



Report of the Commissioner of Finance
Operating and Capital Mid-Year Progress Report

1. Recommendation

Council approve the 2023 capital expenditure changes and associated funding sources, as well as changes to the Capital Spending Authority and associated funding sources, including a decrease of \$1.0 million in Capital Spending Authority debt as detailed in Appendix C.

2. Purpose

This report outlines mid-year financial results and provides an update on progress to date on expenditures and objectives outlined in the 2023 Budget. Regular performance monitoring helps ensure that York Region's 2023 operating and capital service mandate of \$4.0 billion will be delivered in a cost efficient and effective manner.

This report also seeks Council's approval of reallocations between capital projects in a program group where there is a change in debt requirements, and approval of additional reallocations and expenditure requests that are beyond the scope of program group authority that was approved as part of the 2023 Budget.

Key Points:

- Operating expenditures were 95% of the net operating budget at mid-year and are projected to be 96% of budget by year-end, which would result in a surplus of \$57.7 million
- Capital expenditures were 85% of the capital budget at mid-year and are expected to reach 90% of the capital budget at year-end, which would result in \$89.0 million of underspending
- Capital reprofiling requests would result in no change to the Region's total 2023 gross capital expenditures or Capital Spending Authority (CSA). The reprofiling would result in several reallocations between projects, with a decrease of \$1.0 million in CSA debt

3. Background

On [February 23, 2023](#), Council approved the 2023 Operating and Capital Budget. On [June 29, 2023](#), Council approved budget adjustments through the Capital Reprofileing Report. This report provides a summary of 2023 budget-to-actual results as of June 30, 2023, and a 2023 year-end forecast for operating and capital budgets. The capital budget figures contained in this report reflect the reallocations and adjustments approved through the June Capital Reprofileing Report, but do not reflect the additional reprofileing requests outlined later in this report.

To establish the anticipated spending profile over the year, departments allocate their budgets to the months in which the expenditures and revenues are expected to occur. The mid-year results in this report are relative to this “calendarized” budget for the first six months of 2023.

This report also seeks Council’s approval of additional reprofileing requests, which is an established practice. As the budget year progresses, the intent is to reallocate funding from projects that are progressing slower than anticipated, or where cost savings have been realized, to projects that are progressing faster than planned or experiencing cost pressures, thereby maximizing delivery of the capital plan.

4. Analysis

OPERATING MID-YEAR RESULTS

Regional net (tax levy) operating expenditures were 95% of the year-to-date budget at mid-year

For the first six months of 2023, net expenditures were \$626.1 million or \$32.6 million lower than the mid-year budget of \$658.7 million. Mid-year results are highlighted in Table 1. Year-end net expenditures are projected to be at 96% of the budget, with a potential surplus of \$57.7 million.

Appendix A outlines the Consolidated 2023 Mid-Year Operating Summary.

Table 1
2023 Mid-Year Results - Operating

Department	Mid-Year Budget \$Millions	Mid-Year Variance ¹ \$ Millions	Expended % Mid-Year	Expended % Year-End Forecast	Expended % Year-End 2022 Actual
NET EXPENDITURES (Tax Levy)					
Public Works – Transportation Services	196.0	13.0	93.4%	92.3%	86.7%
Public Works – Environmental Services (excluding Water and Wastewater) ²	29.1	0.7	97.6%	100%	93.9%
Community and Health Services	129.6	6.4	95.%	96.8%	84.1%
Corporate Management and Governance	63.0	11.6	81.7%	90.4%	85.9%
Court Services ³	(1.8)	(1.0)	N/A	N/A	N/A
York Region Rapid Transit Corporation	2.2	0.2	91.3%	100.0%	97.3%
YorkNet	1.4	-	100.0%	100.0%	100.0%
York Regional Police	195.4	(0.1)	100.0%	98.5%	97.6%
Other ⁴	43.7	2.0	95.5%	100.0%	165.3%
Total	658.7	32.6	95.1%	95.6%	93.8%

¹ Variances without brackets indicate an expense that is under-budget; brackets indicate over-budget expenditures

² Water and Wastewater Services are user-rate funded. Results for this area are reflected in Table 3 of this report.

³ Court Services net budget reflects an expected net recovery (i.e., budgeted revenues exceed budgeted expenditures). At mid-year, Court Services did not achieve a net recovery, resulting in a variance of (\$1.0M).

⁴ Includes contributions to reserves as part of the Fiscal Strategy, External Partners and corporately budgeted items in Financial Initiatives. 2022 figure reflects results in Financial Initiatives that were largely due to the \$56.6 million budgeted draw from the Pandemic Management and Recovery Reserve that was not required to balance overall revenues and expenditures at year-end.

Community and Health Services is reporting net underspending of \$6.4 million at mid-year primarily driven by Public Health

Community and Health Services' net expenditures were 95% or \$6.4 million below the budgeted amount at mid-year. The results are primarily driven by net underspending in Public Health, Integrated Children's Services, and Social Assistance, which was partially offset by overspending in Paramedic Services.

Public Health net expenditures were 63% or \$6.6 million below the budgeted amount for mid-year. Underspending was mainly the result of higher than budgeted Provincial funding for costs attributable to COVID-19 that reduced the need for these resources to be funded through the tax levy.

Net spending for Integrated Children's Services was 75% or \$1.4 million below budget, resulting primarily from administrative cost savings and changes to funding use under EarlyON Programs.

Social Assistance reported higher than forecasted Ontario Works caseloads. Higher associated gross expenditures were offset by Provincial revenues. Net underspending in other program areas included discretionary and participation benefits, emergency aid, salaries and benefits due to vacancies, and transit subsidies. As a result, Social Assistance reported net spending of 68% or \$1.8 million below the year-to-date budget.

Other areas which contributed to net underspending overall included Long Term Care/Seniors' Services (93% of budget or \$0.7 million) and Integrated Business Services (98% of budget or \$0.3 million).

