

## **BUDGET COMMITTEE - DECEMBER 1<sup>st</sup> 2009**

### **OPERATING BUDGET QUARTERLY REPORT ENDING SEPTEMBER 30, 2009**

#### **Recommendation**

The Director of Budgeting and Financial Planning recommends:

That the 2009 Third Quarter Variance Report be received for information purposes.

#### **Contribution to Sustainability**

Sustainability by definition focuses on the ability to maintain a function over a period of time. Consistent monitoring of planned vs. actual financial results aides decision makers in determining if the City's operations and annual financial plan are sustainable.

#### **Economic Impact**

Not applicable

#### **Communication Plan**

Not applicable

#### **Purpose**

To report on the 2009 year-to-date actual operating results compared to the calendarized operating budget, as at September 30, 2009.

#### **Background – Analysis and Options**

The attached third quarter variance report compares the current status of actual departmental and corporate operating results for the nine-month period ending September 30, 2009, relative to the 2009 year-to-date operating budget. The year-to-date operating budget is calendarized based primarily on the spending patterns and trends of previous years, as per departmental submissions. The variance report is prepared on a partial accrual basis, where only major revenue streams or expenditures not booked, but incurred to date, have been estimated and accrued.

#### **Third Quarter Overview – Ahead of Budget**

At the end of the third quarter, the City experienced a \$2.5m favourable variance, representing an 8.2% variance on the City's 2009 third quarter operating budget. This favourable variance is comprised of \$4.4m favourable expenditure variance, which is offset by a \$1.9m unfavourable revenue variance. The annual operating budget for the City is \$194.9m, of which 28.1% in expenses and 10.8% in revenues remain to be realized. A detailed report is attached, which provides specific variance detail by department and corporate categories.

It is important to note, the combined favourable variance is not directly indicative of the City's final year-end position; it simply compares the City's actual financial position to the approved budget at a point in time. The current favourable position may be eroded due to unforeseen events such as winter storms, an economic downturn, or a delay in expenses to the last quarter of the year.

The main areas that contributed to the positive \$2.5m variance are summarized below.

#### **City Revenue Variance**

Actual revenues were \$173.9m as of September 30, 2009, and represent a \$1.9m unfavourable variance when compared to the year-to-date revenue budget of \$175.7m. The variance resulted from the following *main* components.

- A \$2.7m unfavourable variance in supplemental taxation revenue caused by MPAC processing delays, which should be corrected by the fourth quarter.
- A \$714k unfavourable variance in fees and service charges largely related to planning applications, timing of recreation revenue, and lower than anticipated enforcement services revenue. These variances were partially offset by higher than anticipated revenues in Fire, Building Standards, and other departments.
- Actual transfers from reserves were \$536k less than anticipated. This is largely related to a reduced engineering reserve transfer caused by favourable variances in associated department expenditures. Variances also occurred in transfers from building standards, fleet, parks, and finance from capital reserves.
- The above unfavourable variances were partially offset by the following:
  - A \$1.7m favourable corporate revenue position, mainly a result of higher than expected Hydro dividends of approximately \$1.3m and investment income.
  - Payments in lieu (PILs) came in \$331k higher than budget due to a planned vs. actual timing difference. This variance will be reduced or eliminated in the following quarter after the final billing is issued and collected.

#### City Expenditure Variance Overview

Actual total expenditures were \$140.1m as of September 30, 2009, and represent a \$4.4m favourable variance when compared to the year-to-date expenditure budget of \$144.5m. The variance resulted from the following *main* components.

- The largest component driving the City's favourable expenditure variance was a favourable position in total department expenses, approximately \$4.8m, despite the significant unfavourable variance experienced in winter control as a result of the extreme weather conditions. The majority of the department variance is attributed to salary savings resulting from vacancies and delays in hiring recently approved staff.
- Another component was the \$1.6m favourable variance in long-term debt which was a result of payment timing differences.
- Lastly, the \$692k favourable variance in corporate contingency was due to anticipated expenses that have not been realized.
- The above noted favourable variances were reduced by a \$2.7m unfavourable variance in corporate expenses, of which \$1.3m resulted from a Building Standards reserve contribution and \$750k was related to anticipated salary gapping. Unfavourable variances in elections, OMB hearings and tax adjustment costs also contributed to the remaining variance.

For quick reference purposes, a summary of the variances by major category is provided below followed by explanations for specific variances.

Variance Summary:

**City of Vaughan  
2009 Operating Budget  
Third Quarter Variance Summary**

<u>Revenues</u>	Variance in \$mil	
<b>Taxation</b>		
Supplemental	<u>(2.7)</u>	(2.7)
<b>Payment in Lieu</b>		<b>0.3</b>
<b>Reserves</b>		
Engineering Reserve		(0.5)
<b>Fees &amp; Service Charges</b>		
Enforcement	(0.4)	
Recreation	(0.4)	
Development Planning	(0.5)	
Fire & Rescue Services	0.3	
Other	<u>0.3</u>	(0.7)
<b>Corporate Revenues</b>		
Hydro Dividends	1.3	
Investment Income	0.7	
Other	<u>(0.3)</u>	<u>1.7</u>
<b>Total Revenues</b>		(1.9)
<b>Expenditures</b>		
<b>Departmental Expenses</b>		
Building Standards	0.6	
Information & Technology Management	0.6	
Development & Transportation Engineering	0.5	
Engineering Services	0.5	
Buildings & Facilities	0.5	
Vaughan Public Libraries	0.5	
Enforcement Services	0.4	
City Clerk	0.3	
Development Planning	0.3	
Public Works	(0.4)	
Other-(various departments)	<u>1.0</u>	4.8
<b>Coporate &amp; Election</b>		
Building Standards Reserve Contribution	(1.3)	
Salary Savings from Turnover	(0.7)	
Other	<u>(0.7)</u>	(2.7)
<b>Long Term Debt</b>		1.6
<b>Contingency</b>		<u>0.7</u>
<b>Total Expenditures</b>		<u>4.4</u>
<b>Third Quarter Revenues Net of Expenditures</b>		<u>\$ 2.5</u>

## **Specific Variance Explanations:**

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

### **City Council**

#### Expenditure variance - \$121,537 or 12.1% favourable

Council expenditures were favourable and related to under spending in part-time, travel/conference, printing, mailings and the remaining balance was distributed among various other accounts.

### **City Manager**

#### **Fire and Rescue Services**

#### Revenue variance - \$253,773 or 144.7% favourable

The third quarter revenue position has exceeded the annual budget by 12%. The majority of the favourable variance, approximately \$195k, is mainly attributed to higher emergency call outs due to an increase in motor vehicle accidents. The balance of the variance is related to an increase in revenues for external mechanical services provided to municipalities and requested fire prevention inspections for commercial and industrial buildings.

#### Expenditure variance - \$76,170 or 0.3% unfavourable

The unfavourable variance was largely a result of over spending in vehicle maintenance and repairs, approximately \$199k, as a result of an increasing fleet and recoverable municipal area vehicle servicing. In addition, an unfavourable variance of \$67k was experienced in protective clothing and uniforms, due to an earlier than planned bulk purchase.

The above variance was partially offset by a \$187k favourable variance in labour costs resulting from several retirements, parental-leaves and long term disability, including overtime coverage for higher than normal sick time and the August 20 Tornado. The remainder of the variance was an equalized combination of minor variances across multiple accounts.

### **Commissioner of Finance and Corporate Services**

#### Expenditure variance - \$104,729 or 28.5% favourable

The favourable variance was a result of staff vacancies, which resulted in savings in the labour and other associated accounts. The favourable variance will continue to year-end.

#### **City Financial Services**

#### Expenditure variance - \$106,498 or 5.4% favourable

Majority of the favourable expenditure variance relates to \$84k savings in labour costs caused by staff vacancies. The remainder of the variances lie in associated accounts such as training and development, office supplies, furniture, and other accounts.

#### **Reserves and Investments**

#### Expenditure variance - \$120,176 or 16.4% favourable

The favourable variance was caused by delays in hiring the 2009 approved grant specialist and investment analyst positions, approximately \$91K. The remainder of the variance is due to \$22k posting error and other minor favourable variances.

