

2005 THIRD QUARTER REPORT

Recommendation

The City Manager and the Commissioner of Finance & Corporate Services, the Senior Management Team and the Director of Budgeting and Financial Planning, recommend:

That the 2005 Third Quarter Variance Report be received for information purposes.

Purpose

To report the year-to-date results versus the operating budget as of September 30, 2005.

Economic Impact

The 3rd Quarter Report reflects an excess of revenue over expenses of \$2.0m. The 2006 Operating Budget includes \$2.5m of surplus from 2005 to assist in balancing the budget. It is unclear at this time if \$2.5m will be available in the 2005 year-end surplus to be utilized in the 2006 Operating Budget.

Background - Analysis and Options

The attached third quarter variance report compares the current status of both departmental and corporate expenses and revenues for the nine-month period ending September 30, 2005, relative to the 2005 year-to-date operating budget. The year-to-date operating budget is calendarized based primarily on the spending patterns of last year. This variance report is prepared on a partial accrual basis; only major revenue streams or expenditures not booked, but incurred to date, have been accrued.

The combined excess of revenues over expenses, (balances transferred to reserves as per policy), is not directly indicative of the final year-end surplus; it measures the excess at a point in time and may be eroded due to unforeseen events such as winter storms in the latter part of the year, an economic downturn, or a delay in the expenses to the last part of the year.

Third Quarter Ahead of Budget

At the end of the third quarter, the excess of revenues over expenses is \$2.0m. This result is comprised of revenues being \$0.9m under budget and expenses that are below budget by \$2.9m. The \$2.0m or 6.59% is a positive variance. The main areas that attribute to the positive variance are summarized below.

		<u>\$M's</u>
<u>Revenues</u>		
Supplemental Taxation		(0.6)
Grant / Payment in Lieu / Other		0.1
Reserves		1.7
Fees & Service Charges:		
Bldg Stds. - Building Permits	(2.9)	
Development Planning/ Policy/ Urban Design	(1.4)	
Enforcement Services	(0.6)	
Recreation	0.7	
Fire & Rescue Service	0.5	
Public Works – Operations	0.4	
Other –(various departments)	<u>0.3</u>	(3.0)
Corporate Revenues		<u>0.9</u>
Total		(0.9)

Expenses

Departmental Expenses:

Fire & Rescue Services	(0.2)	
City Clerk - Insurance premium	(1.6)	
Recreation	0.7	
Engineering & Construction Services	0.7	
Building & Facilities	0.3	
Development Planning	0.3	
Other – (various departments)	<u>2.1</u>	2.3
Corporate Expenses		0.6
Total		<u>2.9</u>
Year-To-Date Revenues Net of Expenses		<u>\$2.0M</u>

The City's Operating Budget is \$158,567,490. As previously stated the \$2.0M represents a variance of 6.59%.

Commissioners were required to provide explanations for any unfavourable or large favourable variance. The following variance explanations for revenues and expenditures were received from each Commissioner for their respective areas of responsibility.

City Manager

Fire & Rescue Service Revenue Favourable: \$495,269

\$ 300,000 of the variance is a one time unconditional grant from the Provincial Government directed towards enhancements to local fire service. Most of the remaining favourable balance is reflection of the retail component of the Mechanical Division as well as a small increase to date in our charge backs for Motor Vehicle Collisions.

Fire & Rescue Service Expenditure Unfavourable: \$(204,195)

The \$ 300,000 one time unconditional grant transferred to Fire Reserve is shown as expenditure which is offset by revenue as noted above. In addition, Vehicle Repairs/Maintenance and Materials/Supplies are difficult at best to calenderize and represent a portion of the unfavourable amount.

Commissioner of Finance and Corporate Services

All variances were favourable and there are no variances requiring explanation.

Commissioner of Legal and Administrative Services

Legal Service Revenue Unfavourable: \$(17,265)

There is no control over when or how quickly developments will proceed, or when during the year additional legal services will be required, usually arising out of a request from Council. There is expected significant development activity in the fall, as opposed to the summer, and the revenue at the year end will likely reflect that. Estimated miscellaneous revenue from requests for services is always subject to not receiving those requests.