Overall net underspending was partially offset by higher than budgeted spending of \$2.5 million in Paramedic Services, or 110% of budget. The majority of the variance at mid-year (\$1.7 million) was due to timing of the receipt of funding of the Land Ambulance Service Grant, with the remainder due to higher-than-expected spending in salaries and related costs to address workload and other pressures. Pressures related to salaries and benefits are expected to continue for the remainder of the year and are reflected in the year-end projection of \$2.7 million in higher than budgeted spending for Paramedic Services.

At year-end, Community and Health Services overall is forecasting net expenditures to be 97% of budget, resulting in a projected surplus of \$8.7 million.

Transit ridership is recovering faster than anticipated leading to higher revenues

At mid-year, Public Works was 94.0% spent, or \$13.6 million below budget. The variance was largely driven by Transit Services, which was 89% spent, or \$12.4 million under budget. The mid-year net variance of \$12.4 million in Transit Services was mostly due to \$7.1 million in higher than budgeted transit fare revenues, and \$5.3 million lower than expected costs, including lower fuel costs and volume, staffing vacancies, and lower contractor costs. Actual ridership reflected 90% of pre-COVID levels, compared to 70% included in the budget estimate. At year end, transit fare revenue is forecast to continue to improve compared to budget, estimated to reach 95% of pre-COVID levels.

Environmental Services program areas funded through the tax levy were 98% spent, or \$0.7 million under budget. In waste management, expenditures were \$2.6 million under budget mainly due to lower tonnages for residual waste, yard waste, green bin and blue box. As a result of lower expenditures, a \$2.2 million draw from the Waste Stabilization Reserve was not required.

At year-end, the department is forecasting to be approximately 92.3% spent in Transportation due to additional transit revenue, and 100% spent in Environmental Services.

Mid-Year results in Corporate Management and Governance reflect higher revenues and lower than expected expenditures

Mid-year results in Corporate Management and Governance reflect \$1.9 million in higher than budgeted planning application revenues and associated fees, as well as \$1.2 million in unbudgeted land sale revenues and \$2.7 million in lower-than-expected facility operation costs. The net variance in Financial Initiatives is mainly due to unbudgeted HST rebates.

All corporate areas reported lower than expected spending due to recruitment timelines and staff vacancies. At year-end, Corporate Management and Governance is projected to be 90% spent.

Court and Tribunal Services revenues are lower than budget, while higher revenues in York Regional Police helped offset higher costs

Court and Tribunal Services revenue was \$3.0 million lower than budget. This reflects \$2.9 million in lower than budgeted *Provincial Offences Act* revenue as a result of judicial availability and processing delays in the Red Light Camera and Automated Speed Enforcement programs. A proposal to address processing delays will be brought forward to Council for consideration in September 2023. For year-end, Court and Tribunal Services is forecasting for revenues to exceed costs by \$0.9 million if revenues continue to trend below budget. Revenue pressures are anticipated to be offset by savings in expenditures, such as staffing vacancies.

York Regional Police were slightly above budget at mid-year, with a net variance of \$0.1 million. This was largely due to lower fuel consumption and prices, as well as salary related savings of \$2.5 million. Total revenues were \$2.2 million higher than budget, largely attributable to increased requests for paid duties and cost recovery for deployments at \$1.0 million, and \$0.7 million in additional funding from the Province. At year end, YRP forecasts being 98% spent, with an anticipated surplus between \$5.0 to \$7.0 million due to staffing vacancies and higher than budgeted revenues.

Operating in-year budget adjustments are net tax levy neutral and include additional funding of \$10.6 million and 10 FTEs

In Spring 2023, changes to senior government funding for Homelessness Prevention Programs (HPP) and the Canada-Wide Early Learning and Child Care (CWELCC) system were communicated and in-year budget adjustments with a neutral net tax levy impact for 2023 were made under the delegated authority of the Commissioner of Finance and Regional Treasurer.

In March 2023, the Province informed York Region of its new HPP allocation for the next three fiscal years commencing April 1, 2023, reflecting additional annual funding of \$15.8 million. The increased allocation is to be used for supportive housing, to prevent and address homelessness and the increasing pressures in the emergency housing sector. An in-year budget adjustment was made to reflect \$10.6 million in new HPP funding for 2023 (reflecting funding for April 1 to December 31), and \$6.5 million in new expenditures (including 8 new permanent FTEs, and 2 temporary). The adjustment also removed the previously budgeted Pandemic Management and Recovery Reserve draw of \$4.1 million that was initially funding an increase in expenditures in the budget for Homelessness Community Programs approved by Council on February 23, 2023.

In May 2023, the Province confirmed a reduction of \$21.3 million to the Region's 2023 CWELLC funding allocation to align with actual enrollment in the program as of December 31, 2022, and updated projections for 2023. The original allocation assumed 100% of existing childcare providers would participate in the CWELLC program. However, the actual participation level in 2022 was 90% (i.e., supporting 3,617 fewer childcare spaces than originally budgeted). The program is 100% provincially funded and the funding reduction will have no impact on the tax levy.

A \$0.5 million budget restatement between Public Works and Office of the CAO was completed in June 2023 to account for changing business support demands following internal reorganizations. The restatement has no impact on the Region's total net expenditures.

A summary of restatements is provided in Table 2 below. Operating budget figures have been adjusted from the approved budget to reflect these restatements.

Table 2
2023 Budget Restatements

Department	Gross	Revenue	Net	FTEs
2023 Approved Budget	3,083.3	(1,719.6)	1,318.8	
<i>In-Year Approvals</i>				
1. Restatement to reflect increased funding allocation for HPP*	6.5	(6.5)	-	10.0
2. Restatement to reflect reduced funding allocation for CWELCC	(21.3)	21.3	-	
Other Restatements				
3. Public Works	(0.5)	-	(0.5)	(3)
4. OCAO	0.5	-	0.5	3
Gross Expenditures	3,023.5	(1,704.7)	1,318.8	10.0

*Note: Includes 8 permanent FTEs, and 2 Temporary Staff

Water and Wastewater expenditures were \$0.7 million over budget and revenues were \$3.2 million under budget at mid-year

Water and Wastewater expenditures are funded from user rates and have no tax levy impact. Any operating variances are addressed by contributions to or draws from water and wastewater stabilization reserves. Table 3 outlines mid-year results for Water and Wastewater.