## Commissioner of Legal and Administrative Services

### City Clerks

#### Expenditure variance - \$261,149 or 9.6% favourable

The Clerk's overall favourable expenditure variance is primarily attributed to Clerk's Mailroom/Print Shop, Records Management, and Administration divisions. The favourable variances were a result of the following main points:

- A \$105k variance in the Mailroom/Print Shop was related to savings realized in postage, printing and supplies, which are dependent on citywide departmental needs.
- A \$72k variance in Records Management was largely a result of labour savings due to a delay in hiring approved staff complement.
- The \$64k favourable variance in Administration was mainly a result of savings in the delay of hiring a contract person for a maternity leave replacement and savings in training and development, advertising and other accounts. These savings will be minimized by year-end as expenditures are processed and incurred over the next few months.

### City Clerks Licensing

#### Revenue variance - \$168,429 or 26.9% favourable

Licensing revenue has reached 99% of the annual revenue budget by third quarter. The favourable variances were a result of the following main points:

- An increase in marriage license applications, approximately \$70k, caused by the City of Toronto strike,
- The issuance of 6 additional taxi plate licenses, approximately \$45k.
- Greater than expected tow truck applications requests, approximately \$30k.
- Other minor favourable variances were experienced in eating establishments, public garages and driving school categories.
- The above favourable variance was offset by an unfavourable variance of \$27k in massage parlour licenses as result of forced closures by the Enforcement Department.

#### Expenditure variance - \$32,229 or 8.7% unfavourable

The unfavourable variance is largely related to higher than anticipated purchases of marriage licenses resulting from the City of Toronto strike, approximately \$72k. This variance was partially offset by a favourable variance in labour costs of \$29k resulting from an unfilled position. The remaining variance consisted of various minor variances experienced in materials and supplies and other accounts.

### Committee of Adjustment

#### Revenue variance - \$63,045 or 17.5% unfavourable

Application volumes submitted to date have been lower than initially anticipated due to general economic conditions.

### City Clerks Insurance

#### Expenditure variance - \$174,700 or 8.9% unfavourable

The insurance expense was higher than planned due to unforeseen increases in the 2009-2010 insurance premium issued in July.

### Legal Services

#### Revenue variance - \$6,248 or 11.8% unfavourable

This variance is a result of lower than anticipated registration fees.

Expenditure variance - \$243,854 or 21.1% unfavourable

The unfavourable expenditure is a result of greater than forecasted professional fee costs for external counsel regarding three compliance audits and an appeal for a court decision upholding various City by-laws. These additional costs are expected to continue. The above variance was slightly offset by other minor favourable variances.

Enforcement Services

Revenue variance - \$418,480 or 30.1% unfavourable

The unfavourable variance was caused in part by a reduction of the 2009 additional enforcement staff requests, for which was not reflected in department revenue budget. Similarly, the anticipated full-year revenue for the administrative monetary penalties initiative was prematurely factored into the 2009 department budget, when the actual go live date was August 2009. These items prevented the department from meeting 2009 revenue targets.

Expenditure variance - \$390,014 or 13.4% favourable

The favourable variance consists of \$282k savings in labour costs related to vacant positions and delays in hiring the 2009 approved sign-enforcement staff. There was \$92k savings in service contracts and materials/supplies due to delays in invoice payments which will correct itself in the fourth quarter. The above variances were partially offset by higher than anticipated overtime costs for noise monitoring, which is partially funded by associated paid duty revenue.

Human Resources

Expenditure variance - \$194,902 or 8.9% favourable

The majority of the favourable variance, approximately \$146k, is located in labour costs associated with two maternity leaves and a delay in hiring a contract position. The above positive variance will likely be reduced in the fourth quarter as a result of anticipated paid vacation for departing staff member. Corporate training also contributed \$63k to the positive variance account, but is anticipated to be reduced in the fourth quarter with on-going accessibility training. The above variances were partially offset by an unfavourable variance in professional fees due to a higher volume of legal fees related to arbitration costs for VFRS and CUPE union grievances and the staff survey. The remainder of the favourable variance is a combination of payment delays for the September service awards event and other minor accounts.

**Commissioner of Community Services**

Recreation

Revenue variance - \$414,245 or 3.3% unfavourable

The unfavourable revenue variance is primarily due to revenue posting and calendarization anomalies created by the early October vs. late September program start dates. The revenue variance should correct itself in the fourth quarter, when budget vs. actuals will more closely align.

Building and Facilities

Expenditure variance - \$585,645 or 5.0% favourable

The favourable variance largely consists of a \$250k favourable variance in labour costs related to vacancies caused by turnover and a \$279k favourable variance in utilities as a result of payment processing timing delays. The balance of the variance is located in maintenance, garbage disposal services, and charges from other departments which are also a result of payment processing timing delays. It is expected that variances resulting from timing delays will correct themselves in the fourth quarter.

Fleet

Expenditure variance - \$171,948 or 24.3% favourable

The largest portion of the favourable variance, approximately \$117k, is related to labour savings resulting from a vacant position, which was recently filled in fourth quarter. In

addition, a \$25k favourable variance was experienced in charges from other departments, which will be processed in the next quarter. The remainder of the variance relates to minor variances in maintenance repairs, materials and supplies and other various accounts. It should be noted that the fleet department is funded through fleet reserve contributions and therefore no net impact was experienced.

#### Parks Operations-Cemeteries

Revenue variance - \$16,668 or 30.9% unfavourable

The unfavourable variance was for less than expected sale of plots, foundations, and other services.

#### Parks Operations

Expenditure variance - \$122,971 or 1.5% unfavourable

The variance consists largely of a \$468k unfavourable position experienced in contractor and contractor maintenance expenses attributable to \$160k in emergency fence and retaining wall repairs, a \$156k posting error to be corrected in the fourth quarter, and increased snow clearing costs experienced early in the year. In addition, machine time was also unfavourable by \$203k due to severe winter conditions earlier in the year requiring longer equipment run times.

The above unfavourable variances were mostly offset by \$438k in net labour savings resulting from full time vacancies and long term disability absences. Other favourable variances consisted of \$47k in utilities and \$26k in charges from other departments caused by payment processing timing differences. A mixture of various other minor account variances in computer hardware/software, small tools and equipment, protective clothing etc. also contributed to the remaining difference.

### Commissioner of Planning

#### Development Planning

Revenue variance - \$483,990 or 27.4% unfavourable

The variance is a result of reduced applications received during this time period e.g. (Official Plan and Zoning By-law Amendments, Subdivisions, Part-Lot Control, Site-Plans and Condominiums). However, budgeted revenues may materialize before the end of the year, barring any unforeseen events or market conditions.

Expenditure variance - \$265,657 or 13.9% favourable

The majority of the variance, approximately \$211k, is related to labour savings caused by two maternity leaves backfilled by lower cost contract staff and an approved position transfer to Policy Planning. In addition, there is a net favourable variance in professional fees when including the reserve funding transfer for the Major Mackenzie streetscape study. The balance of the variance consists of multiple minor variances.

#### Building Standards

Revenue variance - \$218,523 or 3.3% favourable

Approximately 67% of the variance is a result of substantially higher than expected building permit volumes received during the third quarter. The remainder of the variance was related to other service charges such as sign and title restriction fees among other related fees.

It is unknown if the higher than expected building permit volumes will continue. The increased permit activity could result in a contribution to the Building Standards Continuity Reserve Fund at the end of the year. The Building Standards Department will continue to monitor permit activity and if required, will review the building permit fee structure and make recommendations accordingly.

Expenditure variance - \$584,003 or 12.9% favourable

The majority of the favourable expenditure variance relates to vacancies which have resulted in savings in the salary, benefits, and associated accounts, including office equipment, computer hardware, software, training and development. It is expected that this favourable variance will continue to the end of the year.

**Commissioner of Economic and Technology Development and Corporate Communications**

Economic and Business Development

Revenue variance - \$142,747 or 29.7% unfavourable

The unfavourable revenue variance can be attributed to a delay in Communities in Bloom (CIB) receivables and tourism advertising revenues not realized due to a temporary redirection of resources to Communities in Bloom and economic pressures. The unfavourable revenue variance should improve, but may not be fully corrected by year-end.

Expenditure variance - \$190,985 or 15.2% favourable

The department's favourable expenditure variance is attributed to a combined favourable variance of \$163k in special events, promotion and education, travel and advertising as a result of a reduction in public relations activities. The remainder of the variance was distributed in related expense accounts.

