5K.

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Expenses overall are favourable by \$1.1M due to the following:

- Favourable maintenance and installation at \$955K or 26%, primarily due to new development sewer camera inspections and lift station maintenance and operations cost recoveries for pending assumptions combined with lower than expected activity such as contracted work and materials.
- General administration is favourable at \$118K due to favourable seasonal labour and timing of discretionary spending.
- Storm sewer maintenance is slightly favourable at \$25K.

As a result of the above, the fourth quarter year to date wastewater/storm lifecycle contribution of \$6.0M is unfavourable by \$0.1M.

Table 4



City of Vaughan
Statement of Operations
Wastewater Division
For the period ending December 31, 2013

	2013 Budget	2013 Actual	2013 Variance
Wastewater Revenues			
Residential Billings	32,743,180	30,234,185	(2,508,995)
Commercial Billings	21,746,480	20,771,624	(974,856)
	\$54,489,660	\$51,005,808	(\$3,483,852)
Wastewater Expenses			
Regional Treatment Charges	\$41,344,290	\$39,232,060	\$2,112,230
Gross Margin	\$13,145,370	\$11,773,748	(\$1,371,622)
Other Revenues	\$738,200	\$875,120	\$136,920
Expenses			
Maintenance and Installation	3,611,240	2,656,053	955,187
General Administration	2,103,925	1,985,841	118,084
Storm Sewer Maintenance	1,697,825	1,672,774	25,051
Joint Services	517,665	486,739	30,926
	\$7,930,655	\$6,801,407	\$1,129,248
Net Wastewater Operations	\$5,952,915	\$5,847,461	(\$105,454)
Budgeted Lifecycle Contribution	\$5,952,915	\$5,952,915	\$0
Reserve Adjustment	\$0	(\$105,454)	(\$105,454)
Surplus	\$0	\$0	\$0

Capital Budget Results

Overall, the Capital Budget performance is favourable, with the majority of projects coming in under assigned budget. This section is intended to provide an update on quarterly activity for the following:

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- Open Capital Project Spend Performance
- Closed Capital Projects Budget vs. Actual
- Reserve and Reserve Fund positions

Open Capital Project Spend Report (Attachment #3)

Staff reviewed the Open Capital Project Spend Report and general highlights are provided below.

- As of Quarter 4-2013, 494 projects with a budgeted valued of \$589M are open.
 - 522 capital projects were open in Quarter 3-2013
 - 32 projects were closed in Quarter 4-2013
 - 4 net new capital project added in Quarter 4-2013
- The above open projects were approved as follows
 - 34% 2013
 - 51% 2009-2012
 - 10% 2006-2008
 - 5% 2005 and older approvals
- As of Dec 31, 2013, 74% of the available budgets were spent
- Capital projects substantially complete and nearing closing
 - 19 projects are substantially complete
 - 6 open projects are complete and should be closed next quarter
 - 3 open projects are nearing completion and should be closed in the first half of the 2014
 - 12 open projects are complete, awaiting final invoicing and approval
 - 26 open engineering projects are in the maintenance period of the project and potentially coming in under budget by \$7.2M. Once closed, commitments will be reduced freeing up unused project funding in the original funding source. Closing is contingent on a timeframe to determine outstanding invoices and settlement issues.
 - 23 open parks development projects are in the warranty period of the project and potentially coming in under budget by \$1.9M. Once closed, commitments will be reduced freeing up unused project funding in the original funding source. Closing is contingent on a timeframe to determine outstanding invoices and settlement issues.
- Unfavourable variances from budget include the following:

PSAB compliance requires year-end accruals to record the full liability relating to agreements; as such, some capital projects are in an unfavourable position:

 - Block 11 Valley Crossing (Capital Project DT-7045-11) is over budget by \$4.3M due to the year-end audit accrual of the full amount owing to the developer, a percentage of which has not been budgeted. The City entered into agreements with developers to pay for the construction of Block 11 Valley Crossings as development charges are collected. There is no impact anticipated as capital budget requests will be made for repayments when significant development charges are collected.

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- 1589-0-06 Rutherford Road PD 6 East Watermain is over budget by \$35K due to the year-end audit accrual of the full amount owing to the developer, a small portion of which has not been budgeted. The City entered into agreements with the developers to pay for the construction of a watermain on Rutherford Road within Block 11 as development charges are collected. There is no impact anticipated as capital budget requests will be made for repayments when significant development charges are collected.
- McNaughton Road Extension (Capital Project 1414-2-03) is over budget by \$181K due to year-end accrual of legacy costs owing to developer. A 2014 capital budget has been approved to account for this amount.
- Animal Shelter Leasehold Improvement (Capital Project BY-2508-10) is over budget by \$244K due to a year-end audit accrual for the full amount owing. The animal shelter was developed through leasehold improvements. The landlord financed the cost, and the City has entered into a 5 year promissory note. Additional funds will be approved annually in the capital budget to pay the promissory note.
- Capital Budget Overages:
 - In accordance with Section 9 of the Capital Project Financial Administration and Reporting Policy, funding sources for any budget overages require Council approval before projects are closed. As a result there are three capital projects requiring a total additional balance of \$8,354. These items are further detailed in attachment #8.

Individual Capital Project Detail - In addition to the above, budget to actual financial status and comments for currently approved and open capital projects are provided in Attachment 3. It is important to note this information is compiled at a point in time and the reader is cautioned on the following:

- A completed capital project will remain active or open until all invoices are paid and funding is complete. Projects are not closed until approved by the department. As a result, projects that are substantially funded will reside on the Open Capital Project Spend Report. It is important to note this report represents projects from current and prior budget years and total balances are the combined value.
- Projects that are debenture financed, as approved by Council, are not closed until debenture financing is acquired through the Region of York. Furthermore, project financing is not typically requested until the project is substantially complete, which is contingent on a timeframe to determine outstanding invoices and settlement issues. In the case of Engineering Projects, this may take up to several years.
- Capital work is continuously underway and current information will vary from this report.

Capital projects added during the 4th Quarter

- HR Integration Project (Capital Project HR-9537-13, \$72,100) was added to the 2013 Capital Budget in response to the need to integrate systems with our benefit provider and explore an e-recruit tool (F&A Sep 9 2013). An existing 2012 Capital Budget HR-2516-12 JD Edwards - Position Control Module was repurposed to permit this new project to proceed.
- City Wide Secondary Suites Study (Capital Project PL-9539-13, \$75,000) was added to the 2013 Capital Budget in response to the need to develop the Official Plan policies,

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zoning standards and other tools to regulate secondary suites (CoW Dec 3 2103). The project was funded from City Wide – Management Studies development charges and repurposed operating funds.

- MNR Tablelands (Capital Project RL-0008-13, \$13,835) was added to the 2013 Capital Budget to determine the best use and an appropriate value for the lands (CoW(CS) Jun 25 2013).
- Real Estate Acquisition Strategy (Capital Project RL-0009-13, \$103,000) was added to the 2013 Capital Budget to assist with future land acquisitions for the City. A 2009 Capital Project PK-6236-09 Park Land Acquisition was repurposed to fund the works planned to develop a city-wide land acquisition strategy.

Capital projects closed during the 4th Quarter

Staff together with City departments reviewed all active capital projects listed as of December 31, 2013 to determine which capital projects could be consolidated and/or closed. Overall, 32 capital projects totalling a budget of \$10M were closed in the 4th quarter of 2013. Total actual project costs came in at 95% of budget, freeing up \$529K in the original funding sources for future project consideration. The drivers behind the \$529K are as follows:

- Approximately \$185K (35%) of the above project savings are related to the closing of seven Engineering Services projects.
- Approximately \$187K (35%) of the above project savings is related to Public Works Project PW-2040-12; the project tender award was under budget and the works were 100% completed.
- The remaining balance is spread over 6 departments and 24 projects.

A complete list of closed capital projects is provided as Attachment 5.

Continuity Schedule of Reserves and Reserve Funds

A continuity schedule of reserves and reserve funds as at December 31, 2013 is provided as Attachment 6. This schedule provides information on the individual and aggregate reserve balances. It also provides information on outstanding financial commitments and payment estimates required in future periods to fund approved projects. Forecasting commitments is intended to provide a proactive view of the reserve position and should not be interpreted as the year-end position due to the fact that commitments are not incorporated into financial statements until the actual expenses have incurred.

In 2013 reserve balances experienced an YTD increase of \$2.4M; Obligatory Reserve balances increased by \$19.9M whereas Discretionary Reserves decreased by \$17.4M. The decrease in Discretionary Reserves is attributable to a net draw from the Tax Rate Stabilization Reserve, \$21.7M (94% of the reserve balance) to fund one-time expenditures, resulting in a year-end balance of \$1.4M. The Winterization reserve had a net draw of \$1M (18% of the reserve balance); \$302K associated with non-ice storm related winter activity and \$704K associated with ice-storm related activities.

Reserve positions before commitments are all in a positive position, with the exception of development charge management studies and fire and Uplands Reserve. Adding commitments to the schedule reveals that 8 reserves are in a future negative position. Below is a brief description for positioning of these 8 reserves:

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Sale of Public Lands – Future obligations are currently greater than the balance on hand. Dedicated surplus land is authorized for sale to cover this obligation but is pending.

Uplands Capital Improvement – A commitment to replace the uplands chairlift was recently approved by Council. As a result, the future position of this reserve will be in a negative position and replenished over time through Uplands revenue received.

CWDC Fire – A Council commitment to move forward with fire station 7-10 will temporarily place this reserve into a negative position, which will be replenished through future growth based development charges. This position may impact the timing of future projects.

CWDC Management Studies – Due to timing of events, this reserve is permitted to be in a deficit position. Growth related studies are incurred in advance of growth and recovered through subsequent development charges.

Special Charges and Area Development Charges (Developer Build Reserves) – These reserves relate to projects generally built by developers. Essentially, the developer has agreed to develop a structure, which will be funded by the City once funds are collected and available. Although, the continuity schedule illustrates a negative position after commitments, these reserves will never be in a deficit cash position as payments will only occur when funds are on hand. Reserves with a negative balance after commitments in this category are as follows:

- D15 PD#5 Woodbridge Water
- D18 PD#6 Maj., Mac Water
- D19 PD#6 E. Rutherford Water
- D25 Zenway/Fogal Sub-Trunk

Grants Update

The following provides an overview of the grant portfolio's Fourth Quarter results with respect to government Annual Grant Programs, an update on the CIIF approved projects and a 2013 summary.

Annual Grants Program Submissions: Awarded, Pending Award and Not Awarded

During the fourth quarter 10 applications were developed for Annual Funding Programs equating to approximately \$5,193,112 in potential grant revenue as summarized below:

- Three submissions were notified of awards to be received
- Six submissions are currently pending notification of award.

The following details the results of these submissions to date:

Q4 SUBMISSIONS AWARDED/FUNDS RECEIVED:			
PROGRAM	TOTAL PROJ. COST	AMT RECEIVED	USE OF FUNDS
Federal Gas Tax 2nd Installment	7,000,000	3,663,607	Various roads, bridges, parks, water projects
Municipal Streetscape Partnership Program	1,044,118	522,059	LED Pedestrian Lighting Notified of Award
Municipal Infrastructure Investment 2008 Final Report	975,410	872,543	Confirmation from Ministry per Final Report
Total Q\$ Awards Received	9,019,528	5,058,209	

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Q4 SUBMISSIONS PENDING AWARD NOTIFICATION			
PROGRAM	TOTAL PROJ. COST	AMT PENDING DECISION	USE OF FUNDS
Places to Grow	25,000	25,000	Work shops
Ministry of Energy	33,747	24,815	Development of Municipal Energy plan
2014 Canada Summer Jobs (Library)	5,000.	2,500	Summer Students
Swim to Survive 2014	15,588	15,588	Notified of award approval
Celebrate Canada (2014 Application)	15,000	5,000	Canada Day Event
Municipal Partnership Program	400,000	87,000	William Granger Greenway
TOTAL Q4 Submissions Pending Award Notification	494,335	159,903.	

Sector and Term Specific Grant Programs

The table below indicates the amount spent to December 31, 2013 and currently in the claim and reporting process as required by the program.

COMMUNITY IMPROVEMENT INVESTMENT FUND AWARDED PROJECTS			
	COST ESTIMATE	CIIF @33.3%	STATUS
Ainsley Grove Library (AODA Standards @ Front Counter)	100,000.00	33,333.33	In Progress
Dufferin District Park: Tennis Court Rehabilitation	139,300.00	46,433.33	In Progress
Dufferin Clark C.C. Relocate Seniors Room To The Ground Floor	50,600.00	16,866.00	Complete
Dufferin Clark C.C. Seniors Accessible Washrooms	51,500.00	17,166.00	Complete
Mackenzie Glen Park Replace Splash Pad Surfacing	61,800.00	20,600.00	In Progress
Mackenzie Glen Play Ground Rehabilitation	201,500.00	67,166.67	Complete
McClure Meadows Park-Splash Pad	25,800.00	8,600.00	Complete
Maple Lion Park Splash Pad	25,800.00	8,600.00	Complete
Father Ermanno CC: Out Door Rink	113,300.00	37,766.00	Complete
Garnet A. Williams CC - Floor Replacement	36,100.00	12,033.33	Complete
Glen Shield Park-Playground Replacement & Safety Surfacing	248,000.00	82,666.67	In Progress

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Vaughan Crest Park Bocce Court Re-development	137,000.00	45,666.70	Complete
York Hill Park-Tennis Court Replacement	56,700.00	18,900.00	In Progress
Maple Baseball Diamond Fencing Replacement	32,000.00	10,666.67	Complete
Sonoma Heights Park - Fencing Extension	30,900.00	10,300.00	Complete
TOTAL AMOUNT	1,310,300.00	436,764.70	

2013 Grant Summary

During 2013 a total of 38 submissions were made to Federal, Provincial and Regional grant programs. Of the 38 submission, 34 were successful (98%) in procuring approximately \$10.5M which funded 80 City projects/positions. The following chart depicts the amounts by grant type (Appendix 7 has details):

2013 GRANT PROGRAM ACTIVITY		
	Total Project Cost	Amount Received
Funding Received: 20 PROGRAM SUBMISSIONS	12,267,537	9,975,707
Funding Pending: 14 PROGRAM SUBMISSIONS	1,290,507	529,450
Not Awarded: 4 PROGRAM SUBMISSIONS	124,096	
GRAND TOTAL	13,682,140	10,505,157

Relationship to Vaughan Vision 2020 / Strategic Plan

The report is consistent with the priorities set by Council and the necessary resources have been allocated and approved.

Regional Implications

None

Conclusion

Based on the 2013 year end results, the overall City position is:

- The City's net operating position was favourable by \$2.5M as both revenues (\$1.7M) and expenses (\$0.8M) ended in a favourable year end position. This surplus was carried forward to reduce the 2014 levy requirements. It should be noted that despite the overall net position, 2013 was faced with a mixture of significant unplanned financial challenges related to supplemental taxation, reorganization requirements, ice storm, fire arbitration adjustments, etc. These items were mitigated through additional PowerStream dividends and tax adjustments. Winter control and tax rate stabilization reserves withdrawals and other financial elements were also leveraged minimize the effects of the above.
- The City's combined Water and Wastewater operations resulted in a minor favourable variance despite lower than budgeted revenue. Record rainfall in the GTA attributed to lower than expected consumption volumes which were offset by lower water and

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wastewater treatment charges. Other contributing expense savings such as lower installations, replacements, contracted work and materials are also a result of lower demand.

- The overall capital position was on target. The majority of closed projects were completed on or below budget. There was a significant decrease in the Tax Rate Stabilization reserve to fund one-time expenditures and a draw from the Winterization reserve to fund increased winter response activity. In 2013, the overall reserves position increased by \$2.4 M.

Attachments

- Attachment 1: City Operating – Fourth Quarter Variance Report
- Attachment 2: City Operating – Q4 Specific Variance Explanations
- Attachment 3: Open Capital Project Spend Report as at December 31, 2013
- Attachment 4: Projects on maintenance, warranty or awaiting regional invoicing
- Attachment 5: Closed Capital Projects Report YTD Ending December 31, 2013
- Attachment 6: Continuity Schedule of Reserves & Reserve Funds as at December 31, 2013
- Attachment 7: Grant Program Activity Ending December 31, 2013
- Attachment 8: Capital Budget Overages

Report prepared by:

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(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

ENDING DECEMBER 31, 2013 – CONSOLIDATED QUARTERLY REPORT

Recommendation

The Commissioner of Finance & City Treasurer recommends:

1. That the 2013 Consolidated Fourth Quarter Variance Report be received; and
2. That in accordance with Section 9 of the Capital Project Financial Administration and Reporting Policy, the funding sources for the budget overages of three capital projects illustrated in attachment #8 be approved and projects closed.

Contribution to Sustainability

Not applicable

Economic Impact

The quarterly variance report monitors actual spending performance to the City's calendarized financial plan. There is no economic impact as budgets and projects have been previously approved by Council.

The budget overages for capital projects illustrated in attachment #8 total \$8,354 and can be accommodated within the referenced reserves. Due to the immaterial value a budget amendment is not required and capital project overages will be reported.

Communication Plan

Not applicable

Purpose

To report on 2013 actual year end results and compare them to the approved annual budgets. An update on grant activity within the fourth quarter is also provided.

Background – Analysis and Options

The attached fourth quarter variance report compares actual operating and capital results for the period ending December 31, 2013, relative to approved budgets.

The actual balances presented include all necessary entries and accruals. However, it should be noted, the full amortization of tangible capital assets and post retirement employee benefits are excluded and presented differently from the City's financial statements.

The quarterly results for City Operations, Water and Wastewater Operations, and Capital are presented together in one consolidated report. This action is intended to provide stakeholders with a more fulsome and complete view of the City's financial results. The item will provide a brief executive summary followed by summaries for City Operations, Water and Wastewater Operations, and Capital/Grants. Additional detail will be provided as attachments.

Year End Overview – On Target

Overall, the City's net financial performance is favourable.

- The City's net operating position was favourable by \$2.5M above target. This surplus was carried forward to reduce the 2014 levy requirements. It should be noted that despite the overall net position, 2013 was faced with a mixture of significant unplanned financial challenges related to supplemental taxation, reorganization requirements, ice storm, fire arbitration adjustments, etc. These items were mitigated through additional PowerStream dividends, liability write-downs, winter control and tax rate stabilization reserves withdrawals and other financial elements. More details on these variances are provided in the City Operating Budget Results section below and attachment #2
- The City's combined Water and Wastewater operations resulted in a minor favourable variance despite lower than budgeted revenue. Record rainfall in the GTA attributed to lower than expected consumption volumes which were offset by lower water and wastewater treatment charges. Other contributing expense savings such as lower installations, replacements, contracted work and materials are also a result of lower demand.
- The overall capital position was on target. The majority of closed projects were completed on or below budget. There were significant draws from the Tax Rate Stabilization and Winterization reserve to fund one-time expenditures.

The below tables summarize the City's financial results, which are followed by a brief summary for each area.

Table 1 - Summary of the City's Q4 2013 Financial Results

Operations

(In millions)

	<i>City</i>	<i>Water</i>	<i>Wastewater/ Storm</i>	<i>Total</i>
<i>Revenue</i>				
<i>YTD Budget</i>	238.4	49.8	55.2	343.4
<i>YTD Actual</i>	240.1	46.8	51.9	338.8
<i>Variance</i>	1.7	(3.0)	(3.3)	(4.6)
<i>%</i>	0.71%	-6.02%	-5.98%	-1.34%
<i>Expenditure</i>				
<i>YTD Budget</i>	238.4	44.5	49.2	332.1
<i>YTD Actual</i>	237.6	41.2	46.0	324.8
<i>Variance</i>	0.8	3.3	3.2	7.3
<i>%</i>	0.33%	7.42%	6.50%	2.20%
<i>Net fav./ (unfav.) variance</i>	2.5	0.3	(0.1)	2.7
<i>Carryforward (see Note)</i>	2.5	0.0	0.0	2.5
<i>Reserve Adjustment</i>	0.0	0.3	(0.1)	0.2
<i>Surplus/ (Deficit)</i>	0.0	0.0	0.0	0.0

Note: Carryforward is applied to the future budgets to reduce tax rate pressures.

Capital

(In millions)

	Prior Years			2013					2013 Adjusted		
	Total Available Budget	Total Actual Spend	Variance Q4-12	2013 Budget	Available Budget (A)	Actual Spend	Variance Q4-13		Major Y/E 2012 Accrual Reversals (B)	Major Y/E 2013 Accruals Booked (C)	Adjusted Variance Q4-13 (D)
							\$	%			
2013 Budget Projects - Closed	0.0	0.0	0.0	0.6	0.6	0.5	0.1	18%	0.0	0.0	0.1
2013 Budget Projects - Active	0.0	0.0	0.0	47.1	47.1	12.9	34.1	72%	0.0	0.0	34.1
Total 2013 Budget Projects	0.0	0.0	0.0	47.7	47.7	13.4	34.2	72%	0.0	0.0	34.2
Prior Budget Projects - Closed	43.1	38.1	5.1	(2.6)	2.5	1.0	1.5	61%	0.0	0.0	1.5
Prior Budget Projects - Active	510.9	377.5	133.4	31.4	164.8	43.5	121.3	74%	15.2	17.5	119.0
Total Prior Budget Projects	554.0	415.6	138.4	28.9	167.3	44.5	122.8	73%	15.2	17.5	120.5
Total	554.0	415.6	138.4	76.5	215.0	57.9	157.0	73%	15.2	17.5	154.7

Note: A) Above available budget balance includes in-year budget amendments

B) Y/E 2012 audit accrual reversals illustrated separately to focus on actual unspent values

C) Y/E 2013 audit accruals are illustrated separately to focus on actual unspent values

D) Combined Active Adjusted Variance equals the Variance on Attachment 3, and combined Closed Adjusted Variance equals the Variance on Attachment 5

General Note: Capital project timing can span multiple years. The above chart aims to illustrate this occurrence and presents activity related to prior budgets separately.

City Operating Budget Results

At the end of the fourth quarter, the City experienced a favourable variance, before any carry forward or surplus transfers, on the City's 2013 net operating budget of \$2.5M equal to 1.0% on the City's 2013 Annual Operating Budget of \$238.4M. This favourable variance was comprised of a \$0.8M favourable expenditure variance and a \$1.7M favourable revenue variance. The main areas that contributed to the net positive position are summarized below:

City Revenue Variance Overview

Actual revenues for 2013 were \$240.1M and represented a \$1.7M favourable variance when compared to the revenue budget of \$238.4M. This variance stems from the following:

Corporate Revenue - There was a favourable variance of \$5.3M (30.3%) due to:

- Larger than anticipated PowerStream Dividends, \$0.6M.
- Fines and penalties were \$0.3M greater than budget due to higher than budgeted tax receivable in Q4.
- Higher than budgeted investment revenue of \$0.3M due to larger than projected entries and larger than projected cash balances during the year available to invest in short term investments.
- An insurance recovery of \$0.7M relating to a facility claim was fully offset by a corresponding expense transferring the amount into the Tax Rate Stabilization Reserve.
- Liabilities write-downs of \$1.7M. The majority of this balance relates to very dated liabilities carried on the balance sheet that are no longer relevant, have limited referencing information and therefore cleared resulting in returned income. These items are of a non-recurring nature. A portion of the above was set out a contingent liability, approximately \$0.6M, and applied as an intended offset to a labour expense shown in the Fire and Rescue departmental results related to an arbitration decision.

Other Items

- In the interest of improved and transparent reporting the Mayor's Gala/Golf Classic has transitioned from a single line item to a formal business unit with dedicated revenue and expense accounts. As this event is not formally budgeted a \$1.7M revenue variance is generated, which is equally offset by a corresponding \$1.7M expenditure variance. There is no overall impact to the City. Going forward budgets will be set, which should minimize future variances reported.

User Fees/Services Charges – There was a favourable variance of \$2.3M due to higher than planned revenues in Development Planning (\$1.1M) (due to large Zoning By-law Applications in the Kleinburg intensification area and in Block 31), By-law & Compliance (\$433K), Fire and Rescue Services (\$266K) and Building Standards (\$228K). These favourable variances were offset by unfavourable variances experienced in Development and Transportation Engineering (\$187K). Department revenues variances are explained in more detail in Attachment #2.

Supplemental Taxation – In 2012, the Municipal Property Assessment Corporation (MPAC) was focused on reassessment activities. This resulted in lower than expected Supplemental Taxation revenue in 2012 but led to higher estimated Supplemental Taxation budget for 2013 with the expectation that MPAC would return to concentrating their efforts on getting properties on the assessment roll. However, the expected increase did not occur in the amount that was anticipated, and as a result Supplemental Taxation had an unfavourable variance of almost \$2M.

Reserves & Other Transfers - There were several transfers that were not required as originally planned which contributed to a variance of \$4.1M. Although treated as revenue variances, funds remain in the reserves for a future event. The variance was generated largely by the following areas: Building Standards Service Continuity Reserve (\$1.5M) and Engineering Services (\$0.6M), as a result of lower than expected department expenditures; Administrative Recovery from Capital (\$0.6M) due to lower spending on capital projects, DC Growth projects (\$0.5M) due to delay in the Zoning By-Law review project and Debenture Payment Reserve (\$1.9M) due to no issuance of debt in 2013.

These were offset by a combined \$1.0M withdrawal from the Winterization reserve to offset some of the costs related to Winter Control (\$0.3M) and the December 2013 Ice Storm (\$0.7M). Ice storm costs are not limited to 2014 and the bulk of these costs are continuing well into 2014. Separating these costs will assist with submissions for provincial funding and tracking. The Province has announced available grant funding with a submission deadline of June 2014 and funding allocations in August 2014

City Expenditure Variance Overview

Actual total expenditures were \$237.6M as of December 31, 2013, and represent a \$0.8M favourable variance to the full year expenditure budget of \$238.4M. This variance stems from the following:

Corporate Expenses – There was a combined unfavourable variance of \$8.7M in corporate expenditures due to:

- Anticipated labour savings of \$4.1M. As illustrated in the department expenses section below, actual department performance was \$6.1M, \$2M greater than the corporate balance planned for the year.
- \$2.7M unfavourable variance due to costs related to Corporate Reorganization
- Due to a change in reporting treatment a \$1.7M variance is illustrated due to Mayor's Gala/Golf Classic as this activity is not formally budgeted. As previously discussed there is no overall City impact and the variance is fully offset by a corresponding revenue variance.
- \$0.9M of unbudgeted costs related to the clean-up from the December Ice Storm. To help understand the impact of the Ice-Storm associated costs, reserve transfers and grant funding will be isolated. Ice storm costs are not limited to 2013 and the bulk of these costs are continuing well into 2014. Separating these costs will assist with submissions

for provincial funding and tracking. The Province has announced available grant funding with a submission deadline of June 2014 and funding allocations in August 2014

- The above unfavourable variances were offset by a favourable variance of \$1.5M in tax adjustments due to a decision from the Superior Court of Justice as a result of an assessment appeal action from a large property owner. The decision resulted in a significant recovery of property taxes in the City's favour.

Department Expenses - The largest favourable component driving the City's expenditure variance was total department expenses; approximately \$6.1M favourable. The following contributed to the overall City department variance:

- A \$5.9M labour variance was attributable to general turnover vacancies and new complement vacancies in the recruitment process. A level of labour variance was anticipated and planned for corporately, but actual City performance was \$1.8M greater than the \$4.1M planned corporate balance.
- All other accounts total \$0.2M in net favourable variances. Favourable variances were seen in many accounts such as general maintenance, computer software, computer hardware and other staff related accounts. These were partially offset by unfavourable variances in accounts such as Contractor and Contractor materials, Hydro, professional fees, etc.
- In general, variances were found throughout most departments. The largest favourable variances were found in the following departments:
- Building Standards (\$1.1M) – Primarily due to labour variances resulting from seven vacant positions and for costs associated with the Zoning By-Law review which has been delayed.
- Development and Transportation Engineering (\$915K) – Due to position vacancies.
- Building and Facilities (\$809K) – Mainly due to General Maintenance account as not all planned work was completed due to insufficient resources.
- ITM (\$695K) – Primarily due to labour costs variances resulting from five vacant positions.
- Engineering Services (\$690K) – Largely due to five vacancies and lower spending in Service Contracts for a bridge not yet commissioned.

The largest unfavourable variances were found in the following departments:

- Fire and Rescue Services (\$2.6M or 6.8%) mostly related to increased overtime costs and related benefits due to vacancies and the timing of the recruitment process, approximately \$1.6m. There was a \$0.8M impact due to a year-end payroll accrual accounting entry as a result of an arbitration award changing the payroll cycle. There is offsetting revenue of \$0.6M in Corporate Revenue under Liabilities Write-Down to partially offset this expense. The remaining balance relates to non-labour related variances.
- Parks and Forestry Operations (\$358K) - Majority of the variance relates to labour and materials due to the number and the severity of snow events. Other activities related to the emerald ash bore and park grass cutting also contributed, but to a lesser extent. Costs associated with the ice storm have been removed and reported separately.

Long Term Debt - Long term debt expense was favourable by \$1.9M as debt was not issued as anticipated due to fewer capital projects being closed than planned. This is offset with a decrease in the revenue from the Debenture Payment reserve. The net impact is zero.

Contingency - The favourable variance of \$1.1M in contingency resulted from a reconciliation of amounts reserved for contingency as compared to the actual retro payments associated with

labour agreements that were completed in 2013. There were some savings realized due to vacancies and collective bargaining interpretations that allowed for a reversal of some contingency amounts that had been reserved in previous years.

Capital from Taxation - The favourable variance of \$430K resulted from the closing of completed capital projects and the return of the funds to the original funding source, which assisted with the City's overall financial position.

Variance Summary:

For quick reference purposes, a summary of the variances by major category is provided below. A more detailed financial summary is provided as *Attachment #1*. Further explanations on specific variances are provided as *Attachment #2*.

