

2005 SECOND 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 Second Quarter Variance Report be received for information purposes.

Purpose

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

Background - Analysis and Options

The attached second quarter variance report compares the current status of both departmental and corporate expenses and revenues for the six-month period ending June 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.

Second Quarter Ahead of Budget

At the end of the second quarter, the excess of revenues over expenses is \$1.1m. This result is comprised of revenues being \$1.0m under budget and expenses that are below budget by \$2.1m. The \$1.1m or 0.7% is a positive variance. The main areas that attribute to the positive variance are summarized below.

		<u>\$M's</u>
<u>Revenues</u>		
Reserves		(0.6)
Fees & Service Charges:		
Bldg Stds. - Building Permits	(1.5)	
Other – (various departments)	<u>0.6</u>	(0.9)
Corporate Revenues		<u>0.5</u>
Total		(1.0)
<u>Expenses</u>		
Departmental Expenses:		
Recreation	0.8	
Buildings & Facilities	0.2	
Parks Operations	0.3	
Community Planning	0.2	
Building Standards	0.3	
Information Technology Management	0.3	
Engineering and Construction Services	0.5	
Public Works	(0.3)	
Other – (various departments)	<u>0.6</u>	2.9
Corporate Expenses (savings realized in departments)		(0.8)
Total		<u>2.1</u>
Year-To-Date Revenues Net of Expenses		<u>\$1.1M</u>

The City's Operating Budget is \$158,567,490. As previously stated the \$1.1M represents a variance of 0.7%.

Explanations were required when there is an unfavourable or large variance. The following variance explanations for revenues and expenditures were received from each Commissioner for their respective areas of responsibility.

City Manager

Strategic Planning Expenditures Unfavourable \$(29,220)

We have a \$29,200 unfavourable variance in the Strategic Planning Budget as one staff member has been charged incorrectly to the Strategic Planning Budget and not to the Corporate Policy Budget. This variance will not be an issue by the end of the year as we are in the process of preparing an action form to rectify the discrepancy.

Corporate Policy Expenditures Favourable \$52,286

\$29,200 related to the above comment for Strategic Planning and the remaining balance consists of other minor favorable variances in other areas.

Fire & Rescue Service Revenues Favourable \$398,631

\$300,000 of the variance was a one time unconditional grant from the Provincial Government and directed towards enhancements to the local fire service - essentially in the areas of training, equipment, fire prevention etc. The remaining balance consists of other minor favorable variances in other areas.

Fire & Rescue Service Expenditures Unfavourable \$(320,735)

As above the \$300,000 was a one time unconditional grant and transferred to the Fire Reserve and shown as an expenditure.

Commissioner of Finance and Corporate Services

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

Commissioner of Legal and Administrative Services

Comm. of Legal and Administrative Services Expenditures Unfavourable \$(6,758)

Computer/Hardware/Software - Purchase of new Blackberry and accessories (unforeseen purchase when preparing 2005 Budget). This variance cannot be corrected by year-end.

Vehicle Repairs and Mtce. - Services on the Commissioner's vehicle included standard preventive vehicle maintenance as required. It was necessary in 2005 to replace brakes, repair a windshield and replace a rear windshield wiper motor. This variance cannot be corrected by year-end.

Rental, Leases – Vehicles: Unfortunately, due to a budgeting submission error, the Office of the Commissioner of Legal and Administrative Services will have an unfavorable variance of approximately \$1,100.00 at the end of the year.

Professional Fees: We have no control over amount of Professional Fees spent in any given budget quarter; it depends on issues that come up. Failing any legal issues coming up in the next three months, it is hoped that this variance will correct itself by the end of the year.

Conclusion - It is the Commissioner's belief that at year-end, the overall budget will be favorable.

Clerks – Licensing Revenues Favourable \$138,282

This favourable variance is a result of greater than anticipated revenue in the first half of the year. It is unknown at this time if this favourable trend will continue through to the end of the year.

Clerks – Committee of Adjustment Revenues Unfavourable \$(45,336)

Revenues projected for 2005 are a "best guess" estimate based on previous year's figures for severance and variance applications. Since revenue is generated through applications made by the public it is difficult to accurately predict whether there will be an increase in applications over the next few months.