Information Technology Management

Expenditure variance - \$566,237 or 11.9% favourable

The favourable variance is made up of first, savings of \$155k in labour costs mainly in full time salaries due to longer period than anticipated to fill previously approved complement. Secondly, the service contract account was under spent by \$146k, as a result of delays in contract renewals and invoice processing. Thirdly, the communications account was under spent by \$116k, due to cost savings and delays in securing communications services. The remaining balance consists of many smaller account variances. It is anticipated that as payments are processed the overall favourable variances will be reduced by the end of 2009.

Corporate Communications

Expenditure variance - \$111,389 or 10.1% favourable

The majority of the favourable variance, approximately \$69k, is due to the hiring delay of an approved Communications Specialist, as a result of the job evaluation process. The remainder of the variance consists of a combination of savings in computer hardware/software, advertising and other expense accounts offset by overspending in contractor and contract materials for corporate events, which is counter balanced by event sponsorship revenues.

**Commissioner of Engineering and Public Works**

Development and Transportation Engineering

Revenue variance - \$24,901 or 12.8% unfavourable

The unfavourable variance was mainly related to a revenue decline in recoverable expenses caused by the surcharge levied for work the developer has failed to do in a timely manner. As a result, developers undertook their work requirements to avoid a surcharge. The remainder of the variance is due to a decline in infill and new development permit applications resulting from the economic slowdown. It is anticipated that these areas will not recover by the end of the year.

Expenditure variance - \$457,985 or 17.6% favourable

Most of the favourable variance was due to labour savings. Two of these positions were recently filled during the third quarter. However, there are three positions that continue to be vacant, two of which are 2009 approved complements that are currently in the job evaluation process. It is not anticipated that the positions will be filled before the end of the year.



## Engineering Services

### Revenue variance - \$11,904 or 11.0% unfavourable

The variance is related to road occupancy permits, which are expected to meet annual budget expectations in the next quarter.

### Expenditure variance - \$476,551 or 20.1% favourable

The majority of the variance, approximately \$335k, is principally found in net labour costs due to delays in the hiring of three positions, including the Director's role which was filled in the second quarter. Other expenditures impacted by the above variances include training, membership and mileage. Unfavourable variances in professional fees and computer hardware/software were also experienced, but anticipated to align with budget in the fourth quarter. The remaining \$101k favorable variance in contractor and contract materials was a result of work deferred to the fourth quarter.

## Public Works-Operations

### Revenue variance - \$31,807 or 7.8% unfavourable

The unfavourable revenue variance is caused by \$28k lower than expected revenue in the Roads Department from recoverable expenses for street lighting activities due to the decline in accidents. The remainder of the variance is in the Waste Division whereby there was a decrease of sales for blue boxes, green bins and garbage, which was mostly counter balanced by a \$45k favourable variance in the Ontario Specific Grant funding.

### Expenditure variance - \$357,927 or 1.2% unfavourable

The above variance consists of \$771k unfavourable variance in winter control, which is partially offset by favourable variances in Waste, Roads and Administration divisions.

*Winter Control* – The \$771k unfavourable variance in winter operations was caused by the severe winter storms experienced in the early part of 2009. This created a \$783k variance in contract accounts for servicing requirements and a \$92k variance in material accounts for salt purchases. The above variances were offset by favourable variances in labour and other accounts.

*Roads* – The \$138k favourable variance in roads operations was related to a \$323k favourable variance in contracts due to a delay in maintenance programs, which will be caught up in the last quarter. The above variance was offset by a \$140k variance in labour costs due to full time position reclassifications and increase costs in part time and overtime accounts. In addition, a \$69k unfavourable variance was experienced in materials required for pot hole and rural road repairs created by the extreme winter earlier in the year.

*Waste* – The \$172k favourable variance in waste was due to \$85k under spending in contracts due to a change in growth projections, \$30k in labour vacancies and \$34k in advertising as less printed ads were used. The remainder \$23k favourable variance is in other minor accounts.

*Administration* - The \$103k favourable variance in administration was largely a result of savings in labour costs, approximately \$84k, due to vacancies. The remaining balance consists of a blend of many other minor variances.

## Vaughan Public Libraries

### Expenditure variance - \$450,146 or 5.5% favourable

Most of the favourable variance is a result of the following:

- Approximately \$437k was in salaries and benefits for temporary vacancies, leave of absences and wage differentials.
- Buildings and facilities maintenance was under spent by \$78k due to less than expected repairs of library facilities.
- The periodicals account was favourable by \$63k as a result of free access to database that was offered by Knowledge Ontario program.
- Joint service charges were favourable for \$46k which will be realized before the end of the year.

- Resources-books were overspent by \$153k due to timing differences which are expected to self correct before year-end. This variance partially offset the above favourable variances. Savings in other minor accounts contributed to the remainder of the variance.

## Corporate Revenues

### Supplemental Taxation

Revenue variance - \$2,698,245 or 99.9% unfavourable

This variance is caused by a delay in MPAC's processing of tax assessments, which in turn delayed the collection of City supplemental taxes. It is anticipated the revenues will be collected by fourth quarter.

### Reserves

Revenue variance - \$536,409 or 6.14% unfavourable

Revenues from reserves were \$536k unfavourable, largely due to the engineering reserve being under budget by approximately \$541k as a result of lower departmental expenses. Unfavourable variances were also experienced in the Building Standards and Fleet reserve transfers for reasons similar to those illustrated above. These variances were offset by a \$147k positive showing in finance from capital due to an increase in capital projects and a favourable variance in the insurance reserve transfer to cover the unanticipated insurance premium increases previously illustrated in the Clerks Insurance section.

### Payment in lieu/other

Revenue variance - \$331,006 or 13.4% favourable

These variances are due to the timing of final PIL billings.

## General Corporate Revenues

Revenue variance - \$1,735,037 or 12.8% favourable

Corporate revenues are favourable largely as a result of greater than anticipated Hydro dividend and investment income earnings, \$1.3m and \$707k, respectively. Although, investment income has performed well year to date, there is economic pressure to reduce bank rates, which may impact on the City's ability to maintain these performance figures.

The above figures are offset by a \$175k unfavourable showing in POA revenue due to a backlog in regional processing. These funds are anticipated to be forthcoming in the fourth quarter. In addition, tax certificates and document revenue was unfavourable \$174k, due to a process delay in setting up the "New Account Fee" and "New Ownership Fee". The account should see a correction within the fourth quarter. The remaining balance consists of unfavourable variances in fines and penalties, miscellaneous revenues, etc, largely due to timing differences.

## Corporate Expenditures

### Corporate and Election Expenditures

Expenditure variance - \$2,713,765 or 47% unfavourable

The majority of the unfavourable variance consists of the following explanations:

1. A \$1.3m unfavourable variance was due to a substantial transfer to Building Standards Reserve Contribution, resulting from a combination of lower than anticipated expenditures and higher building code permit revenues. Bill 124 imposes cost and price restrictions on the building code permit fees to the extent that revenues cannot exceed reasonable and anticipated costs. For this reason revenue surpluses are transferred to the reserve to provide future service continuity, as per the City's policy.
2. A \$750k unfavourable variance was experienced in salary gapping and was anticipated since salary savings are budgeted corporately, but realized within individual departments. This variance will continue to be presented throughout the year and naturally offset by the actual salary savings realized within departments.

3. The \$249k unfavourable variance in election expenses was for professional fees paid for compliance audits performed during the year.
4. The Major OMB hearings account was unfavourable \$246k as a result of three lengthy and significantly complex Ontario Municipal Board matters, where external consultants were retained for legal advice and representation and to provide expert evidence on policy and development planning, traffic and transportation, heritage architecture and market economy matters. The variance is expected to continue to the year end.
5. The \$120k unfavourable variance in tax adjustments was due to the timing of the release of ARB decisions and subsequent adjustments. Also, for third quarter, an increase in the elderly homeowners' rebates was experienced, which contributed to the unfavourable variance. The remaining balance consisted of a variety of minor account variances.

#### Long Term Debt

*Expenditure variance - \$1,579,939 or 19.15% favourable*

This expense has a favourable variance as a result of timing issues. It is anticipated that the variance will be minimized by year end.

#### Corporate Contingency

*Expenditure variance - \$691,858 or 79.8% favourable*

A favourable variance in contingency was experienced due to anticipated corporate expenses that have not yet been realized.