Table 2

**City of Vaughan
2013 OPERATING BUDGET
FOURTH QUARTER VARIANCE REPORT**

<u>Revenues</u>	Variance in \$mil (rounded)	
Reserves and Other Transfers		
* Debenture Payment Reserve	(1.9)	
Building Std Continuity Reserve	(1.5)	
Engineering Reserve	(0.6)	
Administrative Recovery from Capital	(0.6)	
DC Growth Projects	(0.5)	
Winterization Reserve (winter operations)	0.3	
Winterization Reserve (ice storm)	0.7	
Other (under \$100K var.)	(0.0)	(4.1)
Fees & Service Charges		
Development Planning	1.1	
By-law & Compliance	0.4	
Fire And Rescue Services	0.3	
Building Standards	0.2	
Building & Facilities	0.2	
Recreation	0.2	
Culture	0.1	
Development & Transportation Eng.	(0.2)	
Other (under \$100K var.)	0.0	2.3
Corporate Revenue		
Liabilities Writedown (one-time)	1.6	
* Mayor's Gala/Golf Classic	1.7	
* Insurance Recovery (one-time)	0.7	
Hydro Dividends	0.6	
Investment Income	0.3	
Fines and Penalties	0.3	
Tax Certificates And Documents	0.1	
Other (under \$100K var.)	0.0	5.3
Supplemental Taxation		(2.0)
Other		0.1
Total Revenues		1.7
<u>Expenditures</u>		
Departmental Expenses		
Building Standards	1.1	
Development & Transport. Engineering	0.9	
Building & Facilities	0.8	
Information Technology Management	0.7	
Engineering Services	0.7	
Fleet Management	0.5	
Public Works	0.5	
Vaughan Public Libraries	0.4	
Budgeting and Financial Planning	0.3	
City Clerk - Admin	0.3	
Development Planning	0.3	
Recreation	0.3	
Parks Development	0.3	
Council	0.2	
City Financial Services	0.2	
Policy Planning	0.2	
Purchasing Services	0.2	
Parks & Forestry Operations	(0.4)	
Human Resources	(0.4)	
Fire and Rescue	(2.6)	
Other-(various departments under \$200k var.)	1.3	6.1
Corporate Expenditures		
Tax Adjustments	1.5	
Major OMB Hearing	(0.2)	
* Tax Rate Stabilization Reserve	(0.7)	
Ice Storm 2013	(0.9)	
* Mayor's Gala/Golf Classic	(1.7)	
Corporate Reorganization	(2.7)	
Anticipated Labour Savings	(4.1)	
Other (under \$100K var.)	0.2	(8.7)
*Long Term Debt		1.9
Contingency		1.1
Capital from Taxation		0.4
Other		0.0
Total Expenditures		0.8
Net Favourable Variance		\$ 2.5
Less:		
Carryforward to 2014		\$ 2.5
Surplus/Deficit		\$ -

*Note: Items with * are revenues and expenses that are related and offset each other with no impact on the overall City's position.

Water and Wastewater/Storm Operating Budget Results

Following are the financial operating results and analysis for both the water and wastewater/storm operations from January 2013 to December 2013. The variance analysis is a comparison of the year to date budget to the year to date actual results.

The water/wastewater system in York Region operates as a two-tier system. The Region of York is responsible for the supply of water and wastewater services and the lower tier municipalities are responsible for the water and wastewater distribution systems within the local municipality. The net revenues that are generated annually by the City of Vaughan from the operations of the water and wastewater/storm utilities fund costs associated with the purchase of water supply and wastewater services from the Region of York, as well as the City's administration, financing costs, system operational and maintenance costs and most importantly funding to build the reserves for future infrastructure renewal.

Water Operations

Year to date (YTD) actual water revenues for the period ending December 31, 2013 are unfavourable by \$3.0M which is comprised of unfavourable residential revenue of \$2.2M, unfavourable commercial revenue of \$575K and unfavourable other revenue of \$38K.

Residential billings at \$27.4M decreased by 7.5% compared to budget due to lower than expected consumption. Precipitation levels in the spring and summer months experienced higher than expected levels as a result of July's record breaking rainfall in the GTA. In addition lower than expected growth attributed to the unfavourable revenue reaching 70% of target.

Commercial billings at \$18.2M are down 3.0% compared to budget or unfavourable by \$575K. Although growth is below budget, lower than budgeted average consumption attributed to the unfavourable billings variance at approximately \$500K. Bulk sales from hydrant rentals, temporary water and flushing were unfavourable by \$38K primarily due to lower than expected activity.

Water purchases are favourable by \$1.8M as a result of lower demand which includes slightly unfavourable non-revenue water (NRW) consumption of \$75K.

The Gross Margin indicates the net funding available to the City after the Region of York has been paid for the water supply and is unfavourable by \$1.2M as a result of lower revenue.

Other revenues experienced an unfavourable variance of \$164K primarily due to installation and service fees at \$203K, actual activity is based on demand which is lower than expected. Interest revenues were favourable by \$39K compared to budget as a slightly lower interest rate was predicted.

Water expenses are favourable by \$1.7M as a result of favourable maintenance and installations expenditures of \$1.3M largely due to fewer customer service requests and lower than expected activity levels in contracted works and materials. As evidenced by unfavourable new account activity in sales levels, meter installation and replacement expenses are also favourable combined with favourable salaries and benefits due to gapping of 2 new hires and 1 unfilled position.

The favourable general administration variance of \$281K is primarily due to temporary staffing vacancies and gapping from the first half of the year.

As a result of the operations, the fourth quarter year to date water lifecycle contribution of \$5.6M is favourable by \$322K. Despite lower than expected water sales the contribution is on target.



Table 3
City of Vaughan
Statement of Operations
Water Division
For the period ending December 31, 2013

	2013 Budget	2013 Actual	2013 Variance
Water Revenues			
Residential Billings	29,658,660	27,428,234	(2,230,426)
Commercial Billings	18,753,720	18,179,188	(574,532)
Other	293,430	255,869	(37,561)
	\$48,705,810	\$45,863,291	(\$2,842,519)
Water Purchases			
Metered Water Purchases	29,871,880	28,121,768	1,750,112
Unmetered Water	4,450,000	4,525,279	(75,279)
	\$34,321,880	\$32,647,047	\$1,674,833
Gross Margin	\$14,383,930	\$13,216,244	(\$1,167,686)
Other Revenues	\$1,106,000	\$941,557	(\$164,443)
Expenses			
Maintenance and Installation Cost	5,530,365	4,203,409	1,326,956
General Administration	3,932,215	3,651,191	281,024
Joint Service Costs	776,490	730,108	46,382
	\$10,239,070	\$8,584,708	\$1,654,362
Net Water Operations	\$5,250,860	\$5,573,093	\$322,233
Budgeted Lifecycle Contribution	\$5,250,860	\$5,250,860	\$0
Additional Reserve Contribution	\$0	\$322,233	\$322,233
Surplus	\$0	\$0	\$0

Wastewater/Storm Operations

Wastewater billing is based on water consumption; therefore trending is very similar to water revenues. Wastewater billings are unfavourable by \$3.5M or 6% for the period ending December 31, 2013 which is comprised of unfavourable residential billings of \$2.5M and unfavourable commercial revenue of \$975K.

Wastewater treatment purchases are favourable by \$2.1M as a result of lower demand. The Gross Margin indicates the net funding available to the City after the Region of York has been paid for the wastewater treatment services and is unfavourable by \$1.4M as a result of lower revenue.

Other revenues are favourable by \$137K and consist of installation and service fees, local improvements and interest revenue. Local improvement collections for sanitary connections were favourable by \$83K due to lump sum and prior year payments. Interest revenues were favourable by \$59K compared to budget as a slightly lower interest rate was predicted, offset by slightly unfavourable installation and service fees at \$5K.

Expenses overall are favourable by \$1.1M due to the following:

- Favourable maintenance and installation at \$955K or 26%, primarily due to new development sewer camera inspections and lift station maintenance and operations cost recoveries for pending assumptions combined with lower than expected activity such as contracted work and materials.

- General administration is favourable at \$118K due to favourable seasonal labour and timing of discretionary spending.
- Storm sewer maintenance is slightly favourable at \$25K.

As a result of the above, the fourth quarter year to date wastewater/storm lifecycle contribution of \$6.0M is unfavourable by \$0.1M.



Table 4
City of Vaughan
Statement of Operations
Wastewater Division
For the period ending December 31, 2013

	2013 Budget	2013 Actual	2013 Variance
Wastewater Revenues			
Residential Billings	32,743,180	30,234,185	(2,508,995)
Commercial Billings	21,746,480	20,771,624	(974,856)
	\$54,489,660	\$51,005,808	(\$3,483,852)
Wastewater Expenses			
Regional Treatment Charges	\$41,344,290	\$39,232,060	\$2,112,230
Gross Margin	\$13,145,370	\$11,773,748	(\$1,371,622)
Other Revenues	\$738,200	\$875,120	\$136,920
Expenses			
Maintenance and Installation	3,611,240	2,656,053	955,187
General Administration	2,103,925	1,985,841	118,084
Storm Sewer Maintenance	1,697,825	1,672,774	25,051
Joint Services	517,665	486,739	30,926
	\$7,930,655	\$6,801,407	\$1,129,248
Net Wastewater Operations	\$5,952,915	\$5,847,461	(\$105,454)
Budgeted Lifecycle Contribution	\$5,952,915	\$5,952,915	\$0
Reserve Adjustment	\$0	(\$105,454)	(\$105,454)
Surplus	\$0	\$0	\$0

Capital Budget Results

Overall, the Capital Budget performance is favourable, with the majority of projects coming in under assigned budget. This section is intended to provide an update on quarterly activity for the following:

- Open Capital Project Spend Performance
- Closed Capital Projects Budget vs. Actual
- Reserve and Reserve Fund positions

Open Capital Project Spend Report (Attachment #3)

Staff reviewed the Open Capital Project Spend Report and general highlights are provided below.

- As of Quarter 4-2013, 494 projects with a budgeted valued of \$589M are open.
 - 522 capital projects were open in Quarter 3-2013
 - 32 projects were closed in Quarter 4-2013
 - 4 net new capital project added in Quarter 4-2013
- The above open projects were approved as follows
 - 34% 2013
 - 51% 2009-2012
 - 10% 2006-2008
 - 5% 2005 and older approvals
- As of Dec 31, 2013, 74% of the available budgets were spent
- Capital projects substantially complete and nearing closing
 - 19 projects are substantially complete
 - 6 open projects are complete and should be closed next quarter
 - 3 open projects are nearing completion and should be closed in the first half of the 2014
 - 12 open projects are complete, awaiting final invoicing and approval
 - 26 open engineering projects are in the maintenance period of the project and potentially coming in under budget by \$7.2M. Once closed, commitments will be reduced freeing up unused project funding in the original funding source. Closing is contingent on a timeframe to determine outstanding invoices and settlement issues.
 - 23 open parks development projects are in the warranty period of the project and potentially coming in under budget by \$1.9M. Once closed, commitments will be reduced freeing up unused project funding in the original funding source. Closing is contingent on a timeframe to determine outstanding invoices and settlement issues.
- Unfavourable variances from budget include the following:

PSAB compliance requires year-end accruals to record the full liability relating to agreements; as such, some capital projects are in an unfavourable position:

 - Block 11 Valley Crossing (Capital Project DT-7045-11) is over budget by \$4.3M due to the year-end audit accrual of the full amount owing to the developer, a percentage of which has not been budgeted. The City entered into agreements with developers to pay for the construction of Block 11 Valley Crossings as development charges are collected. There is no impact anticipated as capital budget requests will be made for repayments when significant development charges are collected.

- 1589-0-06 Rutherford Road PD 6 East Watermain is over budget by \$35K due to the year-end audit accrual of the full amount owing to the developer, a small portion of which has not been budgeted. The City entered into agreements with the developers to pay for the construction of a watermain on Rutherford Road within Block 11 as development charges are collected. There is no impact anticipated as capital budget requests will be made for repayments when significant development charges are collected.
- McNaughton Road Extension (Capital Project 1414-2-03) is over budget by \$181K due to year-end accrual of legacy costs owing to developer. A 2014 capital budget has been approved to account for this amount.
- Animal Shelter Leasehold Improvement (Capital Project BY-2508-10) is over budget by \$244K due to a year-end audit accrual for the full amount owing. The animal shelter was developed through leasehold improvements. The landlord financed the cost, and the City has entered into a 5 year promissory note. Additional funds will be approved annually in the capital budget to pay the promissory note.
- Capital Budget Overages:
 - In accordance with Section 9 of the Capital Project Financial Administration and Reporting Policy, funding sources for any budget overages require Council approval before projects are closed. As a result there are three capital projects requiring a total additional balance of \$8,354. These items are further detailed in attachment #8.

Individual Capital Project Detail - In addition to the above, budget to actual financial status and comments for currently approved and open capital projects are provided in Attachment 3. It is important to note this information is compiled at a point in time and the reader is cautioned on the following:

- A completed capital project will remain active or open until all invoices are paid and funding is complete. Projects are not closed until approved by the department. As a result, projects that are substantially funded will reside on the Open Capital Project Spend Report. It is important to note this report represents projects from current and prior budget years and total balances are the combined value.
- Projects that are debenture financed, as approved by Council, are not closed until debenture financing is acquired through the Region of York. Furthermore, project financing is not typically requested until the project is substantially complete, which is contingent on a timeframe to determine outstanding invoices and settlement issues. In the case of Engineering Projects, this may take up to several years.
- Capital work is continuously underway and current information will vary from this report.

Capital projects added during the 4th Quarter

- HR Integration Project (Capital Project HR-9537-13, \$72,100) was added to the 2013 Capital Budget in response to the need to integrate systems with our benefit provider and explore an e-recruit tool (F&A Sep 9 2013). An existing 2012 Capital Budget HR-2516-12 JD Edwards - Position Control Module was repurposed to permit this new project to proceed.
- City Wide Secondary Suites Study (Capital Project PL-9539-13, \$75,000) was added to the 2013 Capital Budget in response to the need to develop the Official Plan policies, zoning standards and other tools to regulate secondary suites (CoW Dec 3 2103). The project was funded from City Wide – Management Studies development charges and repurposed operating funds.
- MNR Tablelands (Capital Project RL-0008-13, \$13,835) was added to the 2013 Capital Budget to determine the best use and an appropriate value for the lands (CoW(CS) Jun 25 2013).

- Real Estate Acquisition Strategy (Capital Project RL-0009-13, \$103,000) was added to the 2013 Capital Budget to assist with future land acquisitions for the City. A 2009 Capital Project PK-6236-09 Park Land Acquisition was repurposed to fund the works planned to develop a city-wide land acquisition strategy.

Capital projects closed during the 4th Quarter

Staff together with City departments reviewed all active capital projects listed as of December 31, 2013 to determine which capital projects could be consolidated and/or closed. Overall, 32 capital projects totalling a budget of \$10M were closed in the 4th quarter of 2013. Total actual project costs came in at 95% of budget, freeing up \$529K in the original funding sources for future project consideration. The drivers behind the \$529K are as follows:

- Approximately \$185K (35%) of the above project savings are related to the closing of seven Engineering Services projects.
- Approximately \$187K (35%) of the above project savings is related to Public Works Project PW-2040-12; the project tender award was under budget and the works were 100% completed.
- The remaining balance is spread over 6 departments and 24 projects.

A complete list of closed capital projects is provided as Attachment 5.

Continuity Schedule of Reserves and Reserve Funds

A continuity schedule of reserves and reserve funds as at December 31, 2013 is provided as Attachment 6. This schedule provides information on the individual and aggregate reserve balances. It also provides information on outstanding financial commitments and payment estimates required in future periods to fund approved projects. Forecasting commitments is intended to provide a proactive view of the reserve position and should not be interpreted as the year-end position due to the fact that commitments are not incorporated into financial statements until the actual expenses have incurred.

In 2013 reserve balances experienced an YTD increase of \$2.4M; Obligatory Reserve balances increased by \$19.9M whereas Discretionary Reserves decreased by \$17.4M. The decrease in Discretionary Reserves is attributable to a net draw from the Tax Rate Stabilization Reserve, \$21.7M (94% of the reserve balance) to fund one-time expenditures, resulting in a year-end balance of \$1.4M. The Winterization reserve had a net draw of \$1M (18% of the reserve balance); \$302K associated with non-ice storm related winter activity and \$704K associated with ice-storm related activities.

Reserve positions before commitments are all in a positive position, with the exception of development charge management studies and fire and Uplands Reserve. Adding commitments to the schedule reveals that 8 reserves are in a future negative position. Below is a brief description for positioning of these 8 reserves:

Sale of Public Lands – Future obligations are currently greater than the balance on hand. Dedicated surplus land is authorized for sale to cover this obligation but is pending.

Uplands Capital Improvement – A commitment to replace the uplands chairlift was recently approved by Council. As a result, the future position of this reserve will be in a negative position and replenished over time through Uplands revenue received.

CWDC Fire – A Council commitment to move forward with fire station 7-10 will temporarily place this reserve into a negative position, which will be replenished through future growth based development charges. This position may impact the timing of future projects.

CWDC Management Studies – Due to timing of events, this reserve is permitted to be in a deficit position. Growth related studies are incurred in advance of growth and recovered through subsequent development charges.

Special Charges and Area Development Charges (Developer Build Reserves) – These reserves relate to projects generally built by developers. Essentially, the developer has agreed to develop a structure, which will be funded by the City once funds are collected and available. Although, the continuity schedule illustrates a negative position after commitments, these reserves will never be in a deficit cash position as payments will only occur when funds are on hand. Reserves with a negative balance after commitments in this category are as follows:

- D15 PD#5 Woodbridge Water
- D18 PD#6 Maj., Mac Water
- D19 PD#6 E. Rutherford Water
- D25 Zenway/Fogal Sub-Trunk

Grants Update

The following provides an overview of the grant portfolio's Fourth Quarter results with respect to government Annual Grant Programs, an update on the CIIF approved projects and a 2013 summary.

Annual Grants Program Submissions: Awarded, Pending Award and Not Awarded

During the fourth quarter 10 applications were developed for Annual Funding Programs equating to approximately \$5,193,112 in potential grant revenue as summarized below:

- Three submissions were notified of awards to be received
- Six submissions are currently pending notification of award.

The following details the results of these submissions to date:

Q4 SUBMISSIONS AWARDED/FUNDS RECEIVED:			
PROGRAM	TOTAL PROJ. COST	AMT RECEIVED	USE OF FUNDS
Federal Gas Tax 2nd Installment	7,000,000	3,663,607	Various roads, bridges, parks, water projects
Municipal Streetscape Partnership Program	1,044,118	522,059	LED Pedestrian Lighting Notified of Award
Municipal Infrastructure Investment 2008 Final Report	975,410	872,543	Confirmation from Ministry per Final Report
Total Q\$ Awards Received	9,019,528	5,058,209	
Q4 SUBMISSIONS PENDING AWARD NOTIFICATION			
PROGRAM	TOTAL PROJ. COST	AMT PENDING DECISION	USE OF FUNDS
Places to Grow	25,000	25,000	Work shops
Ministry of Energy	33,747	24,815	Development of Municipal Energy plan
2014 Canada Summer Jobs (Library)	5,000.	2,500	Summer Students
Swim to Survive 2014	15,588	15,588	Notified of award approval
Celebrate Canada (2014 Application)	15,000	5,000	Canada Day Event
Municipal Partnership Program	400,000	87,000	William Granger Greenway
TOTAL Q4 Submissions Pending Award Notification	494,335	159,903.	

Sector and Term Specific Grant Programs

The table below indicates the amount spent to December 31, 2013 and currently in the claim and reporting process as required by the program.

COMMUNITY IMPROVEMENT INVESTMENT FUND AWARDED PROJECTS			
	COST ESTIMATE	CIIF @33.3%	STATUS
Ainsley Grove Library (AODA Standards @ Front Counter)	100,000.00	33,333.33	In Progress
Dufferin District Park: Tennis Court Rehabilitation	139,300.00	46,433.33	In Progress
Dufferin Clark C.C. Relocate Seniors Room To The Ground Floor	50,600.00	16,866.00	Complete
Dufferin Clark C.C. Seniors Accessible Washrooms	51,500.00	17,166.00	Complete
Mackenzie Glen Park Replace Splash Pad Surfacing	61,800.00	20,600.00	In Progress
Mackenzie Glen Play Ground Rehabilitation	201,500.00	67,166.67	Complete
McClure Meadows Park-Splash Pad	25,800.00	8,600.00	Complete
Maple Lion Park Splash Pad	25,800.00	8,600.00	Complete
Father Ermanno CC: Out Door Rink	113,300.00	37,766.00	Complete
Garnet A. Williams CC - Floor Replacement	36,100.00	12,033.33	Complete
Glen Shield Park-Playground Replacement & Safety Surfacing	248,000.00	82,666.67	In Progress
Vaughan Crest Park Bocce Court Re-development	137,000.00	45,666.70	Complete
York Hill Park-Tennis Court Replacement	56,700.00	18,900.00	In Progress
Maple Baseball Diamond Fencing Replacement	32,000.00	10,666.67	Complete
Sonoma Heights Park - Fencing Extension	30,900.00	10,300.00	Complete
TOTAL AMOUNT	1,310,300.00	436,764.70	

2013 Grant Summary

During 2013 a total of 38 submissions were made to Federal, Provincial and Regional grant programs. Of the 38 submission, 34 were successful (98%) in procuring approximately \$10.5M which funded 80 City projects/positions. The following chart depicts the amounts by grant type (Appendix 7 has details):

2013 GRANT PROGRAM ACTIVITY		
	Total Project Cost	Amount Received
Funding Received: 20 PROGRAM SUBMISSIONS	12,267,537	9,975,707
Funding Pending: 14 PROGRAM SUBMISSIONS	1,290,507	529,450
Not Awarded: 4 PROGRAM SUBMISSIONS	124,096	
GRAND TOTAL	13,682,140	10,505,157

Relationship to Vaughan Vision 2020 / Strategic Plan

The report is consistent with the priorities set by Council and the necessary resources have been allocated and approved.

Regional Implications

None

Conclusion

Based on the 2013 year end results, the overall City position is:

- The City's net operating position was favourable by \$2.5M as both revenues (\$1.7M) and expenses (\$0.8M) ended in a favourable year end position. This surplus was carried forward to reduce the 2014 levy requirements. It should be noted that despite the overall net position, 2013 was faced with a mixture of significant unplanned financial challenges related to supplemental taxation, reorganization requirements, ice storm, fire arbitration adjustments, etc. These items were mitigated through additional PowerStream dividends and tax adjustments. Winter control and tax rate stabilization reserves withdrawals and other financial elements were also leveraged minimize the effects of the above.
- The City's combined Water and Wastewater operations resulted in a minor favourable variance despite lower than budgeted revenue. Record rainfall in the GTA attributed to lower than expected consumption volumes which were offset by lower water and wastewater treatment charges. Other contributing expense savings such as lower installations, replacements, contracted work and materials are also a result of lower demand.
- The overall capital position was on target. The majority of closed projects were completed on or below budget. There was a significant decrease in the Tax Rate Stabilization reserve to fund one-time expenditures and a draw from the Winterization reserve to fund increased winter response activity. In 2013, the overall reserves position increased by \$2.4 M.

Attachments

- Attachment 1: City Operating – Fourth Quarter Variance Report
- Attachment 2: City Operating – Q4 Specific Variance Explanations
- Attachment 3: Open Capital Project Spend Report as at December 31, 2013
- Attachment 4: Projects on maintenance, warranty or awaiting regional invoicing
- Attachment 5: Closed Capital Projects Report YTD Ending December 31, 2013
- Attachment 6: Continuity Schedule of Reserves & Reserve Funds as at December 31, 2013
- Attachment 7: Grant Program Activity Ending December 31, 2013
- Attachment 8: Capital Budget Overages

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Respectfully submitted,

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Commissioner of Finance & City Treasurer

Barry Jackson, CGA
Director of Financial Services



CITY OF VAUGHAN

2013 OPERATING BUDGET

CITY OPERATING

FOURTH QUARTER

VARIANCE REPORT

AS AT

December 31, 2013

**CITY OF VAUGHAN
2013 OPERATING BUDGET
FOURTH QUARTER VARIANCE REPORT
December 31, 2013**

REVENUE / EXPENDITURE SUMMARY

	2013 ANNUAL BUDGET	2013 YTD		VARIANCE	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$ %	
TAXATION	153,555,789	153,555,789	153,555,789	0	0.0%
SUPPLEMENTAL TAXATION	5,282,683	5,282,683	3,297,833	(1,984,850)	-37.6%
GRANT / PAYMENT IN LIEU	2,645,200	2,645,200	2,739,623	94,423	3.6%
RESERVES AND OTHER TRANSFERS	19,377,162	19,377,162	15,273,457	(4,103,705)	-21.2%
FEES AND SERVICE CHARGES	37,349,966	37,349,966	39,697,236	2,347,270	6.3%
CORPORATE	17,660,378	17,660,378	23,008,867	5,348,489	30.3%
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	2,500,000	2,500,000	0	0.0%
TOTAL REVENUES	238,371,178	238,371,178	240,072,806	1,701,628	0.7%
EXPENDITURES:					
DEPARTMENTAL	210,884,156	210,884,156	204,817,002	6,067,154	2.9%
RESERVE CONTRIB. & CORP. EXP.	6,119,535	6,119,535	14,814,889	(8,695,354)	-142.1%
LONG TERM DEBT	14,150,587	14,150,587	12,218,674	1,931,913	13.7%
CONTINGENCY	827,626	827,626	(237,033)	1,064,659	128.6%
CAPITAL FROM TAXATION	6,389,274	6,389,274	5,959,274	430,000	6.7%
TOTAL EXPENDITURES	238,371,178	238,371,178	237,572,806	798,372	0.3%
EXCESS OF REVENUES OVER EXPENDITURES	0	0	2,500,000	2,500,000	
CARRYFORWARD TO 2014	0	0	2,500,000	2,500,000	
SURPLUS/(DEFICIT)	0	0	0	0	

CITY OF VAUGHAN
2013 OPERATING BUDGET
FOURTH QUARTER VARIANCE REPORT
December 31, 2013

REVENUE BY MAJOR SOURCE

	2013 ANNUAL BUDGET	2013 YTD		VARIANCE	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$ %	
TAXATION					
Supplementals	5,282,683	5,282,683	3,297,833	(1,984,850)	-37.6%
GRANT					
Library Grant	145,200	145,200	158,385	13,185	9.1%
PAYMENT IN LIEU / OTHER					
Payment In Lieu / Other	2,500,000	2,500,000	2,581,238	81,238	3.2%
RESERVES AND OTHER TRANSFERS					
Engineering Reserve	4,737,394	4,737,394	4,127,118	(610,276)	-12.9%
Election Cost	269,634	269,634	248,826	(20,808)	-7.7%
CIL Recreation Land Reserve	665,000	665,000	665,000	0	0.0%
Administrative Recovery from Capital	1,500,000	1,500,000	947,976	(552,024)	-36.8%
Fleet Management Reserve (Vehicle Replacement)	121,374	121,374	97,661	(23,713)	-19.5%
Building Standards Service Continuity Reserve	1,978,913	1,978,913	514,038	(1,464,875)	-74.0%
DC Growth Projects	545,437	545,437	38,207	(507,230)	-93.0%
Insurance Reserve	0	0	534	534	0.00%
Tax Rate Stabilization Reserve	2,957,410	2,957,410	2,957,410	0	0.0%
Debenture Payment Reserve	3,200,000	3,200,000	1,268,087	(1,931,913)	-60.4%
Winterization Reserve (winter operations)	0	0	302,556	302,556	0.00%
Winterization Reserve (ice storm)	0	0	704,170	704,170	0.00%
Water & Wastewater Recovery	3,402,000	3,402,000	3,401,875	(125)	0.0%
TOTAL RESERVES	19,377,162	19,377,162	15,273,457	(4,103,705)	-21.2%
FEES/SERVICE CHARGES					
CITY MANAGER					
City Manager	0	0	11,099	11,099	0.00%
Fire And Rescue Services	580,628	580,628	846,484	265,856	45.8%
TOTAL CITY MANAGER	580,628	580,628	857,583	276,955	47.7%
COMMISSIONER OF LEGAL & ADMIN. SERV.					
Clerks	37,261	37,261	43,348	6,087	16.3%
Clerks - Licensing	1,121,360	1,121,360	1,098,109	(23,251)	-2.1%
Committee Of Adjustment	474,007	474,007	449,188	(24,819)	-5.2%
Legal Services	60,000	60,000	63,480	3,480	5.8%
By-law & Compliance	2,318,478	2,318,478	2,751,631	433,153	18.7%
TOTAL COMMISSIONER OF LEGAL & ADMIN. SERV.	4,011,106	4,011,106	4,405,756	394,650	9.8%
COMMISSIONER OF COMMUNITY SERVICES					
Communities In Bloom Sponsorship	10,000	10,000	0	(10,000)	-100.0%
Community Grants & Advisory Comm.	0	0	12,610	12,610	0.0%
Recreation	18,148,833	18,148,833	18,307,970	159,137	0.9%
Cultural Services	552,980	552,980	653,365	100,385	18.2%
Buildings And Facilities	192,840	192,840	355,504	162,664	84.4%
Fleet Management	0	0	275	275	0.00%
Parks & Forest Operations	111,211	111,211	181,497	70,286	63.2%
Cemeteries	101,780	101,780	67,887	(33,893)	-33.3%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	19,117,644	19,117,644	19,579,108	461,464	2.4%
COMMISSIONER OF PLANNING					
Policy Planning	0	0	45,188	45,188	0.00%
Development Planning	3,413,026	3,413,026	4,560,323	1,147,297	33.6%
Building Standards - Licenses/Permits	6,878,872	6,878,872	7,041,372	162,500	2.4%
- Plumbing Permits	500,000	500,000	577,684	77,684	15.5%
- Service Charges	552,861	552,861	541,086	(11,775)	-2.1%
TOTAL COMMISSIONER OF PLANNING	11,344,759	11,344,759	12,765,653	1,420,894	12.5%
COMMISSIONER OF CORPORATE AND STRATEGIC SERVICES					
Environmental Sustainability	22,500	22,500	31,117	8,617	38.3%
TOTAL COMMISSIONER OF CORPORATE AND STRATEGIC SERVICES	22,500	22,500	31,117	8,617	38.3%
COMMISSIONER OF ENGINEERING & PUBLIC WORKS					
Development And Transport. Engineering	404,028	404,028	217,212	(186,816)	-46.2%
Engineering Services	250,893	250,893	233,541	(17,352)	-6.9%
Public Works - Operations	1,311,008	1,311,008	1,325,595	14,587	1.1%
TOTAL COMMISSIONER OF ENGINEERING & PUBLIC WORKS	1,965,929	1,965,929	1,776,348	(189,581)	-9.6%
VAUGHAN PUBLIC LIBRARIES	307,400	307,400	281,671	(25,729)	-8.4%
TOTAL FEES / SERVICE CHARGES	37,349,966	37,349,966	39,697,236	2,347,270	6.3%
TOTAL CORPORATE REVENUES	17,660,378	17,660,378	23,008,867	5,348,489	30.3%
TOTAL REVENUE	82,315,389	82,315,389	84,017,017	1,701,628	2.1%

**CITY OF VAUGHAN
2013 OPERATING BUDGET
FOURTH QUARTER VARIANCE REPORT
December 31, 2013**

**REVENUE BY MAJOR SOURCE
CORPORATE REVENUE DETAIL**

	2013 ANNUAL BUDGET	2013 YTD		VARIANCE	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%
CORPORATE REVENUE DETAIL :					
Fines And Penalties	4,900,000	4,900,000	5,161,741	261,741	5.3%
Tax Certificates And Documents	501,228	501,228	606,267	105,039	21.0%
Investment Income	2,750,000	2,750,000	3,016,574	266,574	9.7%
Hydro Investment Income	4,853,450	4,853,450	4,830,803	(22,647)	-0.5%
Hydro Dividends	4,425,000	4,425,000	5,069,219	644,219	14.6%
Purchasing	60,700	60,700	84,532	23,832	39.3%
Cashiering Services	50,000	50,000	50,000	0	0.0%
Capital Admin. Revenue	50,000	50,000	12,803	(37,197)	-74.4%
Mayor's Gala/Golf Classic	0	0	1,706,708	1,706,708	0.00%
Liabilities writedown (one-time) *	0	0	1,625,756	1,625,756	0.00%
Insurance Settlement (one-time) *	0	0	700,000	700,000	0.00%
Miscellaneous Revenue	70,000	70,000	144,464	74,464	106.4%
TOTAL CORPORATE REVENUE	17,660,378	17,660,378	23,008,867	5,348,489	30.3%

* These items were booked under Miscellaneous revenue but are broken out here for illustration purposes.