Table 3
Mid-Year Results – Water and Wastewater

Department	Budget	Actuals	Variance
Expenditures			
Expenditures*	235.8	236.6	(0.8)
Contributions to reserves	88.2	94.7	(6.5)
Gross Expenditures	324.0	331.3	(7.3)
Revenues			
Revenues*	(324.0)	(327.2)	3.2
Draws from reserves		(4.1)	4.1
Total Revenues	324.0	331.3	7.3
TOTAL (After contributions to reserves)	-	-	-

* Excluding corporate allocations recovered from user rates

Water and wastewater net expenditures were \$2.4 million lower than budget mainly due to higher than anticipated revenues. To ensure water and wastewater operations are fully supported by user rates, with no impact to the net tax levy, draws from and contributions to water and wastewater stabilization reserves are made, as required. To address the variances in water and wastewater operations at mid-year, reserve contributions and draws were higher than budget by \$6.5 million and \$4.1 million respectively.

Revenues were \$3.2 million over budget primarily because of \$1.8 million in higher than budgeted consumption volumes attributed to hotter and drier weather, as well as higher than budgeted sewer by-law and waste disposal fees of \$1.3 million.

Expenditures were \$0.7 million over budget mainly due to \$1.4 million in higher purchased water and wastewater costs due to higher flow volumes and \$10.5 million in operating costs not recovered from capital due to the timing of capital project completion. These costs were largely offset by \$4.8 million in under spending because of hiring delays and deferrals pending a departmental review, as well as \$6.4 million in various efficiencies such as strengthened business practices and timing of spending for sludge removal, chemicals, etc. and lower consulting and advertising costs.

For 2023 year-end, any unexpected variances in water and wastewater net expenditures will be offset by contributions to or draws from reserves, as required. There is no anticipated variance for year-end.

CAPITAL MID-YEAR RESULTS

As of June 30, 2023, the Region’s capital expenditures were \$323.1 million, or 85% of the year-to-date capital budget

The mid-year underspending of \$47.3 million was mainly due to timing of project delivery and lower than budgeted land expropriation settlements in Corporate Management and Governance, supply chain issues and unforeseen weather conditions impacting construction in Community Health Services, as well as timing of procurement in York Regional Police.

Table 4 summarizes mid-year results by department. Further details of mid-year departmental results and year-end forecasts are provided in Appendix B.

Table 4
2023 Mid-Year Results - Capital

Department	Mid-Year Budget \$ Millions	Mid-Year Variance \$ Millions	Expended % Mid-Year	Expended % Year-End Forecast	Expended % Year-End 2022 Actual
Public Works – Transportation Services	103.4	(5.2)	105%	99%	67%
Public Works – Environmental Services	125.8	1.7	99%	99%	98%
Community and Health Services	27.3	7.9	71%	67%	32%
Corporate Management and Governance	35.7	33.5	6%	56%	58%
Court and Tribunal Services	0.7	0.7	3%	48%	56%
YorkNet	16.5	3.5	79%	86%	44%
York Regional Police	11.4	5.1	56%	88%	75%
York Region Rapid Transit Corporation	2.2	0.3	86%	33%	86%
Total	323.1	47.3	85%	90%	63%

Note: numbers may not add due to rounding.

Public Works – Transportation Services was overspent at mid-year by \$5.2 million, mainly due to faster-than-anticipated progress for roads asset renewal and structures rehabilitation programs. The overspending in Roads was partially offset by underspending in Transit due to supply chain issues associated with bus orders.

Community and Health Services was underspent at mid-year by \$7.9 million, spending 71% of its year-to-date capital budget. Paramedic Services accounted for \$3.3 million of the variance, mainly due to delays in vehicle delivery because of global supply chain shortages. Housing Services contributed to \$2.6 million of the mid-year underspending due to unforeseen weather conditions that impacted construction progress for the Stouffville Affordable Housing Development project.

Corporate Management and Governance was underspent at mid-year by \$33.5 million, mainly due to a delay in closing a property acquisition deal with Metrolinx; a delay in the delivery of key materials for two large projects in Property Services; and a significant reduction in the forecasted liability to close out land transactions and related claims in the Property Services – BRT Program. The accrued liability for land expropriation decreased significantly from December 2022 to June 2023 because of positive progress being made by Regional staff to close out deals more quickly and at a lower cost.

YorkNet was underspent at mid-year by \$3.5 million, mainly due to delays in finalizing the contribution agreement for the Rural Broadband project which was signed in December 2022, and minor construction delays for the Fibre Network project.

York Regional Police was underspent at mid-year by \$5.1 million, mainly due to timing of construction for the 240 Prospect Renovation project and timing for various other projects.

Year-end Capital delivery is projected to be 90% of the approved 2023 capital budget

Capital expenditures at year-end are projected to be \$815.1 million, or 90% of the \$904.1 million 2023 budget. The actual expenditures at 2022 year-end were at 63% of budget. Given the nature of capital construction, some variance between actual and budgeted expenditures can be expected.

Community and Health Services is forecasting year-end underspending of \$26.7 million, or 33% of its 2023 budget. Paramedic Services accounts for \$13.3 million of the forecasted underspending, mainly due to tender delays for various response stations and vehicle delivery delays due to supply chain issues. Seniors' Services accounts for \$7.6 million of the forecasted underspending due to delays in project management and rehabilitation work. The remaining variance is explained by Housing Services (\$4.7 million) and Public Health (\$1.1 million), mainly due to construction delays for the Stouffville Affordable Housing Development project and the Vaccine Depot project, respectively.