#### **Relationship to Vaughan Vision 2020 / Strategic Plan**

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

#### **Regional Implications**

None

#### **Conclusion**

Based on the 2009 quarter ending September 30, 2009, the favourable variance was \$2.5m. If trends continue and barring any unforeseen events, our year-end variance should be favourable. Over the past few years, the operating budget has relied on a prior year's surplus of \$2.5m to assist in balancing the budget. At this point in time, we anticipate that 2009 will not be different than previous years.

#### **Attachments**

Attachment 1: Third Quarter Variance Report

#### **Report prepared by:**

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Respectfully submitted,

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Director of Budgeting & Financial Planning



**CITY OF VAUGHAN**

**2009 OPERATING BUDGET**

**THIRD QUARTER**

**VARIANCE REPORT**

**AS AT**

**September 30, 2009**

**CITY OF VAUGHAN  
2009 OPERATING BUDGET  
THIRD QUARTER VARIANCE REPORT  
AS AT SEPTEMBER 30, 2009**

**REVENUE / EXPENDITURE SUMMARY**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV)		\$	%
				\$	%	\$	%
<b>REVENUES:</b>							
TAXATION	121,171,636	121,171,640	121,171,856	216	0.00%	(220)	0.00%
SUPPLEMENTAL TAXATION	2,700,000	2,700,000	1,755	(2,698,245)	-99.94%	2,698,245	99.94%
GRANT / PAYMENT IN LIEU	2,943,235	2,475,000	2,815,312	340,312	13.75%	127,923	4.35%
RESERVES	15,882,550	8,730,116	8,193,707	(536,409)	-6.14%	7,688,843	48.41%
FEES AND SERVICE CHARGES	32,411,835	25,199,227	24,484,706	(714,521)	-2.84%	7,927,129	24.46%
CORPORATE	17,243,765	13,595,283	15,330,320	1,735,037	12.76%	1,913,445	11.10%
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	1,874,995	1,875,000	5	0.00%	625,000	25.00%
<b>TOTAL REVENUES AFTER FLOW-THROUGH CHARGES</b>	<b>194,853,021</b>	<b>175,746,261</b>	<b>173,872,656</b>	<b>{1,873,605}</b>	<b>-1.07%</b>	<b>20,980,365</b>	<b>10.77%</b>
<b>EXPENDITURES:</b>							
DEPARTMENTAL	171,602,611	123,017,756	118,147,940	4,869,816	3.96%	53,354,671	31.11%
CORPORATE & RESERVES	6,156,595	5,772,297	8,486,062	(2,713,765)	-47.01%	(2,329,467)	-37.84%
LONG TERM DEBT	8,250,000	8,250,000	6,670,061	1,579,939	19.15%	1,579,939	19.15%
CONTINGENCY	2,358,340	867,000	176,142	691,858	79.80%	2,183,198	92.57%
CAPITAL FROM TAXATION	6,585,475	6,585,475	6,585,475	0	0.00%	0	0.00%
<b>TOTAL EXPENDITURES AFTER FLOW THROUGH CHARGES</b>	<b>194,853,021</b>	<b>144,492,528</b>	<b>140,064,680</b>	<b>4,427,848</b>	<b>3.06%</b>	<b>54,788,341</b>	<b>28.12%</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>31,253,733</b>	<b>33,807,976</b>	<b>2,554,243</b>	<b>8.17%</b>	<b>(33,807,976)</b>	

**CITY OF VAUGHAN  
2009 OPERATING BUDGET  
THIRD QUARTER VARIANCE REPORT  
AS AT SEPTEMBER 30, 2009**

**REVENUE BY MAJOR SOURCE**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	\$	FAV. / (UNFAV) %	\$	%
<b>TAXATION</b>							
Supplementals	2,700,000	2,700,000	1,755	(2,698,245)	-99.94%	2,698,245	99.94%
<b>GRANT</b>							
Library Grant	143,236	0	9,306	9,306	0.00%	133,929	93.50%
<b>PAYMENT IN LIEU / OTHER</b>							
Payment In Lieu / Other	2,800,000	2,475,000	2,806,006	331,006	13.37%	(6,006)	-0.21%
<b>RESERVES</b>							
Engineering	4,397,935	3,166,514	2,625,218	(541,296)	-17.09%	1,772,717	40.31%
Parks Develop. / Legal & Real Estate	626,125	589,320	589,320	0	0.00%	36,805	5.88%
Finance - From Capital	1,080,000	800,000	946,862	146,862	18.36%	133,138	12.33%
Fleet Management	938,770	664,079	541,589	(122,480)	-18.45%	397,181	42.31%
Planning	500,000	0	0	0	0.00%	500,000	100.00%
Building Standards	309,310	200,000	0	(200,000)	-100.00%	309,310	100.00%
Insurance	2,208,000	1,960,203	2,140,718	180,515	9.21%	67,282	3.05%
Tax Rate Stabilization	2,757,410	0	0	0	0.00%	2,757,410	100.00%
Debenlure	565,000	0	0	0	0.00%	565,000	100.00%
Winter Control	700,000	0	0	0	0.00%	700,000	100.00%
Water & Wastewater Recovery	1,800,000	1,350,000	1,350,000	0	0.00%	450,000	25.00%
<b>TOTAL RESERVES</b>	15,882,550	8,730,116	8,193,707	(536,409)	-6.14%	7,688,843	48.41%
<b>FEES/SERVICE CHARGES</b>							
<b>CITY MANAGER</b>							
Fire And Rescue Services	383,755	175,354	429,127	253,773	144.72%	(45,372)	-11.82%
<b>TOTAL CITY MANAGER</b>	383,755	175,354	429,127	253,773	144.72%	(45,372)	-11.82%
<b>COMMISSIONER OF LEGAL &amp; ADMIN. SERV.</b>							
Clerks	30,355	23,770	26,580	2,810	11.82%	3,775	12.44%
Clerks - Licensing	801,900	627,328	795,757	168,429	26.85%	6,143	0.77%
Committee Of Adjustment	492,200	360,982	297,937	(63,046)	-17.46%	194,263	39.47%
Legal Services	69,800	53,076	46,828	(6,248)	-11.77%	22,772	32.72%
Enforcement Services	1,967,100	1,388,995	970,515	(418,480)	-30.13%	996,685	50.66%
<b>TOTAL COMMISSIONER OF LEGAL &amp; ADMIN. SERV.</b>	3,361,155	2,454,151	2,137,617	(316,534)	-12.90%	1,223,538	36.40%
<b>COMMISSIONER OF COMMUNITY SERVICES</b>							
Communities In Bloom Sponsorship	15,000	0	40,220	40,220	0.00%	(25,220)	-168.13%
Non-Profit Housing	9,000	6,549	6,549	0	0.00%	2,451	27.23%
Community Grants & Advisory Comm.	0	0	48,000	48,000	0.00%	(48,000)	0.00%
Recreation	15,196,815	12,557,944	12,143,699	(414,246)	-3.30%	3,053,116	20.09%
Buildings And Facilities	187,275	126,915	171,567	44,652	35.18%	15,708	8.39%
Parks Operations	388,765	14,816	85,088	70,272	474.30%	303,677	78.11%
Cemeteries	71,855	53,892	37,224	(16,668)	-30.93%	34,631	48.20%
<b>TOTAL COMMISSIONER OF COMMUNITY SERVICES</b>	15,868,710	12,760,116	12,532,347	(227,769)	-1.79%	3,336,363	21.02%
<b>COMMISSIONER OF PLANNING</b>							
Development Planning	2,379,240	1,768,082	1,284,092	(483,990)	-27.37%	1,095,148	46.03%
Building Standards - Licenses/Permits	7,432,500	5,946,000	5,844,506	(101,494)	-1.71%	1,587,994	21.37%
- Plumbing Permits	345,000	276,000	522,957	246,957	89.48%	(177,957)	-51.58%
- Service Charges	435,350	335,417	408,477	73,060	21.78%	26,873	6.17%
<b>TOTAL COMMISSIONER OF PLANNING</b>	10,592,090	8,325,499	8,060,032	(265,467)	-3.19%	2,532,058	23.91%
<b>COMMISSIONER OF ECONOMIC &amp; TECHNOLOGY DEVELOPMENT &amp; COMMUNICATIONS</b>							
Economic And Business Development	506,250	480,500	337,753	(142,747)	-29.71%	168,497	33.28%
Corporate Communications	84,530	82,030	133,956	51,926	63.30%	(49,426)	-58.47%
<b>TOTAL COMMISSIONER OF ECONOMIC &amp; TECH. DEVELOPMENT &amp; COMMUNICATIONS</b>	590,780	562,530	471,709	(90,821)	-16.15%	119,071	20.15%
<b>COMMISSIONER OF ENGINEERING &amp; PUBLIC WORKS</b>							
Development And Transport. Engineering	313,945	194,436	169,535	(24,901)	-12.81%	144,410	46.00%
Engineering Services	115,285	107,997	96,093	(11,904)	-11.02%	19,192	16.65%
Public Works - Operations	913,345	410,177	378,370	(31,807)	-7.75%	534,975	58.57%
<b>TOTAL COMMISSIONER OF ENGINEERING &amp; PUBLIC WORKS</b>	1,342,575	712,610	643,998	(68,612)	-9.63%	698,577	52.03%
<b>VAUGHAN PUBLIC LIBRARIES</b>	272,770	208,967	209,876	909	0.43%	62,894	23.06%
<b>TOTAL FEES / SERVICE CHARGES</b>	32,411,835	25,199,227	24,484,706	(714,521)	-2.84%	7,927,129	24.46%
<b>TOTAL CORPORATE REVENUES</b>	17,243,765	13,595,283	15,330,320	1,735,037	12.76%	1,913,445	11.10%
<b>TOTAL REVENUE</b>	71,181,385	52,699,626	50,825,800	(1,873,826)	-3.56%	20,355,585	28.60%