Legal Services- Administration & Real Estate Revenues Unfavourable \$(14,619)

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.

Enforcement Services Revenue Unfavourable \$(92,733)

The parking revenue as of June 31, 2005 is below the projected amount by \$92,000 or an unfavorable result of 8.51%. It is anticipated that this pattern will likely continue to the end of the year. Due to the reassignment of a member of the Special Enforcement Unit out of a direct revenue position, there is a loss of at least \$100,000 of parking revenue. Also, we experienced the loss of another Special Enforcement Officer for five months at the start of the year, resulting in approximately \$40,000 of parking revenue. We have also re-directed two part time parking officer positions to deal with first attendance adjudication on a pilot project basis until June 2006. This will result in a loss of approximately \$100,000 over the life of the project.

Enforcement Services Expenditures Favourable \$118,027

The overall budget will likely end the year in a similar state, although a number of expenses have been incurred since the department was split with administration located at the Civic Centre and Operations at Tigi Crt. Some of these expenses are: an additional photocopier was required as each location had a need for this equipment; staff are required to shuttle between locations and the mileage will likely far exceed the budgeted amount; due to the new office configuration, extra office equipment (i.e. phones and computers) will need to be added in the fourth quarter.

Commissioner of Community Services

Recreation Revenues Unfavourable \$(337,960)

According to the calendarized YTD budget, camp revenues totaling \$540,000 should have been posted in June when instead they were posted in July resulting in this unfavorable showing. This entry will be corrected by the end of the 3rd quarter. Removing this factor places the department in a favorable position of approximately \$170,000.

Recreation Expenditures Favourable \$797,472

The primary reason for this favorable variance is due to gapping. There are a number of unfilled vacancies on hold for the re-org that has resulted in this showing. The 3rd and 4th quarter will begin to show these expenses being actualized. Savings in expenses were also realized as a result of the Vellore Community Centre opening in September rather than the budgeted April.

Building and Facilities Revenues Favourable \$119,564

The favourable variance is primarily a result of a transfer from a reserve for Uplands Golf Centre for \$85k which is offset by a charge back to the reserve in the expenditure section.

Building and Facilities Expenditures Favourable \$253,693

Maintenance projects that were anticipated to be done have been deferred until the second half. We will not have that large of a variance by year-end as these projects will be completed. As well, we have experienced some delays in staff hiring. The favourable trend will not continue due to the positions being filled.

Parks Operations / Cemeteries Revenues Unfavourable \$(48,614)

The unfavourable variance is primarily a result of regional boulevard maintenance yet to be billed to York Region. This should be corrected by year end.

Parks Operations Expenditures Favourable \$331,071

This variance as it relates to materials, supplies and contracts will be made up in the next quarters as projects and contract invoices for work completed were paid the following quarter. It should also be noted that some turf projects were rescheduled to the fall from the spring.

Vacant full-time positions were filled towards the end of the second and beginning of third which reflects a portion of the variance as well.

Commissioner of Planning

Community Planning Expenditures Favourable \$158,845

The reason for the favourable variance during the period of January 2005 to June 30, 2005 is a result of vacancies in full time staff positions. During this period the position of Senior Urban Designer, Planner and a clerical position were vacant.

Building Standards Revenues Unfavourable \$(1,489,936)

At the time of the preparation of the 2005 Operating Budget, it was predicted that during the 2005 Budget year the department would begin to receive building permit applications and revenues for new residential developments within Blocks 11, 12, 18 & 33 west. To date, the department has not begun to receive these permit applications. It is our expectation that these applications will commence by the end of the year or the beginning of next year.

Building Standards Expenditures Favourable \$249,546

The majority of the monies related to this variance is the result of vacancies in full-time department staffing.

Commissioner of Economic and Technology Development and Corporate Communications

Economic and Business Development Revenues Favourable: \$168,926

The favourable variance for CFT was the result of fundraising for a new program previously not budgeted. The unfavourable variance in Dept. Misc. Revenue is the result of delay in payments from MEDT and other agencies. The variance will be corrected by year-end. The favourable variance in Outside Contributions is the result of revenues carried over from the 2004 Discover Vaughan Bash as well as revenues raised for the 2005 event.