Corporate Management and Governance is forecasting year-end underspending of \$35.8 million, or 44% of its 2023 budget mainly due to scheduling delays for some rehabilitation, renovation and replacement work at Regional facilities. Additionally, the positive progress being made in the Property Services – BRT Program with the property acquisition close-out coming in lower than forecast. The remaining variance is due to longer than anticipated pre-implementation work to meet Information Technology Services project requirements.

YorkNet is forecasting year-end underspending of \$6.3 million, or 14% of its 2023 budget, mainly due to delays in finalizing the contribution agreement for the Rural Broadband project which was signed in December 2022, resulting in delays in permitting, locates and design and construction. The remaining variance is due to minor delays in acquiring permits for design and construction for the Fibre Network project.

York Region Rapid Transit Corporation (YRRTC) is forecasting year-end underspending of \$9.2 million, or 67% of its 2023 capital budget mainly due to slower than anticipated progress for the Simcoe Promenade project, and additional time needed to complete the future Bus Rapid Transit (BRT) prioritization exercise prior to starting the Environmental Assessment and Preliminary Engineering work. Underspending is planned to be re-budgeted into 2024.

CAPITAL REPROFILING

Council provided program group authority to departments to reallocate expenditures and funding between capital projects

As part of the 2023 Budget approval, Council provided the authority for departments to reallocate expenditures and funding between projects in a program group, subject to the following conditions:

- No change in the 2023 and 10-year capital plan total expenditures for the program group
- No change in the Capital Spending Authority for the program group
- The reallocation is between projects with similar funding sources
- The reallocation will not result in a change to debt authority for any project within the program group

The reallocations requested in this report are beyond the scope of program group authority noted above. Council approval is required for the following three categories:

Category 1 - reallocations within a program group and with similar funding sources that change Capital Spending Authority debt

Category 2 - reallocations across program groups or with different funding sources

Category 3 - increases to the 2023 Capital Budget and Capital Spending Authority where no offset within the existing budget is available

Only Category 2 adjustments are required for this report, resulting in a decrease of \$1.0 million in CSA debt

There are no reprofiling requests for Category 1 or Category 3 included in this report.

While the reallocations outlined in Category 2 result in no change to the Region's total approved 2023 Budget or CSA, expenditures and funding sources for several projects will change, resulting in a decrease of \$1.0 million in CSA debt. More details on the projects included in Category 2 are included in Appendix C.

Multi-year budget is in alignment with Vision's four areas of focus

The Regional budget helps deliver programs and services that people and businesses in York Region rely on. It also provides funding for infrastructure to meet the Region's growth needs and to rehabilitate and replace assets in a fiscally sustainable manner as they age.

Regular performance monitoring and reporting helps ensure that York Region's operating and capital service mandates are delivered in a cost efficient and effective manner. The results presented within this report help demonstrate how resources are allocated to the priorities outlined in the 2023 to 2027 Strategic Plan and the Vision's areas of focus, namely, Economic Vitality, Healthy Communities, Sustainable Environment and Good Government.

5. Financial Considerations

As of June 30, 2023, total net expenditures for Regional operations were \$626.1 million, or 95% of the year-to-date budget. Departmental year-end projections indicate that total net expenditures will be \$1.261 billion or 96% of budget, representing a surplus of \$57.7 million, including the impacts of COVID-19.

As of June 30, 2023, total capital expenditures for the Region were \$323.1 million, or 85% of the year-to-date capital budget. Year-end projections indicate that total capital expenditures will be \$815.1 million or 90% of the adjusted 2023 capital budget, with a variance to budget of \$89.0 million.

Category 2 capital reprofiling requests presented in this report would result in changes to funding sources for several projects and a total decrease of \$1.0 million in 2023 CSA debt.

The Region will need to contribute to Development Charge Reserves to make up development charge collections lost due to Bill 23

Development charge collections lost due to changes implemented through the More Homes Built Faster Act, 2022 (Bill 23) reached an estimated \$34.9 million at the end of July 2023. The Region is required to make up the lost development charge collections from its own resources and could do so through contributions from the Debt Reduction Reserve for the tax levy portion and Wastewater Stabilization Reserve for the user rate portion. As described in the 2022 Financial Results - Unaudited Budget to Actual Comparison report, \$22.2 million of the 2022 year-end surplus was contributed to the Debt Reduction Reserve to allow the Region to respond to emerging risks to the Region's budget, including those related to Bill 23. Funds from the Debt Reduction Reserve will be requested to be transferred to Development Charge Reserves through the 2024 Fiscal Strategy report based on updated estimates of the shortfalls.

6. Local Impact

The Region's budget funds essential services and capital infrastructure for residents and businesses in all local municipalities in the Region. The reprofiling changes outlined in this report help ensure that infrastructure delivery is maximized within the approved expenditures throughout the Region.

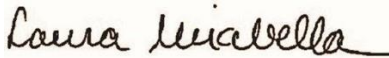
Construction progress on various projects within local municipalities is expected to be in line with the revised timing of expenditures.

7. Conclusion

At mid-year, expenditures were 95% of the year-to-date net operating budget and 85% of the adjusted year-to-date capital budget. Total expenditures are forecasted to be 96% of the 2023 net operating budget and 90% of the adjusted 2023 capital budget by year-end.

Summaries of the 2023 operating and capital financial results and capital project reallocations have been appended to this report.

For more information on this report, please contact Kelly Strueby, Director, Office of the Budget at 1-877-464-9675 ext. 71611. Accessible formats or communication supports are available upon request.