**CITY OF VAUGHAN  
2009 OPERATING BUDGET  
THIRD QUARTER VARIANCE REPORT  
AS AT SEPTEMBER 30, 2009**

**REVENUE BY MAJOR SOURCE  
CORPORATE REVENUE DETAIL**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%	\$	%
<i>CORPORATE REVENUE DETAIL :</i>							
Fines And Penalties	4,700,000	3,530,000	3,651,437	121,437	3.44%	1,048,563	22.31%
Tax Certificates And Documents	490,485	388,721	214,878	(173,843)	-44.72%	275,607	56.19%
Investment Income	3,750,000	2,812,500	3,519,846	707,346	25.15%	230,154	6.14%
Hydro Investment Income	4,853,450	3,640,080	3,548,582	(91,498)	-2.51%	1,304,868	26.89%
Hydro Dividends	2,500,810	2,500,810	3,831,787	1,330,977	53.22%	(1,330,977)	-53.22%
Provincial Offenses Act	840,000	650,000	474,849	(176,151)	-26.95%	365,151	43.47%
Miscellaneous Revenue	41,520	26,022	23,771	(2,251)	-8.65%	17,749	42.75%
Purchasing	50,700	34,550	44,500	9,950	28.80%	6,200	12.23%
Capital Admin. Revenue	16,800	12,600	20,670	8,070	64.05%	(3,870)	-23.04%
<b>TOTAL CORPORATE REVENUE</b>	<b>17,243,765</b>	<b>13,595,283</b>	<b>15,330,320</b>	<b>1,735,037</b>	<b>12.76%</b>	<b>1,913,445</b>	<b>11.10%</b>

**CITY OF VAUGHAN  
2009 OPERATING BUDGET  
AS AT SEPTEMBER 30, 2009**

**DEPARTMENTAL EXPENDITURES BY MAJOR CATEGORY (1)**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%	\$	%
<b>COUNCIL</b>	1,338,481	1,000,759	879,222	121,537	12.14%	469,259	34.31%
<b>OFFICE OF THE INTEGRITY COMMISSIONER</b>	200,000	136,680	68,874	66,808	49.24%	131,126	65.56%
<i>City Manager</i>	598,490	443,729	418,814	24,915	-6.61%	179,676	30.02%
Operational Audit	181,615	130,563	108,603	22,060	16.88%	73,012	40.20%
Strategic Planning	207,150	151,685	138,900	12,785	8.43%	68,250	32.95%
Corporate Policy	124,560	91,060	87,825	3,235	3.55%	36,735	29.49%
Fire and Rescue Services	29,975,470	22,144,433	22,220,603	(76,170)	-0.34%	7,754,867	25.87%
Emergency Planning	173,370	131,800	123,657	8,143	6.18%	49,713	28.67%
<b>TOTAL CITY MANAGER</b>	31,280,655	23,093,370	23,098,402	(5,032)	-0.02%	8,182,253	26.11%
<i>Commissioner of Finance and Corporate Services</i>	508,240	368,014	263,285	104,729	28.46%	244,955	48.20%
City Financial Services	2,672,640	1,969,327	1,862,829	106,498	5.41%	809,811	30.30%
Budgeting and Financial Planning	1,312,995	961,160	910,302	50,858	5.29%	402,693	30.67%
Reserves and Investments	988,760	733,067	812,881	120,176	16.39%	375,879	38.02%
Purchasing Services	1,145,835	835,593	810,787	24,806	2.97%	335,048	29.24%
<b>TOTAL COMM. OF FINANCE AND CORP. SERVICES</b>	6,628,470	4,867,151	4,460,084	407,067	8.36%	2,168,386	32.71%
<i>Commissioner of Legal and Administrative Services</i>	361,400	262,538	236,502	26,036	9.92%	124,898	34.56%
City Clerk	3,796,245	2,732,210	2,471,061	261,149	9.56%	1,325,184	34.91%
Clerks - Licensing	505,480	372,700	404,929	(32,229)	-8.65%	100,561	19.89%
Committee of Adjustment	515,760	375,234	353,905	21,329	6.68%	161,855	31.38%
City Clerk - Insurance	2,208,000	1,966,018	2,140,718	(174,700)	-8.89%	67,282	3.05%
Legal Services	1,547,925	1,154,221	1,398,075	(243,854)	-21.13%	149,850	9.68%
Enforcement Services	3,993,255	2,917,857	2,527,843	390,014	13.37%	1,465,412	36.70%
Human Resources	3,074,105	2,185,416	1,990,514	194,902	8.92%	1,083,591	35.25%
<b>TOTAL COMM. OF LEGAL AND ADMINISTRATIVE SERVICES</b>	16,002,180	11,966,194	11,523,547	442,647	3.70%	4,478,633	27.99%
<i>Commissioner Of Community Services</i>	482,435	342,797	273,840	68,957	20.12%	208,595	43.24%
Communities In Bloom	125,455	73,056	25,333	47,723	65.32%	100,122	79.81%
Community Grants And Advisory Committees	156,755	102,313	60,818	41,495	40.56%	94,937	34.91%
Recreation	16,487,850	12,203,829	12,106,111	97,718	0.80%	4,381,739	26.58%
Cultural Services	740,670	598,526	549,145	49,381	8.25%	191,525	25.85%
Buildings And Facilities	17,419,800	11,736,324	11,150,679	585,645	4.99%	6,269,121	35.99%
Fleet Management	938,770	708,091	536,143	171,948	24.28%	402,627	42.89%
Parks Operations	11,083,535	8,251,117	8,374,088	(122,971)	-1.49%	2,709,447	24.45%
Parks Development	1,073,110	789,440	769,376	20,064	2.54%	303,734	28.30%
<b>TOTAL COMMISSIONER OF COMMUNITY SERVICES</b>	48,507,380	34,805,493	33,845,533	959,960	2.76%	14,661,847	30.23%
<i>Commissioner Of Planning</i>	333,460	245,198	238,939	6,259	2.55%	94,511	28.34%
Development Planning	2,604,930	1,914,580	1,648,923	265,657	13.88%	956,007	36.70%
Policy Planning	881,495	851,338	783,866	67,472	7.93%	97,629	11.08%
Building Standards	6,157,630	4,527,828	3,943,825	584,003	12.90%	2,213,805	35.95%
<b>TOTAL COMMISSIONER OF PLANNING</b>	9,977,505	7,538,944	6,615,553	923,391	12.25%	3,361,952	33.70%
<i>Commissioner Of Economic And Technology     Development And Communications</i>	234,580	2,866	2,866	0	0.00%	231,714	98.78%
Economic And Business Development	1,866,545	1,257,737	1,066,752	190,985	15.18%	799,793	42.85%
Access Vaughan	696,170	510,833	465,591	45,242	8.86%	230,579	33.12%
Information And Technology Management	6,690,865	4,749,873	4,183,636	566,237	11.92%	2,507,229	37.47%
Corporate Communications	1,537,980	1,099,372	987,983	111,389	10.13%	549,997	35.76%
<b>TOTAL COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS</b>	11,026,140	7,620,681	6,706,828	913,853	11.99%	4,319,312	39.17%
<i>Commissioner Of Engineering And Public Works</i>	329,145	242,186	229,354	12,832	5.30%	99,791	30.32%
Development And Transport. Engineering	3,581,870	2,609,335	2,161,350	457,985	17.55%	1,430,520	39.94%
Engineering Services	3,343,935	2,374,319	1,897,768	476,551	20.07%	1,446,167	43.25%
Public Works - Operations	28,058,940	18,556,943	18,914,870	(357,927)	-1.93%	9,144,070	32.59%
<b>TOTAL COMMISSIONER OF ENGINEERING AND PUBLIC WORKS</b>	35,313,890	23,782,783	23,193,342	589,441	2.48%	12,120,548	34.32%
<b>VAUGHAN PUBLIC LIBRARIES</b>	11,247,910	8,206,701	7,756,555	450,146	5.49%	3,491,355	31.04%
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	171,502,611	123,017,756	118,147,940	4,869,816	3.96%	53,354,671	31.11%
<b>CORPORATE AND ELECTION</b>	6,156,595	5,772,297	8,486,082	(2,713,785)	-47.01%	(2,329,467)	-37.84%
<b>LONG TERM DEBT</b>	8,250,000	8,250,000	6,670,061	1,579,939	19.15%	1,579,939	19.15%
<b>CONTINGENCY</b>	2,358,340	867,000	175,142	691,858	79.80%	2,183,198	92.57%
<b>CAPITAL FROM TAXATION</b>	6,585,475	6,585,475	6,585,475	0	0.00%	0	0.00%
<b>TOTAL DEPARTMENTAL AND CORPORATE EXPENDITURES</b>	194,853,021	144,492,528	140,064,680	4,427,848	3.06%	54,788,341	28.12%