Clerk's Department Revenue Unfavourable: \$(4,392)

Projected revenues are estimates based on previous year's figures for the provision of services such as document commissioning, certification, copies of Official Plan Amendments, Subdivision Agreements, Subdivision Releases, by-laws, tapes of Committee/Council meetings, issuance of burial permits, freedom of information requests, etc. It is anticipated that the unfavourable variance

will be reduced to some extent by year-end; however, it is difficult to predict whether the 2005 annual revenue projection will be achieved.

Clerk's Department Insurance Premium Expenditure Unfavourable: \$(1,555,372)

Clerk Dept. increase is primarily attributable to City's insurance premium being paid through the Operating Budget as a result of a change in the reporting of the insurance charges. The insurance premium expenditure is fully offset by a transfer from the Insurance Reserve to the Operating Budget. The insurance premium is now identified separately in the 3rd Quarter Report.

Committee of Adjustment Revenue Unfavourable: \$(70,270)

Projected revenues are estimates based on previous year's figures for severance and variance applications made by the public. Although earlier this year Committee of Adjustment Application Fees were increased by 40.6% to achieve 100% cost recovery, there has been a decrease in the volume of severance and variance applications as evidenced by the unfavourable variance at September 30, 2005. Although it is anticipated that the unfavourable variance will be reduced to some extent by year-end, based on volume to date it is unlikely that the 2005 annual revenue projection will be achieved.

Enforcement Services Revenue Unfavourable: \$(607,071)

As indicated in the 2nd quarter response, parking revenue is being adversely effected by special projects and initiatives. It is expected that the parking revenue will end the year \$400-500,000 below target as the number of staff writing tickets has been diminished due to re-assignment to these special projects. In addition to the loss production, we are now experiencing a large number of contested tickets being thrown out of court due to the lack of J.P.'s. Entire dockets are being cancelled and revenue lost.

Sign impound fees are above target and will remain that way to the end of the year.

Visitor Parking Permits are below target. The use of these permits are out of the control of the department. Use is currently down when compared to 2004. It could now be projected that total revenue at years end will be 50% of that projected.

Commissioner of Community Services

Building & Facilities Expenditures Favourable: \$318,900

In reviewing the 3rd Quarter Report variances, in Building and Facilities we are favorable \$318,900 in expenditures. This is due primarily attributable to savings in salaries and benefits as a result of a delay in hiring. Once these positions are hired, the savings will be eliminated.

Recreation Revenue Favourable: \$ 656,943

The fall program revenue was posted the week of September 24th while the expenses will be forthcoming in the last quarter. As well, revenues are marginally higher in most areas (memberships, permits, programs) and should this pace continue, will result in favourable year end numbers.

Recreation Expenditures Favourable: \$ 737,745

The primary reason for this favorable variance is due to salary savings. There are a number of unfilled vacancies on hold for the re-org that has resulted in this favourable variance. While some expenses will be forthcoming if this pattern continues, the year end expenditure number will still be favourable.

Commissioner of Planning

Building Standards (\$3.0mil)/ Planning & Policy Urban Design (\$1.3mil) Revenue Unfavourable

Licenses/Permits - the report indicates a variance in revenues of \$2.945 mil. This represents a significant shortfall in projected revenues for 2005. A number of anticipated subdivisions did not reach the stage of construction that would result in the number of units needed to attain the estimated revenue for 2005. In reviewing a summary of activity over the last few years there is a definite trend downward since the peak years of 2000-2002.

The budget estimate put forward in 2005 was based on 2003-2004 statistics and was overly optimistic at the time.