Recommended by:

Laura Mirabella

Commissioner of Finance and Regional Treasurer



Approved for Submission:

Bruce Macgregor

Chief Administrative Officer

September 5, 2023

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Appendix A – Consolidated 2023 Mid-Year Operating Summary as of June 30, 2023

Appendix B – Consolidated 2023 Mid-Year Capital Summary as of June 30, 2023

Appendix C – Category 2 Reprofiling Requests

APPENDIX A

Consolidated 2023 Mid-Year Operating Summary as of June 30, 2023

(in \$ Millions)	Gross Expenditures			Revenues			Net			% Spent
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Net
Public Works										
Transportation Services										
Transit Services	142.2	136.9	5.3	(28.4)	(35.5)	7.1	113.8	101.4	12.4	89.1%
Roads	147.7	146.4	1.3	(65.4)	(64.7)	(0.7)	82.3	81.7	0.6	99.3%
Transportation Services Subtotal	<i>289.9</i>	<i>283.3</i>	<i>6.6</i>	<i>(93.8)</i>	<i>(100.2)</i>	<i>6.4</i>	<i>196.0</i>	<i>183.1</i>	<i>13.0</i>	<i>93.4%</i>
Environmental Services										
Water and Wastewater	324.0	331.3	(7.3)	(324.0)	(331.3)	7.3	0.0	-	0.0	0.0%
Waste Management	39.0	36.4	2.6	(16.5)	(13.9)	(2.6)	22.5	22.4	0.0	99.9%
Forestry	6.8	6.2	0.7	(0.7)	(0.5)	(0.1)	6.2	5.6	0.5	91.5%
Climate Change & Energy Conservation	0.6	0.4	0.2	(0.1)	(0.1)	(0.0)	0.5	0.4	0.1	
Environmental Services Subtotal	<i>370.4</i>	<i>374.2</i>	<i>(3.8)</i>	<i>(341.3)</i>	<i>(345.8)</i>	<i>4.5</i>	<i>29.1</i>	<i>28.4</i>	<i>0.7</i>	<i>97.6%</i>
	660.3	657.5	2.7	(435.1)	(446.0)	10.9	225.2	211.5	13.6	93.9%
Community and Health Services										
Public Health	74.7	59.0	15.7	(56.8)	(47.8)	(9.1)	17.8	11.2	6.6	63.0%
Paramedic Services	54.0	54.7	(0.7)	(28.2)	(26.3)	(1.9)	25.9	28.4	(2.5)	109.8%
Long Term Care/Seniors' Services	26.8	24.6	2.2	(16.7)	(15.2)	(1.4)	10.1	9.4	0.7	92.7%
Social Assistance	61.5	69.1	(7.6)	(55.8)	(65.3)	9.5	5.6	3.8	1.8	67.7%
Homelessness Community Programs	18.2	17.2	1.0	(11.6)	(9.6)	(2.0)	6.6	7.6	(1.0)	114.9%
Children's Services	207.3	158.9	48.4	(201.6)	(154.6)	(47.0)	5.7	4.3	1.4	74.9%
Housing Services	59.3	59.0	0.3	(22.5)	(21.9)	(0.6)	36.9	37.1	(0.3)	100.7%
Strategies and Partnerships	10.1	10.2	(0.1)	(2.7)	(2.1)	(0.7)	7.4	8.1	(0.8)	110.2%
Integrated Business Services	14.2	13.4	0.9	(0.5)	(0.0)	(0.5)	13.7	13.3	0.3	97.7%
	526.1	466.0	60.1	(396.5)	(342.7)	(53.8)	129.6	123.3	6.4	95.1%
Corporate Management and Governance										
Chair & Council	1.4	1.4	-	-	-	-	1.4	1.4	-	100.0%
Office of the CAO	10.8	10.0	0.8	(0.5)	(0.5)	(0.0)	10.3	9.5	0.8	92.5%
Legal Services	1.1	0.1	0.9	(0.4)	(0.3)	(0.1)	0.7	(0.2)	0.8	-24.3%
Finance	12.8	12.0	0.9	(1.5)	(1.5)	(0.0)	11.3	10.5	0.8	92.5%
Information Technology Services	18.2	17.1	1.1	-	(0.0)	0.0	18.2	17.1	1.1	93.9%
Communications, Information and Data	10.1	8.7	1.4	(0.0)	(0.1)	0.0	10.1	8.7	1.4	85.9%
Planning and Economic Development	7.2	6.6	0.5	(2.7)	(4.4)	1.8	4.5	2.2	2.3	48.5%
Property Services	9.9	6.8	3.1	(0.6)	(1.8)	1.2	9.3	5.0	4.3	54.1%
Less: Recovery from Water and Wastewater (User Rate)	-	-	-	(2.7)	(2.7)	-	(2.7)	(2.7)	-	100.0%
	71.4	62.7	8.7	(8.4)	(11.2)	2.9	63.0	51.5	11.6	81.7%
Total Regional Programs	1,257.8	1,186.2	71.5	(839.9)	(800.0)	(40.0)	417.8	386.2	31.6	92.4%
Court and Tribunal Services	10.3	8.4	1.9	(12.1)	(9.1)	(3.0)	(1.8)	(0.8)	(1.0)	42.8%
Financial Initiatives										
Fiscal Strategy	25.7	25.7	-	-	-	-	25.7	25.7	-	100.0%
Non-Program Items	16.2	18.1	(1.9)	(17.1)	(21.0)	3.9	(0.9)	(2.9)	2.0	316.9%
	41.9	43.9	(1.9)	(17.1)	(21.0)	3.9	24.8	22.9	2.0	92.1%
External Partners										
Property Assessment (MPAC)	10.8	10.9	(0.0)	-	-	-	10.8	10.9	(0.0)	100.0%
Hospital Funding	3.6	3.6	-	-	-	-	3.6	3.6	-	100.0%
Innovation Investment Reserve Fund	0.8	0.8	-	-	-	-	0.8	0.8	-	100.0%
Conservation Authorities	3.6	3.6	-	-	-	-	3.6	3.6	-	100.0%
GO Transit	1.2	0.6	0.7	(1.2)	(0.6)	(0.7)	-	-	-	
	20.1	19.4	0.7	(1.2)	(0.6)	(0.7)	18.8	18.8	(0.0)	100.0%