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



**CITY OF VAUGHAN  
2009 OPERATING BUDGET  
AS AT SEPTEMBER 30, 2009**

**CORPORATE EXPENDITURES - DETAILS**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV)		\$	%
				\$	%		
<b>CORPORATE &amp; ELECTIONS DETAIL :</b>							
<b>RESERVE CONTRIBUTIONS:</b>							
1998 & Prior Bldg & Facil. Infrast. Res. Contrib.	825,000	825,000	825,000	0	0.00%	0	0.00%
Post 1998 Bldg & Facil. Infrast. Res. Contrib.	1,225,000	1,225,000	1,225,000	0	0.00%	0	0.00%
Roads Infrastructure Reserve Contribution	475,000	475,000	475,000	0	0.00%	0	0.00%
Parks Infrastructure Reserve Contribution	275,000	275,000	275,000	0	0.00%	0	0.00%
Bldg. Stds. Service Continuity Reserve Contribution	0	0	1,327,250	(1,327,250)	0.00%	(1,327,250)	0.00%
Election Reserve Contribution	200,000	200,000	200,000	0	0.00%	0	0.00%
<b>TOTAL RESERVE CONTRIBUTIONS</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>4,327,250</b>	<b>(1,327,250)</b>	<b>-44.24%</b>	<b>(1,327,250)</b>	<b>-44.24%</b>
<b>CORPORATE EXPENDITURES:</b>							
Tornado Emergency Aug'09	0	0	16,728	(16,728)	0.00%	(16,728)	0.00%
Vaughan Health Care Center	0	0	12,808	(12,808)	0.00%	(12,808)	0.00%
Bank Charges	90,000	70,000	106,482	(36,482)	-52.12%	(16,482)	-18.31%
Professional Fees	236,820	170,000	108,260	61,740	36.32%	128,560	54.29%
Major Omb Hearings - Professional Fees	400,000	400,000	645,516	(245,516)	-61.38%	(245,516)	-61.38%
Joint Services	344,380	265,000	323,460	(58,460)	-22.06%	20,930	6.08%
Sundry	34,900	26,172	(1,138)	27,310	104.35%	36,038	103.26%
City Hall Funding	1,000,000	1,000,000	1,000,000	0	0.00%	0	0.00%
Tax Adjustments	1,400,000	950,000	1,069,911	(119,911)	-12.62%	330,089	23.58%
Corporate Insurance	603,075	603,075	603,075	0	0.00%	0	0.00%
Amo Membership	18,050	18,050	0	18,050	100.00%	18,050	100.00%
Conferences	29,370	20,000	21,110	(1,110)	-5.55%	8,260	28.12%
Election	0	0	248,506	(248,506)	0.00%	(248,506)	0.00%
Unallocated Benefits	0	0	4,104	(4,104)	0.00%	(4,104)	0.00%
Salary Savings From Turnover (Gapping)	(1,000,000)	(750,000)	0	(750,000)	100.00%	(1,000,000)	100.00%
<b>TOTAL CORPORATE EXPENSES</b>	<b>3,156,595</b>	<b>2,772,297</b>	<b>4,168,812</b>	<b>(1,386,515)</b>	<b>-50.01%</b>	<b>(1,002,217)</b>	<b>-31.75%</b>
<b>TOTAL RESERVE CONTRIBUTIONS &amp; CORPORATE EXPENSES</b>	<b>6,156,595</b>	<b>5,772,297</b>	<b>8,486,062</b>	<b>(2,713,765)</b>	<b>-47.01%</b>	<b>(2,329,467)</b>	<b>-37.84%</b>