Other factors that have contributed to a decline in permits are:

1. Number of Development Applications

The number of applications submitted by the development community during the year did not reach expectations and cannot be controlled by the Development Planning Department. Some of the factors that may have contributed to the decline in the number of applications in 2005 are as follows:

i) The City and other municipalities in York Region are experiencing servicing constraints, which have impacted upon the number of potential applications that could have been submitted and/or processed.

ii) Changes in Provincial legislation to protect environmentally significant features and agricultural lands through the Greenbelt Act and Oak Ridges Moraine Act, have impacted upon the number of potential applications that could have been submitted.

iii) Interim Control By-laws and City-initiated land use studies such as the Centre Street Study, Keele/Steeles Study, Yonge Street Study, Highway 7 Study, Kleinburg Heritage Study, Maple Heritage Study, and others, have impacted upon the number of potential applications that could have been submitted and/or processed.

iv) In the western area of Vaughan (between Regional Roads 27 and 50, south of Langstaff Road in the OPA #450 Employment Area), there is a climate of uncertainty from the MTO with respect to the alignment of the future Highway 427 Extension, which has impacted upon the number of potential applications that could have been submitted and/or processed.

Based on the October numbers it appears that the shortfall in revenues may continue at least until year end. However, with the finalization of a number of subdivisions and with the issue of sewage allocation being resolved shortly, it is anticipated that residential permit revenue should increase in 2006 and 2007.

Plumbing - The variance in plumbing revenues is not unexpected in light of overall permit declines.

Building Standards Expenditure Favourable: \$156,529

The department expenses are less to date than expected. This can be related to the fact that the position of director has been vacant for the past 11 months and has been assumed by the Commissioner of Planning during that period. In addition the department has recently lost a significant number of plans examiners in one category namely mechanical/structural. While the advertising has been completed we have yet to commence the interview process and anticipate that there will be some further saving of expenses to the end of the year.

Anticipated Actions

- Staff will carefully monitor the approval of overtime to assist in minimizing overall expenses.
- Staff will review current work load before filling all of the recently vacated positions/and positions approved as a response to Bill 124.
- The department does not anticipate additional actions at this time since this would be functionally unacceptable in view of impending obligations, starting Jan.1, 2006 to meet the timelines set out in legislation. Staff do anticipate a leveling off of construction activity and have put forward a more conservative budget for 2006.

Development Planning Expenditure Favourable: \$256,839

The reason for the favourable variance is a result of vacancies in full time staff positions. During this period we had the position of Senior Urban Designer, Landscape Architect, Urban Designer (Architect) and a Planner position. These are the contributing factors to our budget variance.

Commissioner of Economic and Technology Development and Corporate Communications

Commissioner of Economic and Technology Development and Corporate Communications Expenditure Unfavourable: \$(5969)

The unfavourable variance in the Seminars Budget exists due to the attendance of two out of country seminars, related to the Smart Vaughan Community initiative, which were not anticipated, and as a result were not budgeted, as well as the deletion of the Smart Community budget. The variance is not expected to correct itself by year end.

The unfavourable variance in the Meals Allowance exists due to an increased number of business development meetings, events, and functions which were not anticipated in this quarter. The variance will be corrected by year end, by charging related expenses to the business unit in Business Development.

Information Technology Management Expenditure Unfavourable: \$(9,379)

The overall ITM department budget as at the end of Q3 shows a calendarized overspending of \$9,000. This is a minor variance, which represents 0.18% of the overall ITM department budget. Based on the ITM department financial performance to-date, it is expected that the year-end results will be in line with the department's annual budget.

Commissioner of Engineering and Public Works

Public Works Revenue Favourable: \$433,589

The favourable variance is primarily a result of a grant for curbside recycling.

Public Works Expenditure Unfavourable: \$(19,725)

The unfavourable balance in Public Works is primarily due to winter control costs being over budget that are offset by favourable balances in other areas.

The winter control budget is over budget \$529k primarily due to the quantity of salt purchased, the amount of contracted services needed, and the associated fuel costs, all of which relate to the type and duration of the 2004-2005 winter season. This unfavourable amount is not expected to correct itself by year end, as the salt domes have started to be filled for the 2005-2006 winter season. However, in an attempt to mitigate the unfavourable amount at year end, staff are not completely filling all of the domes prior to the end of the year. The domes at the JOC and the Woodbridge Yard will only be partially filled, with the remaining material being brought in the first week of January.

Engineering and Construction Services Revenue Favourable: \$34,647

'RoPs/MCs' remain favourable and should improve by year-end with conclusion of Municipal Access Agreements and consequent receipt of outstanding billings with Bell and Rogers.