(in \$ Millions)	Gross Expenditures			Revenues			Net			% Spent Net
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	
York Region Rapid Transit Corporation	26.0	25.2	0.8	(23.7)	(23.2)	(0.6)	2.2	2.0	0.2	91.3%
YorkNet	2.1	2.2	(0.1)	(0.6)	(0.8)	0.1	1.4	1.4	-	100.0%
Total Operating Programs	1,358.1	1,285.2	72.9	(894.8)	(854.6)	(40.2)	463.3	430.6	32.7	92.9%
York Regional Police	214.6	217.0	(2.4)	(19.2)	(21.5)	2.3	195.4	195.5	(0.1)	100.0%
Total Operating Budget	1,572.7	1,502.2	70.5	(914.0)	(876.1)	(37.9)	658.7	626.1	32.6	95.1%

Consolidated 2023 Mid-Year Capital Summary as of June 30, 2023

(in \$000s)	Year-to-date (YTD) as at June 30, 2023				Forecast Year-End (YE) at December 31, 2023			
	Budget	Actual	Variance	Expended %	Budget*	Forecast	Variance	Forecast Expended %
Public Works								
Transportation Services								
Transit Services	33,592	30,519	3,073	91%	80,263	79,408	855	99%
Roads	69,830	78,152	(8,322)	112%	296,852	292,574	4,278	99%
Transportation Services Subtotal	103,422	108,671	(5,249)	105%	377,115	371,982	5,133	99%
Environmental Services								
Water	41,745	40,204	1,542	96%	88,980	88,980	0	100%
Wastewater	82,230	82,196	34	100%	179,329	179,329	0	100%
Waste Management	629	415	215	66%	2,863	1,368	1,495	48%
Forestry	1,001	1,149	(148)	115%	5,834	5,834	0	100%
Climate Change & Energy Conservation	236	184	52	78%	1,178	797	381	68%
Environmental Services Subtotal	125,842	124,147	1,695	99%	278,184	276,308	1,876	99%
Subtotal	229,264	232,819	(3,555)	102%	655,299	648,290	7,009	99%
Community and Health Services								
Public Health	-	-	-	-	1,100	25	1,075	2%
Paramedic Services	6,845	3,520	3,325	51%	27,133	13,808	13,325	51%
Long-Term Care/Seniors' Services	2,649	625	2,024	24%	10,959	3,382	7,577	31%
Housing Services	17,778	15,228	2,550	86%	41,862	37,113	4,749	89%
Subtotal	27,272	19,372	7,900	71%	81,053	54,328	26,725	67%
Corporate Management and Governance								
Information Technology Services	15,490	8,090	7,400	52%	33,134	26,019	7,115	79%
Property Services	12,477	6,463	6,015	52%	33,704	26,928	6,776	80%
Property Services – BRT Program	7,736	(12,321)	20,057	-159%	15,472	(6,456)	21,928	-42%
Subtotal	35,703	2,232	33,471	6%	82,310	46,491	35,819	56%
Total Regional Programs	292,239	254,423	37,816	87%	818,662	749,109	69,553	92%
Court and Tribunal Services	722	25	697	3%	1,427	680	747	48%
Financial Initiatives	-	-	-	-	-	-	-	-
YorkNet	16,499	13,037	3,461	79%	43,545	37,270	6,276	86%
York Regional Police	11,399	6,337	5,062	56%	26,867	23,576	3,291	88%
York Region Rapid Transit Corporation	2,240	1,929	312	86%	13,613	4,431	9,182	33%
Yonge North Subway Extension	-	-	-	-	-	-	-	-
Total Capital Budget	323,099	275,751	47,349	85%	904,114	815,065	89,048	90%

*Year-End Budget figures include adjustments as per the Capital Reprofitting Report approved by Council on June 30, 2023.

