

**2003 SECOND QUARTER REPORT**

**Recommendation**

The Director of Budgeting and Financial Planning in consultation with the Commissioner of Finance & Corporate Services, the Director of City Financial Services, and the Director of Reserves and Investments recommends:

That the 2003 Second Quarter Variance Analysis report be received for information purposes.

**Purpose**

To report the year to date results versus the operating budget as of June 30, 2003.

**Background - Analysis and Options**

The second quarter variance analysis attached compares the current status of both departmental and corporate expenses and revenues for the six-month period ending June 30, relative to the 2003 year-to-date operating budget. The year-to-date operating budget is calendarized based primarily on the spending patterns of last year. This variance analysis is prepared on a partial accrual basis; only major revenue streams or expenditures not processed, 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 expenses to the last half of the year.

**Second Quarter Ahead of Budget**

At the end of the second quarter the excess of revenues over expenses is \$2.0m. This result is made up of revenues being in line with budget and expenses that are below budget by \$2.0m. This difference represents a 1.6% positive variance from the annual budget and the main areas that attribute to the positive variance are summarized below:

<u>Revenues</u>		<u>(\$M's)</u>
Reserves		(0.3)
Fees & Service Charges		
Fire	(0.1)	
Recreation	0.2	
Other	0.1	0.2
Corporate Revenue		
Fines and Penalties	(0.2)	
Investment Income	0.3	0.1
Total		0.0
<u>Expenses</u>		
Winterization Program	(1.1)	
HR	(0.1)	
Parks	(0.1)	
Corporate Communications	(0.1)	
Other Expenses	3.4	
Total		2.0
Year-to-Date Revenues Net of Expenses		<u>\$2.0M</u>

The City's Operating budget is \$125,896,340. The \$2.0M represents a positive variance of 1.6%.

## Revenue

Actual total Revenues shown below are at \$78.9m as of June 30, 2003, and are in line with the year-to-date budget. Reserves are (\$0.3m) unfavourable, but are totally offset by Fees and Services with a \$0.2m favourable variance and Corporate Revenue with a \$0.1m favourable variance.

(Millions)	2003 Annual Budget \$	YTD Budget \$	YTD Actual \$	Variance Fav / (Unfav) \$
Taxation	70.8	57.3	57.3	0.0
Reserves	9.0	2.7	2.4	(0.3)
Fees & Services	27.5	13.5	13.7	0.2
Corporate Revenue	12.7	2.9	3.0	0.1
Grant-in-Lieu / Other	<u>5.9</u>	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>
	125.9	78.9	78.9	0.0

## Taxation

Property tax revenue of \$57.3m represents the interim billing for residential, commercial, industrial properties. The final residential property tax billing was issued in June 2003, and the final commercial & industrial property tax billing is targeted for issuance in September 2003.

### ❖ Supplemental Taxes

Supplemental taxes represent those taxes billed annually for newly constructed properties or omitted properties that were not placed on the roll at the beginning of the year. Supplemental taxes have been billed in the third quarter, with the remaining to be billed in the fourth quarter.

## Reserves

Reserves of \$2.4m are (\$0.3m) lower than budget and are primarily based on certain departments actual spending to date, therefore, if actual spending is lower than budgeted, the reserve contribution is lower.

## Fees and Service Charges

Fees and service charges total \$13.7m at the end of the second quarter exceeding the year-to-date budget by \$0.2m or 1.6%, primarily in Recreation. Fire is unfavourable by (\$0.1m) due mainly to insurance call outs to accident scenes being lower than budgeted but this is offset by Recreation being favourable to budget by \$0.2m and other departmental fees and service charges being favourable to their respective budgets by \$0.1m.

## Corporate Revenue

Corporate revenue is currently at \$3.0m and is over the year-to-date budget by \$0.1m through a favourable variance in Investment Income of \$0.3m, offset by an unfavourable variance of (\$0.2m) in Fines and Penalties.

## Grant-in-Lieu / Other

The grant-in-Lieu and other revenue are in line with the year-to-date budget of \$2.5m

## Expenditures

Actual total Expenditures shown below are at \$55.4m as of June 30, 2003, and represent a \$2.0m or 3.5% favourable variance to the year-to-date budget of \$57.4m.