CITY OF VAUGHAN
2013 OPERATING BUDGET
December 31, 2013

DEPARTMENTAL EXPENDITURES BY MAJOR CATEGORY (1)

	2013 ANNUAL BUDGET	2013 YTD		VARIANCE	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%
COUNCIL	1,495,475	1,495,475	1,255,637	239,838	16.0%
OFFICE OF THE INTEGRITY COMMISSIONER	199,940	199,940	137,231	62,709	31.4%
INTERNAL AUDIT	293,652	293,652	293,652	0	0.0%
<i>City Manager</i>	709,216	709,216	659,557	49,659	7.0%
Fire and Rescue Services	37,466,349	37,466,349	40,018,534	(2,552,185)	-6.8%
Emergency Planning	181,646	181,646	188,255	(6,609)	-3.6%
<i>Executive Director</i>	210,448	210,448	210,448	(0)	0.0%
Corporate Communications	1,088,649	1,088,649	1,106,923	(18,274)	-1.7%
Economic and Business Development	1,385,162	1,385,162	1,199,050	186,112	13.4%
TOTAL CITY MANAGER	41,041,470	41,041,470	43,382,767	(2,341,297)	-5.7%
<i>Commissioner of Finance and City Treasurer</i>	412,033	412,033	332,981	79,052	19.2%
City Financial Services	3,076,812	3,076,812	2,839,472	237,340	7.7%
Budgeting and Financial Planning	2,323,846	2,323,846	1,979,972	343,874	14.8%
Development Finance & Investments	586,889	586,889	462,988	123,901	21.1%
Purchasing Services	1,504,946	1,504,946	1,304,548	200,398	13.3%
TOTAL COMM. OF FINANCE AND CITY TREASURER	7,904,526	7,904,526	6,919,961	984,565	12.5%
<i>Commissioner of Legal and Administrative Services</i>	380,891	380,891	404,467	(23,576)	-6.2%
City Clerk - Admin	4,384,189	4,384,189	4,050,402	333,787	7.6%
Clerks - Licensing	647,149	647,149	657,454	(10,305)	-1.6%
City Clerk - Insurance	4,728,056	4,728,056	4,728,590	(534)	0.0%
Committee of Adjustment	584,462	584,462	570,176	14,286	2.4%
Council Corporate	102,073	102,073	79,888	22,185	21.7%
Legal Services	2,086,377	2,086,377	2,115,018	(28,641)	-1.4%
By-law & Compliance	5,319,824	5,319,824	5,278,094	41,730	0.8%
TOTAL COMM. OF LEGAL AND ADMINISTRATIVE SERVICES	18,233,021	18,233,021	17,884,088	348,933	1.9%
<i>Commissioner of Community Services</i>	510,022	510,022	366,482	143,540	28.1%
Curb Appeal/Winterlights	80,140	80,140	52,355	27,785	34.7%
Community Grants and Advisory Committees	99,017	99,017	61,584	37,433	37.8%
Recreation	19,799,639	19,799,639	19,530,594	269,045	1.4%
Cultural Services	2,144,478	2,144,478	2,088,064	56,414	2.6%
Buildings and Facilities	21,006,149	21,006,149	20,197,200	808,949	3.9%
Fleet Management	2,576,172	2,576,172	2,061,786	514,386	20.0%
Parks & Forest Operations	13,047,840	13,047,840	13,405,723	(357,883)	-2.7%
Parks Development	1,283,313	1,283,313	1,017,560	265,753	20.7%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	60,546,770	60,546,770	58,781,348	1,765,422	2.9%
<i>Commissioner of Planning</i>	364,032	364,032	367,443	(3,411)	-0.9%
Development Planning	3,394,297	3,394,297	3,061,623	332,674	9.8%
Policy Planning	1,525,054	1,525,054	1,294,028	231,026	15.1%
Building Standards	7,163,112	7,163,112	6,042,181	1,120,931	15.6%
TOTAL COMMISSIONER OF PLANNING	12,446,495	12,446,495	10,765,276	1,681,219	13.5%
<i>Commissioner of Strategic and Corporate Services</i>	352,987	352,987	356,655	(3,668)	-1.0%
Innovation & Continuous Improvement	702,732	702,732	515,956	186,776	26.6%
Access Vaughan	953,213	953,213	858,774	94,439	9.9%
Strategic Planning	392,548	392,548	213,846	178,702	45.5%
Environmental Sustainability	330,712	330,712	323,487	7,225	2.2%
Human Resources	3,525,009	3,525,009	3,911,956	(386,947)	-11.0%
Information and Technology Management	8,293,991	8,293,991	7,598,655	695,336	8.4%
TOTAL COMMISSIONER OF STRATEGIC AND CORPORATE SERVICES	14,551,192	14,551,192	13,779,329	771,863	5.3%
<i>Commissioner of Engineering and Public Works</i>	498,233	498,233	380,418	117,815	23.6%
Development and Transport. Engineering	4,654,532	4,654,532	3,739,947	914,585	19.6%
Engineering Services	4,315,737	4,315,737	3,625,879	689,858	16.0%
Public Works - Operations	30,665,190	30,665,190	30,209,484	455,706	1.5%
TOTAL COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	40,133,692	40,133,692	37,955,728	2,177,964	5.4%
VAUGHAN PUBLIC LIBRARIES	14,037,923	14,037,923	13,661,985	375,938	2.7%
TOTAL DEPARTMENTAL EXPENDITURES	210,884,156	210,884,156	204,817,002	6,067,154	2.9%
RESERVE CONTRIBUTIONS & CORP. EXP.	6,119,535	6,119,535	14,814,889	(8,695,354)	-142.1%
LONG TERM DEBT	14,150,587	14,150,587	12,218,674	1,931,913	13.7%
CONTINGENCY	827,626	827,626	(237,033)	1,064,659	128.6%
CAPITAL FROM TAXATION	6,389,274	6,389,274	5,959,274	430,000	6.7%
TOTAL DEPARTMENTAL AND CORPORATE EXPENDITURE	238,371,178	238,371,178	237,572,806	798,372	0.3%

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

CITY OF VAUGHAN
2013 OPERATING BUDGET
December 31, 2013

CORPORATE EXPENDITURES - DETAILS

	2013 ANNUAL BUDGET	2013 YTD		VARIANCE	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%
RESERVE CONTRIBUTIONS AND CORP. EXP. DETAIL :					
RESERVE CONTRIBUTIONS:					
Bldg & Facil. Infrast. Res. Contrib.	2,297,082	2,297,082	2,297,082	0	0.0%
Roads Infrastructure Reserve Contribution	412,068	412,068	412,068	0	0.0%
Parks Infrastructure Reserve Contribution	601,819	601,819	601,819	0	0.0%
Election Reserve Contribution	400,000	400,000	400,000	0	0.0%
Additional Vehicle Contribution	182,283	182,283	182,283	0	0.0%
Fire & Rescue Contrib.	1,323,221	1,323,221	1,323,221	0	0.0%
Heritage Contrib.	208,080	208,080	208,080	0	0.0%
Streetscapes Contrib.	329,795	329,795	329,795	0	0.0%
Tax Rate Stabilization Reserve	0	0	700,000	(700,000)	0.00%
City Playhouse Contrib.	15,000	15,000	15,000	0	0.0%
ITM Reserve Contrib.	1,002,200	1,002,200	1,002,200	0	0.0%
TOTAL RESERVE CONTRIBUTIONS	6,771,548	6,771,548	7,471,548	(700,000)	-10.3%
CORPORATE EXPENDITURES:					
Mayor's Gala/Golf Classic	0	0	1,706,708	(1,706,708)	0.00%
Bank Charges	95,000	95,000	134,771	(39,771)	-41.9%
Professional Fees	184,000	184,000	198,091	(14,091)	-7.7%
Major Omb Hearings - Professional Fees	407,000	407,000	639,210	(232,210)	-57.1%
Joint Services	450,326	450,326	459,625	(9,299)	-2.1%
Sundry	0	0	7,199	(7,199)	0.00%
Tax Adjustments	2,025,000	2,025,000	540,891	1,484,109	73.3%
Amo Membership	16,300	16,300	16,196	104	0.6%
Conferences	28,300	28,300	20,981	7,319	25.9%
By-Election	0	0	0	0	0.00%
Election	272,061	272,061	248,808	23,253	8.5%
Year End Expenditure Reserve	0	0	(254,782)	254,782	0.00%
Ice Storm 2013	0	0	946,051	(946,051)	0.00%
Corporate Reorganization and Accrued Liabilities	0	0	2,679,590	(2,679,590)	0.00%
Anticipated Labour Savings	(4,130,000)	(4,130,000)	0	(4,130,000)	100.0%
TOTAL CORPORATE EXPENSES	(652,013)	(652,013)	7,343,341	(7,995,354)	1226.3%
TOTAL RESERVE CONTRIBUTIONS & CORPORATE EXP.	6,119,535	6,119,535	14,814,889	(8,695,354)	-142.1%

City Operating – Q4 Specific Variance Explanations

Specific Variance Explanations:

Listed below are explanations for significant revenue and expenditure variances. As per prior practice, department explanations are required for all unfavourable variances and any favourable variances in excess of \$100,000. Explanations for corporate revenue and expenditure variances are also included, following the major department variance explanations.

Note: In general, revenues are based on assumptions regarding many factors i.e. economy, timing etc. Some areas are difficult to predict with a high level of accuracy and a particular period can be significantly influenced by a large application or revenue timing (e.g. Building Standards, Development Planning etc.).

City Manager

Fire and Rescue Services

Revenue variance - \$265,856 or 45.8% favourable

The favourable revenue variance of \$265K is due to \$150K higher than expected in fire call outs and the inclusion of nuisance fire alarms, \$85K was due to a change in accounting procedure for retail vehicle repairs, and the remaining portion of the favourable variance was due to \$55K of deferred training revenue from 2012. This favourable variance was partially offset by \$23K of nuisance false alarm fire apparatus dispatch that was budgeted but allocated to the fire call out revenue line.

Expense variance- \$2,552,185 or 6.8% unfavourable

The majority of the unfavourable labour variance, \$2.3M, was related to overtime and related benefits due to vacancies within the department requiring back-fill. There was also a one-time accounting entry year-end payroll accrual to adjust for a change in the timing of the pay periods as per an arbitration ruling that amounted to \$0.8M variance. The above variances were partially offset by 36 employee vacancies at various times during the year that were related to retirements, resignations, temporary absences from long term disability, maternity leave and work accommodations. Timing of recruitment to fill these vacancies has an impact on the amount of overtime. New recruits recently added to the total complement will help lessen the impact of overtime in 2014. As well, this overtime budget has been partially addressed as part of the 2014-17 Budget process. There are other initiatives being looked at to address this issue further.

There was an unfavourable variance of \$110K in general vehicle repairs and \$51K in materials and supplies due to more frequent repairs required on internal fleet than expected. Additionally, there was an unfavourable variance in automotive parts of \$45K due to a change in accounting procedure for retail vehicle repairs. The remainder of the variance was due to higher than expected costs related to protective clothing and uniforms.

Emergency Planning

Expense variance - \$6,609 or 3.6% unfavourable

An approved salary adjustment and a one month part-time contract extension resulted in unfavorable variance. This negative labour variance was partially offset by savings from the Emergency Exercise Training and Computer Software expense due to less than expected spending.

City Operating – Q4 Specific Variance Explanations

Executive Director

Corporate Communications

Expense variance - \$18,274 or 1.7% unfavourable

Similar to the third quarter variance explanation, the unfavourable variance was due to a position transfer from Corporate Communications to the Executive Director during the budget process; however the actuals did not reflect this movement. The position budget has been corrected for in the 2014-17 budget process. There were also 2 contract positions filled to cover a full time vacancy adding to the unfavourable labour variance, however there are 2 ARRs in 2014 to correct this. This unfavourable labour variance was partially offset by favourable variances in Corporate Publications, Transfer from Expenditure Reserves and in Advertising/Branding.

Economic and Business Development

Expense variance - \$186,112 or 13.4% favourable

The favourable variance of \$197K is due to 3 FT vacancies throughout the year. Two positions were vacant for most of the year and were filled in early 2014. The third was vacant from Jan to May 2013. Delays in advertising for the VMC added \$39K to the overall favourable variance. These favourable variances were somewhat offset by higher expenditures for the VMC Marketing program.

Commissioner of Finance & City Treasurer

City Financial Services

Expenditure variance - \$237,340 or 7.7% favourable

The favourable variance was mainly in labour accounts for \$181K due to temporary vacancies and job evaluation adjustments at the beginning of the year offset by temporary backfill replacements in FT Contract and Professional Fees. The remainder of the variance was in the printing account for tax billing processing, lower than expected computer hardware purchases and external consultation needs and other minor account variances.

Budgeting & Financial Planning

Expenditure variance - \$343,874 or 14.8% favourable

The favourable variance was mainly a result of temporary vacancies in the department. As of April the Department Director has assumed the Acting Commissioner role and is funded from that budget. In addition, there were a number of vacancies, which have either been filled or are in the process of being recruited. The favorable labour variance was offset by the negative variance in Professional Fees that was due to a temporary employment agency placement used as a backfill of one of the vacant positions.

Development Finance & Investments

Expenditure variance - \$123,901 or 21.1% favourable

The favourable variance was mainly the result of temporary vacancy that has been filled in 2014 and due to a deferral in the purchase of computer software.

Purchasing

Expenditure variance - \$200,398 or 13.3% favourable

This favourable variance was mainly in labour accounts for \$212K as a result of two temporary vacancies that were filled in the 2nd and 3rd quarters.

City Operating – Q4 Specific Variance Explanations

Commissioner of Legal and Administrative Services

Commissioner of Legal and Administrative Services

Expense variance – \$23,576 or 6.2% unfavourable

The unfavourable variance was mostly labour costs due to the timing of progression that was different than budget, offset by lower than expected consulting fees.

Clerks - Administration

Expenditure Variance – \$333,787 or 7.6% favourable

There was a favourable variance of \$171K in labour costs as a result of vacancies and replacements that started at a lower experience step. There was a favourable variance of \$75K in rental lease equipment mainly caused by the renewal of the Print Shop copier lease agreement. The favourable variance of \$70K in block purchases was due to lower than expected postal usage.

Clerks – Licensing

Revenue variance - \$23,251 or 2.1% unfavourable

The unfavourable variance was mainly due to lower than expected revenue earned from Taxi Licensing, Public Garage and Food Stuffs offset by higher than expected revenue from Tow Truck Licensing and Eating Establishments.

Expenditure variance -\$10,305 or 1.6% unfavourable

The unfavourable variance was mainly due to purchase of marriage licenses; which will be recoverable from the issuance of marriage licenses.

Clerks – Insurance

Expenditure variance \$534 or 0.0% unfavourable

There is no net variance to the City's fourth quarter result due to the transfer of \$1.1M to the Insurance reserve, which was \$0.9M more than budgeted. The additional contribution was due to positive expense variances in a number of other accounts. There was a favourable variance of \$224K for legal fees that were planned but not required. There was a \$455K favourable variance due to the timing of payment of deductibles. There was a favourable variance of \$101K in the adjuster fee expenditure as more claims were adjusted internally by Claims Analyst. There was \$85K favourable variance in insurance premiums and a minimum adjustment made to the City's insurable assets which resulted in a small premium refund (\$1K). The remainder was a savings in external city claims due to fewer claims processed as the Claims Analyst has been successful in deflecting liability away from the City either through denial or referral of the claim to another third party.

Committee of Adjustment

Revenue Variance - \$24,819 or 5.2% unfavourable

This variance was due to fewer applications submitted than anticipated resulting in negative variance. It is difficult to predict revenues as it is dependent on market trends which can vary year to year.

Legal Services

Expenditure variance - \$28,641 or 1.4% unfavourable

The unfavourable variance was a result of higher than expected costs for external legal consultants for development related issues such as strata title and development charges appeals, an Assessment Review Board Hearing and Appeal and Provincial Offences Act appeal and registration fees for corporate and title search requests related to enforcement and development matters. The negative variance was offset by the temporary vacancy in the department.

City Operating – Q4 Specific Variance Explanations

By-law & Compliance

Revenue variance - \$433,153 or 18.7% favourable

The favourable variance was mainly a result of higher than expected parking fines revenue.

Commissioner of Community Services

Commissioner of Community Services

Expenditure variance - \$143,540 or 28.1% favourable

The favourable variance was mostly due to vacancies for the Commissioner position, the Administrative manager position and the approved 2013 ARR for the conversion of a part time Clerk Typist to a full-time Administrative Assistant that has not yet occurred.

Communities in Bloom

Revenue variance - \$10,000 or 100% unfavourable

As in previous quarters, the unfavourable variance was due to no receipt of sponsorship from Powerstream. Powerstream has advised that this program did not qualify.

Recreation

Revenue variance - \$159,137 or 0.9% favourable (excluding York Region Transit ticket sales: \$182,933 or 1.0% unfavourable)

Recreation (excluding York Region Transit (YRT) ticket sales)

The overall unfavourable revenue variance was mainly comprised of lower Program fees/memberships of \$177K, which was made up of the following:

- Increased aquatic registrations (\$221K favorable), largely at Vellore Village CC (\$150K) and Woodbridge Pool (\$60K). There was also higher camp revenue than projected (\$81K favourable), largely at Vellore Village CC (\$74K) and Rosemount CC (\$46K).
- Unfavorable variance in fitness revenue can be largely attributable to the delayed opening of the Vellore Village Fitness Centre and slower than expected ramp up of new membership sales (\$342K unfavourable).
- General programming generated less revenue than projected overall (\$109K unfavourable), specifically at Chancellor CC (\$56K unfavourable), Garnet A. Williams CC (\$30K unfavourable), Dufferin Clark CC (\$25K unfavourable), Vellore Village CC (\$23K unfavourable) and Maple CC (\$23K unfavourable) offset by Al Palladini (\$25K favourable).

YRT Ticket Sales

Revenue was favourable by \$342K. This was due to higher than anticipated transit ticket sales which is offset by expenses as payment is remitted to the region.

Expenditure variance - \$269,045 or 1.4% favourable

Labour Variance:

Overall favourable labour variance of \$400K was a result of savings in full time labour costs (\$869K); of which \$352K was partially offset by contract replacements. The remaining favourable variance was offset by overages in part time of \$269K in mostly the aquatics and camp portfolios due to increased program participation and registrations (partially offset by increased revenues as discussed above).

Other Expenses:

Contractor and Contractor Materials was unfavourable by \$137K due to an increase in

City Operating – Q4 Specific Variance Explanations

third party program partnerships, which was fully offset by program revenue.
The remaining variance consists of numerous smaller items such as:

- The favourable variance shown in Dept. Sundry Expense of \$65K includes the department's subsidies for Rec Assist (\$30K) and Fairs & Festivals (\$24K). As noted in previous variance reports, these subsidies are applied as a reduction to revenue; therefore expenses cannot be directly captured resulting in favourable variances.
- The favourable variance of \$39K for Rentals, Leases - Equipment is largely made up of camps (\$14K) and fitness (\$12K). For camps, the savings reflect a reduced need to lease school space for summer camp programs. For fitness, the savings reflect an operational change from leasing fitness equipment to purchasing the majority of fitness equipment required.
- The favourable variance of \$38K for Trsf. from Expend Res is due to the delay of fitness equipment at our fitness centres.
- The favourable variance of \$30K for General Maintenance is due to fewer repairs needed of fitness equipment at fitness centres.
- The favourable variance of \$21K for Trsf. to Reserves-Other reflects lesser than projected contributions to the Artificial Turf Infrastructure Replacement Reserve based on established calculations.

Overall, recreation is in a net favourable position.

YRT Ticket Sales

Expense was unfavourable by \$297K due to the increase in ticket sales , which is offset by the favorable increase in YRT Revenues.

Cultural Services

Revenue variance - \$100,385 or 18.2% favourable

The favourable variance was a result of increased sponsorship revenue (\$81K) for City-wide events (i.e. Canada Day, Concerts in the Park, Winterfest) through retention of sponsors and solicitation of new supporters through continued marketing and outreach. In addition, there was \$50K higher than expected registrations for course offerings and rentals at City Playhouse Theatre.

Due to administrative process changes, the \$37,030 budgeted as revenue was instead booked as an intercompany expense for the transfer from the Mayor's Gala to cover staff costs, as done in previous years.

Buildings & Facilities

Revenue variance - \$162,664 or 84.4% favourable

The favourable revenue variance was primarily due to Revenue from Recoverable Expenses of \$95K related to Fire Station 7-8 and 7-9, as a result of a late payment received from the Region. There was also a favourable variance for Rents and Concessions of \$54K due to Cell tower revenue and \$27K for Daycare revenue at North Thornhill. These were both accounted for as part of the 2014-17 budget process.

Expenditure variance - \$808,949 or 3.9% favourable

The favourable expenditure variance was primarily a result of:

- Labour savings of \$134K as a result of 3 vacancies within non-union staff positions, 2 of which have been filled in early 2014. There are also vacancies within union positions that are offset with increased Overtime and FT Contract positions.

City Operating – Q4 Specific Variance Explanations

- General Maintenance of \$793K at Woodbridge Pool, Chancellor, Garnett, Father Ermanno CC and outdoor Rink, Al Pall and North Thornhill as a result of:
 - Work that was not completed due to insufficient resources to undertake these projects: one vacant position of Architectural Technologist as well as the vacant position of Manager of Facilities, both vacant as of July 2013.
 - Due to a shift in expenditures from the General Maintenance Accounts to the Material & Supply Accounts more funding was spent in the latter and less in the former. In the 2014 budget adjustments have been made to mitigate this variance, but additional adjustments may be necessary in the future.
- Contractor expense in the amount of \$142K, primarily due to the delay/deferral of some contracts.
- Favourable variances were also experienced in security system maintenance (due to expired contract), small tools and equipment (reduced purchases), and garbage disposal (increased recycling and reduced garbage) totaling \$133K.

The above favourable variances are partially offset by unfavourable variances in:

- Utilities of \$170K due to an ongoing increase in the costs of Hydro, increased usage of Community Centres as cooling centres, and increased water consumption due to splash pads operating extended hours.
- Material and Supplies of \$189K due to:
 - Underfunding of this account relative to the year-over-year expenditures in some facilities
 - A shift in expenditures from the General Maintenance Accounts to the Material & Supply Accounts more funding was spent in the latter and less in the former. In the 2014-17 budget, adjustments have been made to mitigate this variance, but additional adjustments may be necessary in the future.

Fleet Management

Expenditure variance - \$514,386 or 20.0% favourable

The favourable operating variance is comprised of \$149K in labour due to the vacancy in the Manager of Fleet position, as well as an administrative budget error that will be corrected in 2014.

The remaining favourable variance of \$371K is in planned maintenance that has not occurred due to recent fleet replacements in prior years. The largest variances were seen in Parks and Forestry Operations (\$258K favourable), Fleet (\$46K favourable) and By-Law & Compliance (\$19K favourable) due to newer vehicles/equipment within Fleet. Minor offsetting variances were seen in most other areas.

Parks & Forestry Operations

Expenditure variance - \$357,883 or 2.7% unfavourable

The unfavourable variance was comprised mainly of unfavourable variances in Contractor and Materials (\$336K). In particular, the parking lot snow removal contract overrun was \$806K which was mitigated by:

- reducing Forestry contracts by approx. \$233K
- reducing horticultural services levels and shrub bed maintenance by approx. \$138K
- other contract reductions and sports field service level reductions.

These mitigation efforts offset the unfavourable variance by approx. 3.6%. In the 2014 budget there was a budget reallocation from PW salt saving of approx. \$306K to mitigate future concerns regarding Parks winter operations. Note as well, that there were significant costs

City Operating – Q4 Specific Variance Explanations

relating to the December 2013 Ice Storm that are shown in a separate business unit under Corporate Expenses.

Unfavourable Overtime (\$147K) and Part time (\$330K) variances are due to the number and severity of snow events and grass cutting throughout the summer months. Additional overtime was required for the Emerald Ash Borer infestation. Part time was unfavourable due in part to coverage of full time vacancies as well. These were offset by the favourable variances in FT due to the delayed hiring for 3 FT vacancies and the delayed hiring for winter seasonal temp labour

The remaining unfavourable variances were:

- (\$106k) in Fuel due to increased sidewalk snow clearing operations, extra cuts to parks during the spring, dandelion growing periods, and EAB inspections.
- (\$52k) in water consumption due to the increased use in water play facilities during the extreme heat during the summer months.
- \$97k favourable in Materials and Supplies due to reduced purchases and cultural practices to mitigate Contractor cost overruns.
- \$28k favourable in Trf from Year End Reserve to offset contract cost for emergency fence repairs.

Cemeteries

Revenue variance - \$33,893 or 33.3% unfavourable

The unfavourable variance was mostly due to lower than expected sale of plots; a trend that was noted throughout the 2013 budget year. The 2014-17 Budget has been adjusted to reflect this trend.

Parks Development

Expenditure variance - \$265,753 or 20.7% favourable

The favourable variance was mostly in labour accounts (\$262K) as a result of one full vacancy and two partial vacancies throughout the year.

Commissioner of Planning

Commissioner of Planning

Expenditure Variance - \$3,411 or 0.9% unfavourable

The unfavourable variance of \$6,319 in full time and benefits due the timing of progression was partially offset by favourable variance in several accounts including Seminars & Workshops and ETR Toll Charges.

Development Planning

Revenue Variance - \$1,147,297 or 33.6% favourable

The favourable variance was due to application volumes being much higher than budgeted in Zoning By-Law Applications (\$1.09M) and Subdivision Applications (\$125K). The Zoning By-Law Applications were favorable primarily due to large application in the Kleinburg intensification area and in Block 31. The remainder of the favourable variance was due to various other revenues that came in higher than budget such as Official Plan Applications and Condominium Applications. These favourable variances were in turn slightly offset by unfavorable variances due to lower than expected volumes in Site Plan Applications (\$194K).

City Operating – Q4 Specific Variance Explanations

Expenditure variance - \$332,674 or 9.8% favourable

Within labour costs, the favourable variance of \$413K was a result of five vacancies. One position related to VMC, which was filled in the fourth quarter, and two positions related to the Zoning Bylaw Review which were delayed pending final approval of the new Official Plan. The remaining vacancies are related to 2 maternity leaves and 1 sick leave. This favourable variance is offset by a transfer to reserves (\$134K) which is related to the unused portion of the Zoning Bylaw Review funding. The remainder of the variance is found throughout several accounts such as professional fees, sundry, seminars and workshops, etc.

Policy Planning

Expenditure variance - \$231,026 or 15.1% favourable

A favourable variance of \$280K in labour accounts was a result of three vacancies. One position was filled at the beginning of second quarter, a p/t Clerk Typist position was filled in the first quarter of 2014 and the other position is related to the Zoning By-Law Review project that is on hold pending the Official Plan final approval. This favourable variance was partially offset with \$68K of unused labour related to the Zoning By-Law Review being transferred to reserves. The remainder of the favourable variance was in several accounts such as professional fees and computer hardware.

Building Standards

Revenue Variance - \$228,409 or 2.9% favourable

The favourable revenue variance of \$163K in licenses, permits and fines, \$78K in plumbing permit fees and \$63K in sign fees was attributable to a higher than expected volume of building permits. The remainder of the favorable variance was in other miscellaneous revenues (i.e. dept. misc. revenues, property information fees, septic tank inspections, etc.) due to higher than expected volumes.

The above favourable variances were offset by an unfavourable variance of \$92K in title restrictions and \$82K due to a transfer from reserves that didn't occur due to the delay of the Zoning ByLaw Review.

Expenditure variance - \$1,120,931 or 15.6% favourable

The majority of the positive expenditure variance, \$950K, was labour related and due to seven vacancies. One vacancy was related to the Zoning By-law Review project which was delayed until the approval of the Official Plan. The hiring of the other six positions will begin in the second quarter of 2014; this process had been delayed slightly due to the restructuring of the department which is currently underway. There were also favourable variances of \$151K in professional fees and computer software accounts that were mainly related to the Zoning By-Law Review project. The remaining variance is related in part to the vacant positions and is in various accounts such as training and development, office equipment, copier lease charges etc.

The favourable variance in this department's expenses is partially offset by unfavourable variance in reserve revenue from the Building Standards Reserve due to a delay in the Zoning Bylaw Review Project.