Department Miscellaneous Revenue pertains to Engineering Services which include road occupancy permit fees, municipal consent fees, fee to complete MAA, fee to phase assumption and T&M for watermain testing were budgeted at \$248,750 in 2005. For 2005 fiscal year, this line account should be read in conjunction with Department Miscellaneous Revenue.

Engineering & Construction Services Expenditures Favourable: \$653,225

With respect to the Expenditure Variance Report in the line item accounts for Engineering and Construction Services, the favourable variance of \$653,225 is principally found in the salary/wages and benefit lines. Again, this is due to delays in hiring staff (new and replacement) as a result of vacancies and should be corrected by year-end with the account remaining favourable.

In terms of other line items, it is expected that the Budget will be in an overall favourable balance position by year-end.

Engineering Recoverables -External Revenue Unfavourable: \$(45,008)

The current unfavourable position in Revenue Variance for 'Engineering Recoverables – External' will likely improve by year-end but remain short of Budget by approximately \$60,000. Again, this is due in part that the Developers are now more responsive to those chargeable conditions in the Subdivision Agreement and in fact that seasonal weather conditions remain very good favouring the working environment.

Development and Transportation Engineering Revenue Unfavourable: \$(95,941)

With respect to the Revenue Variance Report in the line item accounts for Development and Transportation Engineering, Environmental Assessment fee is an "in/out" account. Therefore, the expenditure will reflect the revenue.

Corporate Revenues

Corporate revenues are favourable \$868,921 for the first nine months of 2005 primarily due to unfavourable investment income of \$203,573 offset by favourable variances in hydro investment income, fines and penalties, and miscellaneous revenue. The total investment income for the City as at Sept. 30th, 2005 is on target as compared to the proposed budget for both reserves and operating but the operating allocation is currently unfavourable. The issue is the allocation between operating and reserves for investment income. The variance should correct itself by the end of the year.

Corporate Reserve Contributions

Reserve contributions are favourable \$1.3M for the first nine months of 2005. This is primarily due to reduced building standards service continuity reserve contributions, caused by the significant shortfall in building standard revenues.

Corporate Expenditures

Corporate expenditures are unfavourable \$623,517 for the first nine months of 2005. This is primarily attributable to salary savings as a result of vacancies which are budgeted under corporate expenses; however the actual salary savings are in the respective individual departments.

Revenue from Reserves

Revenues from reserves are \$1.7M unfavourable due to \$1.6M in insurance premiums and actual spending in departments being higher than budget, which in turn increases the requirement for reserve transfers to the operating budget.

Capital from Taxation

Capital projects funded from taxation have approved budget increases and/or are over budget by \$399k which will require funding from surplus as there is no surplus taxation available from other capital.

Relationship to Vaughan Vision 2007

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

Conclusion

Based on the year-to-date budget for the Third Quarter of 2005, the excess of revenue over expenditures is \$2.0m. This excess is a point in time measure and may not be indicative of any potential actual year-end excess. In addition, over the past few years the operating budget has relied on prior year's surplus of \$2.5m to assist in balancing the budget. It is unclear at this time if \$2.5m will be available in the 2005 year-end surplus to be utilized in the 2006 Operating Budget.