Category 2 Reprofitting Requests

(\$000's)		Inception-To-Date Actuals as of June 30, 2023	Total Project Cost (TPC)			Gross Expenditures - 2023			Funding Sources Adjustments - Gross 2023 Expenditures							Change in CSA - Impact by Year			Funding Sources Adjustments - CSA							
Project/Program Number	Project/Program Name		Total Project Cost as Approved by Council in 2023 Budget	Total Project Cost after Reprofitting	Total Project Cost Variance	Approved 2023 Budget	Change	Adjusted 2023 Budget	Program Specific Reserves	Debt Reduction Reserve	Asset Replacement Reserves	Development Charge Reserves	Other Recoveries	Debtenture DC	Debtenture Other	Canada Community-Building Fund Reserve	Approved CSA	Total CSA Change	Adjusted CSA	Program Specific Reserves	Debt Reduction Reserve	Asset Replacement Reserves	Development Charge Reserves	Other Recoveries	Debtenture DC	
Public Works - Environment																										
78516	Storage Reservoir	23,778.2	62,869.0	62,869.0	-	9,078.0	(1,275.0)	7,803.0		(1,275.0)						30,144.0	-	30,144.0								
78510	Surface Water Treatment	15,845.8	99,576.4	99,576.4	-	8,758.0	(3,500.0)	5,258.0		(3,500.0)						50,528.0	-	50,528.0								
78519	Transmission Main	97,473.7	150,719.0	150,719.0	-	26,046.0	(1,500.0)	24,546.0		(1,500.0)						51,709.0	-	51,709.0								
75710	York Peel Feedermain Upgrade	31.5	3,617.0	3,617.0	-	1,570.0	(1,250.0)	320.0					(1,250.0)			3,610.0	-	3,610.0								
78536	York Durham Sewage System Rehabilitation Program	185,367.9	516,320.0	516,320.0	-	42,570.0	9,175.0	51,745.0		9,175.0						117,047.0	-	117,047.0								
75310	Northeast Vaughan Wastewater Servicing	8,398.5	203,912.0	200,142.0	(3,770.0)	8,636.0	(7,000.0)	1,636.0				(6,204.0)	(796.0)			70,178.0	(3,770.0)	66,408.0							(3,770.0)	
70080	York Durham Sewage System Interim Servicing	49,711.0	50,846.3	54,616.3	3,770.0	5,636.0	7,000.0	12,636.0					7,000.0			8,866.0	3,770.0	12,636.0							3,770.0	
73455	Asset Upgrade/Replacement Public Drop-Off Depots	1,434.1	9,724.0	9,724.0	-	2,065.0	(1,300.0)	765.0	(1,300.0)							3,201.0	-	3,201.0								
14702	Climate And Energy Initiatives	5,425.5	34,330.0	34,330.0	-	969.0	(350.0)	619.0		(350.0)						2,716.0	-	2,716.0								
Sub-Total		387,466.3	1,131,913.8	1,131,913.8	-	105,328.0	-	105,328.0	(1,300.0)	-	2,550.0	-	(6,204.0)	4,954.0	-	337,999.0	-	337,999.0	-	-	-	-	-	-	-	-
Public Works - Transportation																										
TR83480	Transportation Master Plan Update	2,243.7	6,625.0	6,906.0	281.0	219.0	281.0	500.0	28.1		252.9					1,095.0	281.0	1,376.0	28.1			252.9				
TR83910	Roads Asset Management	9,964.2	27,800.0	27,519.0	(281.0)	2,085.0	(281.0)	1,804.0		(205.1)			(75.9)			3,782.0	(281.0)	3,501.0			(205.1)				(75.9)	
TR39970	Miscellaneous Payments to Dev	54,394.4	132,740.0	133,985.0	1,245.0	4,000.0	1,245.0	5,245.0	149.4				1,095.6			8,000.0	1,245.0	9,245.0	149.4						1,095.6	
TR80430	Regional Streetscaping	16,753.3	42,970.0	42,970.0	-	1,578.0	(1,245.0)	333.0	(249.0)				(996.0)			2,876.0	(1,245.0)	1,631.0	(249.0)						(996.0)	
TS36210	Technology Data Rehabilitation	231.0	2,526.0	2,526.0	-	466.0		466.0	(400.0)	400.0						532.0	-	532.0	(400.0)		400.0					
TT81585	55 Orlando Garage Expansion	47,514.4	66,196.7	66,196.7	-	31,000.0	1,000.0	32,000.0	180.0		820.0					31,000.0	1,000.0	32,000.0	180.0			820.0				
TT82153	Electric Bus Infrastructure Expansion	510.2	177,896.2	177,896.2	-	3,780.0	(1,000.0)	2,780.0	(590.0)		(410.0)					107,323.0	(1,000.0)	106,323.0	(590.0)			(410.0)				
TT84699	Conventional Bus Replacement	106,284.9	421,354.0	421,354.0	-	13,756.0	9,794.0	23,550.0						(8,296.0)	18,090.0	191,156.0	-	191,156.0								
TR99890	Intelligent Transportation System	13,401.7	47,880.0	47,880.0	-	1,807.0	(250.0)	1,557.0	(25.0)				(225.0)			4,014.0	(250.0)	3,764.0	(25.0)						(225.0)	
TR83920	Traffic Safety Program Improvements	3,355.3	16,084.0	16,334.0	250.0	657.0	250.0	907.0	30.0				220.0			1,314.0	250.0	1,564.0	30.0						220.0	
TR88181	Southwest Satellite Yard	36,065.0	100,997.0	100,997.0	-	9,082.0	(7,416.6)	1,665.4	(370.8)				(7,045.8)			18,216.0	(7,416.6)	10,799.4	(370.8)						(7,045.8)	