Commissioner of Strategic and Corporate Services

Commissioner of Strategic and Corporate Services

Expenditure variance - \$3,668 or 1.0% unfavourable

The unfavourable variance of \$16K in labour accounts was primarily due to the shared costs for AMCTO intern, which was budgeted for at a corporate level. This variance was partially offset by a combined favourable variance of \$13K in various other accounts.

City Operating – Q4 Specific Variance Explanations

Innovation and Continuous Improvement

Expenditure variance - \$186,776 or 26.6% favourable

The favourable variance of \$393K in labour accounts was due to the department only becoming fully staffed with 5 FTEs in September. There was a favourable variance of \$102K in professional fees due to the delay in starting Operational Reviews. A review of solid waste operations began in Q3 and only one invoice was received by year end - approximately \$70K remains on the contract and has been transferred into a year-end expenditure reserve to be used in 2014. These favourable variances were partially offset by \$54K unfavourable variance in office equipment & furniture due to the department office space being completed in Q2. An unfavourable variance of \$200K in transfer from expenditure reserve line was a result of a budgeted corporate transfer that was not needed due to other favourable variances as discussed above. The remainder were small variances in various other accounts.

Strategic Planning

Expenditure variance - \$178,702 or 45.5% favourable

The favourable variance of \$147K in labour accounts was a result of two vacancies in the department, one of which had been filled in Q3. The favourable variance of \$56K in professional fees was due to the delay in performance measurement dashboard project. This amount has been transferred into a year-end expenditure reserve to be used in 2014. A favourable variance of \$10K in computer software was also attributed to the performance measurement dashboard project. The remainder were small variances in various other accounts.

Human Resources

Expenditure variance - \$386,947 or 11.0% unfavourable

Most of the unfavourable variance was in professional fees (\$581K) as a result of higher than anticipated costs for executive recruiting, arbitration, outplacement and legal fees. Some of these costs were offset by a favourable variance of \$175K in labour accounts as a result of several vacancies, which were filled in Q4. The remainder were small variances in various other accounts.

Information and Technology Management

Expenditure variance - \$695,336 or 8.4% favourable

The favourable variance was primarily due to the \$626K variance in labour costs largely attributable to 5 vacant positions, which will be filled in Q1, 2014.

In addition, the favourable variances of \$78K in professional fees and \$54K in computer hardware were caused by reprioritization of certain projects and some hardware upgrades which were postponed. These favourable variances were partially offset by the unfavourable variance of \$76K in office equipment/furniture due to the ITM office reconfiguration which was needed to accommodate additional workstations for staff. The unfavourable variance of \$30K in computer software was a result of expediting software purchases required in order to meet MS Office compliancy. The remainder were small variances in various other accounts.

Commissioner of Engineering and Public Works

Commissioner of Engineering and Public Works

Expenditure variance - \$117,815 or 23.6% favourable

The favourable variance was primarily a result of two vacancies, which had been filled in Q3 and minor variances in other accounts.

City Operating – Q4 Specific Variance Explanations

Development and Transportation Engineering

Revenue variance - \$186,816 or 46.2% unfavourable

The unfavourable variance of \$157K in revenue from recoverable expenses line was primarily a result of the vacant TTC/YRT Construction Liaison Inspector contract position. This unfavourable revenue variance was offset by associated favourable expenses. The remainder of the variance was mainly due to lower than anticipated lot grading permit submissions and grading inspections.

Expenditure variance - \$914,585 or 19.6% favourable

The favourable variance of \$877K in labour accounts was primarily a result of four permanent full time vacancies plus a contract vacancy within the department. The favourable variance of \$27K in contractor and contractor materials line was due to less work carried out by the City on behalf of the developer due to non-compliance of the terms of the sub-division agreement.

The unfavourable variance of \$31K in office equipment and furniture was due to a reconfigure required within the department to accommodate staff complements that have been approved in recent years. The remainder of the variance consisted of minor variances in other accounts.

Engineering Services

Revenue variance - \$17,352 or 6.9% unfavourable

The unfavourable variance was a result of less than estimated revenue generated from Road Occupancy Permits and Municipal Consents. An unexpected decrease in permits was experienced in 2013, however, the overall trend is an increase in permits issued annually.

Expenditure variance - \$689,858 or 16.0% favourable

The favourable labour variance of \$418K resulted from five vacancies. Four vacancies are due to staff vacating positions and the remaining vacancy is a new Utility Inspector position, approved as part of the 2013 Budget. This position is expected to be filled in Q1, 2014. The positions of Manager and Supervisor of Traffic Engineering will remain vacant pending the Commission functional review as part of the Public Service Renewal Initiative.

There was a favourable variance of \$179K budgeted in Service Contracts for the maintenance of Applewood Bridge as there were no expenses in 2013 since the bridge has not yet been Commissioned by the Ministry of Transportation.

The favourable variance of \$41K in Contractor & Contractor Materials for Pavement Markings was a result of lower than expected number of assumed roadways. The remainder were small variances in various other accounts.

Public Works

Expenditure variance - \$455,706 or 1.5% favourable

Most of the variance was in Waste Division followed by Winter, Administration, and Roads Divisions. A detailed explanation for each division is provided below.

Waste

There was a favourable variance of \$413K in the Waste Division primarily due to \$310K in contractor & contract materials line as a result of lower than anticipated growth. The 2014 Budget has been adjusted accordingly. A favourable variance of \$55K in the labour accounts was a result of a temporary vacancy, which had been filled. There was also a favourable variance of \$30K in promotion & education due to on-line tools and less printed materials. The remainder of the variance consisted of minor variances in other accounts.

City Operating – Q4 Specific Variance Explanations

Winter

The unfavourable variance of \$302K was primarily a result of \$678K in contractor & contract materials and \$48K in labour accounts related to overtime due to severity and number of winter events and additional expenses incurred for snow removal, salting, ploughing and windrow activities. This unfavourable variance was partially offset by a favourable variance of \$378K in materials & supplies due to efficiencies in salting operations requiring less salt usage. Projected savings of \$750K have been reallocated in the 2014 Budget to both increase the Parks & Forestry Operations salting budget and to fund Additional Resource Requests for Engineering & Public Works Commission, leveraging process improvements to offset tax increase.

There was also a favourable variance of \$65K in rental, leases – equipment due to the timing of salting and snow removal activities. The remainder were small variances in other accounts.

The unfavourable variance of \$302K was offset by a withdrawal from the Winterization Reserve as per the City Reserve Policy. Note as well, that there were significant costs relating to the December 2013 Ice Storm that are shown in a separate business unit under Corporate Expenses.

Administration

A favourable expenditure variance of \$179K resulted primarily from \$183K in labour accounts due to several vacancies. This favourable variance was partially offset by an unfavourable variance of \$14K in internal recoverable due to reduced recovery ratio for internal services. The remainder were small variances in other accounts.

Roads

The favourable expenditure variance of \$165K in Roads Division resulted primarily from \$461K favourable variance in contractor & contract materials and \$65K in materials & supplies lines mainly due to less maintenance activities required for roads, sidewalks, streetlights & traffic signals, as well as timing of the repairs. There was also a favourable variance of \$88K in labour accounts due to temporary vacancies.

These favourable variances were partially offset by unfavourable variances of \$264K in hydro due to an ongoing increase in the costs of hydro and \$91K in fuel due to additional work being performed in-house. An unfavourable variance of \$80K in the internal recoverable line was due to reduced recovery ratio for internal services. The remainder were minor variances in various other accounts.

Vaughan Public Libraries

Revenue variance - \$25,729 or 8.4% unfavourable

Unfavourable variance in Fines & Penalties revenue is due to delay in opening Pleasant Ridge Library and better notification to patrons of their return deadlines.

Expenditure variance - \$375,938 or 2.7% favourable

A favourable variance of \$722K in labour accounts was due to Pleasant Ridge not opening and temporary library vacancies and position gapping. The transfer of operating surplus of \$408K to a capital reserve for Pleasant Ridge Library was approved. Maintenance and repair costs were overspent by \$163K due to a planned renovation and an unexpected major elevator repair. Mild weather favourably impacted utilities - \$46K, while many of the remaining positive variances were due to reduced activity levels and planned spending reductions to offset the higher maintenance and repair charges incurred.

City Operating – Q4 Specific Variance Explanations

Reserves and Other Transfers

Revenue variance - \$4,103,705 or 21.2% below plan

The variance was primarily due to planned reserve withdrawals that did not occur due to lower than planned departmental expenses and the delay in the Zoning By-Law review project. This variance in reserve revenue was offset by favourable expense variances in the various departments as discussed above. The reserve withdrawals that were lower than planned included:

- Debenture (\$1,931 below plan) reserve transfer as there was no requirement to go forward with a debenture issuance in 2013. There is a net offsetting favorable variance in the debenture expense account.
- The Building Standards Reserve withdrawal was \$1,465K less than planned due to favourable expenditure variance in the department and associated indirect costs, mainly due to vacant positions results in a lower draw from the reserve than forecasted.
- Due to lower than budgeted departmental expenses, the Engineering Reserve revenue was \$610K less than planned. This was mainly due to staff vacancies in the department as discussed above.
- The Administrative Recovery from Capital was \$552K less than planned due to lower spending on Capital projects than planned.
- Due to delays in Zoning By-Law Review and vacancies in positions related to the Vaughan Metropolitan Centre (VMC) the DC Growth Projects revenue to partially fund these expenses was not needed resulting in \$507K revenue variance.

These variances were partially offset by unbudgeted withdrawals from the Winterization Reserve (\$1.0M) to offset higher than budgeted costs in Winter Control (\$0.3M) and for Ice Storm Costs (\$0.7M).

Ice Storm Emergency costs were only partially offset through the funding from the Winter Reserve. The costs related to the Ice Storm are tracked in a separate business unit as part of the requirements for Provincial grant funding. There were numerous departments involved in the ice storm response in 2013 and costs for clean-up continue into 2014. A separate item will be brought to Council to detail the estimated total cost of the Ice Storm.

While there was no variance in the budgeted \$3.0M withdrawal from the Tax Rate Stabilization reserve, it should be noted that the fact that a withdrawal was needed is an indication of the non-typical activities that occurred in 2013 that necessitated additional funds in order to achieve the budgeted \$2.5M carryover into 2014 in order to mitigate the tax increase.

Supplemental Taxation

Revenue variance - \$1,984,850 or 37.6% unfavourable

In 2012, the Municipal Property Assessment Corporation (MPAC) was focused on reassessment activities. This resulted in lower than expected Supplemental Taxation revenue in 2012 but led to an increase in the Supplemental Taxation budget for 2013 with the expectation that MPAC would return to concentrating their efforts on getting properties on the assessment roll. However, the expected increase did not occur in the amount that was anticipated, and as a result Supplemental Taxation had an unfavorable variance of almost \$2M.

City Operating – Q4 Specific Variance Explanations

Corporate Revenues

General Corporate Revenues

Revenue variance - \$5,348,489 or 30.3% favourable

The favourable variance was mainly due to the following:

- An insurance recovery of \$700K relating to a facility claim was fully offset by a corresponding expense transferring the amount into the Tax Rate Stabilization Reserve.
- A larger than expected Hydro Dividend (\$644K or 14.6% favorable).
- Higher than expected Investment income (\$267K). The favourable variance was a combination of the timing of financial entries and larger than projected entries and larger than projected cash balances during the year available to invest in short term investments.
- Increased revenue in Fines and Penalties (\$262K). It was found that there was a higher than expected tax receivable in Q4. This is due to an increase in the number of outstanding tax accounts which have since been included in the City's tax collection strategy.
- Mayor's Gala/Golf Classic revenue of \$1.7M which is fully offset by a corresponding expense which is the transfer of the revenue into reserve. As part of an effort for improved transparency, both the revenue received and the transfer of these revenues to reserves are now done through separate business units with corresponding reporting in this quarterly variance report. There is no net impact as the revenue and expense are the same.
- Unrealized Liabilities were favourable by \$1.6M. This is due to a number of liabilities booked in the past that were no longer required and therefore were cleared off the balance sheet and returned to income. These are of a non-recurring nature.

Corporate Expenditures

Reserve Contributions and Corporate Expense

Expense variance - \$8,695,354 or 142.1% unfavourable

The unfavorable variances are:

- \$4.1M for Anticipated Labour Savings - This is the offset to actual salary savings realized within the departments as discussed in the various departments variance reports.
- \$2.7M for Corporate Reorganization and Accrued Liabilities – These are charges recognized in 2013 for costs relating to Corporate Reorganization that occurred in 2013 with financial implications to the Corporation beyond the fiscal year and therefore the funds have been accrued. Any costs incurred in 2014 will be applied to this accrued liability thereby correctly matching the timing of the event to the year in which it occurred.
- \$1.7M for Mayor's Gala/Golf Classic – As discussed above, this is the offset for the equivalent revenue related to these two events and is presented separately in order to provide improved transparency.
- \$0.9M for Ice Storm – The costs for clean-up and winter operations related to the ice

City Operating – Q4 Specific Variance Explanations

storm have been allocated to a new business unit in order to track them separately from regular winter control costs. This treatment of the ice storm expenses is consistent with recommendations from the provincial government on recommended accounting treatment. These expenses have been partially offset by a withdrawal from the the Winter Control reserve.

- \$0.7M contribution to the Tax Rate Stabilization reserve is an offset of the one-time Insurance Settlement of the same amount as discussed in the Corporate Revenue section above.
- \$0.2M for Major OMB hearings - The costs for Professional Fees relating to OMB hearings and Official Plans appeals were higher than budgeted and are expected to continue to increase in the next few years. This has been addressed as part of the 2014-17 Budget. The overage was offset with a withdrawal from the year-end expenditure reserve as shown below.

The favorable variances are:

- \$1.5M for Tax Adjustments due to a decision from the Superior Court of Justice as a result of an assessment appeal action from a large property owner. The decision resulted in a significant recovery of property taxes to the City's favour.
- \$254K for Year End Expenditure Reserve – As discussed above, this transfer from reserves was used to offset the increased cost in OMB hearings.

The remainder of the variance included unfavorable variances in bank charges (\$40K), and Professional Fees (\$14K) offset by favorable variances in Election (\$23K).

Long Term Debt

Expense variance - \$1,931,913 or 13.7% favourable

Long term debt expense was favourable as debt was not issued as anticipated due to fewer capital projects being closed than planned. This is offset with a decrease in the revenue from the Debenture Payment reserve. The net impact is zero.

Contingency

Expense variance - \$1,064,659 or 128.6% favourable

The favourable variance resulted from a reconciliation of amounts reserved for contingency as compared to the actual retro payments associated with labour agreements that were completed in 2013. There were some savings realized due to vacancies and collective bargaining interpretations that allowed for a reversal of some contingency amounts that had been reserved in previous years.

Capital from Taxation

Expense variance - \$430,000 or 6.7% favourable

The favourable variance resulted from the closing of completed capital projects and the return of the funds to the original funding source.

Attachment 3 - Open Capital Projects - December 31, 2013

Commission	Department	# of Projects	Total Budget	Total Actual	Total Variance	% Budget Spent
City Manager	Corporate Communications	1	74,600	46,747	27,853	63%
	Fire & Rescue Services	26	19,210,579	6,753,606	12,456,972	35%
City Manager Total		27	19,285,179	6,800,353	12,484,825	35%
Community Services	Buildings & Facilities	86	190,076,281	178,145,052	11,931,230	94%
	Fleet Management	45	2,978,600	1,446,370	1,532,230	49%
	Parks Development	65	29,608,315	15,881,240	13,727,076	54%
	Parks Operation	9	4,252,727	3,655,917	596,810	86%
	Recreation	4	2,259,200	1,231,882	1,027,318	55%
Community Services Total		209	229,175,123	200,360,461	28,814,664	87%
Engineering & Public Works	Development & Transportation	76	90,569,740	60,051,646	30,518,096	66%
	Engineering Services	95	94,467,636	59,772,357	34,695,279	63%
	Public Works	21	8,546,242	5,461,194	3,085,049	64%
Engineering & Public Works Total		192	193,583,618	125,285,197	68,298,424	65%
Finance	Budgeting & Planning	4	551,244	329,004	222,240	60%
	City Financial Services	1	205,700	0	205,700	0%
	Development Finance and Investment	3	680,900	645,269	35,631	95%
Finance Total		8	1,437,844	974,273	463,571	68%
Legal & Administrative Services	By-law & Compliance	2	801,500	1,035,029	(233,529)	129%
	City Clerk	2	81,500	0	81,500	0%
	Real Estate	7	104,605,520	88,596,305	16,009,216	85%
Legal & Administrative Services Total		11	105,488,520	89,631,334	15,857,187	85%
Library	Library Services	11	23,642,850	4,360,584	19,282,266	18%
Library Total		11	23,642,850	4,360,584	19,282,266	18%
Planning	Building Standards	1	695,250	362,577	332,673	52%
	Development Planning	11	3,148,034	453,905	2,694,129	14%
	Policy Planning	14	6,252,491	4,057,375	2,195,116	65%
Planning Total		26	10,095,775	4,873,857	5,221,918	48%
Strategic & Corporate Services	Access Vaughan	1	50,470	32,916	17,554	65%
	Human Resources	1	72,100	0	72,100	0%
	Information Technology	7	6,473,136	4,025,688	2,447,448	62%
	Strategic Planning	1	103,000	0	103,000	0%
Strategic & Corporate Services Total		10	6,698,706	4,058,604	2,640,102	61%
Grand Total		494	589,407,615	436,344,663	153,062,957	74%

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
City Manager	Corporate Communications	CC-9523-13	City eNewsletters	74,600	46,747	27,853	63%	80%	Q2-14	During implementation, user requests for product adjustments resulted in vendor invoices being processed after these requirements were met.	City-Wide	2013
	Corporate Communications Total			74,600	46,747	27,853	63%					
	Fire & Rescue Services	FR-3501-08	Dispatch System	1,257,039	961,970	295,069	77%	75%	Q4-14	Record management outstanding. Completion depends on ITM availability.	City-Wide	2008
		FR-3508-07	Breathing Apparatus Replace	354,070	346,940	7,129	98%	75%	Q4-13	Ongoing	City-Wide	2007
		FR-3509-07	Furniture and Equipment Replacement	129,250	111,007	18,243	86%	70%	Q4-13	Ongoing	City-Wide	2007
		FR-3514-12	Relocate Fire Station 7-3 Land Acquisition	4,475,175	470,472	4,004,703	11%	0%	Q1-14	land purchased in Q1-14	Ward 2	2012
		FR-3533-10	Build New Fire Station 7-10	4,326,845	4,326,288	557	100%	98%	Q1-14	Project is complete. To be closed in Q1-14.	Ward 1	2010
		FR-3541-09	Water Supply Strategy	103,000	0	103,000	0%	0%	Q4-14	Initiated Working With Public Works	City-Wide	2009
		FR-3556-13	New Engine for Station 75 - Pumper	667,300	0	667,300	0%	0%	Q4-14	Contract awarded Q4-13	Ward 3	2013
		FR-3560-12	Station # 71 Cascade - Air Tank	77,300	0	77,300	0%	0%	Q1-14	Tender	Ward 5	2012
		FR-3561-12	Station # 77 Cascade - Air Tank	77,300	0	77,300	0%	0%	Q1-14	installed, awaiting invoice	Ward 3	2012
		FR-3563-12	Station #73 Design	242,800	0	242,800	0%	0%	Q2-14	awaiting project manager B&F	Ward 2	2012
		FR-3564-13	Station #73 Construction	4,650,000	0	4,650,000	0%	0%	Q1-15	Will Begin Once Design Approved	Ward 2	2013
		FR-3565-13	Station #73 Equipment	170,000	0	170,000	0%	0%	Q4-15	Contingent Upon The Construction Phase	Ward 2	2013
		FR-3568-13	Station #75 Equipment Purchase for Firefighters	123,100	0	123,100	0%	0%	Q4-14	Will Proceed when Vehicle is purchased	Ward 3	2013
		FR-3569-12	Station #7-10 Equipment	170,000	83,006	86,994	49%	40%	Q1-14	Project is complete. To be closed in Q1-14.	Ward 1	2012
		FR-3570-12	Station #7-10 Equipment Purchase	123,100	51,980	71,120	42%	100%	Q1-14	Project is complete. To be closed in Q1-14.	Ward 1	2012
		FR-3574-13	Aerial 7965 Refurbishment	180,300	8,965	171,335	5%	75%	Q2-14	Scheduled	Ward 2	2013
		FR-3580-13	Acquire an Air Supply Unit	154,500	0	154,500	0%	0%	Q4-14	under review	City-Wide	2013
		FR-3597-13	Aerial 7967 Refurbishment	189,000	143,566	45,434	76%	100%	Q4-14	Refurbishment complete, additional fit-up costs in Q1-14	Ward 5	2013
		FR-3598-13	Replace Freightliner 7956	699,400	0	699,400	0%	0%	Q4-14	council item in Q2-14	Ward 3	2013
		FR-3599-13	Expand/Update Crew Quarters - Sln 75	524,100	0	524,100	0%	0%	Q4-14	awaiting project manager B&F	Ward 3	2013
		FR-3600-13	Replacement - Cascade Air Tank Refill Sln 73	81,000	0	81,000	0%	0%	Q1-14	Tender	Ward 2	2013
		FR-3601-13	Smeal Pumper(7984) Refurbishment	104,800	70,497	34,303	67%	75%	Q2-14	nearing completion	Ward 2	2013
		FR-3602-13	Smeal Pumper (7986) Refurbishment	104,800	51,804	52,996	49%	50%	Q3-14	Scheduled	Ward 4	2013
		FR-3603-13	Smeal Pumper (7985) Refurbishment	104,800	17,251	87,549	16%	20%	Q3-14	Scheduled	Ward 3	2013
		FR-3604-13	REPLACE 7976 (Ford Expedition)	60,800	54,586	6,214	90%	100%	Q1-14	Project is complete. To be closed in Q1-14.	City-Wide	2013
		FR-3605-13	REPLACE 7975 (Ford Expedition)	60,800	55,274	5,526	91%	100%	Q1-14	Project is complete. To be closed in Q1-14.	City-Wide	2013
	Fire & Rescue Services Total			19,210,579	6,753,606	12,456,972	35%					
	City Manager Total			19,285,179	6,800,353	12,484,825	35%					

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
Community Services	Buildings & Facilities	37-2-04	New Civic Centre	140,695,378	140,431,427	263,951	100%	99%	TBD	Project complete with few outstanding invoices. Project will be closed once all invoices are processed, and once the funding from Sale of Public Lands can be completed.	Ward1	2004
		7912-2-02	Blue Willow Terrace	1,000,000	796,404	203,596	80%	80%	Q3-14	Additional works related to the partition of the door are required. Budget reduction to be processed in Q2-14 to reduce variance to \$42,000 (remainder to be returned to original funding source).	Ward 3	2002
		7914-0-01	Baker Sugar Bush Cottage 2001	349,303	166,475	182,829	48%	48%	Q2-14	The project was held up to pursue opportunities with third party partnerships. After discussions, it was determined that the City will be unable to enter into a partnership, and works can commence as originally planned. Tender awarded in May 2013, and project will be completed by Q2-14.	Ward 4	2001
		8019-0-03	North Thornhill Community Centre - Design	1,547,798	1,496,298	51,500	97%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 4	2003
		8081-0-06	Hope Tower - Renovations	206,000	145,366	60,634	71%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 1	2006
		BF-8097-12	Al Palladini Community Centre - Pool/Fitness Locker Replacements	25,800	0	25,800	0%	10%	Q3-14	Tender Q2-14. Construction Q3-14.	Ward 2	2012
		BF-8100-07	Energy Conservation Improvement - Audit	104,800	98,677	6,123	94%	100%	Q2-14	Project complete. To be closed once the Save On Energy Audit Funding Grant is received.	City-Wide	2007
		BF-8101-08	Energy Conservations Improvement	750,000	0	750,000	0%	0%	Q4-14	Audit complete. Works will commence in consultation with Environmental Sustainability department.	City-Wide	2008
		BF-8114-07	North Thornhill-Construction	26,933,899	26,513,899	420,000	98%	98%	Q3-14	Construction of the building is completed. Additional works for the walkway construction are required to be completed pending further discussions with the City of Toronto to finalize the use agreement.	Ward 4	2007
		BF-8128-12	Dufferin Clark Community Centre Heat Pump Replacements	67,000	52,406	14,594	78%	80%	Q2-14	Project complete. To be closed once final invoice has been processed.	Ward 5	2012
		BF-8137-08	Thornhill Outdoor Pool Shell	669,500	61,586	607,914	9%	10%	Q3-14	The project had to be redesigned and reentered which caused delay in project commencement. The tender has been issued and work has commenced.	Ward 5	2008
		BF-8141-07	Surveillance Cameras/Various	604,500	580,765	23,735	96%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2007
		BF-8161-09	Charlton House Reroof	30,900	16,758	14,142	54%	100%	Q1-14	Project complete. To be closed Q1-14.	Ward 5	2009
		BF-8167-11	Maple Community Centre Northwest Parking Lot Replacement	312,950	289,259	23,691	92%	100%	Q2-14	Project complete. To be closed once final invoice has been processed.	Ward 1	2011
		BF-8170-09	Dufferin Clark Community Centre-Parking Lot Asphalt	754,000	546,650	207,350	73%	95%	Q4-14	Phase 1 and 2 completed. Phase 3 design completed. In tender stage.	Ward 4	2009

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		BF-8172-09	Woodbridge Pool & Arena West Parking Lot	370,800	350,470	20,330	95%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 2	2009
		BF-8174-08	Al Palladini Community Centre-West Parking Lot	370,800	282,916	87,884	76%	76%	Q3-14	Remaining works in tender stage.	Ward 2	2008
		BF-8190-09	Garnet A Williams Community Centre Lobby Floor	154,500	154,500	0	100%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 5	2009
		BF-8191-09	Father Ermanno Bulfon Community Centre Feasibility Study	123,600	13,883	109,717	11%	15%	Q2-15	Remaining funding to be combined with the construction project as part of the Award Report to Council in Q2-14.	Ward 2	2009
		BF-8198-08	Al Palladini Community Centre Replacement Whirlpool	103,000	0	103,000	0%	10%	Q2-14	Additional works to be completed in Q1/Q2-14.	Ward 2	2008
		BF-8209-09	Thornhill Outdoor Pool Lighting	25,750	10,563	15,187	41%	41%	Q3-14	Works will commence once the capital project BF-8137-08 is complete.	Ward 5	2009
		BF-8215-09	Charlton House Lighting Improvement	20,600	6,695	13,905	33%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 5	2009
		BF-8220-09	Vellore School Window Replacement	61,800	0	61,800	0%	5%	Q4-14	Project had to be redesigned. Discussions to be held with Heritage Vaughan. With current shortage of resources, project will be deferred to Q4-14.	Ward 3	2009
		BF-8230-09	Maple Community Centre Renovate Offices and Customer Service Counter	103,000	66,328	36,672	64%	64%	Q4-14	Remaining funding to be consolidated with BF-8256-09 through Council Report in Q2-14 to complete the additional locations identified in BF-8256-09.	Ward 1	2009
		BF-8233-09	Maple Community Centre Expand the Family Change Room	103,000	0	103,000	0%	0%	Q2-14	Works have commenced, and are expected to be completed in Q1/Q2-14.	Ward 1	2009
		BF-8238-12	Garnet A Williams Community Centre Replace Two Compressors	131,400	0	131,400	0%	10%	Q3-14	Specs finalized, tender stage.	Ward 5	2012
		BF-8240-09	Garnet A Williams Change Room & Service Counter Improvements	123,600	92,561	31,039	75%	75%	Q4-14	Remaining funding to be consolidated with BF-8256-09 through Council Report in Q2-14 to complete the additional locations identified in BF-8256-09.	Ward 5	2009
		BF-8255-09	Fire Station 73 - Additional Quarters	128,750	104,902	23,848	81%	82%	Q2-15	Ongoing; rental of site trailer.	Ward 2	2009
		BF-8256-09	Community Centre Customer Service Counter Modification	185,400	109,010	76,390	59%	59%	Q4-14	Remaining funding from BF-8230-09 & BF-8240-09 to be combined with BF-8256-09 through Council Report in Q2-14 to complete the additional locations identified in BF-8256-09.	City-Wide	2009
		BF-8272-11	City Playhouse - Install New Roof	159,350	128,660	30,690	81%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 5	2011
		BF-8279-12	Woodbridge Pool & Memorial Arena -Replace Diving Boards, Stands	43,000	0	43,000	0%	5%	Q2-14	Tender Q1-14. Construction subject to pool shut down in Q2-14.	Ward 2	2012
		BF-8283-13	Dufferin Clark Community Centre Relocate Senior's Room To The Ground Floor	50,600	45,475	5,125	90%	100%	Q2-14	Project complete. Project to be closed when Final Report for ClIF is submitted and federal grant funding is received.	Ward 5	2013
		BF-8285-11	Father Ermanno Bulfon Community Centre - Fitness Centre Expansion	3,638,578	160,219	3,478,359	4%	5%	Q2-15	Finalized design. Working on tender drawings.	Ward 2	2011