Attachments

Attachment 1 – 2005 Third Quarter Variance Report

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Respectfully submitted,

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CITY OF VAUGHAN

2005 OPERATING BUDGET

THIRD QUARTER

VARIANCE REPORT

AS AT

SEPTEMBER 30, 2005

**CITY OF VAUGHAN
2005 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT
REVENUE / EXPENDITURE SUMMARY**

	2005 ANNUAL BUDGET	2005 YTD BUDGET AS AT SEPT. 30/05	2005 YTD ACTUAL AS AT SEPT. 30/05	2005 ACT / 2005 BUD VARIANCE FAV./ (UNFAV.) \$	2005 ACT / 2005 BUD VARIANCE FAV./ (UNFAV.) %
REVENUES:					
TAXATION	92,076,145	92,076,145	92,076,145	0	0.00%
SUPPLEMENTAL TAXATION	2,750,000	2,062,500	1,444,272	(618,228)	-29.97%
GRANT / PAYMENT IN LIEU / OTHER	2,943,235	2,800,000	2,939,621	139,621	4.99%
RESERVES	9,464,680	3,491,945	5,230,994	1,739,049	49.80%
FEES AND SERVICE CHARGES	35,693,630	28,216,350	25,150,302	(3,066,048)	-10.87%
CORPORATE	13,139,800	10,532,325	11,401,246	868,921	8.25%
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	1,874,750	1,874,750	0	0.00%
TOTAL REVENUES	158,567,490	141,054,015	140,117,331	(936,684)	-0.66%
EXPENDITURES:					
DEPARTMENTAL	136,860,275	96,613,390	94,351,541	2,261,849	2.34%
CORPORATE	8,033,045	6,697,595	6,065,343	632,252	9.44%
LONG TERM DEBT	4,400,000	500,000	434,702	65,298	13.06%
CONTINGENCY	2,235,170	375,000	34,216	340,784	90.88%
CAPITAL FROM TAXATION	7,039,000	7,039,000	7,438,000	(399,000)	-5.67%
TOTAL EXPENDITURES	158,567,490	111,224,985	108,323,802	2,901,183	2.61%
EXCESS OF REVENUES OVER EXPENDITURES	0	29,829,030	31,793,529	1,964,499	6.59%

**CITY OF VAUGHAN
2005 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

REVENUE BY MAJOR SOURCE

	2005 ANNUAL BUDGET	2005 YTD		2005 ACT / 2005 BUD	2005 ACT / 2005 BUD
		BUDGET	ACTUAL	VARIANCE	VARIANCE
		AS AT SEPT. 30/05	AS AT SEPT. 30/05	FAV./ (UNFAV.)	FAV./ (UNFAV.)
				\$	%
TAXATION					
SUPPLEMENTALS	2,750,000	2,062,500	1,444,272	(618,228)	-29.97%
GRANT					
LIBRARY GRANT	143,235	0	0	0	0.00%
PAYMENT IN LIEU / OTHER					
PAYMENT IN LIEU / OTHER	2,800,000	2,800,000	2,939,621	139,621	4.99%
RESERVES					
HERITAGE	309,530	171,510	186,571	15,061	8.78%
ENGINEERING	2,475,065	1,856,300	1,471,123	(385,177)	-20.75%
LIBRARY	68,000	0	0	0	100.00%
PARKS DEVELOP. / URBAN DESIGN / REAL ESTATE	300,000	225,000	225,000	0	0.00%
FINANCE - FROM CAPITAL	1,080,000	422,280	706,019	283,739	67.19%
FLEET MANAGEMENT	722,130	441,855	444,561	2,706	0.61%
PLANNING	500,000	375,000	375,000	0	0.00%
TOURISM	0	0	255,010	255,010	100.00%
INSURANCE PREMIUM	0	0	1,554,022	1,554,022	100.00%
TAX RATE STABILIZATION	2,209,955	0	0	0	100.00%
DEBENTURE CONTRIBUTION	500,000	0	13,688	13,688	100.00%
WATER & WASTE WATER RECOVERY	1,300,000	0	0	0	100.00%
TOTAL	9,464,680	3,491,945	5,230,994	1,739,049	49.80%
FEES/SERVICE CHARGES					
NON-PROFIT HOUSING	9,400	7,050	9,335	2,285	32.41%
CLERKS	29,500	23,410	19,018	(4,392)	-18.76%
LICENSING - CLERKS	739,900	636,530	729,339	92,809	14.58%
COMMITTEE OF ADJUSTMENT	415,925	356,320	286,050	(70,270)	-19.72%
LEGAL SERVICES	70,000	57,250	39,985	(17,265)	-30.16%
ENFORCEMENT SERVICES	2,358,500	1,935,790	1,328,719	(607,071)	-31.36%
FIRE AND RESCUE SERVICES	605,000	230,900	726,169	495,269	214.50%
BUILDING STANDARDS - LICENSES/PERMITS	12,000,000	8,999,640	6,053,765	(2,945,875)	-32.73%
- PLUMBING PERMITS	725,000	543,728	454,873	(88,855)	-16.34%
- SERVICE CHARGES	127,000	95,247	127,217	31,970	33.57%
ECONOMIC & BUSINESS DEVELOPMENT	105,000	84,790	93,832	9,042	10.66%
CORPORATE COMMUNICATIONS	32,500	28,985	75,688	46,703	161.13%
ENGINEERING SERVICES	429,750	312,210	205,908	(106,302)	-34.05%
PUBLIC WORKS - OPERATIONS	217,525	173,690	607,279	433,589	249.63%
BUILDINGS AND FACILITIES	139,825	70,605	230,864	160,259	226.98%
COMMUNITIES IN BLOOM SPONSORSHIP	30,000	26,000	38,000	12,000	46.15%
RECREATION	12,448,675	9,907,885	10,564,828	656,943	6.63%
PARKS OPERATIONS	498,200	267,285	377,506	110,221	41.24%
CEMETERIES	59,000	37,715	115,591	77,876	206.49%
DEVELOPMENT PLANNING / POLICY / URBAN DESIGN	4,406,160	4,240,620	2,881,733	(1,358,887)	-32.04%
VAUGHAN PUBLIC LIBRARIES	246,770	180,700	184,603	3,903	2.16%
TOTAL FEES / SERVICE CHARGES	35,693,630	28,216,350	25,150,302	(3,066,048)	-10.87%
TOTAL CORPORATE REVENUES	13,139,800	10,532,325	11,401,246	868,921	8.25%
TOTAL REVENUE	63,991,345	47,103,120	46,166,436	(936,684)	-1.99%