Departmental expenditures are \$48.6m for the first six months compared to the year-to-date budget of \$50.7m resulting in a favourable variance of \$2.1m or 4.3%. Although the overall variance was favourable, Public Works was unfavourable by \$1.1m relating to the winterization program. A heavier early 2003 winter resulted in increased costs greater than anticipated. It should be noted that in the 2003 Operating Budget process Council approved the set up of a winterization reserve to account for these winter fluctuations, and, if necessary, this reserve could be utilized.

Human Resources were unfavourable by (\$38,080) primarily due to the volume of advertising and additional crossing guards over the number budgeted. The current amount of vacancies the City is experiencing requires increased advertising costs, and this trend will continue throughout the remainder of the year. The additional unbudgeted crossing guards and their salary increases approved by Council also resulted in unfavourable variances to the budget; this trend will also continue throughout the year. Human Resources are cognizant of these increased costs and closely monitors these issues which are out of their direct control to ensure these services are utilized as efficiently as possible.

Parks was unfavourable (\$29,080) primarily due to sidewalk snow clearing and this will increase if we experience a heavier winter in the latter part of the year. Corporate Communications was over budget (\$48,617) due to special events. Both the Parks and Corporate Communications issues were brought to the attention of the Budget Committee in June. The remaining favourable variance of \$3.4m is primarily due to salary savings as a result of the delay in the hiring of vacant positions and maintenance costs being under budget year to date. These favourable variances offset the unfavourable expenditure variances for a net of \$2.0m under budget.

(Millions)	2003 Annual Budget \$	YTD Budget \$	YTD Actual \$	Variance Fav / (Unfav) \$
Departmental	110.3	50.7	48.6	2.1
Corporate/Reserve Contributions	8.2	3.3	3.4	(0.1)
Contingency	0.8	0.1	0.1	0.0
Capital from Taxation	<u>6.5</u>	<u>3.3</u>	<u>3.3</u>	<u>0.0</u>
Total	125.9	57.4	55.4	2.0

## Conclusion

Based on the year-to-date budget for the Second Quarter of 2003, the excess of revenue over expenses is \$2.0m. This excess is a point in time measure and may not be indicative of any potential actual year-end excess. In our earlier report to the Budget Committee it was identified that there was approximately \$1.0m of unbudgeted expenses yet to be fully incurred. Any year-end favourable excess will be transferred to the appropriate reserves as per the City's policy.

**Attachments**

Attachment 1 – 2003 Second Quarter Variance Analysis

Respectfully submitted,

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John Hrajnik, CMA  
Director of Budgeting and Financial Planning



# **CITY OF VAUGHAN**

## **2003 OPERATING BUDGET**

### **SECOND QUARTER REPORT**

**AS AT**

**JUNE 30 2003**

**CITY OF VAUGHAN  
2003 OPERATING BUDGET  
SECOND QUARTER REPORT**

**REVENUE / EXPENDITURE SUMMARY**

	2003 ANNUAL BUDGET	2003 YTD BUDGET AS AT JUNE 30/03	2003 YTD ACTUAL AS AT JUNE 30/03	2003 ACT / 2003 BUD VARIANCE FAV./ (UNFAV.) \$	2003 ACT / 2003 BUD VARIANCE FAV./ (UNFAV.) %
<b>REVENUES:</b>					
TAXATION	67,579,350	57,300,000	57,293,550	(6,450)	-0.01%
SUPPLEMENTAL TAXATION	3,230,000	0	0	0	0.00%
GRANT / PIL / OTHER	3,399,235	1,168,530	1,174,361	5,831	0.50%
RESERVES	8,969,455	2,735,730	2,452,088	(283,642)	-10.37%
CORPORATE	12,725,660	2,933,555	3,025,363	91,808	3.13%
FEES AND SERVICE CHARGES	27,492,640	13,540,495	13,753,870	213,375	1.58%
PRIOR YEAR'S SURPLUS CARRYFORWARD TO REDUCE TAX LEVY	2,500,000	1,250,000	1,250,000	0	0.00%
<b>TOTAL REVENUES</b>	<b>125,896,340</b>	<b>78,928,310</b>	<b>78,949,232</b>	<b>20,923</b>	<b>0.03%</b>
<b>EXPENDITURES:</b>					
DEPARTMENTAL	110,320,780	50,767,675	48,608,944	2,158,731	4.25%
CORPORATE	8,216,955	3,300,110	3,456,365	(156,255)	-4.73%
CONTINGENCY	836,605	108,040	98,053	9,987	9.24%
CAPITAL FROM TAXATION	6,522,000	3,261,000	3,261,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>125,896,340</b>	<b>57,436,825</b>	<b>55,424,362</b>	<b>2,012,463</b>	<b>3.50%</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>0</b>	<b>21,491,485</b>	<b>23,524,870</b>	<b>2,033,386</b>	<b>9.46%</b>