**CITY OF VAUGHAN  
2009 OPERATING BUDGET  
THIRD QUARTER VARIANCE REPORT**

**EXPENDITURE DETAILS BY DEPARTMENT**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%	\$	%
<b>DEPARTMENTAL DETAILS:</b>							
<b>COUNCIL</b>	1,338,481	1,000,759	879,222	121,537	12.14%	459,259	34.3%
<b>OFFICE OF THE INTEGRITY COMMISSIONER</b>	200,000	135,680	68,874	66,806	49.24%	131,126	65.6%
<b>CITY MANAGER</b>	598,490	443,729	418,814	24,915	5.61%	179,676	30.0%
OPERATIONAL AUDIT	181,615	130,663	108,603	22,060	16.88%	73,012	40.2%
STRATEGIC PLANNING	207,150	151,685	138,900	12,785	8.43%	68,250	32.9%
CORPORATE POLICY	124,560	91,060	87,825	3,235	3.55%	36,735	29.5%
<b>FIRE AND RESCUE SERVICES DETAIL:</b>							
FIRE ADMINISTRATION	976,785	776,414	780,217	(3,803)	-0.49%	196,568	20.12%
FIRE COMMUNICATION	1,128,725	804,691	680,321	124,370	15.46%	448,404	39.73%
FIRE MECHANICAL	570,340	414,910	418,371	(3,461)	-0.83%	151,969	26.65%
FIRE PREVENTION	1,654,690	1,205,542	1,120,359	85,183	7.07%	534,331	32.29%
FIRE OPERATIONS	24,959,670	18,431,551	18,600,214	(368,663)	-2.00%	6,159,456	24.68%
FIRE TRAINING	610,445	447,259	345,177	102,082	22.82%	265,268	43.45%
EMERGENCY MEDICAL PROGRAM	74,815	64,066	75,944	(11,878)	-18.54%	(1,129)	-1.51%
<b>TOTAL FIRE AND RESCUE SERVICES</b>	<b>29,975,470</b>	<b>22,144,433</b>	<b>22,220,603</b>	<b>(76,170)</b>	<b>-0.34%</b>	<b>7,754,867</b>	<b>25.87%</b>
EMERGENCY PLANNING	173,370	131,800	123,657	8,143	6.18%	49,713	28.67%
<b>COMM. OF FINANCE AND CORP. SERVICES</b>	<b>508,240</b>	<b>368,014</b>	<b>263,285</b>	<b>104,729</b>	<b>28.46%</b>	<b>244,955</b>	<b>48.20%</b>
<b>CITY FINANCIAL SERVICES DETAIL:</b>							
CITY FINANCIAL SERVICES ADMINISTRATION	377,755	278,360	251,593	26,767	9.62%	126,162	33.40%
ACCOUNTING SERVICES	993,545	727,630	687,194	40,436	5.56%	306,351	30.83%
TAXATION AND PROPERTY ASSESSMENT	1,239,825	914,573	878,830	35,743	3.91%	360,985	29.12%
PAYROLL SERVICES	61,515	48,764	45,212	3,552	7.28%	16,303	26.50%
<b>TOTAL CITY FINANCIAL SERVICES</b>	<b>2,672,640</b>	<b>1,969,327</b>	<b>1,862,829</b>	<b>106,498</b>	<b>5.41%</b>	<b>809,811</b>	<b>30.30%</b>
<b>BUDGETING AND FINANCIAL PLANNING DETAIL:</b>							
BUDGETING ADMINISTRATION	262,599	192,232	182,060	10,172	6.29%	80,539	30.67%
BUDGETING	459,548	336,406	318,606	17,800	5.29%	140,943	30.67%
FINANCIAL PLANNING	328,249	240,290	227,576	12,715	5.29%	100,673	30.67%
ACTIVITY COSTING	262,599	192,232	182,060	10,172	5.29%	80,539	30.67%
<b>TOTAL BUDGETING AND FINANCIAL PLANNING</b>	<b>1,312,995</b>	<b>961,160</b>	<b>910,302</b>	<b>50,858</b>	<b>5.29%</b>	<b>402,693</b>	<b>30.67%</b>
RESERVES AND INVESTMENTS	988,760	733,057	612,881	120,176	16.39%	375,879	38.02%
PURCHASING SERVICES	1,145,835	835,593	810,787	24,806	2.97%	335,048	29.24%
<b>COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES</b>	<b>361,400</b>	<b>262,538</b>	<b>236,502</b>	<b>26,036</b>	<b>9.92%</b>	<b>124,898</b>	<b>34.56%</b>
<b>CITY CLERK DETAILS:</b>							
CLERKS ADMINISTRATION	1,040,420	755,601	690,970	64,531	8.54%	349,450	33.59%
RECORDS MANAGEMENT	512,575	367,079	284,542	72,537	20.31%	228,033	44.49%
ARCHIVAL SERVICES	150,335	100,549	103,775	(3,226)	-3.21%	46,560	30.97%
MAILROOM / PRINTSHOP / COURIER SERVICES	790,755	591,492	485,822	105,670	17.86%	304,933	38.56%
COUNCIL CORPORATE	120,940	63,499	50,114	13,385	21.08%	70,826	58.56%
COUNCIL EXECUTIVE ASSISTANTS	1,181,220	864,090	855,838	8,252	0.95%	325,382	27.55%
<b>TOTAL CITY CLERK</b>	<b>3,796,245</b>	<b>2,732,210</b>	<b>2,471,061</b>	<b>261,149</b>	<b>9.56%</b>	<b>1,325,184</b>	<b>34.91%</b>
LICENSING AND SPECIAL PROJECTS	505,490	372,700	404,929	(32,229)	-8.65%	100,561	19.89%
COMMITTEE OF ADJUSTMENT AND DEVELOP. SERV.	515,760	375,234	353,905	21,329	5.68%	161,855	31.38%
CITY CLERK - INSURANCE	2,208,000	1,966,018	2,140,718	(174,700)	-8.89%	67,282	3.05%
<b>LEGAL SERVICES DETAIL:</b>							
LEGAL SERVICES ADMINISTRATION	1,188,505	893,658	1,157,180	(263,522)	-29.49%	31,325	2.64%
REGISTRATION FEES	25,000	16,666	26,112	(9,446)	-56.68%	(1,112)	-4.45%
REAL ESTATE	334,420	243,897	214,783	29,114	11.94%	119,637	35.77%
<b>TOTAL LEGAL SERVICES</b>	<b>1,547,925</b>	<b>1,154,221</b>	<b>1,398,075</b>	<b>(243,854)</b>	<b>-21.13%</b>	<b>149,850</b>	<b>9.68%</b>
<b>ENFORCEMENT SERVICES DETAIL:</b>							
ENFORCEMENT SERVICES ADMINISTRATION	3,414,255	2,483,625	2,131,676	351,949	14.17%	1,282,579	37.57%
ANIMAL CONTROL	579,000	434,232	396,167	38,065	8.77%	182,833	31.58%
<b>TOTAL ENFORCEMENT SERVICES</b>	<b>3,993,255</b>	<b>2,917,857</b>	<b>2,527,843</b>	<b>390,014</b>	<b>13.37%</b>	<b>1,465,412</b>	<b>36.70%</b>

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	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%	\$	%
<b>DEPARTMENTAL DETAILS:</b>							
HUMAN RESOURCES DETAIL:							
HUMAN RESOURCES ADMINISTRATION	61,015	38,495	35,367	3,128	8.13%	25,648	42.04%
RECRUITMENT AND TRAINING	346,190	263,521	171,151	92,370	35.06%	175,039	50.56%
EMPLOYEE RELATIONSHIPS	738,426	511,305	567,723	(56,418)	-11.03%	170,702	23.12%
EMPLOYEE SERVICES	570,056	432,682	321,018	111,664	25.81%	249,037	43.69%
CROSSING GUARDS	942,070	626,022	568,656	57,366	9.16%	373,414	39.64%
HEALTH AND WELLNESS	416,350	313,391	326,599	(13,208)	-4.21%	89,751	21.56%
<b>TOTAL HUMAN RESOURCES</b>	<b>3,074,105</b>	<b>2,185,416</b>	<b>1,990,614</b>	<b>194,902</b>	<b>8.92%</b>	<b>1,083,591</b>	<b>35.25%</b>
<b>COMMISSIONER OF COMMUNITY SERVICES</b>							
	482,435	342,797	273,940	68,957	20.12%	208,595	43.24%
COMMUNITIES IN BLOOM	125,455	73,056	25,333	47,723	65.32%	100,122	79.81%
<b>TOTAL COMMISSIONER OF COMMUNITY SERVICES</b>	<b>607,890</b>	<b>415,853</b>	<b>299,173</b>	<b>116,680</b>	<b>28.06%</b>	<b>308,717</b>	<b>50.79%</b>
COMMUNITY GRANTS AND ADMOSRY COMMITTEES	155,755	102,313	60,818	41,495	40.56%	94,937	60.95%
RECREATION DETAIL:							
RECREATION ADMINISTRATION	4,833,285	3,592,869	3,505,212	87,657	2.44%	1,328,073	27.48%
PROGRAMMES ADMINISTRATION	489,060	359,043	339,880	19,163	5.34%	149,180	30.50%
AQUATICS	2,946,466	2,191,726	2,181,926	9,801	0.45%	764,540	25.95%
FITNESS	1,469,716	1,073,411	1,063,383	10,028	0.93%	406,332	27.65%
GENERAL PROGRAMMES	2,558,700	1,808,354	1,753,932	54,422	3.01%	804,768	31.45%
CAMPS	1,469,715	1,436,971	1,291,068	145,903	10.15%	178,647	12.18%
SKATING	64,290	41,540	38,244	3,296	7.93%	26,046	40.51%
CITY PLAYHOUSE	440,485	337,084	336,057	2,027	0.60%	105,428	23.93%
PERMITS (VAUGHAN HOCKEY SUBSIDY)	1,118,270	730,894	744,269	(13,375)	-1.83%	374,001	33.44%
YORK REGION TRANSIT TICKETING	898,000	484,920	745,835	(260,915)	-53.81%	152,165	16.94%
SPECIAL NEEDS / VOLUNTEER DEVELOPMENT	167,925	143,892	107,306	36,586	25.43%	60,619	36.10%
OTHER PROGRAMMES	31,940	3,125	0	3,125	100.00%	31,940	100.00%
<b>TOTAL RECREATION</b>	<b>16,487,850</b>	<b>12,203,829</b>	<b>12,106,111</b>	<b>97,718</b>	<b>0.80%</b>	<b>4,381,739</b>	<b>26.58%</b>
CULTURAL SERVICES DETAIL:							
CULTURAL SERVICES ADMINISTRATION	632,290	520,605	489,467	31,138	5.98%	142,823	22.59%
VAUGHAN CULTURAL INTERPRETIVE CTR.	9,880	6,916	0	6,916	100.00%	9,880	100.00%
DOORS OPEN VAUGHAN	65,500	47,941	47,027	914	1.91%	18,473	28.20%
ARTS	16,500	12,375	9,054	3,321	26.84%	7,446	45.13%
HERITAGE VAUGHAN	16,500	10,589	3,597	7,092	66.35%	12,903	78.20%
<b>TOTAL CULTURAL SERVICES</b>	<b>740,670</b>	<b>598,526</b>	<b>549,145</b>	<b>49,381</b>	<b>8.25%</b>	<b>191,525</b>	<b>26.86%</b>
BUILDINGS AND FACILITIES DETAIL:							
ADMINISTRATION	2,281,225	1,785,406	1,772,121	13,285	0.74%	519,104	22.66%
TRADES SHOPS	477,100	353,016	432,809	(79,793)	-22.60%	44,291	9.28%
CIVIC CENTRE	1,233,145	773,708	654,458	119,250	15.41%	578,687	46.93%
BUILDING OPERATIONS	13,418,330	8,824,194	8,291,291	532,903	6.04%	5,127,039	38.21%
<b>TOTAL BUILDINGS AND FACILITIES</b>	<b>17,419,800</b>	<b>11,736,324</b>	<b>11,150,679</b>	<b>586,645</b>	<b>4.99%</b>	<b>6,269,121</b>	<b>35.99%</b>
FLEET MANAGEMENT DETAIL:							
FLEET MANAGEMENT ADMINISTRATION	459,020	339,588	300,798	38,790	11.42%	158,222	34.47%
FLEET MANAGEMENT SERVICES	479,750	368,503	235,345	133,158	36.13%	244,405	50.94%
<b>TOTAL FLEET MANAGEMENT</b>	<b>938,770</b>	<b>708,091</b>	<b>536,143</b>	<b>171,948</b>	<b>24.28%</b>	<b>402,627</b>	<b>42.89%</b>
PARKS OPERATIONS DETAIL:							
PARKS ADMINISTRATION	1,623,870	1,172,252	834,377	337,875	28.82%	789,493	48.62%
OPERATIONS	6,137,345	4,913,854	4,953,610	(39,756)	-0.81%	1,183,735	19.29%
FORESTRY	1,215,510	881,671	834,573	47,098	5.34%	380,937	31.34%
CEMETERIES / CAPITAL PROJECTS	2,106,810	1,283,340	1,751,528	(468,188)	-36.48%	355,282	16.86%
<b>TOTAL PARKS OPERATIONS</b>	<b>11,083,535</b>	<b>8,251,117</b>	<b>8,374,088</b>	<b>(122,971)</b>	<b>-1.49%</b>	<b>2,709,447</b>	<b>24.45%</b>
PARKS DEVELOPMENT	1,073,110	789,440	769,376	20,064	2.54%	303,734	28.30%