Economic and Business Development Expenditures Favourable \$102,189

There is an unfavourable variance in Full-Time salaries due to an incorrect allocation of Contract employee salaries to this account with a slight offset from a vacant position (Project/Marketing Coordinator) that was not filled until September. Even after the proper transfers, the variance will not be corrected due to the length of the vacancies. The favourable variance in Part Time Salaries is due to an incorrect allocation of Contract employee salaries to Full-Time Salaries. Two contract vacancies were not filled until September. Even after the proper transfers, the variance will not be corrected due to the length of the vacancies. Favourable variances in Outside Services can be attributed to the timing of delivery of services impacted by MEDT's approval of the business plan, and the variance will be corrected by year-end. The unfavorable variance in CFT Expenditures is due to a new program previously not budgeted, and the variance will not be corrected. The favourable variance in Grouped Expenses is due to calendarizing projects to the last 2 quarters of 2005. It is expected that the variance will be corrected at year-end.

Information and Technology Management Expenditures Favourable: \$287,651

Some departmental initiatives for 2005 have been delayed due to the move to Tigi Court. This impacts the Computer Hardware /Software Line. The extra time taken to execute the Peoplesoft conversion project has extended the timing of related service contracts and professional fees expenses. It is expected that the overall favourable variance as of the end of June will be corrected by the end of this fiscal year. The end of year expenditures forecast is in line with the budget.

Commissioner of Engineering and Public Works

Engineering Services Revenues Unfavourable: \$(143,969)

The unfavourable variance is primarily a result of the issues identified below.

Environmental Assessment Fees Revenue indicates that there is a shortfall of \$23,532. However, a similar balance would be reflected under the Environmental Assessment Fees - Expenditure line item to account for this "short fall". The Environmental Assessment Reviews are now done mostly in-house by the Environmental Engineer, therefore, the budgeted Revenue and Expenditure of \$28,000 has changed.

With respect to the unfavourable Revenue variance of approximately \$71k in Engineering Recoverable – External; the unfavourable position will be improved by year-end but will likely fall short of Budget by approximately \$60,000. This is due to the fact that Developers are now following the Subdivision Agreements more diligently (e.g. road cleaning, weed cutting, garbage & debris removal). As a result, the City does not have to perform the work and receive payment of the surcharge that would be applied to the costs.

Engineering & Construction Services Expenditures Favourable: \$513,420

With respect to the Expenditure variance in line item accounts, the favourable variance of \$513,420 is principally found in the salary and benefit lines. This is due to delays in hiring new and replacement staff as a result of vacancies and will be corrected by year-end. In terms of the other line items that show a favourable balance it is expected that the Budget will be met by year-end.

Public Works Revenue Favourable \$291,096

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

Public Works Expenditures Unfavourable: \$(340,391)

The unfavourable balance in Public Works is primarily due to winter control costs being \$611K over budget, that are offset by favourable balances in other areas, resulting in a net unfavourable amount of \$341K.

The winter control budget is over budget 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 will be filled again this month to start the 2005-2006 winter season.

Corporate Revenues

Corporate revenues are favourable \$523k for the first six months of 2005 primarily due to unfavourable investment income of \$507k offset by favourable variances in hydro investment income and fines and penalties. The Total Investment income for the City as at June 30, 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 Expenditures

Corporate expenditures are unfavourable \$460k for the first six months of 2005. This is expected since "gapping" savings are budgeted under corporate expense, however the actual savings are in the respective individual departments.

Revenue from Reserves

Revenues from reserves are \$616k lower than budget due to actual spending in departments being lower than budget. This in turn reduces the requirement for reserve transfers to the operating budget.

Capital from Taxation

Capital projects funded from taxation are over budget by \$399k, the overage was a result of additions to the proposed budget which will be funded from other capital projects surplus.