**CITY OF VAUGHAN  
2003 OPERATING BUDGET  
SECOND QUARTER REPORT**

**REVENUE BY MAJOR SOURCE**

	2003 ANNUAL BUDGET	2003 YTD		2003 ACT / 2003 BUD	2003 ACT / 2003 BUD
		AS AT JUNE 30/03	AS AT JUNE 30/03	VARIANCE FAV / (UNFAV.) \$	VARIANCE FAV / (UNFAV.) %
<b>TAXATION</b>					
SUPPLEMENTALS	3,230,000	0	0	0	0.00%
<b>GRANT</b>					
LIBRARY GRANT	143,235	0	0	0	0.00%
<b>PAYMENT IN LIEU / OTHER</b>					
PAYMENT IN LIEU / OTHER	3,256,000	1,168,530	1,174,361	5,831	0.50%
<b>RESERVES</b>					
HERITAGE	229,765	114,880	117,760	2,881	2.51%
ENGINEERING	2,068,300	1,034,150	856,488	(177,662)	-17.18%
LIBRARY	68,000	0	0	0	100.00%
PARKS DEVELOPMENT	647,325	323,665	247,014	(76,651)	-23.68%
FINANCE - FROM CAPITAL	705,000	352,500	352,500	0	0.00%
FLEET MANAGEMENT	671,065	335,535	292,138	(43,397)	-12.93%
URBAN DESIGN	0	0	0	0	100.00%
BUILDING PERMITS	1,050,000	0	0	0	100.00%
TAX RATE STABILIZATION	2,000,000	0	0	0	100.00%
ELECTION	0	0	11,188	11,188	100.00%
DEBENTURE CONTRIBUTION	300,000	150,000	150,000	0	0.00%
WATER & WASTE WATER RECOVERY	1,230,000	425,000	425,000	0	0.00%
<b>TOTAL</b>	<b>8,969,455</b>	<b>2,735,730</b>	<b>2,452,088</b>	<b>(283,641)</b>	<b>-10.37%</b>
<b>FEES/SERVICE CHARGES</b>					
NON-PROFIT HOUSING	7,400	3,700	3,338	(362)	-9.78%
CLERKS	69,820	21,200	18,821	(2,379)	-11.22%
LICENSING - CLERKS	712,830	433,935	451,118	17,183	3.96%
COMMITTEE OF ADJUSTMENT	306,980	161,000	158,942	(2,058)	-1.28%
LANDFILL	0	0	50,650	50,650	100.00%
LEGAL SERVICES	25,500	6,750	23,571	16,821	249.20%
BY LAW ENFORCEMENT	1,141,750	570,875	557,984	(12,891)	-2.26%
FIRE AND RESCUE SERVICES	647,000	385,650	264,139	(121,511)	-31.51%
BUILDING STANDARDS - LICENSES/PERMITS	9,950,000	4,975,000	4,984,629	9,629	0.19%
- PLUMBING PERMITS	787,000	393,485	360,369	(33,116)	-8.42%
- SERVICE CHARGES	272,500	136,045	83,210	(52,835)	-38.84%
ECONOMIC & TECHNOLOGY DEVELOPMENT	285,400	65,000	53,140	(11,860)	-18.25%
INFORMATION TECHNOLOGY SERVICES	17,500	8,750	8,750	0	0.00%
CORPORATE COMMUNICATIONS	170,000	97,515	118,431	20,916	21.45%
ENGINEERING SERVICES	1,083,450	420,850	455,061	34,211	8.13%
PUBLIC WORKS - OPERATIONS	193,100	75,715	69,097	(6,618)	-8.74%
BUILDINGS AND FACILITIES	162,400	48,120	69,143	21,023	43.69%
RECREATION	10,136,050	5,016,365	5,214,053	197,688	3.94%
PARKS OPERATIONS	85,250	17,420	92,080	74,660	428.59%
CEMETERIES	41,650	37,365	31,691	(5,674)	-15.19%
COMMUNITY PLANNING AND POLICY	1,210,000	577,440	566,751	(10,689)	-1.85%
VAUGHAN PUBLIC LIBRARIES	182,060	88,315	117,575	29,260	33.13%
RECYCLING	0	0	1,327	1,327	100.00%
LOCAL IMPROVEMENTS	5,000	0	0	0	100.00%
<b>TOTAL</b>	<b>27,492,640</b>	<b>13,540,495</b>	<b>13,753,870</b>	<b>213,375</b>	<b>1.58%</b>
CORPORATE REVENUE	12,725,660	2,933,555	3,025,363	91,808	3.13%
<b>TOTAL REVENUE</b>	<b>55,816,990</b>	<b>20,378,310</b>	<b>20,405,682</b>	<b>27,373</b>	<b>0.13%</b>