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		BF-8286-10	Vellore Community Centre - New Fitness Centre	3,972,181	3,894,931	77,250	98%	98%	Q2-14	Project complete, awaiting final billing.	Ward 3	2010
		BF-8295-11	Dufferin Clark Community Centre - Replace the Fire Protection Sprinklers - Pool	154,500	10,120	144,380	7%	10%	Q3-14	Project had to be redesigned. Works to be completed during the annual June 2014 pool shut-down.	Ward 5	2011
		BF-8306-11	Fire Station 71 Interior Renovation	45,300	28,653	16,647	63%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 5	2011
		BF-8307-11	Fire Station 72 Interior Renovation	48,400	38,090	10,310	79%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 1	2011
		BF-8308-11	MacDonald House Exterior Upgrades	61,800	55,484	6,316	90%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 5	2011
		BF-8311-13	Maple Lion Park - Splash Pad/Rubber Surface Replacement	25,800	18,191	7,609	71%	100%	Q2-14	Project complete. Project to be closed when Final Report for CIIF is submitted and federal grant funding is received.	Ward 1	2013
		BF-8313-12	Beaverbrook House Structural Renovation	154,500	1,442	153,058	1%	1%	Q4-14	Finalized design. Working on tender drawings.	Ward 1	2012
		BF-8316-11	Al Palladini Community Centre Outdoor Lighting Replacement	41,200	2,987	38,213	7%	7%	Q3-14	Audit completed. Works to commence in Q2-14.	Ward 2	2011
		BF-8319-13	JOC-HVAC Rooftop Replacements	103,000	0	103,000	0%	0%	Q2-14	Tender Stage.	Ward 1	2013
		BF-8321-12	Al Palladini Community Centre Pool Dehumidifier Replacement	283,300	0	283,300	0%	10%	Q3-14	Finalizing drawings for tender stage.	Ward 2	2012
		BF-8327-12	Rosemount Community Centre Domestic Piping and Plumbing Fixture Replacement	77,300	0	77,300	0%	10%	Q3-14	Upgrade fixtures to automatic flush and replace fixtures where necessary. Due to staffing changes in B&F, this project has been reassigned, and the completion date deferred.	Ward 5	2012
		BF-8332-11	Garnet A. Williams Community Centre Exterior Siding Replacement	154,500	0	154,500	0%	5%	Q4-14	Finalized drawings. Works will be awarded along with BF-8335-12.	Ward 5	2011
		BF-8334-11	Woodbridge Pool & Arena Community Centre Replace Arena Lobby Flooring	30,900	8,858	22,042	29%	29%	Q3-14	Finalizing drawings. Single tender to be awarded to complete works for BF-8334-11, BF-8374-12 & BF-8384-12.	Ward 2	2011
		BF-8336-11	Woodbridge Pool & Arena Wall & Floor Tile Replacement	28,850	0	28,850	0%	5%	Q3-14	Finalizing drawings for tender stage.	Ward 2	2011
		BF-8337-11	Rosemount Community Centre Replace Arena Hall Flooring	41,200	31,930	9,270	78%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 5	2011
		BF-8339-12	Maple Community Centre Insulate & Install Siding on Arena Walls	92,700	0	92,700	0%	5%	Q3-14	Finalized drawings. Works will be awarded along with BF-8332-11.	Ward 1	2012
		BF-8343-13	Dufferin Clark Community Centre Addition of Accessible Washroom	51,500	0	51,500	0%	5%	Q2-14	Project commenced. Works to be completed in Q1/Q2-14.	Ward 5	2013
		BF-8344-12	Al Palladini Community Centre Brine Pump Replacements	35,100	0	35,100	0%	10%	Q3-14	Specs finalized, tender stage.	Ward 2	2012
		BF-8345-12	Garnet A. Williams Replace Arena Chiller and Brine Pump	80,400	16,416	63,984	20%	20%	Q3-14	Specs finalized, tender stage.	Ward 5	2012
		BF-8346-13	JOC - Works Yards Dumping Ramps	38,200	0	38,200	0%	0%	Q3-14	Preparing drawings.	Ward 1	2013
		BF-8350-12	Security Camera Installations Various Parks	80,000	0	80,000	0%	0%	Q3-14	Project ongoing. PO issued in October. Works to be completed in consultation with IT.	City-Wide	2012
		BF-8355-13	Mackenzie Glen Park Replace Splash Pad Surfacing	61,800	49,013	12,787	79%	100%	Q2-14	Project complete. Project to be closed when Final Report for CIIF is submitted and federal grant funding is received.	Ward 1	2013

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		BF-8365-13	McClure Meadows Park - Splash Pad/Rubber Surfacing Replacement McClure Meadows Park	25,800	4,336	21,464	17%	100%	Q2-14	Project complete. Project to be closed when Final Report for CIIF is submitted and federal grant funding is received.	Ward 2	2013
		BF-8366-12	Garnet A Williams Community Centre - Pool/Fitness Locker Replacement	25,800	0	25,800	0%	10%	Q4-14	Tender Stage.	Ward 5	2012
		BF-8367-13	Uplands Golf & Ski Centre, Buildings General Capital	98,934	6,243	92,691	6%	6%	Q4-14	Project Ongoing.	Ward 5	2013
		BF-8371-13	Garnet A Williams Community Centre - Heat Pumps Replacement	61,800	0	61,800	0%	25%	Q3-14	Tender awarded. Works to be completed in Q1-Q2/14.	Ward 5	2013
		BF-8372-12	Dufferin Clark Community Centre - Lower Level Flooring Replacement	100,000	86,211	13,789	86%	100%	Q1-14	Phase 1 and 2 completed. To be dosed Q1-14.	Ward 5	2012
		BF-8374-12	Maple Community Centre - Skate Flooring Replacement	46,400	0	46,400	0%	10%	Q2-14	Finalizing drawings. Single tender to be awarded to complete works for BF-8334-11, BF-8374-12 & BF-8384-12.	Ward 1	2012
		BF-8379-13	Father Ermanno Bulfon Community Centre - Outdoor Rink	113,300	6,640	106,660	6%	10%	Q2-14	Tender awarded. Works to be completed in Q1-14.	Ward 2	2013
		BF-8381-13	Garnet A Williams Community Centre - Flooring Replacement	36,100	30,500	5,600	84%	100%	Q2-14	Project complete. Project to be closed when Final Report for CIIF is submitted and federal grant funding is received.	Ward 5	2013
		BF-8382-12	Father Ermanno Bulfon - Lockers Replacement	87,600	0	87,600	0%	0%	Q2-15	On-Hold pending completion of renovation.	Ward 2	2012
		BF-8383-12	Maple Community Centre - Lobby/Hallway Replacement(West Side)	82,400	0	82,400	0%	10%	Q4-14	Tender stage. Construction Q2-14.	Ward 1	2012
		BF-8384-12	Al Palladini Community Centre - Arena Skate Flooring Replacement	41,200	0	41,200	0%	10%	Q3-14	Finalizing drawings. Single tender to be awarded to complete works for BF-8334-11, BF-8374-12 & BF-8384-12.	Ward 2	2012
		BF-8388-12	Civic Centre - Demolition, Parking and Storm Drainage	2,069,300	599,245	1,470,055	29%	36%	Q4-14	Demolition completed. Additional works of storm drainage and parking lot construction are proceeding.	Ward 1	2012
		BF-8392-13	Woodbridge Pool & Arena - Replace Rooftop Units	42,000	0	42,000	0%	10%	Q2-14	Project awarded and materials were ordered.	Ward 2	2013
		BF-8393-13	Fire Station 7-2-Replace Heating Boiler	31,600	0	31,600	0%	100%	Q1-14	Project complete. To be closed in Q1-14.	Ward 1	2013
		BF-8394-13	Al Palladini Community Centre - Replace Heat Pump # 17	52,500	0	52,500	0%	25%	Q2-14	Tender awarded. Works to be completed in Q1-Q2/14.	Ward 2	2013
		BF-8395-13	Dufferin Clark Community Centre - Replace Heating Boilers	68,200	0	68,200	0%	25%	Q2-14	Tender awarded. Works to be completed in Q1-Q2/14.	Ward 5	2013
		BF-8396-13	Garnet Williams - Replace Arena Heating System	42,000	0	42,000	0%	10%	Q3-14	Specs finalized, tender stage.	Ward 5	2013
		BF-8402-13	Maple Community Centre - Waterslide Refurbishment	31,448	0	31,448	0%	10%	Q4-14	Tender Q2-14. Construction Q3-14.	Ward 1	2013
		BF-8403-13	Rosemount Community Centre - Asphalt/Concrete Replacement	824,000	533,610	290,390	65%	90%	Q2-14	Project complete, awaiting final invoice.	Ward 5	2013
		BF-8411-13	Chancellor Community Centre - Concrete Walkway Replacement	23,059	0	23,059	0%	10%	Q3-14	Tender Stage.	Ward 3	2013
		BF-8412-13	Father Ermanno Bulfon Community Centre - Interlocking Brick Replacement	27,252	0	27,252	0%	10%	Q2-15	To be completed in conjunction with Father Ermanno Bulfon CC Fitness Expansion (BF-8285-11).	Ward 2	2013
		BF-8413-13	Garnet A Williams Community Centre - East and West - Concrete Curb/Walkway Replacement	22,011	0	22,011	0%	10%	Q3-14	Tender Stage.	Ward 5	2013
		BF-8415-13	Maple Community Centre - Exterior Walkway Replacement	36,684	0	36,684	0%	10%	Q3-14	Tender Stage.	Ward 1	2013

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		BF-8416-13	Pool Ramp Entrance Tile Replacement	41,325	0	41,325	0%	10%	Q4-14	Design Q1-14. Construction Q2-14 & Q3-14 subject to pool closure at various location.	City-Wide	2013
		BF-8417-13	Thornhill Outdoor Pool Walkway Replacement	27,252	0	27,252	0%	10%	Q3-14	Finalizing drawings for tender stage.	Ward 5	2013
		BF-8418-13	Vellore Village Community Centre Concrete Replacement Northwest of Main Entrance	94,332	0	94,332	0%	25%	Q3-14	In the design stage.	Ward 3	2013
		BF-8426-13	Dufferin Clark Community Centre - Cool Tower Upgrade	25,750	0	25,750	0%	25%	Q2-14	Tender awarded. Works to be completed in Q1-Q2/14.	Ward 5	2013
		BF-8427-13	Rosemount Community Centre - HVAC System upgrades	41,200	0	41,200	0%	25%	Q2-14	Tender awarded. Works to be completed in Q1-Q2/14.	Ward 5	2013
		BF-8436-13	Security Camera & Equipment Replacements	87,550	0	87,550	0%	10%	Q3-14	Project ongoing. Inventory equipment list has been compiled. To be submitted to Purchasing for Tender in Q1/Q2. construction in Q2/Q3.	City-Wide	2013
		PO-6748-13	Relocation of Horticulture Operations	96,305	0	96,305	0%	10%	Q3-14	Tender awarded. Works to be completed in Q2-Q3/14	Ward 1	2013
		BF-8409-13	Al Palladini Community Centre East Entrance Walkway Replacement	60,792	0	60,792	0%	10%	Q3-14	Finalizing drawings for tender stage.	Ward 2	2013
		Buildings & Facilities Total		190,076,281	178,145,052	11,931,230	94%					
	Fleet Management	FL-5124-12	Fleet - Replacement Small Equipment	20,600	11,122	9,478	54%	75%	Q4-14	Project ongoing.	City-Wide	2012
		FL-5141-10	Fleet - Equipment Replacement	154,500	0	154,500	0%	10%	Q4-14	Project being coordinated by Building & Facilities.	City-Wide	2010
		FL-5148-13	Fleet - Two new fuel pumps at JOC	30,900	0	30,900	0%	50%	Q3-14	Project awarded, to be completed in Q3-14.	City-Wide	2013
		FL-5179-13	Parks - Replace 1429 with zero turn mower	20,600	10,209	10,391	50%	100%	Q1-14	Project complete. To be closed in Q1-14.	City-Wide	2013
		FL-5180-13	Parks - Replace 1216 with zero turn mower	20,600	10,209	10,391	50%	100%	Q1-14	Project complete. To be closed in Q1-14	City-Wide	2013
		FL-5191-13	Parks - Replace 1367 with midsize pickup	30,900	20,123	10,777	65%	75%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5193-13	Public Works - Roads - Replace 1152 with 2 ton dump truck	77,300	58,323	18,977	75%	75%	Q3-14	Vehicle received, waiting for decals.	City-Wide	2013
		FL-5194-13	Public Works - Roads - Replace 1363 with midsize 4x4 pickup	36,100	24,732	11,368	69%	75%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5196-12	Fleet - New Small Equipment	30,900	26,963	3,937	87%	87%	Q4-14	Project Ongoing.	City-Wide	2012
		FL-5199-13	Bylaw Enforcement - 1 new 4x4 compact size pickup	30,900	24,693	6,207	80%	80%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5206-13	Public Works - Roads - 1 new 4x4 midsize pickup	25,800	24,732	1,068	96%	96%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5208-12	Public Works - Roads - New Vehicle	237,900	238,528	(628)	100%	100%	Q1-14	Project complete. To be closed for Q1-14.	City-Wide	2012
		FL-5224-12	Parks - New Equipment	26,800	24,107	2,693	90%	90%	Q4-14	Project Ongoing.	City-Wide	2012
		FL-5235-13	Parks - Replace 1430 with a 10 ft. mower	56,700	41,767	14,933	74%	100%	Q1-14	Project complete. To be closed for Q1-14.	City-Wide	2013
		FL-5240-13	Public Works - Wastewater - Replace 1533 with 3/4 ton pickup	37,100	27,389	9,711	74%	75%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5244-13	Parks - Forestry - 1 new compact size 4x2 pickup	30,900	20,123	10,777	65%	75%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5254-13	Building & Facilities - 1 new 1/2 ton cargo van	30,900	0	30,900	0%	50%	Q4-14	Vehicle ordered, waiting for delivery.	City-Wide	2013

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		FL-5255-13	Building & Facilities - 1 new 1/2 ton 4x4 pickup	28,800	24,693	4,107	86%	86%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5256-13	Clerks - Records Management - Replace 913 with scissors lift	20,600	12,121	8,479	59%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5257-13	Engineering Services - Replace 1398 with mid-size pickup	25,800	20,123	5,677	78%	78%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5258-13	Parks - 1 new narrow cab tractor/snow plow	67,000	59,115	7,885	88%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5259-13	Parks - 1 new narrow cab tractor/snow plow	67,000	59,115	7,885	88%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5260-13	Parks - 1 new narrow cab tractor/snow plow	67,000	59,115	7,885	88%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5261-13	Parks - Replace 1561 with zero turn mower	20,600	10,209	10,391	50%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5262-13	Parks - Replace 1282 with narrow cab tractor/snow plow	67,000	59,115	7,885	88%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5265-13	Parks - Replace 1361 with Benco TU900 tractor/snow plow	200,900	172,307	28,593	86%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5266-13	Parks - Replace 1342 with zero turn mower	20,600	10,209	10,391	50%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5267-13	Parks - Replace 1341 with 10 ft. outfront mower	56,700	41,767	14,933	74%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5268-13	Parks - replace 1284 with narrow cab tractor/snow plow	67,000	59,115	7,885	88%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5269-13	Parks - Replace 1428 with zero turn mower	20,600	10,209	10,391	50%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5270-13	Parks - Replace 1442 with 3/4 ton 4x4 pickup	38,100	37,060	1,040	97%	97%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5271-13	Parks - 1 new zero turn mower	20,600	10,209	10,391	50%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5272-13	Parks - 1 new artificial turf groomer set	25,800	5,167	20,633	20%	50%	Q2-14	Project Ongoing.	City-Wide	2013
		FL-5273-13	Parks - 1 new narrow cab tractor/snow plow	67,000	59,115	7,885	88%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5277-13	Parks - 1 new 3/4 ton pickup with crew cab	36,100	29,299	6,801	81%	81%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5280-13	Parks - 1 new 3 point hitch fertilizer spreader	20,600	0	20,600	0%	25%	Q4-14	Project Ongoing.	City-Wide	2013
		FL-5282-13	Parks - 1 new 10ft winged mower	56,700	41,767	14,933	74%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5284-13	Parks - 1 new 10ft winged mower	56,700	41,767	14,933	74%	100%	Q1-14	Project complete. To be closed Q1-14.	City-Wide	2013
		FL-5287-13	Parks - Forestry/Horticulture - 1 new chipper truck	206,000	0	206,000	0%	50%	Q4-14	Project Ongoing.	City-Wide	2013
		FL-5288-13	Parks - Forestry/Horticulture - 1 new 15' drum chipper	46,400	0	46,400	0%	100%	Q1-14	Project complete, and awaiting final invoices. To be closed Q1-14.	City-Wide	2013
		FL-5289-13	Public Works - Roads - 1 new regenerative sweeper	309,000	0	309,000	0%	25%	Q2-14	Project Ongoing.	City-Wide	2013
		FL-5294-13	Public Works - Roads - 1 new gradall	360,500	0	360,500	0%	25%	Q2-15	Project Ongoing.	City-Wide	2013
		FL-5296-13	Public Works - Roads - Replace 1093 with 3 ton hot box	36,100	0	36,100	0%	100%	Q1-14	Project complete, and awaiting final invoices. To be closed Q1-14.	City-Wide	2013

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
	Parks Development	FL-5297-13	Public Works - Roads - Replace 1658 with 3/4 ton 4x4 pickup	39,100	37,060	2,040	95%	95%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		FL-5328-13	Bylaw Enforcement - 1 new 4x4 compact pickup	30,900	24,693	6,207	80%	80%	Q3-14	Vehicle received, waiting for decals & outfitting.	City-Wide	2013
		Fleet Management Total			2,978,600	1,445,370	49%					
		5961-2-03	Maple Valley Plan 2003 - Design	2,028,000	54,740	1,973,260	3%	3%	TBD	RFP for a financial advisor to prepare a business case in progress.	Ward 1	2003
		5987-0-04	Maple Artificial Turf	730,000	3,076	726,924	0%	0%	TBD	To be completed during Construction of North Maple Regional Park.	Ward 1	2004
		PK-6084-08	KN - 7 - Boulevard Park (Block 55) (Humberplex) - Kleinburg	438,000	16,770	421,230	4%	5%	Q2-15	Construction to be coordinated with the developer works, planned for summer 2014/15.	Ward 1	2008
		PK-6094-08	Don River/Bartley Smith Open Space Design and Construction	638,600	558,362	80,238	87%	90%	Q1-15	Project complete. Storm restoration to be completed summer 2014. Under warranty until July 2014.	Ward 4	2008
		PK-6094-13	Don River / Bartley Smith Open Space Trail Development	172,500	0	172,500	0%	0%	TBD	Consultation with TRCA undertaken, early planning stage.	Ward 1	2013
		PK-6098-08	Humber River/Wm Granger Open Space	797,200	746,842	50,358	94%	95%	Q4-14	Project complete. Minor works to be completed spring 2014. Under warranty until September 2014.	City-Wide	2008
		PK-6130-07	Maple Streetscape Phase 6 & 7	1,544,996	852,907	692,088	55%	55%	Q4-14	Project complete awaiting invoices for close out for Keele Street works. Additional scope being undertaken by Engineering.	Ward 1	2007
		PK-6131-12	Lakehurst Park - Playground Replacement & Safety Surfacing	121,600	111,487	10,113	92%	95%	Q4-14	Project complete. Minor work to be completed spring 2014. Under warranty until December 2014.	Ward 5	2012
		PK-6204-09	Sport Field Irrigation Systems	185,400	122,044	63,356	66%	80%	Q4-14	Expected to be completed Spring 2014.	City-Wide	2009
		PK-6226-11	911 Emergency Signage Program	133,900	67,279	66,621	50%	51%	TBD	Parks Operations to move forward with additional locations	City-Wide	2011
		PK-6231-09	UV2-N16 (Block 11) Carrville Mill Park	1,020,100	1,006,077	14,023	99%	99%	Q4-14	Project complete. Heritage plaque to be installed Spring 2014.	Ward 4	2009
		PK-6232-09	UV2-N17 (Block 12) Twelve Oaks Park	1,411,300	1,410,519	782	100%	100%	Q1-14	Project complete. To be closed for Q1-14.	Ward 4	2009
		PK-6257-11	Bindertwine Park - Redevelopment of Tennis Courts	318,270	267,092	51,178	84%	95%	Q4-14	Project complete. Under warranty until July 2014.	Ward 1	2011
		PK-6264-10	Kipling Avenue South Feasibility	63,000	43,721	19,279	69%	70%	Q4-14	Final stages of study to be completed in Summer 2014.	Ward 2	2010
		PK-6267-11	Maple Nature Reserve - Valley Road Bridge Redevelopment	540,000	4,722	535,278	1%	1%	Q4-14	Project being tendered for Spring Construction.	Ward 4	2011
		PK-6269-10	UV1-N2 - Village Green Park	1,390,000	1,012,638	377,362	73%	73%	Q4-14	Construction in progress. Invoices to be processed.	Ward 3	2010
		PK-6270-10	UV2-N5 - Forest View Park	779,950	620,074	159,876	80%	95%	Q4-14	Project complete. Warranty work remaining. Under warranty until September 2014.	Ward 4	2010
		PK-6271-10	UV2-N7 - Pheasant Hollow Park	872,650	854,396	18,254	98%	99%	Q4-14	Project complete. Minor fence work to be completed Q2-14.	Ward 4	2010

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		PK-6272-10	UV1-N5 - West Wind Park	1,189,000	1,179,825	9,175	99%	99%	Q4-14	Project complete, warranty work remaining.	Ward 3	2010
		PK-6273-10	UV2-N13 - Woodrose Park	935,240	788,856	146,384	84%	95%	Q2-15	Project complete, warranty work remaining. Under warranty until August 2014.	Ward 4	2010
		PK-6281-10	Sonoma Heights Community Park - Artificial Turf	1,073,000	1,020,048	52,952	95%	99%	Q2-15	Project complete. Fencing improvements to be made Summer 2014.	Ward 2	2010
		PK-6284-11	Keffer Marsh - Bridge Replacement	145,000	10,330	134,670	7%	10%	Q2-15	Project being tendered for Spring/Summer construction	Ward 4	2011
		PK-6285-10	Sports Field Fencing	340,000	41,035	298,965	12%	20%	Q1-15	Construction to be completed Q2-14.	City-Wide	2010
		PK-6286-10	Sports Field Irrigation System	154,500	128,080	26,420	83%	83%	Q4-14	Working on final doseout of project.	Ward 1	2010
		PK-6289-10	Uplands Capital Improvements	77,250	52,538	24,712	68%	70%	Q2-14	Project complete. Awaiting invoices for close out.	Ward 5	2010
		PK-6297-11	Mackenzie Glen Open Space Bridge/Boardwalks Replacement	189,000	13,138	175,862	7%	7%	Q2-15	Project being tendered for Spring/Summer construction	Ward 1	2011
		PK-6298-11	UV2-N4 (Mill Race Park - BI 11)	906,500	133,435	773,065	15%	40%	Q2-15	Construction in progress.	Ward 4	2011
		PK-6299-12	Concord Thornhill Regional Park - Artificial Turf Soccer Field	1,256,600	1,036,009	220,591	82%	99%	Q4-14	Project complete. Under warranty until June 2014.	Ward 5	2012
		PK-6301-11	KP3 (Wishing Well Park)	313,120	12,179	300,941	4%	95%	Q4-14	Project complete. Under warranty until December 2014.	Ward 1	2011
		PK-6303-11	Jenessa Court Greenway (LP-N7)	183,400	182,630	770	100%	99%	Q1-14	Under warranty until December 2013.	Ward 4	2011
		PK-6304-11	Lady Fenyoese Greenway (LP-N10)	81,200	0	81,200	0%	0%	TBD	Developer is to complete works to the park block as required within the subdivision agreement. Parks Development to look at adding park specific work once developer works are completed.	Ward 4	2011
		PK-6306-11	Pedestrian & Bicycle Masterplan	616,200	4,930	611,270	1%	1%	TBD	Additional coordination meeting and discussions held with TRCA. Related TRCA EA still underway. Anticipated 2015 Design.	Ward 2	2011
		PK-6311-11	UV2-N12 (Spring Blossom Park - Block 10)	673,000	352,185	320,815	52%	60%	Q2-15	Construction in progress.	Ward 4	2011
		PK-6312-11	UV2-N15 (Pioneer Park - Block 11)	908,000	780,394	127,606	86%	90%	Q2-15	Construction in progress.	Ward 4	2011
		PK-6313-11	UV2-N18 (Heritage Park - Block 11)	628,300	507,706	120,594	81%	80%	Q2-15	Construction in progress.	Ward 4	2011
		PK-6315-13	Mackenzie Glen District Park - Playground Rubber Safety Surfacing	201,500	2,115	199,385	1%	1%	Q2-15	Contract awarded for spring construction.	Ward 1	2013
		PK-6317-12	Riviera Park Retaining Wall Construction	66,000	32,913	33,087	50%	70%	Q2-15	Phase 1 complete. Phase 2 planning for fall construction.	Ward 5	2012
		PK-6319-12	Vaughan Metropolitan Centre (V.M.C.) - Millway/Applewood Park Design	206,000	0	206,000	0%	0%	TBD	Discussion with Planning, Engineering and TTC staff regarding current status of development and site works for this area. Discussions are ongoing.	Ward 4	2012
		PK-6325-13	Vaughan Crest Park - Bocce Court Repair	137,000	89,492	47,508	65%	95%	Q2-14	Substantially complete. Under warranty until September 2014.	Ward 5	2013
		PK-6330-11	Marita Payne Park - Bridge Replacement	470,000	22,153	447,847	5%	5%	Q2-15	Bridge 1 to be completed in Q1-14. Bridge 2 Design in progress.	Ward 5	2011

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		PK-6332-11	Old Fire hall Parkette - Playground Replacement & Safety Surfacing	87,550	76,105	9,445	89%	99%	Q1-14	Under Warranty until January 2014.	Ward 2	2011
		PK-6333-13	Glen Shield Park - Playground Replacement & Safety Surfacing	248,000	71,530	176,471	29%	30%	Q2-15	Construction in progress.	Ward 5	2013
		PK-6335-12	Woodbridge College Park - Playground Replacement & Safety Surfacing	75,200	0	75,200	0%	0%	TBD	Quotation in process.	Ward 2	2012
		PK-6338-11	Maple Airport Park - Playground Replacement & Safety Surfacing	41,200	39,279	1,921	95%	99%	Q1-14	Substantially complete. Under warranty until December 2013. Recommend to be closed for Q1-14.	Ward 1	2011
		PK-6341-12	Rimwood Park - Tennis Court Replacement	67,000	55,889	11,111	83%	95%	Q2-14	Substantially complete. Under warranty until July 2014.	Ward 1	2012
		PK-6342-13	Dufferin District Park - Tennis Court Replacement	139,300	4,982	134,318	4%	5%	Q4-14	Construction in progress.	Ward 5	2013
		PK-6344-13	York Hill Park - Tennis Court Replacement	56,700	75	56,625	0%	0%	Q4-14	Construction awarded for Spring construction	Ward 5	2013
		PK-6350-13	Sonoma Heights Community Park - Skateboard Park	153,000	4,715	148,285	3%	4%	Q2-15	Project being tendered for Spring/Summer Design and Construction	Ward 2	2013
		PK-6352-11	Uplands Golf and Ski Centre - Chair Lift Replacement	1,182,400	1,177,199	5,201	100%	99%	Q1-14	Project complete. Awaiting final invoices for closeout.	Ward 5	2011
		PK-6353-12	Mapes Park (Pathway Connection to Rainbow Creek Park)	60,000	47,514	12,486	79%	90%	Q4-14	Substantially complete. Under warranty until October 2014.	Ward 2	2012
		PK-6358-12	UV1-N26 (Lawford Road/Wardlaw Place) - Block 40	945,600	19,423	926,177	2%	2%	Q4-15	Construction to be coordinated with the developer works, planned for summer 2014.	Ward 3	2012
		PK-6362-12	Thornhill Wood Park - Walkway Extension	91,100	43,970	47,130	48%	95%	Q3-14	Substantially complete. Under warranty until July 2014.	Ward 4	2012
		PK-6363-13	Vellore Heritage Square - Parking Lot Drainage	87,900	0	87,900	0%	0%	Q2-15	Tender package under production.	Ward 3	2013
		PK-6364-13	Sonoma Heights Community Park - Fencing Extension	30,900	19,040	11,860	62%	80%	Q4-14	Project completed. Under warranty until November 2014.	Ward 2	2013
		PK-6366-13	Maple Community Centre - Baseball Fencing	32,000	13,780	18,220	43%	80%	Q4-14	Project completed. Under warranty until November 2014.	Ward 1	2013
		PK-6372-12	Pedestrian & Bicycle Masterplan (Off Road System) - Design	92,000	0	92,000	0%	1%	TBD	Additional coordination meeting and discussions held with TRCA. Related TRCA EA still underway. Anticipated 2015 Design.	Ward 2	2012
		PK-6375-12	Uplands Bridge Replacement	65,000	61,854	3,146	95%	97%	Q1-14	Project complete. Under warranty until December 2014.	Ward 5	2012
		PK-6376-13	Bridge ID# MS28: Pedestrian Bridge Replacement	57,500	2,239	55,261	4%	4%	Q2-15	TRCA permit package under development.	Ward 5	2013
		PK-6383-13	Uplands Golf and Ski Centre: Bridge Replacement	117,415	814	116,601	1%	0%	Q2-15	TRCA permit package under development.	Ward 5	2013
		PK-6384-13	Uplands Golf and Ski Centre: Hiking Trail/Pathways Improvements	91,650	0	91,650	0%	0%	Q2-15	TRCA permit package under development.	Ward 5	2013
		PK-6392-13	Don River System Trail Signage (Grant) Bartley Smith Greenway	82,221	0	82,221	0%	0%	Q2-15	Trail signage under development.	Ward 1, Ward 4, Ward 5	2013
		PK-6395-13	UV1-N27 Neighborhood Park Design and Construction	1,471,408	0	1,471,408	0%	0%	TBD	Preparing RFP for Landscape Consultant Services.	Ward 3	2013
		PK-6397-13	VMC23-2 - Vaughan Corporate Center Black Creek Park Design and Construction	108,650	0	108,650	0%	0%	TBD	RFP under development. Working with Planning and Engineering to finalize the draft terms of reference.	Ward 4	2013