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 Second Quarter of 2005, the excess of revenue over expenditures is \$1.10m. 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 Second Quarter Variance Report

Report prepared by:

John Hrajnik, B.Com, CMA
Director of Budgeting & Financial Planning
Ext 8401

Respectfully submitted,

Michael DeAngelis, City Manager

Clayton D. Harris, CA
Commissioner of Finance & Corporate Services

Marlon H. Kallideen
Commissioner of Community Services

Frank Miele
Commissioner of Economic/Technology Development
& Communications

Bill Robinson
Commissioner of Engineering and Public Works

Robert Swayze
Commissioner of Legal and Administrative Services

John Zipay
Commissioner of Planning

John Hrajnik, CMA
Director of Budgeting and Financial Planning



CITY OF VAUGHAN

2005 OPERATING BUDGET

SECOND QUARTER

VARIANCE REPORT

AS AT

JUNE 30, 2005

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

REVENUE / EXPENDITURE SUMMARY

	2005 ANNUAL BUDGET	2005 YTD BUDGET AS AT JUNE 30/05	2005 YTD ACTUAL AS AT JUNE 30/05	2005 ACT / 2005 BUD VARIANCE FAV./ (UNFAV.) \$	2005 ACT / 2005 BUD VARIANCE FAV./ (UNFAV.) %
REVENUES:					
TAXATION	92,076,145	77,678,195	77,678,195	0	0.00%
SUPPLEMENTAL TAXATION	2,750,000	0	677	677	0.00%
GRANT / PAYMENT IN LIEU / OTHER	2,943,235	1,847,160	1,847,160	0	0.00%
RESERVES	9,464,680	2,269,590	1,653,352	(616,237)	-27.15%
FEES AND SERVICE CHARGES	35,693,630	15,398,420	14,465,491	(932,929)	-6.06%
CORPORATE	13,139,800	4,435,260	4,958,894	523,634	11.81%
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	1,250,000	1,250,000	0	0.00%
TOTAL REVENUES	158,567,490	102,878,625	101,853,770	(1,024,855)	-1.00%
EXPENDITURES:					
DEPARTMENTAL	138,558,335	65,758,908	62,867,377	2,891,531	4.40%
CORPORATE	5,283,045	4,760,248	5,220,317	(460,069)	-9.66%
LONG TERM DEBT	4,400,000	500,000	443,684	56,316	11.26%
CONTINGENCY	3,287,110	50,000	20,995	29,005	58.01%
CAPITAL FROM TAXATION	7,039,000	7,039,000	7,438,000	(399,000)	-5.67%
TOTAL EXPENDITURES	158,567,490	78,108,156	75,990,373	2,117,783	2.71%
EXCESS OF REVENUES OVER EXPENDITURES	0	24,770,469	25,863,397	1,092,928	4.41%