**CITY OF VAUGHAN
2005 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

**REVENUE BY MAJOR SOURCE
CORPORATE REVENUE DETAIL**

	2005 ANNUAL BUDGET	2005 YTD BUDGET AS AT SEPT. 30/05	2005 YTD ACTUAL AS AT SEPT. 30/05	2005 ACT / 2005 BUD	2005 ACT / 2005 BUD
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
<i>CORPORATE REVENUE DETAIL :</i>					
FINES AND PENALTIES	3,675,000	2,435,050	2,824,185	389,135	15.98%
TAX CERTIFICATES AND DOCUMENTS	269,800	199,560	184,226	(15,334)	-7.68%
INVESTMENT INCOME	2,900,000	2,156,060	1,952,487	(203,573)	-9.44%
HYDRO INVESTMENT INCOME	5,500,000	5,500,000	5,965,218	465,218	8.46%
PROVINCIAL OFFENSES ACT	699,000	177,755	239,171	61,416	34.55%
MISCELLANEOUS REVENUE	41,000	15,230	182,851	167,621	1100.60%
PURCHASING	40,000	38,570	44,233	5,663	14.68%
CAPITAL ADMIN. REVENUE	15,000	10,100	8,875	(1,225)	-12.13%
TOTAL CORPORATE REVENUE	13,139,800	10,532,325	11,401,246	868,921	8.25%