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
	Parks Development	PK-6439-13	Glen Shields Park - Walkway and Hardscape Improvements	193,200	0	193,200	0%	0%	Q4-14	Project being tendered for Summer/Fall construction.	Ward 5	2013
		PK-6454-13	Accessible Swing- 4 parks	96,145	98,095	(1,950)	102%	100%	Q1-14	Project complete. Under warranty until September 2014.	Ward 1, 2, 3 and 5	2013
		Parks Development Total			29,608,315	15,881,240	13,727,076	54%				
		PK-6127-07	Walkway/Hard Surface Replacement	610,674	572,948	37,727	94%	94%	Q3-14	Re-evaluating-hold funds to Q3-14	City-Wide	2007
		PO-6700-10	Tree Planting Program	2,031,040	2,004,516	26,523	99%	100%	Q4-14	2013 Planting complete, remaining monies for 2014 planting	City-Wide	2010
		PO-6702-10	Park Hard Surface/Walkway Repair	405,000	331,716	73,284	82%	85%	Q3-14	Re-evaluating-hold funds to Q3-14	City-Wide	2010
		PO-6706-10	Baseball Diamond Redevelop/Renovation	145,300	136,795	8,505	94%	95%	Q2-14	Works will be completed in Q2-2014	City-Wide	2010
		PO-6709-10	SWM Pond Life Saving Stat Ph2	318,000	163,628	154,372	51%	51%	Q4-15	Phase complete. Remaining funds are for ponds being assumed in 2014/2015	City-Wide	2010
		PO-6712-10	Sugar Bush Woodlot Repairs & Maintenance	145,300	42,972	102,328	30%	30%	Q4-14	Additional contracts (fencing and signage) scheduled for Q3-14	Ward 4	2010
		PO-6737-12	Fence Repair/Replacement Program	159,900	148,887	11,013	93%	100%	Q3-14	Work completed, re-evaluating-hold funds to Q3-14	City-Wide	2012
		PO-6739-13	Tree Replacement Program-EAB	410,713	229,014	181,699	56%	52%	Q2-14	2013 Planting complete. Remaining funds for 2014 planting.	City-Wide	2013
		PO-6744-13	Meeting House Cemetery- Memorial Wall	26,800	25,441	1,359	95%	100%	Q2-14	Project complete. Project to be closed once funding adjustment is reported to Council through Q1-14 Reporting Process.	Ward 2	2013
	Parks Operation Total			4,252,727	3,655,917	596,810	86%					
	Recreation	RE-9503-10	Fitness Centre Equipment Replacement	450,200	327,035	123,165	73%	73%	Q2-14	2013 is complete. Invoices to be processed in Q1-14	City-Wide	2010
		RE-9504-08	Pierre Berton Discovery Centre	1,500,000	845,295	654,705	56%	56%	TBD	Fundraising Task Force to present report to Council in Q2/14. Funds spent relates to land purchase.	Ward 1	2008
		RE-9512-12	Father Ermanno Fitness Centre Equipment	206,000	0	206,000	0%	0%	Q2-15	To be completed in conjunction with Father Ermanno Bulton CC Fitness Expansion (BF-8285-11)	Ward 2	2012
		RE-9514-11	MacMillan Farm Business Plan	103,000	59,552	43,448	58%	70%	Q4-14	Study ongoing. To be completed in Q4-14	Ward 4	2011
		Recreation Total			2,259,200	1,231,882	55%					
	Community Services Total			228,175,123	200,360,461	28,814,664	87%					

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
Engineering & Public Works	Development & Transportation	1231-0-04	Major Mackenzie Watermain	3,204,500	1,437,024	1,767,476	45%	99%	Q2-14	DC funded payments timed to DC collection in area. DT-7075-11 and DT-7041-10 consolidated into 1231-0-04 in Q3-2012.	Ward 3	2004
		1332-0-00	Bass Pro Mills Interch	17,076,500	15,489,678	1,586,822	91%	90%	Q4-14	The status of the work/budget spent to date has not changed. There are land acquisition issues presently being reviewed by City legal staff & the owner.	Ward 4	2000
		1414-2-03	McNaughton Road - Financing Payments	9,264,284	9,444,975	(180,690)	102%	100%	Q4-14	DC funded payments timed to DC collection in area. Negative variance due to year end accrual	Ward 4	2003
		1420-0-02	OPA 601 Klein/Nashville 2002	178,000	135,460	42,540	76%	100%	Q4-14	Outstanding invoices to be approved.	Ward 1	2002
		1489-0-03	Teston Road PD #7 2003	4,600,000	4,023,911	576,089	87%	86%	Q4-14	DC funded payments timed to DC collection in area	Ward 1, Ward 3	2003
		1546-0-05	Rainbow Creek Drainage/Erosion	62,000	20,438	41,562	33%	75%	Q3-14	Outstanding invoices to be approved.	Ward 2	2005
		1547-0-05	Sidewalks Streetlights	354,625	132,593	222,032	37%	40%	Q4-14	DC funded payments timed to DC collection in area.	City-Wide	2005
		1549-0-05	Sidewalk Streetlights Major Mackenzie	240,000	0	240,000	0%	0%	Q4-14	DC funded payments timed to DC collection in area	Ward 4	2005
		1582-0-06	Engineering Design Criteria Study	100,800	88,434	12,366	88%	88%	Q3-14	Final completion anticipated Q4-2014.	City-Wide	2006
		1583-0-06	Hwy 400/America Overpass EA	329,910	319,865	10,045	97%	76%	Q2-14	Study completion anticipated Q2-2014.	Ward 1, Ward 3	2006
		1584-0-06	Hwy 427/Fogal Rd. Mid-Block	4,305,000	3,186,209	1,118,791	74%	100%	Q3-14	DC funded payments timed to DC collection in area.	Ward 4	2006
		1589-0-06	Rutherford Road PD 6 East Watermain	3,932,000	3,966,825	(34,825)	101%	100%		DC funded payments timed to DC collection in area. Negative variance due to year end accrual	Ward 4	2006
		1590-0-06	Sediment/Erosion Control Study	52,000	47,733	4,267	92%	100%		Awaiting final invoice.	City-Wide	2006
		1596-0-06	Vaughan Corporate Centre Servicing Study	335,760	332,314	3,447	99%	86%	Q4-14	Study on-going	Ward 4	2006
		1634-0-06	Stormwater Management Strategy	70,000	64,696	5,304	92%	95%		Study on-going	Ward 4	2006
		DT-7004-07	Black Creek Optimization Study	221,500	207,755	13,745	94%	100%	Q4-14	Awaiting final invoice.	Ward 3, Ward 4	2007
		DT-7011-07	OPA 620 East West Collector EA	399,561	405,305	(5,744)	101%	100%	Q4-14	Outstanding invoices to be confirmed. Negative variance due to increase in scope of project from the addition of work funded by the TTC regarding the extension of the Spadina Subway.	Ward 4	2007
		DT-7012-07	PD 5 West Woodbridge Watermain	2,846,834	0	2,846,834	0%	0%	Q4-14	DC funded payments timed to DC collection in area.	Ward 2	2007
		DT-7013-08	PD 9 Watermain Interconnection	72,000	0	72,000	0%	0%	Q4-14	Awaiting invoice from York Region for repayment	Ward 1	2008
		DT-7016-08	Engineering Master Plan Studies	517,250	471,395	45,855	91%	90%	Q3-14	Study completion anticipated Q3-14	City-Wide	2008
		DT-7018-09	Zenway/Fogal Sanitary Sub-Trunk	1,691,000	1,670,275	10,725	99%	100%	Q2-14	DC funded payments times to DC collection in area.	Ward 2	2009
		DT-7019-09	Fogal Road Reconstruction	489,000	188,139	280,861	40%	95%	Q2-14	DC funded payments timed to DC collection in area.	Ward 2	2009

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		DT-7021-09	Pedestrian & Bike Signage Implementation	50,000	0	50,000	0%	0%	Q4-14	Grant funding moved to DT-7083-13	City-Wide	2009
		DT-7023-09	Signalized Intersection Ducting	103,000	36,870	66,130	36%	35%	Q4-14	DC funded payments timed to DC collection in area.	Ward 4	2009
		DT-7024-11	Bass Pro Mills Drive/Locke Street WM	355,350	0	355,350	0%	0%	Q4-14	To be completed in conjunction with roadworks.	Ward 4	2011
		DT-7025-09	Huntington Road Class EA	628,500	0	628,500	0%	7%	Q2-15	Consultant has been procured. Notice of Commencement of EA Study to be sent out. 1 month of 14 months completed. First invoice yet to be received.	Ward 2	2009
		DT-7026-09	Phase 2 Drainage Study - Flood	403,500	324,130	79,370	80%	85%	Q4-14	Outstanding invoices to be approved.	City-Wide	2009
		DT-7027-09	Millway Avenue/Apple Mill Road	367,910	0	367,910	0%	0%		Study completion anticipated	Ward 4	2009
		DT-7028-09	OPA 620 Infrastructure Design	772,500	434,525	337,975	56%	90%	Q4-14	On-going / Subject to OPA 620 Development.	Ward 4	2009
		DT-7032-09	Water & Wastewater Master Plan	636,160	586,654	49,506	92%	90%	Q3-14	Study completion anticipated Q3-2014.	City-Wide	2009
		DT-7033-09	Storm Drainage & Storm Water M	355,500	318,717	36,783	90%	85%	Q4-14	Study completion anticipated Q4-2014.	City-Wide	2009
		DT-7034-09	Sidewalk & Streetlights	2,200,000	352,004	1,847,996	16%	16%	Q4-14	DC funded payments timed to DC collection in area.	Ward 4	2009
		DT-7036-09	Rainbow Creek Sanitary Pumping	247,200	0	247,200	0%	0%	Q4-14	On hold. Pending Regional EA.	Ward 2	2009
		DT-7039-10	Napa Valley/Avdell SWM Pond Improvements	75,000	0	75,000	0%	0%	Q4-14	Study completion anticipated Q4-2014.	Ward 2	2010
		DT-7040-10	Pedestrian & Bike Master Plan Implementation	557,370	15,304	542,066	3%	3%	Q4-14	Pl. 1-3 - Agreed with York Region in 2013 to reallocate remaining funding to implement proposed cycle network refinements in Blocks 11, 12 and 18 Pl. 4 - Construction 100% complete by Engineering Services Dept and paid under EN-1756-09 (Pl. 7)	City-Wide	2010
		DT-7044-10	Huntington Road - Highway 7 to Langstaff	2,575,000	1,273,482	1,301,518	49%	49%	Q4-14	Subject to invoicing from Developer.	Ward 2	2010
		DT-7045-11	Block 11 Valley Road Crossings	8,466,826	12,758,660	(4,291,834)	151%	0%	Q4-14	DC funded payments timed to DC collection in area. Negative variance due to year end accrual	Ward 4	2011
		DT-7046-10	Highway 400 Widening Works	1,519,250	0	1,519,250	0%	0%	Q4-14	Awaiting invoice from MTO for repayment.	Ward 1	2010
		DT-7047-10	Huntington Road - Hwy 7 to Langstaff	1,648,000	349,458	1,298,542	21%	20%	Q4-14	Subject to invoicing from Developer.	Ward 2	2010
		DT-7049-10	Storm Water Management Pond Monitoring Program	154,500	0	154,500	0%	0%	Q4-14	Study completion anticipated Q4-2014.	City-Wide	2010
		DT-7050-10	Road Pavement Acceptance Protocol	61,800	0	61,800	0%	0%		Study completion anticipated.	City-Wide	2010
		DT-7052-11	Engineering Development Charge Background Update Study	103,000	60,194	42,806	58%	95%		Study completion anticipated	City-Wide	2011
		DT-7054-11	Water Loss Control System Feasibility/Implementation Study	257,500	0	257,500	0%	0%	Q1-14	Preparing terms of reference to be provided into the RFP.	City-Wide	2011

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		DT-7056-11	Pedestrian & Bicycle Network Implementation Program	223,410	0	223,410	0%	0%	Q4-14	Pl. 1&3 – Agreed with York Region in 2013 to reallocate remaining funding to implement proposed cycle network refinements in Blocks 11, 12 and 18 Pl. 2 – On-going Implementation	City-Wide	2011
		DT-7057-11	Bass Pro Mills Drive Repairs	484,100	384,159	99,941	79%	0%	Q4-14	To be completed in conjunction with roadworks.	Ward 4	2011
		DT-7058-11	Black Creek Regional Storm Improvements Class EA Study	451,500	148,192	303,308	33%	35%	Q4-15	34% spent. Study completion anticipated Q4-2015.	Ward 4	2011
		DT-7066-11	Millway Avenue Widening & Realignment	6,769,800	269,801	6,499,999	4%	4%	Q4-14	Subject to development / subway construction.	Ward 4	2011
		DT-7066-11	Steeles West Station Infrastructure - TYSSE	3,090,000	0	3,090,000	0%	0%	Q4-14	Subject to development / subway construction.	Ward 4	2011
		DT-7068-11	Highway 7 Bus Rapid Transit Review	309,000	0	309,000	0%	0%	Q4-14	Subject to York Region YRT project.	Ward 3, Ward 4	2011
		DT-7070-11	VMC & Regional Centre Transportation Analysis	309,000	148,609	160,391	48%	95%	Q2-14	Closure anticipated Q2-14	Ward 1, Ward 3, Ward 4	2011
		DT-7071-11	Portage Parkway Extension Class EA Study	257,500	0	257,500	0%	0%	Q1-15	Terms of Reference are under review. RIP to be finalized Q2-14. EA Study to be initiated Q2-14.	Ward 4	2011
		DT-7072-13	Colossus Dr Hwy 400 Flyover - Interchange Connection EA	435,690	0	435,690	0%	0%	Q3-14	EA Study to be initiated Q3-14	Ward 3, Ward 4	2013
		DT-7073-11	Portage Parkway Widening Class EA Study	257,500	0	257,500	0%	0%	Q1-15	Terms of Reference are under review. RIP to be finalized Q2-14. EA Study to be initiated Q2-14.	Ward 4	2011
		DT-7076-11	Block 12 Valley Crossings	515,000	463,773	51,227	90%	90%		DC funded payments timed to DC collection in area.	Ward 4	2011
		DT-7079-11	Inflow & Infiltration Reduction Study	257,500	0	257,500	0%	0%	Q4-14	Study completion anticipated Q4 2014.	City-Wide	2011
		DT-7080-11	Transportation Master Plan Model Calibration	82,400	0	82,400	0%	0%	Q2-14	Study completion anticipated Q2 2014.	City-Wide	2011
		DT-7082-12	Pedestrian & Bicycle Network Implementation Program	62,200	46,596	15,604	75%	77%	Q4-14	Pl. 1 – Agreed with York Region in 2013 to reallocate remaining funding to implement proposed cycle network refinements in Blocks 11, 12 and 18 Pl. 2 – On-going implementation; cycle facility study to be completed Q2-14. Pl. 3 – On-going implementation	City-Wide	2012
		DT-7083-13	Pedestrian & Bicycle Network Implementation Program	244,110	24,263	219,847	10%	1%	Q4-14	Pl. 1 - On-going implementation; Clark Avenue study to be completed Q2-14 Pl. 2.4 - On-going implementation	City-Wide	2013
		DT-7085-13	Parking Management Strategy Study	103,000	0	103,000	0%	0%	Q4-14	On-going implementation.	City-Wide	2013
		DT-7086-12	Block 61 Pedestrian Crossing Feasibility & Pre-Design Study	77,300	0	77,300	0%	0%	Q1-14	Study completion anticipated Q1 2014.	Ward 1	2012
		DT-7088-12	McNaughton Road Repairs	51,500	47,617	3,883	92%	92%	Q1-14	Consolidate with DT-7136-14 - request for additional funding in next budget cycle	Ward 4	2012
		DT-7089-13	Stevenson Avenue Construction	412,000	0	412,000	0%	0%	Q1-14	Subject to invoicing from Developer. Preparing terms of reference.	Ward 1	2013

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		DT-7090-13	Huntington Rd. - Langstaff to Rutherford / Detailed Design	370,800	0	370,800	0%	0%	Q1-14	Subject to invoicing from Developer	Ward 2	2013
		DT-7091-12	Non-Revenue Water Volume Analysis	87,600	5,569	82,031	6%	6%	Q4-14	Coordination with York Region Water Audit study. Study completion anticipated Q4 2014.	City-Wide	2012
		DT-7094-12	Water Loss Control System Study	132,700	0	132,700	0%	0%	Q2-14	Preparing Terms of Reference. Study completion anticipated Q2 2014.	City-Wide	2012
		DT-7095-12	VMC Underground Pathway System Study	103,000	0	103,000	0%	0%	Q4-14	Study completion anticipated Q4 2014.	Ward 3, Ward 4	2012
		DT-7101-13	Vaughan TDM Policy	149,350	0	149,350	0%	0%	Q4-14	Study completion anticipated Q4 2014	City-Wide	2013
		DT-7102-13	TMP Communications	25,750	0	25,750	0%	0%	Q2-14	Study completion anticipated Q2 2014	City-Wide	2013
		DT-7104-13	TMP Education, Promotion, Outreach and Monitoring	51,500	16,391	35,109	32%	1%	Q4-14	On-going implementation; bicycle counters purchased Q4-13	City-Wide	2013
		DT-7108-13	School Travel Planning Measures	25,750	12,417	13,333	48%	0%	Q4-14	On-going implementation; pilot school pavement markings completed Q4-13	City-Wide	2013
		DT-7120-13	Black Creek Renewal	1,891,080	0	1,891,080	0%	0%	Q4-14	Project to commence after VMC EA approved.	Ward 4	2013
		DT-7121-13	Vaughan Metropolitan Centre NE Storm Water Management Pond	630,360	0	630,360	0%	0%	Q4-14	Preparing terms of reference to be provided into the RFP.	Ward 4	2013
		DT-7122-13	Engineering Fee Review Study	113,300	0	113,300	0%	0%	Q4-14	Study completion anticipated Q4 2014.	City-Wide	2013
		DT-7126-13	Coldspring Road Construction	314,150	0	314,150	0%	0%	Q1-14	Subject to invoicing from Developer.	Ward 1	2013
		DT-7128-12	DT-7128-12 Block 12 Valley Crossings	380,000	341,237	38,763	90%	90%		DC funded payments timed to DC collection in area.	Ward 4	2012
		EN-721-08	Sidewalk Construction - Bathurst Street	51,500	0	51,500	0%	0%	Q4-14	DC funded payments timed to DC collection in area.	Ward 4	2008
	Development & Transportation Total			90,569,740	60,051,646	30,518,096	65%			Project to be closed upon Contractor/ Consultant completion of deficiencies to allow for the official MTO commissioning of the bridge. Construction 100% complete and the maintenance period ended in Oct. 2012.		
	Engineering Services	1421-3-04	Portage Parkway Extension, T04-219 Applewood Highway 400 Bridge (DC)	14,384,000	14,248,337	115,663	99%	100%	Q4-14	Project to be closed after final Regional Invoice paid. Region still reviewing outstanding invoicing of project.	Ward 3, Ward 4	2004
		1476-2-03	Sidewalk and Street Lighting on Weston Road by York Region - Rutherford Rd to Major Mackenzie Dr (DC)	946,736	30,756	915,980	3%	100%	Q4-14	Project to be closed after final Regional Invoice paid. Construction 100% complete. Linked to Project No. 1511-Q-04 below.	Ward 3	2003
		1510-0-04	Sidewalk and Street Lighting on Weston Road by York Region - Major Mackenzie Dr to Teston Rd (DC)	730,000	299,458	430,542	41%	100%	Q4-14	Project to be closed after final Regional Invoice paid. Sent email to Region requesting status update on streetlighting works. Waiting for status/ final invoice.	Ward 1	2004

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		EN-166-4-07	Sidewalk and Streetlighting on Jane Street by York Region Teston Rd to Brandon Gt/ Ahmadiyya Ave (DC)	350,000	0	350,000	0%	100%	Q4-14	Project to be closed after final Regional Invoice paid. Construction 100% complete. Region still reviewing outstanding invoicing of project.	Ward 1	2007
		EN-167-1-07	Cross Asset Optimization Configure our Strategic Assessment and Analysis to cross analyze and optimize various asset classes (roads, bridges, sewers, WMI, etc.) (RR)	155,000	23,237	131,763	15%	15%	Q4-17	Project deferred pending the results of the Corporate Management Asset Strategy EN-1988-13. Project to be completed in conjunction with Capital project EN-1778-10 Water Sewer Management System. EN-1997-13 Implementation of Corporate Asset Management and the Corporate Management Asset Strategy.	City-Wide	2007
		EN-1696-08	Portage Parkway Extension 407/ ETR Long Term Maintenance Highway 400 Bridge (T)	515,000	0	515,000	0%	100%	Q4-14	Project to be closed upon Contractor/ Consultant completion of deficiencies to allow for the official MTO commissioning of the bridge. Construction 100% complete and the maintenance period ended in Oct. 2012. To be paid to MTO as per Council contract dated April 11, 2005 upon commissioning of the bridge which is now open.	Ward 3, Ward 4	2008
		EN-171-1-08	Road Widening & Intersection Improvements T11-290 Bathurst St and Atkinson Ave (T)	407,250	219,439	187,811	54%	100%	Q4-14	Project to be closed at the end of the maintenance period. EN-1711-11 consolidated into this account. Region delayed approval. Design 100% complete. Construction 100% complete and is on maintenance until June, 2014. City's cost sharing invoice to Region pending final cost review.	Ward 5	2008
		EN-1719-08	Class Environmental Assessment - Bowstring Arch Bridges Humber Bridge Trail at M. Mackenzie & Hwy # 27 McEwen Bridge on Kirby Rd at Huntington Rd. (RR)	110,000	100,990	9,010	92%	97%	Q4-17	PL 1 - EA Report 100% complete. Design under EN-1886-12 with Construction anticipated in 2015. PL 2 - EA Report finalization to be reviewed in 2014.	Ward 1	2008
		EN-1723-08	Road Upgrade & Watermain Replacement Lester B. Pearson and Main St Pt. 1 - Watermain T11-123 Pt. 2 - Roadworks T12-242 (DF&V)	695,300	411,516	283,784	59%	100%	Q4-14	Project to be closed at the end of the maintenance period. EN-1804-10 Watermain Replacement for Lester B. Pearson St & Main St consolidated into this account. PL 1 - Construction 100% complete and is on maintenance until September, 2013. PL 2 - Roadwork 100% complete and is on maintenance until November, 2014. PL 3 - Retaining Wall 100% complete and in on maintenance until Dec. 2, 2015.	Ward 1	2008
		EN-1726-08	Portage Parkway Extension, T04-219 Applewood Highway 400 Bridge - additional funds for Construction and Design (DC)	6,128,500	5,343,974	784,526	87%	100%	Q4-14	Project to be closed upon Contractor/ Consultant completion of deficiencies to allow for the official MTO commissioning of the bridge. Funds from EN-1734-09 consolidated into EN-1726-08 in Q04-09. For Construction comments see 1421-3-04.	Ward 3, Ward 4	2008

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		EN-1728-08	Pearl Rd Culvert Replacement T11-086 at Exchange Avenue (G)	975,410	872,534	102,876	89%	100%	Q4-13	Project closed on Nov. 13, 2013. Construction 100% complete and the maintenance period ended in Dec., 2013.	Ward 4	2008
			2009 Pavement Management Program - Construction Year 3 of the 5 year program established in 2007. Pt. 1 - 2009 Micro Surfacing T09-185 Pt. 2 - 2009 Road Resurf/ Rehabilitation - I, T09-236 Pt. 3 - 2009 Road Resurf/ Rehabilitation - II, T09-278 Pt. 4 - 2009 Road Resurf/ Rehabilitation - III, T09-452 Pt. 5 - 2012 Road Resurf/ Rehabilitation - I, T12-013 (IIOG) Sign Required	4,206,057	4,180,307	25,750	99%	100%	Q3-14	Project to be closed at the end of the maintenance period. Pt. 1 - Construction 100% (80%) complete and the maintenance period ended in Aug, 2012. Remaining streets not completed due to design mix issues. Pt. 2 - Construction 100% complete and the maintenance period ended in Oct. 2011. Pt. 3 - Construction 100% complete and the maintenance period ended in May, 2012. Pt. 4 - Construction 100% complete and the maintenance period ended in July, 2012. Pt. 5 - Construction 100% complete and is on maintenance until Aug., 2014.	City-Wide	2009
			Pre-Engineering Pavement Management Program and other projects Perform preliminary engineering, design, survey and geotechnical work for road rehabilitation and other future engineering projects - on going.							Source of Pre-Engineering Design funds. Pt. 1 - Design 100% complete. Pt. 2 - Design 100% complete. Pt. 3 - Design 100% complete. Pt. 4 - Design 100% complete. Pt. 5 - Design 100% complete. Pt. 6 - Design 100% complete. Pt. 7 - Design 10% complete, Construction in 2014 under EN-1837-14 & EN-1864-14. Pt. 8 - Design 100% complete. Pt. 9 - Design 100% complete. Pt. 10 - Design 100% complete. Pt. 11 - RFP 100% complete. Pt. 12 - RFP 100% complete.	City-Wide	2009
		EN-1731-09	Pt. 1 - 2010 Pavement Management Program Pt. 2 - King High Drive Area WM & Road Res/ Rehab Pt. 3 - Road Rehabilitation 2010 for Cold Creek and King Vaughan Pt. 4 - 2011 Pavement Management Program (PMP) Pt. 5 - Pine Valley Drive Streetlighting from Steeles to CNR tracks Pt. 6 - Kleinburg Estates WM Replacment & Road Rehabilitation Pt. 7 - Walkway Lighting at Abertown C.C. Pt. 8 - Cold Creek Road - Nashville to Kirby Rd. Pt. 9 - Dufferin St. Additional Lanes for Fire Station Pt. 10 - Geotechnical for PMP 2012 to 2013 Pt. 11 - Consultant for Geotechnical Services RFP12-074 Pt. 12 - Consultant for Subsurface Utility Services RFP12-452 (DF)	824,000	437,459	386,541	53%	53%	Q4-16	External Invoice		
		EN-1733-09	Watermain Replacement on Major Mackenzie Dr (Civic Centre) T11-029 Keele St to approx. 100m east of CNR/ GO Rail Overpass (WR)	1,802,500	861,273	941,227	48%	100%	Q4-14	Project to be closed at the end of the maintenance period. EN-1733-11 consolidated into this account. Design 100% complete. Construction 100% complete and is on maintenance until Oct., 2014.	Ward 1	2009
		EN-1736-09	Accessibility for Ontarians with Disabilities Act, 2005 Hire Consultant to ensure compliance with Act as it relates to accessibility to the existing infrastructure. (T)	103,000	61,770	41,230	60%	60%	Q4-14	Valdor Engineering reviewing legislation for guidelines. Phase 1 completed in December of 2010. Phase 2 completed in Q2-2013. Phase 3 completed in Q4-2013, invoice pending.	City-Wide	2009

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		EN-1904-12	Culvert Replacement on Merino Road (RR)	123,600	40,515	83,085	33%	33%	Q4-16	Detail design is 95% complete. Additional TRCA concerns being addressed. Construction anticipated for Q3-2014.	Ward 1	2012
		EN-1906-12	Streetscape Gateway Feature Entrances 1A - Highway 27 and Nashville Avenue 1B - Major Mackenzie Dr and Islington Ave 1C - Highway 27 and Islington Ave (DC, SC & T)	97,500	0	97,500	0%	0%	Q4-14	Project to be closed when the City receives written confirmation from the BIA. Kleinburg BIA contribution not received in order to issue RFP for detailed design.	Ward 1	2012
		EN-1908-12	Watermain Replacement on McKenzie Street and Wallace Street - in conjunction with PMP 2013 - Phase 1 (WR)	453,200	773	452,428	0%	1%	Q4-16	Project maybe tendered separately. Detailed design 95% complete. Waiting for TRCA approval. Reviewing Regional concerns which may impact our projects. Construction anticipated in Q2-2014.	Ward 2	2012
		EN-1909-12	PDS Pump Station Decommissioning, T13-044 - Keele St and Teston Rd, NE corner (WR)	329,700	135,166	194,534	41%	100%	Q4-15	EN-1909-13 construction, consolidated into this account in Q1 2013. Construction 100% complete and holdback release pending.	Ward 1	2012
		EN-1911-12	Traffic Calming - Q12-243 - at Summeridge Dr & Autumn Hill Blvd (T)	113,000	26,465	86,535	23%	100%	Q4-14	Project to be closed at the end of the maintenance period. Construction 100% complete and is on maintenance until Nov., 2014.	Ward 4	2012
		EN-1940-13	2014 Pavement Management Program - Phase 1 (DF)	25,750	24,292	1,458	94%	50%	Q4-16	Design 80% complete. Pt. 1 - Sewer Inspection 100% complete by Public Works. Pt. 2 - Tender anticipated in Q1-2014 for Construction start in Q2-2014.	Ward 1, Ward 2, Ward 3, Ward 4	2013
		EN-1941-13	2014 Pavement Management Program - Phase 2 (DF)	25,750	14,066	11,684	55%	50%	Q4-16	Design 80% complete. Tender anticipated in Q1-2014 for Construction start in Q2-2014.	Ward 5	2013
		EN-1942-13	2014 Road Rehabilitation and Watermain Replacement - Phase 1 (WR & DF)	340,930	13,652	327,278	4%	10%	Q4-17	Design 15% complete. Construction anticipated for water in Q4-2014 with roads in 2015.	Ward 2	2013
		EN-1943-13	2014 Road Rehabilitation and Watermain Replacement - Phase 2 (WR & DF)	241,020	11,295	229,725	5%	10%	Q4-16	Design 50% complete. Construction anticipated in Q3-2014.	Ward 5	2013
		EN-1944-13	2014 Road Rehabilitation and Watermain Replacement - Phase 3 (WR & DF)	103,000	18,507	84,493	18%	18%	Q4-17	Design deferred due to scope change to include Riverside Drive and may be completed with EN-1993-14 Bridge Rehabilitation - Willis Road and possibly with EN-1883-18 Right Turning Lane - Willis Road and Pine Valley Drive. Construction anticipated in 2015.	Ward 2	2013
		EN-1945-13	Sidewalk and Street Lighting on Regional Road Hwy # 50 - Phase 1 by York/ Peel Region - Hwy # 7 to Ebenezer Road (DC)	329,138	0	329,138	0%	98%	Q4-15	EN-1899-12 Street Lighting on Hwy 50 consolidated into this account in Q2-2013. Construction 98% complete. Region of Peel in conjunction with the Region of York to complete works on City's behalf.	Ward 2	2013
		EN-1946-13	Sidewalk and Street Lighting on Regional Road Hwy # 50 - Phase 2 by York/ Peel Region - Ebenezer Road to Old Castlemore Road (DC)	432,600	0	432,600	0%	85%	Q4-16	Construction 85% complete. Peel Region completing works on behalf of York Region and City of Vaughan.	Ward 2	2013