(\$000's)		Inception-To-Date Actuals as of June 30, 2023	Total Project Cost (TPC)			Gross Expenditures - 2023			Funding Sources Adjustments - Gross 2023 Expenditures							Change in CSA - Impact by Year			Funding Sources Adjustments - CSA							
Project/ Program Number	Project/Program Name		Total Project Cost as Approved by Council in 2023 Budget	Total Project Cost after Repricing	Total Project Cost Variance	Approved 2023 Budget	Change	Adjusted 2023 Budget	Program Specific Reserves	Debt Reduction Reserve	Asset Replacement Reserves	Development/Change Reserves	Other Recoveries	Debtenture DC	Debtenture Other	Canada Community-Building Fund Reserve	Approved CSA	Total CSA Change	Adjusted CSA	Program Specific Reserves	Debt Reduction Reserve	Asset Replacement Reserves	Development/Change Reserves	Other Recoveries	Debtenture DC	
TR88182	Central Main Yard	4,295.4	12,962.0	12,962.0	-	4,562.0	(3,957.2)	604.8	(197.9)				(3,759.3)			8,975.0	(3,957.2)	5,017.8	(197.9)					(3,759.3)		
TR81010	King Road and Weston Road	11,600.8	10,446.0	11,691.0	1,245.0	1,655.0	1,245.0	2,900.0	249.0				996.0			1,660.0	1,245.0	2,905.0	249.0					996.0		
TR81362	Dufferin Street and Rutherford Road	12,418.5	12,709.0	12,709.0	-	2,153.0	4,583.0	6,736.0	259.7			1,981.8	2,341.5			2,277.0	4,583.0	6,860.0	259.7				1,981.8	2,341.5		
TR85610	16th Avenue - Leslie Street to Highway 404	2,900.1	21,197.0	24,197.0	3,000.0	329.0	3,000.0	3,329.0	300.0				2,700.0			13,815.0	3,000.0	16,815.0	300.0					2,700.0		
TR98960	Kennedy Road - Highway 407 to Highway 7	1,320.4	60,805.0	60,805.0	-	1,544.0	(920.0)	624.0	(92.0)				(828.0)			19,091.0	(920.0)	18,171.0	(92.0)					(828.0)		
TR99780	McCowan Road - 14th Avenue to Highway 7	944.4	41,441.0	41,441.0	-	1,074.0	(417.0)	657.0	(41.7)				(375.3)			6,590.0	(417.0)	6,173.0	(41.7)					(375.3)		
TR81390	Bathurst Street - North of Highway 7 to Rutherford Road	19,282.5	52,371.0	52,371.0	-	1,684.0	(275.0)	1,409.0	(27.5)				(247.5)			7,797.0	(275.0)	7,522.0	(27.5)					(247.5)		
TR82860	Bathurst Street - Rutherford Road to Major Mackenzie Drive	6,176.5	44,240.0	44,240.0	-	1,146.0	(592.0)	554.0	(59.2)				(532.8)			5,037.0	(592.0)	4,445.0	(59.2)					(532.8)		
TR82730	Dufferin Street - Major Mackenzie Drive to Teston Road	1,458.8	20,470.0	20,470.0	-	1,332.0	(832.0)	500.0	(832.0)							19,289.0	(832.0)	18,457.0	(832.0)							
TR81969	Elgin Mills Road - Yonge Street to Bathurst Street	1,795.3	39,240.0	39,240.0	-	2,256.0	(1,956.0)	300.0	(1,956.0)							11,421.0	(1,956.0)	9,465.0	(1,956.0)							
TR97000	Bayview Avenue - North of Highway 7 to 16th Avenue	3,340.9	39,908.0	39,317.0	(591.0)	1,591.0	(591.0)	1,000.0	(591.0)							5,271.0	(591.0)	4,680.0	(591.0)							
TR85570	Rutherford Road - Jane Street to Westburne Drive	43,729.1	72,172.0	72,172.0	-	21,148.0	(2,148.0)	19,000.0	(214.8)				(1,933.2)			38,432.0	(2,148.0)	36,284.0	(214.8)					(1,933.2)		
TR82700	16th Avenue - Woodbine Avenue to Warden Avenue	4,386.0	32,897.0	32,897.0	-	1,937.0	(590.0)	1,347.0	(590.0)							6,999.0	(590.0)	6,409.0	(590.0)							
TR88196	Weston Road - Highway 407 to North of Highway 7	566.2	9,715.0	9,715.0	-	1,429.0	(807.0)	622.0	(80.7)				(726.3)			9,012.0	(807.0)	8,205.0	(80.7)					(726.3)		
TR80116	Teston Road - Pine Valley Drive to Weston Road	12,945.5	49,331.0	49,331.0	-	13,296.0	6,164.0	19,460.0	616.4				5,547.6			38,716.0	6,164.0	44,880.0	616.4					5,547.6		
TR39980	Various Road Improvements	67,510.5	106,399.0	107,849.0	1,450.0	3,587.0	1,329.8	4,916.8	133.0				1,196.8			7,274.0	1,329.8	8,603.8	133.0					1,196.8		
TR39930	Structures Rehabilitation Program	56,755.9	267,640.0	271,820.0	4,180.0	19,820.0	4,180.0	24,000.0		3,051.4			1,128.6			41,720.0	4,180.0	45,900.0			3,051.4			1,128.6		
TR85790	Southeast Main Yard	29,732.8	92,480.0	92,480.0	-	30,005.0	(17,905.0)	12,100.0	(895.3)				(17,009.8)			61,930.0	-	61,930.0								
TR39960	Road Asset Renewal and Replacement	253,809.6	466,743.0	466,743.0	-	16,155.0	1,177.0	17,332.0			859.2		317.8			30,472.0	-	30,472.0								
TR88188	Asset Renewal and Replacement	102,755.0	434,383.0	441,317.0	6,934.0	29,066.0	6,934.0	36,000.0			5,061.8		1,872.2			60,715.0	-	60,715.0								
Sub-Total		928,442.2	2,930,617.9	2,948,330.9	17,713.0	224,199.0	-	224,199.0	(5,267.2)	-	9,167.3	662.9	1,981.8	(16,338.8)	(8,296.0)	18,090.0	765,801.0	-	765,801.0	(4,372.0)	-	3,246.3	662.9	1,981.8	(1,519.0)	
York Regional Police																										
P29010	Vehicles	9,461.8	61,433.0	62,018.0	585.0	4,960.0	585.0	5,545.0			158.0		427.0			10,610.0	585.0	11,195.0			158.0				427.0	
P29024	Digital Evidence and Camera Systems	2,167.2	20,462.0	19,877.0	(585.0)	1,620.0	(585.0)	1,035.0	(90.0)		(337.0)		(158.0)			1,620.0	(585.0)	1,035.0	(90.0)		(337.0)				(158.0)	
P29055	240 Prospect Renovation	2,342.1	3,948.0	4,198.0	250.0	3,350.0	250.0	3,600.0		25.0			225.0			3,350.0	250.0	3,600.0		25.0					225.0	
P29033	Renovations/Major Equipment to Existing Facilities	960.0	15,429.0	15,179.0	(250.0)	1,450.0	(250.0)	1,200.0			(200.0)	(50.0)				1,450.0	(250.0)	1,200.0			(200.0)	(50.0)				
Sub-Total		14,931.1	101,272.0	101,272.0	-	11,380.0	-	11,380.0	(90.0)	25.0	(379.0)	(50.0)	-	494.0	-	-	17,030.0	-	17,030.0	(90.0)	25.0	(379.0)	(50.0)	-	494.0	
Category 2 Total		1,330,839.6	4,163,803.6	4,181,516.6	17,713.0	340,907.0	-	340,907.0	(6,657.2)	25.0	11,338.3	612.9	(4,222.2)	(10,890.8)	(8,296.0)	18,090.0	1,120,830.0	-	1,120,830.0	(4,462.0)	25.0	2,867.3	612.9	1,981.8	(1,025.0)	

* Includes adjustments from the 2023 June Capital Repricing report that was approved on June 29, 2023, which may result in project totals being different from the Approved 2023 Budget.