**CITY OF VAUGHAN
2005 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENSES BY MAJOR CATEGORY (1)

	2005 ANNUAL BUDGET	2005 YTD BUDGET AS AT SEPT. 30/05	2005 YTD ACTUAL AS AT SEPT. 30/05	2005 ACT / 2005 BUD	2005 ACT / 2005 BUD
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
COUNCIL	1,199,225	867,110	770,010	97,100	11.20%
CITY MANAGER	592,445	430,875	343,051	87,824	20.38%
OPERATIONAL AUDIT	147,375	138,415	69,307	69,108	49.93%
STRATEGIC PLANNING	170,360	122,705	82,886	39,819	32.45%
CORPORATE POLICY	109,450	79,295	78,038	1,257	1.58%
FIRE AND RESCUE SERVICES	23,110,330	17,019,880	17,224,075	(204,195)	-1.20%
EMERGENCY MANAGEMENT	142,895	95,500	69,894	25,606	26.81%
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	422,580	316,515	229,526	86,989	27.48%
CITY FINANCIAL SERVICES	2,204,210	1,663,740	1,523,275	140,465	8.44%
BUDGETING AND FINANCIAL PLANNING	939,625	694,520	674,750	19,770	2.85%
RESERVES AND INVESTMENTS	597,750	438,350	417,461	20,889	4.77%
PURCHASING SERVICES	915,055	668,235	627,873	40,362	6.04%
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	313,700	226,545	226,219	326	0.14%
CITY CLERK	3,848,335	2,839,835	2,616,067	223,768	7.88%
CITY CLERK - INSURANCE PREMIUM	0	0	1,555,372	(1,555,372)	0.00%
LEGAL SERVICES	1,119,025	816,825	799,463	17,362	2.13%
ENFORCEMENT SERVICES	2,934,705	2,166,155	2,047,653	118,502	5.47%
HUMAN RESOURCES	2,444,910	1,720,055	1,719,229	826	0.05%
COMMISSIONER OF COMMUNITY SERVICES	576,195	425,985	365,418	60,567	14.22%
COMMUNITY GRANTS AND ADVISORY COMMITTEES	56,420	38,360	23,222	15,138	39.46%
RECREATION	14,207,125	10,465,245	9,727,500	737,745	7.05%
CULTURAL SERVICES	649,630	542,555	431,965	110,590	20.38%
BUILDINGS AND FACILITIES	14,372,975	10,677,565	10,358,664	318,901	2.99%
FLEET MANAGEMENT	730,185	534,030	444,561	89,469	16.75%
PARKS - OPERATIONS	8,649,925	6,198,910	5,975,982	222,928	3.60%
PARKS DEVELOPMENT	909,975	664,440	638,517	25,923	3.90%
COMMISSIONER OF PLANNING	288,495	210,615	210,311	304	0.14%
DEVELOPMENT PLANNING	2,476,850	1,801,760	1,544,921	256,839	14.25%
POLICY PLANNING AND URBAN DESIGN	863,090	643,750	567,534	76,216	11.84%
BUILDING STANDARDS	5,229,230	3,636,280	3,479,751	156,529	4.30%
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS	294,910	216,850	222,819	(5,969)	-2.75%
ECONOMIC AND BUSINESS DEVELOPMENT	1,170,355	779,445	696,533	82,912	10.64%
ACCESS VAUGHAN	175,380	120,005	89,863	30,142	25.12%
INFORMATION TECHNOLOGY MANAGEMENT	5,246,715	3,254,585	3,263,964	(9,379)	-0.29%
CORPORATE COMMUNICATIONS	1,064,115	753,745	680,207	73,538	9.76%
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	287,655	210,060	202,967	7,093	3.38%
DEVELOP. / TRAFFIC AND TRANSPORT. ENGINEERING	2,228,095	1,525,300	1,492,693	32,607	2.14%
ENGINEERING AND CONSTRUCTION SERVICES	2,882,785	2,119,660	1,466,435	653,225	30.82%
PUBLIC WORKS - OPERATIONS	23,519,805	14,879,130	14,898,855	(19,725)	-0.13%
VAUGHAN PUBLIC LIBRARIES	9,768,390	6,610,560	6,494,710	115,850	1.75%
TOTAL DEPARTMENTAL EXPENDITURES	136,860,275	96,613,390	94,351,541	2,261,849	2.34%
CORPORATE AND ELECTION	8,033,045	6,697,595	6,065,343	632,252	9.44%
LONG TERM DEBT	4,400,000	500,000	434,702	65,298	13.06%
CONTINGENCY	2,235,170	375,000	34,216	340,784	90.88%
CAPITAL FROM TAXATION	7,039,000	7,039,000	7,438,000	(399,000)	-5.67%
TOTAL EXPENDITURES	158,567,490	111,224,985	108,323,802	2,901,183	2.61%

(1) - EXPENSES ARE NET OF HYDRO JOINT SERVICES REVENUE AND LIBRARY JOINT SERVICE CHARGES.