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		EN-1950-13	Clarence St Slope Stabilization - Ph. 2 (GTR)	100,000	0	100,000	0%	0%	Q4-18	RFP anticipated in Q1-2014. Construction anticipated in 2015.	Ward 2	2013
		EN-1958-13	Corporate Asset Management (I)	500,000	346,471	153,529	69%	85%	Q4-17	RFP for Phase 1 awarded. Assignment 85% complete.	City-Wide	2013
		EN-1960-13	Sidewalk on Weston Road - missing links from Steeles Avenue W. to Rutherford Road (DC)	103,000	0	103,000	0%	0%	Q4-17	RFP awarded in Q4-2013, design start pending. Construction anticipated in 2015.	Ward 3	2013
		EN-1961-13	Sidewalk on Islington Avenue - missing links from Major Mackenzie Drive to Westridge Drive (DC)	180,250	0	180,250	0%	0%	Q4-16	Design 60% complete, project to be phased. Pt. 1 Construction anticipated in Q3-2014. RFP for Pt. 2 for Q1-2014 with Construction in 2015.	Ward 1	2013
		EN-1963-13	North Maple Bridge - between Major Mackenzie Drive and Teston Road over Hwy 400 (DC)	1,339,000	0	1,339,000	0%	0%	Q4-20	Environmental Assessment finalized as per Council Extract dated November 19, 2013. Construction of the bridge will be programmed when there is a local demand.	Ward 1	2013
		EN-1969-13	Sidewalk on Steeles Avenue West - missing links between Jane Street and new subway station. (DC)	61,800	0	61,800	0%	0%	Q4-17	Design start pending for Q2-2014. Construction anticipated in 2015.	Ward 4	2013
		EN-1970-13	Sidewalk and Street/ Walkway Lighting Infil Program in older areas. (GTR)	250,000	0	250,000	0%	0%	Q4-17	"Ad-hoc" project in response to residential complaints. Related to EN-1780-09 Sidewalk and Street Lighting Infil Program in older areas	City-Wide	2013
		EN-1971-13	Sanitary Sewer Rehabilitation on Rivermede Road - Keels Street to Bowes Road (SR)	51,500	0	51,500	0%	0%	Q4-17	RFP anticipated in Q2-2014. This project will determine the exact limits of work to be undertaken and the type of rehabilitation method that is required for the sanitary sewer. Once the method is determined, Construction funding will be proposed in the 2015 Capital Budget.	Ward 4	2013
		EN-1972-13	Multi-use Pathway (west side only) and Street Lighting on Dufferin Street - Kirby Road to Teston Road (DC)	144,200	0	144,200	0%	0%	Q4-17	RFP anticipated in Q2-2014. Sidewalk revised to an Active Transportation Facility (ATF) (Multi-use Pathway) as per master plan. Construction anticipated in 2015 pending approval of 2015 Capital Budget.	Ward 1	2013
		EN-1997-13	Impl of Corporate Asset Mangmt	154,500	7,861	146,639	5%	5%	Q4-17	Project transferred from the Reserves & Investment Department RI-005610 on September, 2013. Project deferred pending the results of the Corporate Management Asset Strategy EN-1958-13. Project to be completed in conjunction with Capital project EN-1671-07 Cross Asset Optimization, EN-1778-10 Water Sewer Management System and the Corporate Management Asset Strategy.	City-Wide	2013
	Engineering Services Total			94,457,636	59,772,357	34,685,279	63%					
	Public Works			1361-2-04	Water Filling System		65%	65%	Q3-14	Working with Development Engineering to find a permanent location	City-Wide	2004

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		1363-0-05	Servicing - Dufferin Winter Work	160,000	332	159,668	0%	0%	Q1-15	On hold pending prioritization of new yard construction. In Discussion with Building & Facilities	Ward 4	2005
		1610-0-06	Dufferin Street Works Yard	488,000	4,134	483,866	1%	1%	Q1-15	On hold pending prioritization of new yard construction. In Discussion with Building & Facilities	Ward 4	2006
		1617-0-06	Storm Pond Sediment Removal 119	37,000	22,576	14,424	61%	100%	Q1-14	Project Completed, Processing Final Invoices	Ward 4	2006
		PW-2007-07	Storm Pond Sediment - Pond 94	36,000	23,657	12,343	66%	100%	Q1-14	Project Completed, Processing Final Invoices	Ward 2	2007
		PW-2009-07	Storm Pond Sediment - Pond 119	37,000	34,259	2,741	93%	100%	Q1-14	Project Completed, Processing Final Invoices	Ward 4	2007
		PW-2013-07	Street Light Pole Replacements Program	2,319,060	2,268,072	50,988	98%	97%	TBD	Work on-going	City-Wide	2007
		PW-2017-07	Antennas For SCADA Wireless	263,249	103,261	159,988	39%	7%	Q1-14	Reviewing an independent wireless solution	City-Wide	2007
		PW-2021-08	Tall Grass Trail Rehabilitation	280,000	8,153	271,847	3%	2%	Q3-14	Finalizing Specifications & Drawings	Ward 2	2008
		PW-2028-09	Sediment Removal from Storm Pond	300,000	185,449	114,551	62%	62%	Q4-13	Close Project Funds no longer required	City-Wide	2009
		PW-2028-10	Sediment Removal - Storm Pond	300,000	0	300,000	0%	100%	Q4-13	Close Project Funds no longer required	City-Wide	2010
		PW-2030-10	Water System Flow Analysis	51,500	0	51,500	0%	0%	Q3-14	Project scope under preliminary review	City-Wide	2010
		PW-2034-10	Hope Radio Tower Study & Improvements	51,500	0	51,500	0%	0%	Q1-14	Reviewing an independent wireless solution	Ward 1	2010
		PW-2035-12	Curb and Sidewalk Repair & Replacement	2,755,623	2,700,962	54,662	98%	90%	Q4-14	Extension of Contract, Work underway	City-Wide	2012
		PW-2049-12	Thomson Creek Blvd Storm Drainage	110,000	0	110,000	0%	0%	Q4-14	Awaiting Permits from TRCA	Ward 2	2012
		PW-2050-12	Avdell Ave Storm Drainage Channel Rehabilitation	100,000	0	100,000	0%	0%	Q4-14	Awaiting Permits from TRCA	Ward 2	2012
		PW-2055-13	Double Walled Brine Tanks and Barrier Walls	139,050	0	139,050	0%	0%	Q3-14	Specification to be revised and project to be re-tendered in Q2/14	City-Wide	2013
		PW-2058-13	LED Streetlight Conversion	150,000	0	150,000	0%	0%	Q4-14	Project in planning stage. RFP to be issued in Q2-14	City-Wide	2013
		PW-2059-13	RWIS Station	103,000	0	103,000	0%	50%	Q1-14	Installation of station and process invoice	City-Wide	2013
		PW-2060-13	Tijl Pond. (Storm water management Pond #40. Rutherford Rd.& Creditstone Rd.)	494,400	3,930	490,470	1%	1%	Q3-14	Finalize specifications and issue bid	Ward 4	2013
		PW-2063-13	ICI Water Meter Replacement Program	206,000	0	206,000	0%	0%	Q3-14	Data/Information collection underway to complete specifications/scope of work	City-Wide	2013
Public Works Total Engineering & Public Works Total				8,546,242 193,583,618	5,461,194 125,285,197	3,085,049 68,298,424	64% 65%					

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
Finance	Budgeting & Planning	BU-0002-11	Questica Budget Software License for City Departments	91,273	78,924	12,349	86%	85%	Q2-14	Remaining funds earmarked for security and approval routing requirements scheduled for 2013.	City-Wide	2011
		BU-0006-13	Citywide Capital Planning and Analysis Module	78,471	52,171	26,300	66%	40%	Q3-14	Working with vendor to implement module.	City-Wide	2013
		RI-0047-07	PSAB Fixed Assets Review	309,000	183,387	125,613	59%	55%	Q4-14	To be used towards automating creation of financial statements for PSAB purposes	City-Wide	2007
										Project on hold and pending Asset Management Initiative results/requirements. \$150,000 of budget allocated to Engineering Commission for Asset Management Project. To implement any system integration required with Asset Management.	City-Wide	2010
		RI-0056-10	Implementation of Corporate Asset Management System	72,500	14,522	57,978	20%	20%	Q4-15			
	Budgeting & Planning Total				551,244	329,004	222,240	60%				
	City Financial Services				205,700	0	205,700	0%	Q3-14	Currently being revisited under PSR	City-Wide	2009
	City Financial Services Total				205,700	0	205,700	0%				
	Development Finance and Investment	RI-0060-11	Development Charge Background Study	150,000	145,269	4,731	97%	95%	Q1-15	Project is substantially complete. VMC Special Area Charge discussions will continue in Q4 2014 after EA study. Appeal process on the City Wide by-law is still underway.	City-Wide	2011
		RI-0068-12	Investment Software	30,900	0	30,900	0%	0%	Q4-14	Deferred until Senior Analyst is hired (Senior Analyst began in Q1-14).	City-Wide	2012
		DI-0072-13	Woodlot Acquisition Block 12	500,000	500,000	0	100%	100%	Q4-13	This capital project is for the repayment of woodlot conveyances for Block 12 (authorized by agreement). Payments are lined with the collection of woodlot DCs. An interim payment of \$500K was made based on the collections to date per the provisions of the woodlot agreement. Total expected payment = \$1.36M.	City-Wide	2013
	Development Finance and Investment Total				680,900	645,269	35,631	95%				
	Finance Total				1,437,844	974,273	463,571	68%				

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
Legal & Administrative Services	By-Law & Compliance	BY-2508-10	Animal Shelter Lease Hold Improvement	747,900	992,278	(244,378)	133%	25%	Q4-16	Payments ongoing toward promissory note.	City-Wide	2010
		BY-2522-13	Animal Shelter Additional Leasehold Improvements	53,600	42,751	10,849	80%	75%	Q3-14	In process of obtaining costing for remainder of work to be completed by Q3	City-Wide	2013
		By-Law & Compliance Total			801,500	1,035,029	129%					
	City Clerk	CL-2511-13	Access & Storage Equipment for JOC Records Centre	30,000	0	30,000	0%	75%	Q3-14	Bid issued and closed - results in Purchasing Services for review. Expect completion by Q3-14	City-Wide	2013
		CL-2517-12	Claims Management System	51,500	0	51,500	0%	75%	Q3-14	We are in the final stages of discussing the requirements with the provider. If all issues are addressed to our satisfaction we anticipate being in a position to have the system in place sometime between the end of the second quarter and beginning of the third quarter.	City-Wide	2012
		City Clerk Total			81,500	0	0%					
	Real Estate	18-0-01	Maple Valley PI/Avondale	12,917,412	12,725,781	191,632	99%	100%	Q1-14	Land acquisition finalized. Project can be closed.	Ward 1	2001
		CO-0054-09	Vaughan Hospital Precinct Development	80,000,000	64,527,435	15,472,565	81%	81%	TBD	Land acquired, remaining budget related to precinct development dependent on Provincial timing. The precinct plan was approved by Council on November 19, 2013.	Ward 1	2009
		CO-0064-11	MacMillian Farm Property	5,818,100	5,792,100	26,000	100%	100%	Q1-14	Land acquisition finalized. Project can be closed.	Ward 4	2011
		CO-0066-11	Block 40 Parkland Acquisition	5,356,000	5,342,725	13,275	100%	90%	Q2-14	Land acquisition in process. Finalization anticipated to occur in Q2 2014.	Ward 3	2011
		RL-0005-12	Land Acquisition Fees	397,173	200,911	196,262	51%	51%	TBD	Ongoing	City-Wide	2012
		RL-0008-13	MNR Tablelands	13,835	7,353	6,482	53%	53%	Q4-14	Ongoing	City-Wide	2013
	Real Estate Total	RL-0009-13	Real Estate Acquisition Strategy	103,000	0	103,000	0%	0%	Q1-15	RFP for consultant in Q4 2014	City-Wide	2013
		Real Estate Total			104,605,520	88,595,305	85%					
		Legal & Administrative Services Total			105,488,520	89,631,334	85%					

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
Library	Library Services	LI-4504-09	Library Technology Program	560,000	429,509	130,491	77%	77%	Q4-14	Ongoing and new technology equipment to be purchased in 2014	City-Wide	2009
		LI-4508-09	Civic Centre Resource Library - Materials	3,012,800	930,391	2,082,409	31%	31%	Q4-16	Purchases to continue as projects proceed	Ward 1	2009
		LI-4519-09	Civic Centre Resource Library - Construction	12,857,400	380,575	12,476,825	3%	3%	Q3-15	Architect design approval received. Construction tender process to start in Q1 - 2014	Ward 1	2009
		LI-4529-10	Assistive Technologies for Persons with Disabilities	24,000	18,161	5,839	76%	76%	Q2-14	Remaining amount to be spent by Q2/14	Ward 2, Ward 5	2010
		LI-4531-11	Replace of RFID Security Equipment	500,400	481,438	18,962	96%	96%	Q2-14	Remaining amount to be spent by Q2/14	City-Wide	2011
		LI-4532-11	North Thornhill Branch Library (Block 10)	4,220,550	708,870	3,511,680	17%	17%	Q4-14	Tender awarded; construction to start Q1 - 2014	Ward 4	2011
		LI-4533-13	AODA Compliant & Combined Info/Circulation Desk Ansley Grove	100,000	9,587	90,413	10%	10%	Q1-14	Expect to be completed in Q1/14	Ward 2	2013
		LI-4534-12	AODA Circulation Desk-Woodbridge	47,500	7,856	39,644	17%	17%	Q2-14	Expect to be completed in Q2/14	Ward 2	2012
		LI-4536-12	AODA Compliant & Combined Info/Circulation Desk Dufferin Clark	102,500	10,466	92,034	10%	10%	Q2-14	Expect to be completed in Q2/14	Ward 5	2012
		LI-4537-13	Capital Resource Purchases	1,467,700	1,339,531	128,169	91%	100%	Q4-13	No purchases made for Pleasant Ridge in 2013	City-Wide	2013
		LI-4538-13	Kleinburg Library Building Repairs and Improvements	750,000	44,200	705,800	6%	6%	Q2-14	Expect to be completed in Q2/14	Ward 1	2013
	Library Services Total			23,642,850	4,360,584	19,282,266	18%					

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
Planning	Building Standards	BS-1003-11	Building Depart Computer System Upgrades	695,250	362,577	332,673	52%	72%	Q2-14	In conjunction with the ITM Department, the Project Plan for Phase I is proceeding as expected.	City-Wide	2011
	Building Standards Total Development Planning	DP-9004-07	Vellore - Master Plan Study	695,250	362,577	332,673	52%	0%	On Hold	On Hold Pending OPA Review	Ward 1	2007
				111,000	0	111,000	0%	95%	Q3-14	95% complete, document complete pending Council presentation approval Q3-14	Ward 4	2009
		DP-9012-09	Centre Street Corridor Urban Design	103,000	87,168	15,832	85%	83%	Q1-14	Complete, Project can be closed.	Ward 4	2009
		DP-9013-09	Steeles Avenue Corridor OPA 62	185,400	174,543	10,857	94%	100%	Q1-14	Ongoing - completion Q1-14	Ward 4	2010
		DP-9018-10	Concord West Streetscape Master plan	92,700	84,741	7,959	91%	0%	Q2-15	On hold pending final secondary plan approval	Ward 1, Ward 4	2012
		DP-9028-12	VMC Physical Master Plan Base Model	67,000	0	67,000	0%	0%	On Hold	On Hold Pending completion of DP-9031-12	City-Wide	2012
		DP-9029-12	Woodbridge Heritage District Urban Design	206,000	0	206,000	0%	0%	Q3-15	Ongoing - RFP completion Q2-2014	Ward 4	2012
		DP-9030-12	VMC Computer 3D Modeling System	133,900	0	133,900	0%	80%	Q2-14	Ongoing - completion Q2-2014	City-Wide	2012
		DP-9031-12	City Wide Streetscape Implementation Manual & Financial Strategy	115,300	100,639	14,661	87%	0%	Q4-14	Ongoing - completion with vivanext Q1 - 2014	Ward 4	2013
		DP-9524-13	Highway 7 VMC Streetscape	1,963,134	0	1,963,134	0%	0%	Q3-14	Project on Hold - Procurement options to be evaluated	Ward 4	2013
		DP-9527-13	VMC Black Creek Detailed Design Concept for Public Spaces and Amenities	150,000	0	150,000	0%	30%	Q4-14	Ongoing - completion Q4 - 2014	City-Wide	2013
		DP-9529-13	Design Review Panel Administration	20,600	6,814	13,786	33%	83%	Q4-14	Ongoing - completion Q4 - 2014	Ward 1	2005
	Development Planning Total Policy Planning	9825-0-05	Hwy 400 Employment Study	3,148,034	453,905	2,694,129	14%	96%	Q1-15	Ongoing - completion Q1 - 2015	Ward 1, Ward 5	2007
		PL-9003-07	Vaughan Official Plan Review	182,783	153,041	29,742	84%	0%	Q2-15	Ongoing - complete implementation Q2 - 15	Ward 1	2009
		PL-9015-09	Measuring Environmental Sustainability	3,384,340	3,276,678	107,662	97%	0%	Q4-15	Project Completion Q4 - 2015	Ward 3	2011
		PL-9023-11	Weston Road and Highway 7 Secondary Plan	253,000	0	253,000	0%	66%	Q2-14	Budget increased April 2013	Ward 4	2011
		PL-9024-11	Concord Centre Secondary Plan	210,048	138,037	72,011	66%	46%	Q2-14	Ongoing - Phases 2 - 4 - completion Q2 - 2014	City-Wide	2011
		PL-9025-11	Natural Heritage Network (NHN) Inventory and Improvements	252,100	152,089	100,011	60%	75%	Q1-14	Study complete, pending final invoices	Ward 1, Ward 4	2011
		PL-9026-11	Vaughan Mills Centre Secondary	373,000	210,313	162,687	56%	0%	Q2-15	Prep work underway completion Q2 - 2015	Ward 4, Ward 5	2012
		PL-9027-12	Centre Street West Gateway Secondary Plan	67,400	0	67,400	0%	100%	Q2-14	Project is complete. To be closed in Q2-14 after funds returned.	Ward 4	2012
		PL-9032-12	Maple Go Station Secondary Peer Review	100,000	45,552	54,448	46%	0%	Q4-14	Not commenced - completion Q4 - 2014.	City-Wide	2013
		PL-9530-13	Public Art Program - City Wide	199,820	0	199,820	0%	0%	Q2-15	Prep work underway - completion Q2 - 2015	Ward 1	2013
		PL-9533-13	New Community Areas Secondary Plan - Block 41	515,000	0	515,000	0%	0%	Q2-15	Prep work underway - completion Q2 - 2015	Ward 1	2013
		PL-9535-13	New Community Areas Secondary Plan - Block 27	515,000	0	515,000	0%	100%	Q2-14	Complete. Testing phase to begin Q2 - 2014. Reimbursement from Brampton for FCM grant expected Q2-14	City-Wide	2011
		RI-0065-11	Measuring Environmental Sustainability - New Developments	45,000	45,000	0	100%					

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
		PL-9539-13	City Wide Secondary Suites Study	75,000	36,665	38,335	49%	50%	Q2-14	Ongoing	City-Wide	2013
	Policy Planning Total			6,252,491	4,057,375	2,195,116	65%					
	Planning Total			10,095,775	4,973,857	5,221,918	49%					

Commission	Department	Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion	Q4-13 Comments	Ward	Budget Year
Strategic & Corporate Ser	Access Vaughan	AV-3015-11	Access Vaughan Phase II - Step C	50,470	32,916	17,554	65%	75%	Q3-14	Integration Complete. Extension of hours ongoing.	City-Wide	2011
	Access Vaughan Total			50,470	32,916	17,554	65%					
	Human Resources	HR-9537-13	HR Integration Project	72,100	0	72,100	0%	0%	Q2-14	Working with ITM to resource the project - expecting to proceed in Q2 2014	City-Wide	2013
	Human Resources Total			72,100	0	72,100	0%					
	Information Technology	CL-2502-12	Electronic Document Management System	103,000	61,892	41,108	60%	99%	Q2-14	Project in Stabilization mode	City-Wide	2012
		IT-3009-09	E-mail Journaling and Archiving	154,500	18,866	135,634	12%	10%	Q4-14	Project to restart in Q2-14 will be part of Exchange Upgrade project	City-Wide	2009
		IT-3010-08	City Web Site	824,000	623,906	200,094	76%	90%	Q4-14	Reviewing possible enhancements	City-Wide	2008
		IT-3011-10	Central Computing Infrastructure Renewal	1,917,000	1,450,474	466,526	76%	75%	On-going	2013 Program	City-Wide	2010
		IT-3012-10	Enterprise Telephone System Assets Renewal	2,140,436	721,873	1,418,563	34%	75%	On-going	2013 Program	City-Wide	2010
		IT-3013-09	Personal Computer (PC) Assets	1,241,500	1,117,346	124,154	90%	90%	On-going	2013 Program	City-Wide	2009
		IT-3021-13	JDEdwards 9.1 Upgrade	92,700	31,331	61,369	34%	99%	Q2-14	Project in Stabilization mode	City-Wide	2013
	Information Technology Total			6,473,136	4,025,688	2,447,448	62%					
	Strategic Planning	SP-0003-13	Performance Measurement System Software	103,000	0	103,000	0%	20%	Q2-14	Currently working with a vendor that was retained in December 2013. Vendor working to customize the product. Provision of training to staff this quarter.	City-Wide	2013
	Strategic Planning Total			103,000	0	103,000	0%					
	Strategic & Corporate Services Total			6,698,706	4,056,604	2,640,102	61%					
	Grand Total			589,407,615	436,344,663	153,062,957	74%					

Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion
On Maintenance							
1624-0-06	Langstaff Watermain Crossing T11-301 Just west of Dufferin Street (WR)	192,341	166,591	25,750	87%	100%	Q2-14
EN-1662-07	Sidewalk Infill Program	155,000	57,960	97,040	37%	37%	Q4-15
EN-1711-08	Road Widening & Intersection Improvements T11-290	407,250	219,439	187,811	54%	100%	Q4-14
EN-1723-08	Road Upgrade & Watermain Replacement	695,300	411,516	283,784	59%	100%	Q4-14
EN-1728-08	Peel Rd Culvert Replacement T11-086	975,410	872,534	102,876	89%	100%	Q4-13
EN-1729-09	2009 Pavement Management Program	4,206,057	4,180,307	25,750	99%	100%	Q3-14
EN-1733-09	Watermain Replacement on Major Mackenzie Dr (Civic Centre) T11-029	1,802,500	861,273	941,227	48%	100%	Q4-14
EN-1753-09	Sidewalk on Kirby Road	1,030,000	970,868	59,132	94%	100%	Q2-15
EN-1756-09	Sidewalk & Streetlighting Program to support New Development	4,047,960	1,930,512	2,117,447	48%	48%	Q4-16
EN-1757-09	Traffic Signal - T12-077	143,099	134,928	8,171	94%	100%	Q4-14
EN-1777-09	Baldwin Avenue Culvert Rehabilitation, COMRIF T09-468	62,000	40,108	21,892	65%	100%	Q4-14
EN-1780-09	Sidewalk and Street Lighting Infill Program in older areas	227,000	186,270	40,730	82%	82%	Q4-15
EN-1785-10	2010 Pavement Management	4,641,000	4,639,023	1,977	100%	100%	Q4-13
EN-1811-10	Road Reconstruction and Watermain Replacement T11-018	1,633,206	1,499,306	133,900	92%	100%	Q2-14
EN-1831-11	Watermain Replacement T11-354	1,838,550	1,699,918	138,632	92%	100%	Q3-14
EN-1856-11	Sidewalk and Street Lighting on Dufferin Street, T12-023	204,069	152,571	51,498	75%	100%	Q3-14
EN-1860-11	Traffic Signal Installation - T11-226	87,863	62,112	25,751	71%	100%	Q1-14
EN-1868-12	2012 Pavement Management Program	2,686,000	2,083,513	602,487	78%	100%	Q3-14
EN-1869-12	2012 Pavement Management Program	2,784,890	2,396,081	388,809	86%	100%	Q4-14
EN-1870-12	2012 Pavement Management Program	3,349,600	2,277,078	1,072,522	68%	100%	Q3-14
EN-1874-12	Watermain Replacement on Firglen Ridge	866,142	818,295	47,847	94%	100%	Q1-15
EN-1875-12	Culvert Replacement on Islington Avenue - Q12-253	51,500	39,101	12,399	76%	100%	Q3-14
EN-1885-12	Sidewalk Installation Missing Links	206,000	42,125	163,875	20%	100%	Q3-15
EN-1887-12	Bridge Rehabilitation #02001 at Dick Bridge over Humber River, T13-136	669,500	590,956	78,544	88%	100%	Q3-15
EN-1894-12	Drainage Improvement on Ranch Trail Rd	515,000	18,305	496,695	4%	100%	Q3-15
EN-1911-12	Traffic Calming - Q12-243	113,000	26,465	86,535	23%	100%	Q4-14
		33,590,237	26,377,155	7,213,081	79%		
On Warranty							
37-2-04	New Civic Centre	140,695,378	140,431,427	263,951	100%	99%	TBD
PK-6094-08	Don River/Bartley Smith Open Space Design and Construction	638,600	558,362	80,238	87%	90%	Q1-15
PK-6098-08	Humber River/Wm Granger Open Space	797,200	746,842	50,358	94%	95%	Q4-14
PK-6130-07	Maple Streetscape Phase 6 & 7	1,544,996	852,907	692,088	55%	55%	Q4-14
PK-6131-12	Lakehurst Park - Playground Replacement & Safety Surfacing	121,600	111,487	10,113	92%	95%	Q4-14
PK-6257-11	Bindertwine Park - Redevelopment of Tennis Courts	318,270	267,092	51,178	84%	95%	Q4-14
PK-6270-10	UV2-N5 - Forest View Park	779,950	620,074	159,876	80%	95%	Q4-14
PK-6272-10	UV1-N5 - West Wind Park	1,189,000	1,179,825	9,175	99%	99%	Q4-14
PK-6273-10	UV2-N13 - Woodrose Park	935,240	788,856	146,384	84%	95%	Q2-15
PK-6289-10	Uplands Capital Improvements	77,250	52,538	24,712	68%	70%	Q2-14

Project #	Project Title	Total Budget	Total Actual	Total Variance	% Budget Spent	% Complete	Estimated Project Completion
PK-6299-12	Concord Thornhill Regional Park - Artificial Turf Soccer Field	1,256,600	1,036,009	220,591	82%	99%	Q4-14
PK-6301-11	KP3 (Wishing Well Park)	313,120	12,179	300,941	4%	95%	Q4-14
PK-6303-11	Jenessa Court Greenway (LP-N7)	183,400	182,630	770	100%	99%	Q1-14
PK-6325-13	Vaughan Crest Park - Bocce Court Repair	137,000	89,492	47,508	65%	95%	Q2-14
PK-6332-11	Old Fire hall Parkette - Playground Replacement & Safety Surfacing	87,550	78,105	9,445	89%	99%	Q1-14
PK-6338-11	Maple Airport Park - Playground Replacement & Safety Surfacing	41,200	39,279	1,921	95%	99%	Q1-14
PK-6341-12	Rimwood Park - Tennis Court Replacement	67,000	55,889	11,111	83%	95%	Q2-14
PK-6352-11	Uplands Golf and Ski Centre - Chair Lift Replacement	1,182,400	1,177,199	5,201	100%	99%	Q1-14
PK-6353-12	Mapes Park (Pathway Connection to Rainbow Creek Park)	60,000	47,514	12,486	79%	90%	Q4-14
PK-6362-12	Thornhill Wood Park - Walkway Extension	91,100	43,970	47,130	48%	95%	Q3-14
PK-6364-13	Sonoma Heights Community Park - Fencing Extension	30,900	19,040	11,860	62%	80%	Q4-14
PK-6366-13	Maple Community Centre - Baseball Fencing	32,000	13,780	18,220	43%	80%	Q4-14
PK-6375-12	Uplands Bridge Replacement	65,000	61,854	3,146	95%	97%	Q1-14
PK-6454-13	Accessible Swing- 4 parks	96,145	98,095	(1,950)	102%	100%	Q1-14
		150,740,899	148,564,445	2,176,453	99%		
Awaiting Regional Invoice							
1476-2-03	Sidewalk and Street Lighting on Weston Road by York Region	946,736	30,756	915,980	3%	100%	Q4-14
1510-0-04	Sidewalk and Street Lighting on Weston Road by York Region	730,000	299,458	430,542	41%	100%	Q4-14
1511-0-04	Sidewalk and Street Lighting on Teston Rd by York Region	730,000	716,093	13,907	98%	100%	Q4-14
DT-7013-08	PD 9 Watermain Interconnection	72,000	0	72,000	0%	0%	Q4-14
DT-7091-12	Non-Revenue Water Volume Analysis	87,600	5,569	82,031	6%	6%	Q4-14
EN-1864-07	Sidewalk and Streetlighting on Jane Street by York Region	350,000	0	350,000	0%	100%	Q4-14
EN-1739-09	Keele Street Watermain Replacement & missing Street Lighting/ Sidewalk Links by York Region	2,111,500	0	2,111,500	0%	6%	Q4-19
EN-1751-09	Sidewalk and Street Lighting on Dufferin Street by York Region	283,250	196,363	86,888	69%	100%	Q1-14
EN-1819-09	Dufferin Street Centre Median at King High Drive by York Region	97,850	57,738	40,112	59%	100%	Q1-14
EN-1859-11	Sidewalk and Street Lighting on Rutherford Road by York Region	2,163,000	233,398	1,929,602	11%	11%	Q4-21
EN-1945-13	Sidewalk and Street Lighting on Regional Road Hwy # 50 - Phase 1 by York/ Peel Region	329,138	0	329,138	0%	98%	Q4-15
EN-1946-13	Sidewalk and Street Lighting on Regional Road Hwy # 50 - Phase 2 by York/ Peel Region	432,600	0	432,600	0%	85%	Q4-16
		8,333,674	1,539,375	6,794,300	18%		