**CITY OF VAUGHAN  
2003 OPERATING BUDGET  
SECOND QUARTER REPORT**

**REVENUE BY MAJOR SOURCE  
CORPORATE REVENUE DETAIL**

	2003 ANNUAL BUDGET	2003 YTD BUDGET AS AT JUNE 30/03	2003 YTD ACTUAL AS AT JUNE 30/03	2003 ACT / 2003 BUD VARIANCE FAV / (UNFAV.) \$	2003 ACT / 2003 BUD VARIANCE FAV / (UNFAV.) %
<i>CORPORATE REVENUE DETAIL</i>					
FINES AND PENALTIES	3,600,000	1,519,920	1,362,403	(157,517)	-10.36%
TAX CERTIFICATES AND DOCUMENTS	267,500	132,870	128,531	(4,339)	-3.27%
INVESTMENT INCOME	3,400,000	1,025,480	1,324,448	298,968	29.15%
HYDRO INVESTMENT INCOME	4,500,000	0	0	0	0.00%
PROVINCIAL OFFENSES ACT	699,000	206,810	185,695	(21,115)	-10.21%
MISCELLANEOUS REVENUE	193,160	17,720	2,699	(15,021)	-84.77%
PURCHASING	46,000	23,255	20,897	(2,358)	-10.14%
CAPITAL ADMIN. REVENUE	20,000	7,500	690	(6,810)	-90.80%
<b>TOTAL CORPORATE REVENUE</b>	<b>12,725,660</b>	<b>2,933,555</b>	<b>3,025,363</b>	<b>91,808</b>	<b>3.13%</b>



**CITY OF VAUGHAN  
2003 OPERATING BUDGET  
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**EXPENSES BY MAJOR CATEGORY 1)**