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

REVENUE BY MAJOR SOURCE

	2005 ANNUAL BUDGET	2005 YTD BUDGET AS AT JUNE 30/05	2005 YTD ACTUAL AS AT JUNE 30/05	2005 ACT / 2005 BUD VARIANCE FAV./ (UNFAV.) \$	2005 ACT / 2005 BUD VARIANCE FAV./ (UNFAV.) %
TAXATION					
SUPPLEMENTALS	2,750,000	0	677	677	0.00%
GRANT					
LIBRARY GRANT	143,235	0	0	0	0.00%
PAYMENT IN LIEU / OTHER					
PAYMENT IN LIEU / OTHER	2,800,000	1,847,160	1,847,160	0	0.00%
RESERVES					
HERITAGE	309,530	99,730	109,464	9,734	9.76%
ENGINEERING	2,475,065	1,217,425	942,096	(275,328)	-22.62%
LIBRARY	68,000	0	0	0	100.00%
PARKS DEVELOP. / URBAN DESIGN / REAL ESTATE	300,000	150,000	150,000	0	0.00%
FINANCE - FROM CAPITAL	1,080,000	223,560	32,319	(191,241)	-85.54%
FLEET MANAGEMENT	722,130	328,875	252,808	(76,067)	-23.13%
PLANNING	500,000	250,000	166,665	(83,335)	-33.33%
TAX RATE STABILIZATION	2,209,955	0	0	0	100.00%
DEBENTURE CONTRIBUTION	500,000	0	0	0	100.00%
WATER & WASTE WATER RECOVERY	1,300,000	0	0	0	100.00%
TOTAL	9,464,680	2,269,590	1,653,352	(616,237)	-27.15%
FEES/SERVICE CHARGES					
NON-PROFIT HOUSING	9,400	4,700	7,070	2,370	50.43%
CLERKS	29,500	17,130	17,228	98	0.57%
LICENSING - CLERKS	739,900	393,240	531,522	138,282	35.16%
COMMITTEE OF ADJUSTMENT	415,925	227,175	181,839	(45,336)	-19.96%
LEGAL SERVICES	70,000	41,360	26,741	(14,619)	-35.35%
ENFORCEMENT SERVICES	2,358,500	1,090,185	997,451	(92,734)	-8.51%
FIRE AND RESCUE SERVICES	605,000	141,790	540,419	398,629	281.14%
BUILDING STANDARDS - LICENSES/PERMITS	12,000,000	6,288,000	4,798,064	(1,489,936)	-23.69%
- PLUMBING PERMITS	725,000	320,955	327,631	6,676	2.08%
- SERVICE CHARGES	127,000	62,780	83,738	20,958	33.38%
ECONOMIC & BUSINESS DEVELOPMENT	105,000	68,620	237,547	168,927	246.18%
CORPORATE COMMUNICATIONS	32,500	21,040	47,987	26,947	128.08%
ENGINEERING SERVICES	429,750	217,655	73,686	(143,969)	-66.15%
PUBLIC WORKS - OPERATIONS	217,525	89,690	380,784	291,094	324.56%
BUILDINGS AND FACILITIES	139,825	42,555	162,120	119,565	280.97%
COMMUNITIES IN BLOOM SPONSORSHIP	30,000	22,000	32,000	10,000	45.45%
RECREATION	12,448,675	5,939,830	5,601,868	(337,962)	-5.69%
PARKS OPERATIONS	498,200	236,645	179,416	(57,229)	-24.18%
CEMETERIES	59,000	25,920	34,536	8,616	33.24%
COMMUNITY PLANNING / POLICY URBAN DESIGN	4,406,160	54,510	75,120	20,610	37.81%
VAUGHAN PUBLIC LIBRARIES	246,770	92,640	128,724	36,084	38.95%
TOTAL FEES / SERVICE CHARGES	35,693,630	15,398,420	14,465,491	(932,929)	-6.06%
TOTAL CORPORATE REVENUES	13,139,800	4,435,260	4,958,894	523,634	11.81%
TOTAL REVENUE	63,991,345	23,950,430	22,925,574	(1,024,855)	-4.28%

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

**REVENUE BY MAJOR SOURCE
CORPORATE REVENUE DETAIL**

	2005 ANNUAL BUDGET	2005 YTD BUDGET AS AT JUNE 30/05	2005 YTD ACTUAL AS AT JUNE 30/05	2005 ACT / 2005 BUD VARIANCE FAV./ (UNFAV.) \$	2005 ACT / 2005 BUD VARIANCE FAV./ (UNFAV.) %
<i>CORPORATE REVENUE DETAIL :</i>					
FINES AND PENALTIES	3,675,000	1,407,890	1,694,268	286,378	20.34%
TAX CERTIFICATES AND DOCUMENTS	269,800	134,560	122,650	(11,910)	-8.85%
INVESTMENT INCOME	2,900,000	1,415,600	907,957	(507,643)	-35.86%
HYDRO INVESTMENT INCOME	5,500,000	1,442,100	2,176,812	734,712	50.95%
PROVINCIAL OFFENSES ACT	699,000	0	0	0	0.00%
MISCELLANEOUS REVENUE	41,000	2,260	15,958	13,698	606.11%
PURCHASING	40,000	27,750	39,411	11,661	42.02%
CAPITAL ADMIN. REVENUE	15,000	5,100	1,838	(3,262)	-63.96%
TOTAL CORPORATE REVENUE	13,139,800	4,435,260	4,958,894	523,634	11.81%