Attachment 5 - Consolidated Closed Capital Projects - December 31, 2013

	Total Budget	Total Actual	Total Variance	Percentage Spent
CLK City Clerk				
CL-2505-09 *CL* H Density Mobile Shelving	206,000.00	197,461.00	8,539.00	96%
Q3 Projects Closed	206,000.00	197,461.00	8,539.00	96%
YTD	206,000.00	197,461.00	8,539.00	96%
BF Buildings & Facilities				
BF-8187-08 *CL* G A Williams C.C. Pool De	297,100.00	269,339.00	27,761.00	91%
BF-8245-12 *CL* Duff C CC Make Up Air Unit	41,200.00	41,200.00	-	100%
BF-8267-09 *CL* RINK-Maple Nt Rrve-DayCamp	150,000.00	150,413.00	(413.00)	100%
BF-8275-10 *CL* JOC- Restorat of the Roof	622,200.00	610,766.00	11,434.00	98%
BF-8289-12 *CL* Duff CCC Repl Control Sys	31,600.00	30,942.00	659.00	98%
BF-8310-11 *CL* Wallace HWaterproof Found	28,850.00	28,845.00	5.00	100%
BF-8314-11 *CL* JOC Ctre Gen. Office Impro	92,700.00	90,248.00	2,452.00	97%
BF-8351-11 *CL* Security Camera and Equip	87,550.00	87,483.00	67.00	100%
BF-8362-11 *CL* Glen Shields Park Decomm A	92,700.00	92,700.00	-	100%
BF-8367-11 *CL* Uplands, Building and Gen	103,000.00	71,066.00	31,934.00	69%
BF-8380-12 *CL* e CC-BowlingAlleyEquip	154,500.00	151,204.00	3,296.00	98%
Q1 Projects Closed	1,701,400.00	1,624,206.00	77,195.00	95%
BF-8169-07 *CL* Father Ermanno Bulfon RK	82,752.00	77,240.00	5,512.00	93%
BF-8244-12 *CL* Duff Clark CC Replace Roof	61,800.00	57,883.00	3,917.00	94%
BF-8320-11 *CL* Merino Rd Facility Roof Top	36,050.00	16,363.00	19,687.00	45%
BF-8322-12 *CL* WPMA-Repl Pool&DomW Boiler	41,200.00	37,221.00	3,979.00	90%
BF-8369-12 *CL* Fire Station#78-Reroof	541,461.00	521,600.00	19,861.00	96%
BF-8438-12 *CL* Access Renovation -Garn	67,980.00	51,500.00	16,480.00	76%
Q2 Projects Closed	831,243.00	761,807.00	69,436.00	92%
BF-8269-10 *CL* JOC Reroof Two Salt Domes	226,600.00	143,672.00	82,929.00	63%
BF-8317-13 *CL* MapleCommunityCen Replace	187,200.00	186,955.00	245.00	100%
BF-8328-12 *CL* Chancellor CC DomesPiping	41,200.00	40,262.00	938.00	98%
Q4 Projects Closed	455,000.00	370,889.00	84,112.00	82%
YTD	2,987,643.00	2,756,902.00	230,743.00	92%
BY By-law & Compliance				
BY-2510-10 *CL* Animal Licensing Software	46,400.00	31,573.00	14,827.00	68%
Q4 Projects Closed	46,400.00	31,573.00	14,827.00	68%
YTD	46,400.00	31,573.00	14,827.00	68%
DTS Development & Transportation				
DT-7002-07 *CL* Huntington-Hwy 7 - Langs.	1,751,000.00	1,751,000.00	-	100%
DT-7007-07 *CL* OPA 332 Sanit. Sewer Out.	1,149,000.00	1,149,377.00	(377.00)	100%
DT-7043-10 *CL* OPA 332 Sanit. Sewer Out.	1,140,000.00	1,140,004.00	(4.00)	100%
Q4 Projects Closed	4,040,000.00	4,040,381.00	(381.00)	100%
YTD	4,040,000.00	4,040,381.00	(381.00)	100%
ENG Engineering Services				
EN-1712-08 *CL* 2008 Pavement Mgmt. Prog	413,500.00	350,408.00	63,092.00	85%
EN-1769-09 *CL* GT Thornhill Drainage Stm	45,384.00	45,384.00	-	100%
EN-1822-09 *CL* iceroy Road & Dufferin St	140,000.00	43,495.00	96,505.00	31%
EN-1893-12 *CL* Wtrmn Repl-Islingto/Kiloran	123,600.00	-	123,600.00	0%
EN-1895-12 *CL* Traff Sig Inst-Portg/Millwy	154,500.00	-	154,500.00	0%
Q1 Projects Closed	876,984.00	439,287.00	437,697.00	50%
1558-0-05 *CL* Hwy 7 Sidewalk Pine Valley	515,000.00	211,553.00	303,447.00	41%
EN-1743-09 *CL* GT Mackenzie St Slope Stab	100,000.00	45,317.00	54,683.00	45%

	Total Budget	Total Actual	Total Variance	Percentage Spent
EN-1747-09 *CL* hwy 7 Sidewalk Constructio	67,000.00	51,081.00	15,919.00	76%
EN-1805-10 *CL* Sidewalk-Jane N of Rutherf	31,000.00	22,781.00	8,219.00	74%
EN-1827-09 *CL* Zenway & N Huntington Trff	159,000.00	152,698.00	6,302.00	96%
EN-1849-11 *CL* Oversize St Name Sign Blad	139,100.00	92,801.00	46,299.00	67%
EN-1899-12 *CL* Streetlight install-Hwy50	462.00	462.00	-	100%
Q2 Projects Closed	1,011,562.00	576,693.00	434,869.00	57%
EN-1660-11 *CL* Rimwood Subdiv Road Recon	1,275,191.00	1,225,191.00	50,000.00	96%
EN-1663-07 *CL* Keele Street Sidewalk	232,000.00	192,736.00	39,264.00	83%
EN-1825-10 *CL* GT Greenbrooke Dr Drain Im	10,088.00	5,088.00	5,000.00	50%
EN-1830-11 *CL* TopLift Asphalt-2011-Vario	441,828.00	405,778.00	36,050.00	92%
EN-1855-11 *CL* 11 Pavement Management Pro	2,069,194.00	1,997,593.00	71,601.00	97%
EN-1910-11 *CL* Entr Feat Islington&Kilo	25,000.00	24,715.00	285.00	99%
EN-1948-13 *CL* Traf. Calming-Vellore Ave.	25,750.00	-	25,750.00	0%
Q3 Projects Closed	4,079,051.00	3,851,101.00	227,950.00	94%
EN-1753-13 *CL* Kirby Rd Project-Phase 2	51,500.00	-	51,500.00	0%
EN-1813-10 *CL* GT Clarence St Slope Sta.	399,519.00	374,519.00	25,000.00	94%
EN-1820-09 *CL* ISF Intersection Improv.	255,000.00	254,248.00	752.00	100%
EN-1832-11 *CL* Rural Rd Upgrade-ColdCree	577,050.00	561,600.00	15,450.00	97%
EN-1840-11 *CL* GT2011 Pavement Mgmt Prog	2,759,662.00	2,709,662.00	50,000.00	98%
EN-1863-11 *CL* GT Intersec Imp-Edgely& 7	261,831.00	219,144.00	42,687.00	84%
EN-1903-12 *CL* Waterm. Rep.-Chavender Pl	-	-	-	0%
Q4 Projects Closed	4,304,562.00	4,119,173.00	185,389.00	96%
YTD	10,272,159.00	8,986,254.00	1,285,905.00	87%

Fleet Management

FL-5120-09 *CL* Public Works - New Equip	216,250.00	195,770.00	20,480.00	91%
FL-5238-12 *CL* PW - Wastewater - New Vehi	96,300.00	96,222.00	78.00	100%
FL-5239-12 *CL* PW - Wastewater - New Veh	65,700.00	65,487.00	213.00	100%
FL-5247-12 *CL* Parks - Forestry - New Veh	25,800.00	20,696.00	5,104.00	80%
FL-5252-12 *CL* Parks - Forestry - New Veh	46,400.00	49,534.00	(3,134.00)	107%
Q1 Projects Closed	450,450.00	427,709.00	22,741.00	95%
FL-5207-12 *CL* PW - Roads - New Vehicle	25,800.00	25,725.00	75.00	100%
FL-5209-12 *CL* PW - Roads - New Vehicle	43,300.00	42,326.00	974.00	98%
FL-5210-12 *CL* PW - Roads - New Vehicle	43,300.00	42,326.00	974.00	98%
FL-5216-12 *CL* Parks - New Vehicle	41,600.00	41,395.00	205.00	100%
FL-5217-12 *CL* Parks - New Vehicle	41,600.00	41,395.00	205.00	100%
FL-5251-12 *CL* PK-Forestry - New Vehicle	25,800.00	25,735.00	65.00	100%
FL-5263-13 *CL* PK-Replace 1213 w/ aquaci	22,700.00	19,328.00	3,372.00	85%
FL-5264-13 *CL* PK-Replace 1316 w/ utilit	20,600.00	19,862.00	738.00	96%
FL-5279-13 *CL* PK-1New retrofit compactor	82,400.00	73,369.00	9,031.00	89%
FL-5281-13 *CL* Parks-1 new sod renovator	20,600.00	15,072.00	5,528.00	73%
FL-5283-13 *CL* Parks-1 new sod renovator	20,600.00	15,072.00	5,528.00	73%
Q4 Projects Closed	388,300.00	361,605.00	26,695.00	93%
YTD	838,750.00	789,314.00	49,436.00	94%

FRS Fire and Rescue Services

FR-3584-13 *CL* Defibrillator Program	54,590.00	51,300.00	3,290.00	94%
Q2 Projects Closed	54,590.00	51,300.00	3,290.00	94%
YTD	54,590.00	51,300.00	3,290.00	94%

HR Human Resources

HR-2516-12 *CL* JDE - Position Control Module	-	-	-	0%
Q4 Projects Closed	-	-	-	0%

	Total Budget	Total Actual	Total Variance	Percentage Spent
YTD	-	-	-	0%
ITS Information & Tech. Management				
1053-1-01 *CL* Document Mgment Sys	229,243.00	208,737.00	20,505.00	91%
Q1 Projects Closed	229,243.00	208,737.00	20,505.00	91%
IT-3001-07 *CL*Corporate Tel Sys Upgrades	474,569.00	474,569.00	-	100%
Q2 Projects Closed	474,569.00	474,569.00	-	100%
YTD	703,812.00	683,306.00	20,505.00	97%
PK2 Parks - Operations				
PK-6179-09 *CL*Sports Field Fencing	154,500.00	148,219.00	6,281.00	96%
PO-6735-11 *CL*Tudor Park Improvements	41,027.00	40,994.00	33.00	100%
Q1 Projects Closed	195,527.00	189,213.00	6,314.00	97%
PK-6237-09 *CL*Soccer Field Redevelopment	154,500.00	153,254.00	1,246.00	99%
Q2 Projects Closed	154,500.00	153,254.00	1,246.00	99%
YTD	350,027.00	342,467.00	7,560.00	98%
PK5 Parks - Development				
PK-6230-09 *CL*UV2-N20 Jack Pine Pk (B18)	970,190.00	967,739.00	2,451.00	100%
PK-6243-09 *CL*Chateau Rdg Pk (TN40) Stee	46,865.00	46,326.00	539.00	99%
PK-6280-10 *CL* Sview Pk Bsktball-Draina	85,600.00	81,658.00	3,942.00	95%
Q1 Projects Closed	1,102,655.00	1,095,723.00	6,932.00	99%
PK-6229-09 *CL*UV2-N6 Eagle Land Pk(BI12)	596,021.00	592,135.00	3,886.00	99%
PK-6274-10 *CL*UV2-N23 Trail View Park	37,600.00	32,662.00	4,938.00	87%
PK-6453-13 *CL*Crestlawn Playgr-Correctiv	82,400.00	83,850.00	(1,450.00)	102%
Q2 Projects Closed	716,021.00	708,647.00	7,374.00	99%
PK-6236-09 *CL* Park Land Acquisition-Co	-	-	-	0%
PK-6354-12 *CL*Active Together Mas Pl Sty	128,800.00	116,242.00	12,558.00	90%
Q4 Projects Closed	128,800.00	116,242.00	12,558.00	90%
YTD	1,947,476.00	1,920,612.00	26,864.00	99%
PWA Public Works - Administration				
PW-2012-07 *CL*GT Curb & Sidewalk Replace	4,224,877.00	4,224,877.00	-	100%
PW-2015-07 *CL* GT Watermain Protection	1,060,000.00	1,014,361.00	45,639.00	96%
Q1 Projects Closed	5,284,877.00	5,239,238.00	45,639.00	99%
PW-2016-07 *CL* Sewer Assessment	247,420.00	248,440.00	(1,020.00)	100%
PW-2032-10 *CL*New Works Yards Study	100,000.00	99,572.00	428.00	100%
PW-2033-09 ISF Street Light Conversion	1,500,000.00	1,456,761.29	43,238.71	97%
Q2 Projects Closed	1,847,420.00	1,804,773.29	42,646.71	98%
PW-2040-12 *CL*GTSedimentRem frmStrm Pd42	260,000.00	72,316.00	187,684.00	28%
Q4 Projects Closed	260,000.00	72,316.00	187,684.00	28%
YTD	7,392,297.00	7,116,327.29	275,969.71	96%
Recreation				
RE-9510-10 *CL*Block 11 Community Ctre Ld	12,109,729.00	12,109,728.00	1.00	100%
RE-9516-11 *CL*Pierre Berton Musm Stdy	92,700.00	82,540.00	10,160.00	89%
Q1 Projects Closed	12,202,429.00	12,192,268.00	10,161.00	100%
RE-9511-11 *CL* Vellore Fitness Ctr Equip	355,350.00	355,311.00	39.00	100%
RE-9520-12 *CL* City Playhouse Theatre	28,900.00	15,490.00	13,410.00	54%
RE-9523-13 *CL* City PlayhouseCarpetRepl.	32,960.00	28,504.00	4,456.00	87%
Q4 Projects Closed	417,210.00	399,305.00	17,905.00	96%
YTD	12,619,639.00	12,591,573.00	28,066.00	100%

	Total Budget	Total Actual	Total Variance	Percentage Spent
Q1 Projects Closed	22,043,565.00	21,416,381.00	627,184.00	97%
Q2 Projects Closed	5,089,905.00	4,531,043.29	558,861.71	89%
Q3 Projects Closed	4,285,051.00	4,048,562.00	236,489.00	94%
Q4 Projects Closed	10,040,272.00	9,511,484.00	528,789.00	95%
YTD	41,458,793.00	39,507,470.29	1,951,323.71	95%

Attachment 6 - Reserve Continuity Schedule - December 31, 2013

Continuity Schedule for Reserve and Reserve Funds City of Vaughan As At December 31st, 2013

Business Unit	Description	Opening Balance Jan 1, 2013	Total Revenue to Date	Total Expenses to Date	Closing Balance December 31st, 2013	Due From Revenue Fund	Due To Revenue Fund	Available Before Commitments	Commitments	Balance After Commitments (Note 1)
Obligatory Reserves										
60172	Bldg Standards Continuity	17,048,643.26	205,071.61	876,614.90	16,377,099.97			16,377,099.97	332,673.00	16,044,426.97
61009	Subdiv. Contrib. Royal Palm	116,279.36	1,460.89	-	117,740.25			117,740.25		117,740.25
61010	Subdivider Contributions	4,409,459.08	127,811.91	-	4,537,270.99			4,537,270.99		4,537,270.99
61011	Geodetic Bench	996,284.49	6,565.00	-	1,002,849.49			1,002,849.49	50,000.00	952,849.49
61012	Tree Replacement Fee	628,050.64	7,457.50	61,753.11	573,755.03			573,755.03	1,280.00	572,475.03
61013	Greenways - WEA	526,060.00	-	-	526,060.00			526,060.00		526,060.00
61014	Open Space - WEA	15,286.34	-	-	15,286.34			15,286.34		15,286.34
61015	Sewer Camera Inspection	1,755,358.00	14,270.00	170,058.37	1,599,569.63			1,599,569.63		1,599,569.63
61016	Catch Basin Repairs	78,000.00	-	-	78,000.00			78,000.00		78,000.00
61020	Recreation Land	38,623,968.61	6,305,490.95	1,333,615.64	43,595,843.92			43,595,843.92	521,453.00	43,074,390.92
61025	Gas Tax Reserve	14,363,918.01	7,526,168.61	3,866,626.83	18,023,459.79			18,023,459.79	9,392,016.00	8,631,443.79
61050	Entry Feature 427 / Hwy 7	139,147.50	1,748.20	-	140,895.70			140,895.70		140,895.70
61051	Municipal Rds & Infra Grant	764,669.07	(2,556.85)	9,855.97	752,256.25			752,256.25	67,271.00	684,985.25
61052	Investing in Ontario Grant	2,019,653.29	(6,621.60)	115.14	2,012,916.55			2,012,916.55	25,783.00	1,987,133.55
62010	CWDC - Engineering	73,478,494.69	10,712,258.10	427,059.10	83,763,693.69			83,763,693.69	46,780,792.00	36,982,901.69
62020	CWDC - Fire	(679,832.96)	735,359.06	134,812.00	(79,285.90)			(79,285.90)	3,985,497.00	(4,064,782.90)
62040	CWDC - Library Buildings	19,842,555.94	1,572,180.01	180,880.61	21,233,855.34			21,233,855.34	14,620,048.00	6,613,807.34
62060	CWDC - Management Studies	(2,096,137.27)	597,206.94	313,118.47	(1,812,048.80)			(1,812,048.80)	2,129,061.00	(3,941,109.80)
62080	CWDC - Parks Development	23,644,307.71	4,901,813.31	3,918,020.22	24,628,100.80			24,628,100.80	7,477,483.00	17,150,617.80
62090	CWDC - Public Works	7,983,855.00	885,359.59	825,987.63	8,043,226.96			8,043,226.96	1,315,794.00	6,727,432.96
62100	CWDC - Recreation	32,884,139.16	6,985,591.57	1,012,687.49	38,857,043.24			38,857,043.24	4,033,617.00	34,823,426.24
63070	D8-Rainbow Creek Drainage	2,987,205.05	98,518.99	-	3,085,724.04			3,085,724.04	41,562.00	3,044,162.04
63120	D13-Woodlot Acquisition	1,507,192.04	61,283.74	1,452,723.39	115,752.39			115,752.39	4,277.00	111,475.39
63150	D15-PDR#5 W. Wdbridge Waterma	197,026.77	65,643.05	-	262,669.82			262,669.82	2,846,834.00	(2,584,164.18)
63153	D18-PDR#6 W. Major Mac. Water	181,924.45	2,285.62	-	184,210.07			184,210.07	942,065.00	(757,854.93)
63154	D19-PDR#6 E. Rutherford Water	440.31	5.53	-	445.84			445.84	1,532,737.00	(1,532,291.16)
63155	D20-PDR#7 Watermain West	2,303,349.81	28,799.00	89,206.97	2,242,941.84			2,242,941.84	576,089.00	1,666,852.84
63158	D23-Dufferin/Teston Sanitary	71,276.31	895.48	-	72,171.79			72,171.79		72,171.79
63159	D24-Ansley Grove Sanitary	207,182.25	2,602.96	-	209,785.21			209,785.21		209,785.21
63160	D25 Zenway/Fogal Sub-Trunk	763,867.48	910,527.07	1,670,275.44	4,119.11			4,119.11	10,725.00	(6,605.89)
63162	D27 Huntingdon Road Sewer	-	376,901.02	-	376,901.02			376,901.02		376,901.02
Obligatory Reserves		244,761,624.39	42,124,097.26	16,343,411.28	270,542,310.37	-	-	270,542,310.37	96,687,057.00	173,855,253.37
Discretionary Reserves										
60000	General Working Capital	23,100,996.00	290,231.82	-	23,391,227.82			23,391,227.82		23,391,227.82
60010	Tax Rate Stabilization Fund	23,117,826.71	902,989.01	21,189,415.04	2,831,400.68			2,831,400.68	1,443,392.00	1,388,008.68
60020	Vehicle Replacement	5,151,619.09	277,412.08	798,892.86	4,630,138.31			4,630,138.31	425,235.00	4,204,903.31
60030	Fire Equipment Replacement	3,581,166.78	1,380,419.47	569,656.82	4,391,929.43			4,391,929.43	2,107,908.00	2,284,021.43
60040	Insurance	3,365,208.93	1,145,104.00	-	4,510,312.93			4,510,312.93		4,510,312.93
60050	Water	33,525,811.66	5,573,092.03	528,064.67	38,570,839.02			38,570,839.02	6,315,776.00	32,255,063.02
60060	Waste Water (Sewer)	32,235,055.23	7,520,235.77	1,807,644.93	37,947,646.07			37,947,646.07	2,681,838.00	35,265,808.07
60070	Cemetery	13,342.38	-	-	13,342.38			13,342.38		13,342.38
60080	Suggestion Program	33,302.00	-	-	33,302.00			33,302.00		33,302.00
60090	Industrial Development	27,262.86	342.53	-	27,605.39			27,605.39		27,605.39
60100	City Playhouse	60,248.63	15,811.54	35,579.05	40,481.12			40,481.12		40,481.12
60110	Engineering Reserve	13,420,062.07	967,956.17	4,174,876.41	10,213,141.83			10,213,141.83	136,523.00	10,076,618.83
60120	Sale of Public Lands	5,644,039.19	66,362.60	-	5,710,401.79			5,710,401.79	13,544,166.00	(7,833,764.21)
60121	Management By Law Reserve	94,628.96	1,188.89	-	95,817.85			95,817.85		95,817.85
60122	Winterization Reserve	5,301,805.40	65,009.19	1,006,726.35	4,360,088.24			4,360,088.24		4,360,088.24
60125	Kleinburg Parking Reserve	43,803.78	550.33	-	44,354.11			44,354.11		44,354.11
60130	Election Reserve	613,121.83	410,015.60	248,825.86	774,311.57			774,311.57		774,311.57

Business Unit	Description	Opening Balance Jan 1, 2013	Total Revenue to Date	Total Expenses to Date	Closing Balance December 31st, 2013	Due From Revenue Fund	Due To Revenue Fund	Available Before Commitments	Commitments	Balance After Commitments (Note 1)
60140	Employer Benefit Contributio	21,783,999.34	874,852.39	-	22,658,851.73			22,658,851.73		22,658,851.73
60145	WSIB Claims	725,991.47	84,238.26	-	810,229.73			810,229.73		810,229.73
60150	Heritage Fund	2,389,454.17	240,205.52	90,661.33	2,538,998.36			2,538,998.36	432,050.00	2,106,948.36
60170	Pre 99-Bldgs. & Facil.	15,904,599.65	2,531,655.94	1,317,671.83	17,118,583.76			17,118,583.76	4,635,043.00	12,483,540.76
60175	Planning Reserve	961,027.86	12,073.97	-	973,101.83			973,101.83		973,101.83
60180	Roads Infrastructure	7,146,087.09	505,495.61	250,010.30	7,401,572.40			7,401,572.40	1,071,653.00	6,329,919.40
60186	Streetscapes	326,878.63	337,521.80	-	664,400.43			664,400.43		664,400.43
60188	Parks Infrastructure	7,816,157.79	702,592.24	836,749.86	7,682,000.17			7,682,000.17	639,044.00	7,042,956.17
60189	Artificial Soccer Turf Reser	276,532.63	122,012.17	-	398,544.80			398,544.80		398,544.80
60190	Keele Valley Landfill	2,181,413.30	110,186.76	523,230.99	1,768,369.07			1,768,369.07	1,319,359.00	449,010.07
60192	City Hall Reserve	9,842.69	13,571.51	-	23,414.20			23,414.20	11,355.00	12,059.20
60195	Uplands Capital Improv. Res.	(202,267.10)	140,717.27	158,850.74	(220,400.57)			(220,400.57)	122,604.00	(343,004.57)
60200	Year End Expend. Reserve	3,363,290.00	1,214,220.00	2,435,411.34	2,142,098.66			2,142,098.66	-	2,142,098.66
60210	Innovation Reserve	2,503,906.25	31,458.10	-	2,535,364.35			2,535,364.35	360,500.00	2,174,864.35
60211	Informat Tech Asset Replacem	-	1,020,014.14	621,714.70	398,299.44			398,299.44	380,485.00	17,814.44
60212	Library Materials Reserve	-	1,473,996.11	1,339,530.55	134,465.56			134,465.56	128,169.00	6,296.56
61000	Senior Citizen Bequests	-	2,497.54	-	201,289.45			201,289.45		201,289.45
61030	Debtenture Payments	13,568,198.61	168,484.12	1,268,086.54	12,468,596.19			12,468,596.19		12,468,596.19
	Total Discretionary Reserves	228,283,205.79	28,202,514.48	39,201,600.17	217,284,120.10	-	-	217,284,120.10	35,755,100.00	181,529,020.10
	Total Reserves	473,044,830.18	70,326,611.74	55,545,011.45	487,826,430.47	-	-	487,826,430.47	132,442,157.00	355,384,273.47

Attachment 7 - YTD Grant Activity - December 31, 2013

2013 GRANT PROGRAM ACTIVITY			
2013 FUNDING AWARDS/NOTIFICATION RECEIVED			
PROGRAM	TOTAL PROJ. COST	AMT RECEIVED	USE OF FUNDS
2013 Federal Gas Tax	7,000,000	7,000,000	Various roads, bridges, parks, water projects
Mun. Streetscape Partnership Program	1,044,118	522,059	LED Pedestrian Lighting
Mill 2008 Final Report	975,410	872,543	Confirmation from Ministry per Final Report
Library Operating Grant	143,234	143,234	Min of Culture Tourism & Sport: Annual Operating Grant
Pay Equity	1,336	1,336	Min. of Culture, Tourism & Sport
Young Canada Works	5,869	4,402	Youth Wage Subsidy
Canada Council of the Arts	1,600	1,600	Author Visits to Library
Southern Ontario Library System	0	5,314	Min of Culture share to Vaughan of additional grant funds
MFOA Internship (2012/13)	25,000	21,141	Internship placement completed Final payment received (initial payment received in 2012 equating to total of \$25,000)
JEPP Final Report	15,284	15,284	Radio Transmitter/Communications Initiative
Swim to Survive (2013)	12,710	12,710	School Swimming Lesson Programs
Young Canada Works	8,000	8,000	Hiring Subsidy - Digitization Project (Archives)
York Reg. Street Scape Partnership Prog	1,981,931	727,488	DP-9017-12 (Major Mackenzie Street Scape)
Community Info Inv Fund *(CIIF)	435,761	435,761	15 Community Infrastructure Projects
Ped & Bike Part Prog	80,320	39,323	Trail development and Way Finding Signage
VBEC	385,392	128,550	VBEC program expenses
Celebrate Canada	93,110	6,500	Canada Day Event
Canada Summer Jobs (2013)	2,462	2,462	Approved for 1 Summer Student
COSTI	35,000	14,000	Approved for 20 Summer Student
Job Start	21,000	14,000	Approved for 20 Summer Student
TOTAL	12,267,537	9,975,707	
2013 SUBMISSIONS PENDING AWARD NOTIFICATION			
PROGRAM	TOTAL PROJ. COST	AMT PENDING DECISION	USE OF FUNDS
Places to Grow	25,000	25,000	
Swim to Survive 2014	15,588	15,588	Notified of award approval
Ministry of Energy	33,747	24,815	
2014 Canada Summer Jobs (Library)	5,000	2,500	Summer Students
Celebrate Canada (2014 Application)	15,000	5,000	Canada Day Event
Mun. Partnership Program	400,000	87,000	William Granger Greenway
York Region Ped & Bike Partnership Program	90,000	90,000	Bike Lanes portion of project of DT-7056-11
ICCI	55,000	27,500	Foreign Consultant Offices in Italy and Israel
VBEC Relocation	82,577	25,535	Move from Beaverbrook House to Ec. Dev. In Civic Centre
Starter Company	222,676	95,000	Over two years
York Reg. Ped & Bike Partnership Prog	244,110	52,203	Ped. & Bike Network Implementation Program
FCM Green Municipal Fund	45,000	22,500	Hire Consultant to develop the GHG Plan (notification in 2014)
Save on Energy Funding	32,000	32,000	Energy Audit
2013 New Horizons for Seniors	24,809	24,809	Seniors Program (Notification in 2014)
TOTAL	1,290,507	529,450	
2013 NOT AWARDED			
PROGRAM	TOTAL PROJ. COST	RATIONAL	
Mill Capital EOI	90,000	Program focused on communities with significant financial constraints	
Edible Trees	4,000	Limited funds available; highly competitive	
New Horizons for Seniors	22,596	Limited funds available; highly competitive	
Canada Summer Jobs	7,500	Two departments submitted with the lower request being granted.	
TOTAL	124,096		
GRAND TOTAL	13,682,140	10,505,157	

Attachment 8 - Capital Budget Overages

Requests in accordance with Section 8A of Policy 05.4.02 Capital Project Financial Administration and Reporting

- OPA 620 East West Collector EA (DT-7011-07) is over budget by \$5.7K (1.4% of total budget of \$399K). The overage can be attributed to unanticipated advertising fees incurred at the end of the project and the administration recovery fee that the TTC did not include in their payments. The Director of Development Engineering & Transportation submitted a memo to the Director of Budgeting & Financial Planning to request the project be closed and the funding be from the City Wide – Engineering development charges.
- Accessible Swing – 4 parks (PK-6545-13) is over budget by \$1.9K (2% of total budget of \$96K). During construction, safety and accessibility issues were discovered which required immediate attention. The Contractor provided a reasonable cost to address these issues, and to forgo additional costs to delay the works (i.e. fencing costs to block off unsafe areas), the Contractor was advised to proceed with the work. The Director of Parks Development submitted a memo to the Director of Budgeting & Financial Planning to request the project be closed and the funding of the overage be from the closing of project PK-6338-11 Maple Airport Park (\$1,921) and the remaining \$61 from the Parks Infrastructure Reserve.
- FL-5208-12 Roads-New Vehicle is over budget by \$628 (0.3% of total budget of \$238K). At the time of budget submission, licensing fees were estimated at \$500, but the actual costs equated to \$1,100. The Commissioner of Strategic & Corporate Services submitted a memo to the Commissioner of Finance/City Treasurer to request the project be closed with the overage to be funded from project FL-5196-12 Fleet-New Small Equipment.

Below is a table that summarizes the project overages indicating the funding source requested to fund the overage:

Capital Project	Budget	Expenses	Overage	%	Funding Request	Funding Source
DT-7011-07 OPA 620 East West Collector EA	399,561.41	405,305.13	5,743.72	1.4%	5,743.72	City-Wide Engineering development charges
PK-6454-13 Accessible Swings	96,145.00	98,127.00	1,982.00	2.1%	1,982.00	Parks Infrastructure Reserve (closed project)
FL-5208-12 PW-Roads-New Vehicle	237,900.00	238,528.00	628.00	0.3%	628.00	City-Wide PW/Fleet Reserve (transfer from opent project)
Total	733,606.41	741,960.13	8,353.72	1.1%		

The above requires Council approval.