	2003 ANNUAL BUDGET	2003 YTD BUDGET AS AT JUNE 30/03	2003 YTD ACTUAL AS AT JUNE 30/03	2003 ACT / 2003 BUD VARIANCE FAV / (UNFAV.) \$	2003 ACT / 2003 BUD VARIANCE FAV / (UNFAV.) %
<i>COUNCIL</i>	905,235	433,140	397,017	36,123	8.34%
<i>CITY MANAGER</i>	430,835	191,775	95,004	96,771	50.46%
STRATEGIC PLANNING AND CORPORATE POLICY	214,440	107,420	52,048	55,372	51.55%
FIRE AND RESCUE SERVICES	19,964,620	9,129,590	8,745,700	383,890	4.20%
<i>COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES</i>	285,830	159,255	103,112	56,143	35.25%
LEGAL SERVICES	1,062,235	541,380	463,910	77,470	14.31%
CITY CLERK	3,021,910	1,478,535	1,405,306	73,229	4.95%
BY LAW ENFORCEMENT	2,085,075	1,031,190	889,079	142,111	13.78%
<i>COMMISSIONER OF FINANCE AND CORPORATE SERVICES</i>	240,160	117,995	105,588	12,407	10.51%
CITY FINANCIAL SERVICES	1,829,970	870,410	769,072	101,338	11.64%
BUDGETING AND FINANCIAL PLANNING	825,710	372,225	316,220	56,005	15.05%
RESERVES AND INVESTMENTS	522,305	264,170	200,169	64,001	24.23%
PURCHASING SERVICES	548,880	269,355	256,719	12,636	4.69%
HUMAN RESOURCES / LABOUR RELATIONS	1,907,085	973,135	1,011,215	(38,080)	-3.91%
<i>COMMISSIONER OF COMMUNITY SERVICES</i>	405,570	173,060	167,543	5,517	3.19%
COMMUNITY GRANTS AND ADVISORY COMMITTEES	55,400	27,410	27,000	410	1.50%
RECREATION	11,282,755	5,038,895	4,917,866	121,029	2.40%
CULTURAL SERVICES	609,390	288,140	232,639	55,501	19.26%
BUILDINGS AND FACILITIES	11,785,070	4,919,290	4,668,417	230,873	4.69%
FLEET MANAGEMENT	671,065	344,890	292,138	52,752	15.30%
PARKS	8,095,030	3,489,950	3,519,030	(29,080)	-0.83%
<i>COMMISSIONER OF PLANNING</i>	233,200	115,695	88,310	27,385	23.67%
COMMUNITY PLANNING AND POLICY	2,427,830	1,130,835	1,040,135	90,700	8.02%
URBAN DESIGN	543,265	258,590	233,336	25,254	9.77%
BUILDING STANDARDS	4,731,355	2,341,180	2,129,621	211,559	9.04%
<i>COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS</i>	269,850	133,720	126,497	7,223	5.40%
ECONOMIC AND TECHNOLOGY DEVELOPMENT	1,205,800	641,425	419,950	221,475	34.53%
INFORMATION TECHNOLOGY SERVICES	3,287,385	1,748,030	1,129,991	618,039	35.36%
CORPORATE COMMUNICATIONS	1,005,645	487,190	535,807	(48,617)	-9.98%
<i>COMMISSIONER OF ENGINEERING AND PUBLIC WORKS</i>	244,200	119,160	111,495	7,665	6.43%
ENGINEERING SERVICES	5,018,120	2,347,800	2,029,720	318,080	13.55%
PUBLIC WORKS - OPERATIONS	18,302,290	8,096,990	9,196,906	(1,099,916)	-13.58%
<i>VAUGHAN PUBLIC LIBRARIES</i>	6,303,270	3,125,850	2,912,384	213,466	6.83%
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>110,320,780</b>	<b>50,767,675</b>	<b>48,608,944</b>	<b>2,158,731</b>	<b>4.25%</b>
<b>TOTAL RESERVE CONTRIBUTIONS AND CORPORATE EXPENSES</b>	<b>8,216,955</b>	<b>3,300,110</b>	<b>3,456,365</b>	<b>(156,255)</b>	<b>-4.73%</b>
<b>CONTINGENCY</b>	<b>836,605</b>	<b>108,040</b>	<b>98,053</b>	<b>9,987</b>	<b>9.24%</b>
<b>CAPITAL FROM TAXATION</b>	<b>6,522,000</b>	<b>3,261,000</b>	<b>3,261,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>125,896,340</b>	<b>57,436,825</b>	<b>55,424,362</b>	<b>2,012,463</b>	<b>3.50%</b>