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	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%	\$	%
<b>DEPARTMENTAL DETAILS:</b>							
<b>COMMISSIONER OF PLANNING</b>	333,450	245,198	238,939	6,259	2.55%	94,511	28.34%
DEVELOPMENT PLANNING DETAIL:							
PLANNING ADMINISTRATION	470,930	340,984	275,172	65,812	19.30%	195,758	41.57%
DEVELOPMENT PLANNING	1,897,570	1,400,999	1,209,671	191,328	13.66%	687,899	36.25%
DRAFTING	236,430	172,597	164,080	8,517	4.93%	72,350	30.60%
<b>TOTAL DEVELOPMENT PLANNING</b>	<b>2,604,930</b>	<b>1,914,580</b>	<b>1,648,923</b>	<b>265,657</b>	<b>13.88%</b>	<b>966,007</b>	<b>36.70%</b>
POLICY PLANNING	881,495	851,338	783,866	67,472	7.93%	97,629	11.08%
BUILDING STANDARDS	6,157,630	4,527,828	3,943,825	584,003	12.90%	2,213,805	35.95%
<b>COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS</b>	234,580	2,866	2,866	0	0.00%	231,714	98.78%
ECONOMIC AND BUSINESS DEVELOPMENT DETAIL:							
ECONOMIC AND BUSINESS DEVELOP. ADMIN.	831,685	617,969	551,883	66,086	10.69%	279,802	33.64%
BUSINESS DEVELOPMENT	683,310	380,052	276,500	103,552	27.26%	406,810	59.54%
MARKETING	84,900	68,632	26,381	42,251	61.56%	58,519	68.93%
TOURISM	224,000	172,358	204,494	(32,136)	-18.64%	19,506	8.71%
ENVIRONMENT	42,650	18,726	7,494	11,232	59.98%	35,156	82.43%
<b>TOTAL ECONOMIC AND BUSINESS DEVELOPMENT</b>	<b>1,866,545</b>	<b>1,257,737</b>	<b>1,066,752</b>	<b>190,985</b>	<b>15.18%</b>	<b>799,793</b>	<b>42.85%</b>
ACCESS VAUGHAN	698,170	510,833	465,591	45,242	8.86%	230,579	33.12%
INFORMATION AND TECHNOLOGY MANAGEMENT DETAIL:							
OFFICE OF THE CHIEF INFORMATION OFFICER	331,390	262,849	218,138	44,711	17.01%	113,252	34.17%
TECHNICAL SERVICES	2,858,025	1,947,543	1,693,965	253,578	13.02%	1,164,060	40.73%
BUSINESS SOLUTIONS	2,502,645	1,876,509	1,658,456	218,053	11.62%	844,189	33.73%
CLIENT SERVICES	998,805	662,972	613,077	49,895	7.53%	385,728	38.62%
<b>TOTAL INFORMATION AND TECHNOLOGY MANAGEMENT</b>	<b>6,690,865</b>	<b>4,749,873</b>	<b>4,183,636</b>	<b>566,237</b>	<b>11.92%</b>	<b>2,507,229</b>	<b>37.47%</b>
CORPORATE COMMUNICATIONS	1,537,980	1,099,372	987,983	111,389	10.13%	549,997	35.76%
<b>COMMISSIONER OF ENGINEERING SERVICES AND PUBLIC WORKS</b>	329,145	242,186	229,354	12,832	5.30%	99,791	30.32%
ENGINEERING SERVICES DETAIL:							
DEVELOPMENT AND TRANSPORTATION ENGINEERING	3,581,870	2,609,335	2,161,350	457,985	17.55%	1,430,520	39.94%
ENGINEERING SERVICES	3,343,935	2,374,319	1,897,768	476,551	20.07%	1,446,167	43.25%
<b>TOTAL ENGINEERING SERVICES<sup>6,92</sup></b>	<b>5,805</b>	<b>4,983,654</b>	<b>4,049,118</b>	<b>934,536</b>	<b>18.75%</b>	<b>2,876,687</b>	<b>41.54%</b>
PUBLIC WORKS DETAIL:							
PUBLIC WORKS ADMINISTRATION	1,853,245	1,533,433	1,430,360	103,073	6.72%	422,885	22.82%
ROADS MAINTENANCE	8,344,460	6,021,626	5,883,044	138,582	2.30%	2,461,416	29.50%
WINTER CONTROL	9,129,330	5,274,543	6,045,880	(771,337)	-14.62%	3,083,450	33.78%
WASTE MANAGEMENT	8,731,905	5,727,341	5,555,586	171,755	3.00%	3,176,319	36.38%
<b>TOTAL PUBLIC WORKS</b>	<b>28,058,940</b>	<b>18,556,943</b>	<b>18,914,870</b>	<b>(357,927)</b>	<b>-1.93%</b>	<b>9,144,070</b>	<b>32.59%</b>
<b>VAUGHAN PUBLIC LIBRARIES DETAIL:</b>							
PERSONNEL AND ADMINISTRATION	8,117,845	5,944,238	5,480,765	463,483	7.80%	2,637,090	32.49%
COMMUNICATIONS	393,965	393,075	299,317	93,758	23.85%	94,648	24.02%
RESOURCES	1,772,720	906,008	1,289,616	(383,608)	-42.34%	463,104	27.25%
FACILITIES	963,380	963,380	686,867	276,513	28.70%	276,513	28.70%
<b>TOTAL VAUGHAN PUBLIC LIBRARIES</b>	<b>11,247,910</b>	<b>8,206,701</b>	<b>7,756,555</b>	<b>450,146</b>	<b>5.49%</b>	<b>3,491,355</b>	<b>31.04%</b>
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>170,481,361</b>	<b>122,269,822</b>	<b>117,389,106</b>	<b>4,880,716</b>	<b>3.99%</b>	<b>53,092,255</b>	<b>31.14%</b>