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

EXPENSES BY MAJOR CATEGORY (1)

	2005 ANNUAL BUDGET	2005 YTD BUDGET AS AT JUNE 30/05	2005 YTD ACTUAL AS AT JUNE 30/05	2005 ACT / 2005 BUD	2005 ACT / 2005 BUD
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
COUNCIL	1,172,580	562,815	502,323	60,492	10.75%
CITY MANAGER	581,765	286,000	226,016	59,984	20.97%
OPERATIONAL AUDIT	145,050	60,100	40,832	19,268	32.06%
STRATEGIC PLANNING	168,645	77,390	106,609	(29,219)	-37.76%
CORPORATE POLICY	106,575	52,750	464	52,286	99.12%
FIRE AND RESCUE SERVICES	23,091,980	11,937,145	12,257,881	(320,736)	-2.69%
EMERGENCY MANAGEMENT	140,020	59,350	46,798	12,552	21.15%
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	413,865	207,300	152,727	54,573	26.33%
CITY FINANCIAL SERVICES	2,123,970	1,071,095	1,017,044	54,051	5.05%
BUDGETING AND FINANCIAL PLANNING	897,730	426,880	421,210	5,670	1.33%
RESERVES AND INVESTMENTS	586,680	289,530	279,896	9,634	3.33%
PURCHASING SERVICES	903,450	492,810	477,478	15,332	3.11%
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	304,990	147,288	154,046	(6,758)	-4.59%
CITY CLERK	3,694,120	1,854,920	1,793,213	61,707	3.33%
LEGAL SERVICES	1,097,870	585,240	552,909	32,331	5.52%
ENFORCEMENT SERVICES	2,916,855	1,489,950	1,371,920	118,030	7.92%
HUMAN RESOURCES	2,407,135	1,250,935	1,236,171	14,764	1.18%
COMMISSIONER OF COMMUNITY SERVICES	573,345	225,360	218,106	7,254	3.22%
COMMUNITY GRANTS AND ADVISORY COMMITTEES	56,420	26,800	13,631	13,169	49.14%
RECREATION	14,170,115	6,482,770	5,685,306	797,464	12.30%
CULTURAL SERVICES	646,170	454,680	384,037	70,643	15.54%
BUILDINGS AND FACILITIES	14,210,060	6,663,490	6,409,796	253,694	3.81%
FLEET MANAGEMENT	722,130	328,875	300,890	27,985	8.51%
PARKS - OPERATIONS	8,618,325	3,951,835	3,620,765	331,070	8.38%
PARKS DEVELOPMENT	891,805	446,675	435,219	11,456	2.56%
COMMISSIONER OF PLANNING	279,935	140,305	140,715	(410)	-0.29%
COMMUNITY PLANNING	2,426,540	1,201,480	1,042,635	158,845	13.22%
POLICY PLANNING AND URBAN DESIGN	849,145	389,280	368,450	20,830	5.35%
BUILDING STANDARDS	8,041,145	2,615,225	2,365,680	249,545	9.54%
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS	286,200	145,045	145,510	(465)	-0.32%
ECONOMIC AND BUSINESS DEVELOPMENT	1,149,200	568,215	466,026	102,189	17.98%
ACCESS VAUGHAN	171,990	67,800	50,803	16,997	25.07%
INFORMATION TECHNOLOGY MANAGEMENT	5,174,115	2,248,345	1,960,691	287,654	12.79%
CORPORATE COMMUNICATIONS	1,047,745	498,410	467,036	31,374	6.29%
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	279,040	139,215	133,131	6,084	4.37%
DEVELOP. / TRAFFIC AND TRANSPORT. ENGINEERING	2,126,285	987,650	930,638	57,012	5.77%
ENGINEERING AND CONSTRUCTION SERVICES	2,866,880	1,476,150	962,730	513,420	34.78%
PUBLIC WORKS - OPERATIONS	23,494,055	11,491,745	11,832,135	(340,390)	-2.96%
VAUGHAN PUBLIC LIBRARIES	9,724,410	4,358,060	4,295,910	62,150	1.43%
TOTAL DEPARTMENTAL EXPENDITURES	138,558,335	65,758,908	62,867,377	2,891,531	4.40%
CORPORATE AND ELECTION	5,283,045	4,760,248	5,220,317	(460,069)	-9.66%
LONG TERM DEBT	4,400,000	500,000	443,684	56,316	11.26%
CONTINGENCY	3,287,110	50,000	20,995	29,005	58.01%
CAPITAL FROM TAXATION	7,039,000	7,039,000	7,438,000	(399,000)	-5.67%
TOTAL EXPENDITURES	158,567,490	78,108,156	75,990,373	2,117,783	2.71%