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

**CITY OF VAUGHAN  
2003 OPERATING BUDGET  
SECOND QUARTER REPORT**

**CORPORATE AND ELECTION EXPENSES - DETAILS**

	2003 ANNUAL BUDGET	2003 YTD BUDGET AS AT JUNE 30/03	2003 YTD ACTUAL AS AT JUNE 30/03	2003 ACT / 2003 BUD VARIANCE FAV./ (UNFAV.) \$	2003 ACT / 2003 BUD VARIANCE FAV./ (UNFAV.) %
<b>CORPORATE &amp; ELECTIONS DETAIL</b>					
<b>RESERVE CONTRIBUTIONS:</b>					
1998 & PRIOR BLDG & FACIL. INFRAST. RES. CONTRIB.	735,000	367,500	367,500	0	0.00%
POST 1998 BLDG & FACIL. INFRAST. RES. CONTRIB.	675,000	337,500	337,500	0	0.00%
ROADS INFRASTRUCTURE RESERVE CONTRIBUTION	475,000	237,500	237,500	0	0.00%
PARKS INFRASTRUCTURE RESERVE CONTRIBUTION	275,000	137,500	137,500	0	0.00%
VEHICLE RESERVE CONTRIBUTION	1,200,000	600,000	600,000	0	0.00%
ELECTION RESERVE CONTRIBUTION	225,000	112,500	112,500	0	0.00%
<b>TOTAL RESERVE CONTRIBUTIONS</b>	<b>3,585,000</b>	<b>1,792,500</b>	<b>1,792,500</b>	<b>0</b>	<b>0.00%</b>
<b>CORPORATE EXPENSES:</b>					
BANK CHARGES	15,000	5,140	3,694	1,446	28.13%
DEBENTURE PAYMENTS	1,890,000	441,000	354,006	86,994	19.73%
PROFESSIONAL FEES	160,000	15,810	5,855	9,955	62.97%
MAJOR OMB HEARINGS - PROFESSIONAL FEES	300,000	90,000	87,418	2,582	2.87%
JOINT SERVICES	150,000	75,000	75,000	0	0.00%
SUNDRY, DUES & MUNICIPAL GRANTS	35,505	8,000	7,753	247	3.09%
CITY HALL FUNDING	1,000,000	500,000	500,000	0	0.00%
TAX ADJUSTMENTS	1,355,000	505,170	488,579	16,591	3.28%
CORPORATE INSURANCE	234,450	117,240	117,240	0	0.00%
AMO MEMBERSHIP	12,000	9,750	9,688	62	0.64%
CONFERENCES	30,000	15,480	2,468	13,012	84.06%
CHARITABLE & SIMILAR ORG'S REBATES	50,000	25,020	976	24,044	96.10%
ELECTION COSTS	0	0	11,188	(11,188)	0.00%
SALARY SAVINGS FROM TURNOVER (GAPPING)	(600,000)	(300,000)	0	(300,000)	100.00%
<b>TOTAL CORPORATE EXPENSES</b>	<b>4,631,955</b>	<b>1,507,610</b>	<b>1,663,865</b>	<b>(156,255)</b>	<b>-10.36%</b>
<b>TOTAL RESERVE CONTRIBUTIONS AND CORPORATE EXPENSES</b>	<b>8,216,955</b>	<b>3,300,110</b>	<b>3,456,365</b>	<b>(156,255)</b>	<b>-4.73%</b>
<b>PUBLIC WORKS DETAIL:</b>					
ADMINISTRATION	1,317,650	656,040	564,943	91,097	13.89%
ROADS MAINTENANCE	4,714,950	1,591,870	2,064,775	(472,905)	-29.71%
WINTER CONTROL	5,819,420	3,585,015	4,650,885	(1,065,870)	-29.73%
WASTE MANAGEMENT	6,450,270	2,264,065	1,916,303	347,762	15.36%
<b>TOTAL PUBLIC WORKS</b>	<b>18,302,290</b>	<b>8,096,990</b>	<b>9,196,906</b>	<b>(1,099,916)</b>	<b>-13.58%</b>
<b>BUILDINGS AND FACILITIES DETAIL:</b>					
ADMINISTRATION	1,262,060	566,790	541,524	25,266	4.46%
TRADES SHOPS	442,195	191,960	153,128	38,832	20.23%
CIVIC CENTRE	1,155,680	451,571	470,460	(18,889)	-4.18%
BUILDING OPERATIONS	8,925,135	3,708,969	3,523,305	185,664	5.01%
<b>TOTAL BUILDINGS AND FACILITIES</b>	<b>11,785,070</b>	<b>4,919,290</b>	<b>4,688,417</b>	<b>230,873</b>	<b>4.69%</b>
<b>PARKS:</b>					
DIRECTOR	97,975	49,030	56,285	(7,255)	-14.80%
OPERATIONS	4,849,550	2,150,355	2,015,521	134,835	6.27%
FORESTRY	910,020	302,775	209,013	93,762	30.97%
CAPITAL PROJECTS / CEMETERIES	1,468,900	614,225	885,335	(271,110)	-44.14%
PARKS DEVELOPMENT	768,585	373,565	352,877	20,688	5.54%
<b>TOTAL PARKS</b>	<b>8,095,030</b>	<b>3,489,950</b>	<b>3,519,030</b>	<b>(29,080)</b>	<b>-0.83%</b>