**CITY OF VAUGHAN
2005 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

CORPORATE AND ELECTION EXPENSES - DETAILS

	2005 ANNUAL BUDGET	2005 YTD BUDGET AS AT SEPT. 30/05	2005 YTD ACTUAL AS AT SEPT. 30/05	2005 ACT / 2005 BUD	2005 ACT / 2005 BUD
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
CORPORATE & ELECTIONS DETAIL :					
RESERVE CONTRIBUTIONS:					
1998 & PRIOR BLDG & FACIL. INFRAS. RES. CONTRIB.	825,000	825,000	825,000	0	0.00%
POST 1998 BLDG & FACIL. INFRAS. RES. CONTRIB.	675,000	675,000	675,000	0	0.00%
ROADS INFRASTRUCTURE RESERVE CONTRIBUTION	475,000	475,000	475,000	0	0.00%
PARKS INFRASTRUCTURE RESERVE CONTRIBUTION	275,000	275,000	275,000	0	0.00%
BLDG. STDS. SERVICE CONTINUITY RESERVE CONTRIB.	2,750,000	1,375,000	119,231	1,255,769	91.33%
ELECTION RESERVE CONTRIBUTION	350,000	350,000	350,000	0	0.00%
TOTAL RESERVE CONTRIBUTIONS	5,350,000	3,975,000	2,719,231	1,255,769	31.59%
CORPORATE EXPENSES:					
BANK CHARGES	20,000	15,000	28,885	(13,885)	-92.57%
PROFESSIONAL FEES	146,820	119,485	48,658	70,827	59.28%
MAJOR OMB HEARINGS - PROFESSIONAL FEES	200,000	150,000	80,911	69,089	46.06%
JOINT SERVICES	240,000	160,000	160,000	0	0.00%
SUNDRY, DUES & MUNICIPAL GRANTS	34,905	30,740	3,480	27,260	88.68%
CITY HALL FUNDING	1,000,000	1,000,000	1,000,000	0	0.00%
TAX ADJUSTMENTS	1,275,000	1,275,000	1,385,277	(110,277)	-8.65%
CORPORATE INSURANCE	550,200	550,200	550,200	0	0.00%
AMO MEMBERSHIP	11,750	11,750	11,262	488	4.15%
CONFERENCES	29,370	14,350	12,679	1,671	11.64%
CHARITABLE AND SIMILAR ORG'S REBATES	0	0	64,760	(64,760)	0.00%
SALARY SAVINGS FROM TURNOVER (GAPPING)	(825,000)	(603,930)	0	(603,930)	100.00%
TOTAL CORPORATE EXPENSES	2,683,045	2,722,595	3,346,112	(623,517)	-22.90%
TOTAL RESERVE CONTRIBUTIONS AND CORPORATE EXPENSES	8,033,045	6,697,595	6,065,343	632,252	9.44%
PUBLIC WORKS DETAIL:					
ADMINISTRATION	1,755,635	1,448,675	1,312,170	136,505	9.42%
ROADS MAINTENANCE	5,378,890	3,676,640	3,427,201	249,439	6.78%
WINTER CONTROL	7,499,845	4,543,050	5,072,386	(529,336)	-11.65%
WASTE MANAGEMENT	8,885,435	5,210,765	5,087,098	123,667	2.37%
TOTAL PUBLIC WORKS	23,519,805	14,879,130	14,898,855	(19,725)	-0.13%
BUILDINGS AND FACILITIES DETAIL:					
ADMINISTRATION	1,860,980	1,488,470	1,371,396	117,074	7.87%
TRADES SHOPS	406,590	303,580	305,189	(1,609)	-0.53%
CIVIC CENTRE	1,196,655	880,320	781,704	98,616	11.20%
BUILDING OPERATIONS	10,908,750	8,005,195	7,900,375	104,820	1.31%
TOTAL BUILDINGS AND FACILITIES	14,372,975	10,677,565	10,358,664	318,901	2.99%
PARKS OPERATIONS:					
ADMINISTRATION	124,315	90,875	0	90,875	100.00%
OPERATIONS	6,005,265	4,279,030	4,439,821	(160,791)	-3.76%
FORESTRY	910,170	640,180	494,019	146,161	22.83%
CEMETERIES / CAPITAL PROJECTS	1,610,175	1,188,825	1,042,142	146,683	12.34%
TOTAL PARKS OPERATIONS	8,649,925	6,198,910	5,975,982	222,928	3.60%