

**OPERATING BUDGET QUARTERLY REPORT
ENDING SEPTEMBER 30, 2007****Recommendation**

The Deputy City Manager / Commissioner of Finance & Corporate Services, and the Director of Budgeting and Financial Planning, recommend:

That the 2007 Third Quarter Variance Report be received for information purposes.

Economic Impact

Not applicable.

Communications Plan

Not applicable.

Purpose

To report on the year-to-date actual 2007 Operating Budget results versus the calendarized 2007 Operating Budget, as of September 30, 2007.

Background - Analysis and Options

The attached third quarter variance report compares the current status of both departmental and corporate expenses and revenues for the nine-month period ending September 30, 2007, relative to the 2007 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. This 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.

The favourable third quarter budget vs. actual variance position, which includes balances transferred to reserves as per policy, is not directly indicative of the final year-end surplus; it simply measures the excess at a point in time and may be eroded due to unforeseen events that may occur in the final quarter of the year, such as winter storms, an economic downturn, or a delay in the timing of expenses and revenues. The last point is highly probable, as the 2007 third quarter variance is impacted by the June 14, 2007 budget approval, which in many cases, delayed departmental spending, contributing to some favourable department variances presented.

Third Quarter Ahead of Budget

At the end of the third quarter, the favourable variance is \$5,910,487. This represents approximately 3.35% of the City's 2007 Annual Operating Budget, \$176,613,840. This favourable variance is comprised of revenues being \$5,007,935 over budget and expenses that are below budget by \$902,552. Listed below is a summary of the main areas that contributed to the positive \$5,910,487 variance.

Summary:

<u>Revenues</u>	<u>\$M's</u>
Reserves	(1.0)
Fees & Service Charges	1.7
Corporate Revenues	4.4
Taxation/Grants/ Payment in Lieu / Other	(0.1)
Total	5.0

Expenses

Departmental Expenses:

City Financial Services	0.2	
Human Resources	0.3	
Recreation	0.6	
Building & Facilities	0.5	
Parks Operations	0.4	
Development Planning	0.3	
Building Standards	0.5	
Comm. Of Economic & Technology Dev	(0.4)	
Economic & technology Development	0.2	
Development & Transportation Engineering	0.3	
Engineering Services	0.5	
Public Works	0.2	
Library	1.1	
Other – (various departments)	<u>1.4</u>	6.1
Corporate Expenses		<u>(5.2)</u>
Total		0.9
Year-To-Date Revenues Net of Expenses		<u>\$5.9M</u>

Specific Departmental 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.

City Manager

Emergency Planning Expenditures Unfavourable (\$2,497)

The unfavourable variance is due to a combination of mandatory training expenses that occurred earlier than originally anticipated. The unfavourable variance is expected to correct itself in the fourth quarter.

Deputy City Manager / Commissioner of Finance and Corporate Services

City Financial Services Expenditures Favourable \$205,282

The favourable variance is due primarily to salary cost savings as a result of complement vacancies in the first nine months of the year and additional favourable variances in associated miscellaneous accounts. In addition, the department has favourable variances in service contracts and contractor and contract material accounts.

Budgeting & Financial Services Expenditures Favourable \$106,678

The favourable variance is due to salary cost savings as a result of complement vacancies in the Department and additional favourable variances in miscellaneous accounts. One vacancy was filled in the third quarter and a subsequent vacancy is currently being actively recruited and is expected to be filled before the end of the year. The favourable variance is not expected to correct itself before the end of the year.

Commissioner of Legal and Administrative Services

Clerks – Fees / Service Charges Unfavourable (\$9,643)

The unfavourable variance in various fees and service charges are related primarily to lower than forecasted fees and charges related to the sale of documents and commissioning fees relative to budget calendarization. At this time, it is uncertain that this unfavourable variance will be corrected by year end.

Clerks – Licensing Revenue Favourable \$100,791

Licensing revenues are favourable in the first nine months of 2007 as a result of greater than forecasted revenues in the following areas: Eating Establishments, Food Stuffs, Public Garages, Taxi Licenses, and Tow Truck Licenses. It is expected that this favourable revenue variance will be maintained through to the end of 2007.

Clerks – Committee of Adjustment Revenue Favourable \$185,766

Committee of Adjustment's projected revenue for the first nine months was \$185,766 greater than forecasted, due to a higher than anticipated increase in the number of Committee of Adjustment applications processed to date.

City Clerk Expenditures Unfavourable (\$13,379)

The primary reason for an unfavourable expenditure variance is related to both the full-time and part-time labour accounts and related miscellaneous expenditure accounts. These costs are partially offset by savings in printing costs, postal services, equipment leasing fees, and records management supplies.

Clerks – Insurance Expenditures Unfavourable (\$95,132)

The primary reason for an unfavourable insurance expenditure relates to the fact that the City has experienced an increase in vandalism, vehicle accident damages, and theft claims which are below the City's deductible. If the trend continues, the impact on year-end results will need to be determined. It is not anticipated that this unfavourable variance will be reversed before year end.

Legal Services Revenues Unfavourable (\$1,658)

Revenues are slightly lower than anticipated, as at the end of the third quarter, but anticipated to correct themselves by year end. Calendarization of revenues for 2008 will be adjusted slightly to reflect actual 2007 receipts of revenues.

Legal Services Expenditures Favourable \$102,181

The primary reason for the favourable expenditure variance is a result of a solicitor position that has been vacant for a short period of time and associated savings in miscellaneous accounts related to the vacancy. The position is expected to be filled by the end of 2007.

Enforcement Services Expenditures Favourable \$134,351

The favourable expenditure variance is due primarily to savings in salary lines as a result of staffing vacancies. Additional savings were found in cellular telephone costs, computer expenses, and other miscellaneous accounts.