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

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

CORPORATE AND ELECTION EXPENSES - DETAILS

CORPORATE & ELECTIONS DETAIL :

	2005 ANNUAL BUDGET	2005 YTD BUDGET AS AT JUNE 30/05	2005 YTD ACTUAL AS AT JUNE 30/05	2005 ACT / 2005 BUD	2005 ACT / 2005 BUD
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
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%
ELECTION RESERVE CONTRIBUTION	350,000	350,000	350,000	0	0.00%
TOTAL RESERVE CONTRIBUTIONS	2,600,000	2,600,000	2,600,000	0	0.00%
CORPORATE EXPENSES:					
BANK CHARGES	20,000	10,000	(4,806)	14,806	148.06%
PROFESSIONAL FEES	146,820	91,720	24,082	67,638	73.74%
MAJOR OMB HEARINGS - PROFESSIONAL FEES	200,000	100,000	64,966	35,034	35.03%
JOINT SERVICES	240,000	80,000	0	80,000	100.00%
SUNDRY, DUES & MUNICIPAL GRANTS	34,905	28,843	3,532	25,311	87.75%
CITY HALL FUNDING	1,000,000	1,000,000	1,000,000	0	0.00%
TAX ADJUSTMENTS	1,275,000	696,445	900,000	(203,555)	-29.23%
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	3,785	6,321	(2,536)	-67.00%
CHARITABLE AND SIMILAR ORG'S REBATES	0	0	64,760	(64,760)	0.00%
SALARY SAVINGS FROM TURNOVER (GAPPING)	(825,000)	(412,495)	0	(412,495)	100.00%
TOTAL CORPORATE EXPENSES	2,683,045	2,160,248	2,620,317	(460,069)	-21.30%
TOTAL RESERVE CONTRIBUTIONS AND CORPORATE EXPENSES	5,283,045	4,760,248	5,220,317	(460,069)	-9.66%

PUBLIC WORKS DETAIL:

ADMINISTRATION	1,744,190	1,157,905	1,113,358	44,547	3.85%
ROADS MAINTENANCE	5,368,175	2,515,045	2,569,721	(54,676)	-2.17%
WINTER CONTROL	7,499,845	4,461,125	5,072,386	(611,261)	-13.70%
WASTE MANAGEMENT	8,881,845	3,357,670	3,076,670	281,000	8.37%
TOTAL PUBLIC WORKS	23,494,055	11,491,745	11,832,135	(340,390)	-2.96%

BUILDINGS AND FACILITIES DETAIL:

ADMINISTRATION	1,821,865	1,140,415	1,070,412	70,003	6.14%
TRADES SHOPS	406,190	211,035	184,774	26,261	12.44%
CIVIC CENTRE	1,202,785	582,685	469,361	113,324	19.45%
BUILDING OPERATIONS	10,779,220	4,729,355	4,685,249	44,106	0.93%
TOTAL BUILDINGS AND FACILITIES	14,210,060	6,663,490	6,409,796	253,694	3.81%

PARKS OPERATIONS:

ADMINISTRATION	124,315	62,160	0	62,160	100.00%
OPERATIONS	7,443,205	3,435,260	3,250,341	184,919	5.38%
FORESTRY	903,735	389,430	267,784	121,646	31.24%
CEMETERIES / CAPITAL PROJECTS	147,070	64,985	102,640	(37,655)	-57.94%
TOTAL PARKS OPERATIONS	8,618,325	3,951,835	3,620,765	331,070	8.38%