Human Resources Expenditures Favourable \$256,344

The current favourable variance is mainly due to savings in professional fees and advertising. The largest portion of the variance, \$175k, is related to professional fee costs which are expected to increase in the final quarter of the year as labour negotiations related to an outstanding union

agreement proceed and several grievances are expected to continue to the end of the year. The \$58k favourable variance in corporate advertising is expected to be reduced by the end of the year as there are several positions that will be posted externally in the last quarter of the year.

Commissioner of Community Services

Communities in Bloom Revenues Unfavourable (\$14,200)

Sponsorships have been raised and projected revenues will be fully realized by the end of the year.

Recreation Revenues Unfavourable (\$193,922)

The unfavourable revenue variance is primarily a result of a shortfall in registration revenue targets for recreation programmes, including summer camps and general interest programmes. The shortfall in revenues is offset by savings in expenditures, resulting in an overall favourable variance for the Recreation Department budget.

Recreation Expenditures Favourable \$628,309

The favourable expenditures variance is primarily due to savings in staffing and material costs related to programs. Overall, the department had a net favourable variance.

Building and Facilities Expenditures Favourable \$483,120

The overall favourable variance is comprised of several factors, including \$227k in salaries and benefits savings related to vacancies and \$363k in budgeted utilities cost savings. The current vacancies within the department are not expected to continue as the recruitment process just recently commenced. Utility expenses are favourable as a result of lower than forecasted expenses to date. It is expected that actual utility costs and budget calendarization should be on-target by the end of the year. Additional miscellaneous accounts experienced a favourable surplus totalling \$80k. These favourable variances are partially offset by unfavourable variances in materials and supplies totalling \$117k and \$72k in cleaning services.

Fleet Management Expenditures Favourable \$114,263

The overall favourable variance is mainly a result of staff vacancies and the resulting reduced expenditures, including salaries and benefits account savings and other miscellaneous savings related to vacancies.

Parks /Forestry Operations Revenues Unfavourable (\$1,275)

The minor unfavourable revenue variance is primarily related to timing. It is expected that the variances will correct themselves during the final quarter of 2007 and that any variances at year end will not be material.

Parks /Forestry Operations Expenditures Favourable \$444,865

The favourable expenditure variance is related to several factors, the majority of which is attributable to savings in salaries and benefits totalling \$487k, as the department had both a Manager and a Supervisor position sitting vacant, and delays in booking outside staff crew card expenses. In addition, favourable variances totalling \$142k were realized in charges from other departments. It is expected that these charges will be fully reflected by the end of the year and that this variance will be corrected. In addition, numerous miscellaneous accounts added another \$141k to the favourable variance. Offsetting the above favourable variances are unfavourable variances in internal recoverables of \$107k and utility costs of \$220k. The utility cost variance will not be corrected by year end and an effort will be made to review this account during the 2008 budget process.

Commissioner of Planning

Development Planning Revenues Unfavourable (\$1,406,103)

The unfavourable development planning revenue variance is due to the decline in planning application activity, specifically, official plan and zoning amendments, plans of subdivision and condominium, and site plans as part lot control applications. It is anticipated that the drop in applications will continue for the remainder of the year.

In response to the revenue / budget concerns, staff have and will continue to take measures to ensure that the department's staff resources are used in the most efficient and practical manner. Some of the measures already taken include:

- Placing on hold the recruitment of 2 new F/T staff complement positions approved in 2007;
- Devoting more staff to the processing of the backlog of applications;
- Devoting more staff time to research and data collection (in previous years time spent on this function was minimal as a result of the pressures to deal with application processing); and
- Focus on special projects, such as site plan review processes and reviews of public notification requirements for planning applications, all geared towards achieving process improvements and service delivery standards.

When Development Planning revenues and expenditures are examined, quarter over quarter, the net position has remained relatively stable. In the second quarter report, revenues were unfavourable by \$1.3m and expenditures were favourable by \$0.2m, for a net unfavourable position of \$1.1m. For the third quarter, revenues were unfavourable by \$1.4m and expenditures were favourable by \$0.3m, for an unchanged net unfavourable position of \$1.1m.

Development Planning Expenditures Favourable \$272,997

The majority of the favourable variance relates to vacancies in full-time positions. Since the start of 2007, the department has had a minimum of two staff complement positions vacant. Additional favourable variances are anticipated in the salaries, benefits and associated accounts until these positions are filled.

Building Standards Revenues Favourable \$3,045,836

The favourable building standards revenue variance is a result of higher than anticipated building permit volumes. While permit volumes in the third quarter were slightly lower than previous quarters, the department is experiencing significantly higher revenues than forecast. All surplus revenues are transferred to the Building Standards Reserve at year end, as per corporate policy resulting from Bill 124. If revenues continue at present levels into 2008, there is a possibility of the Building Standards Service Continuity Reserve Fund exceeding its projected target triggering a need to evaluate current fees. Recent discussions with the building community suggest that the housing market may continue its softening. In addition, the Planning Department is experiencing a decline in 2007 revenues. This is a further indication that Building Department revenues will decline in the future.

Building Standards Expenditures Favourable \$541,209

The majority of the favourable variance relates to vacancies in full-time positions that were approved by Council as part of the Bill 124 costing process. The vacancies have resulted in savings in the salary, benefits, and associated accounts, including office equipment, computer hardware and software, and training and development. The department is continuing to actively recruit for all vacant positions in a currently very difficult and competitive labour market. In addition, maternity leaves, retirement, and extended illness within the Department have contributed to the favourable variance.

Economic and Technology Development and Corporate Communications

Commissioner of Economic & Technology Development Expenditures Unfavourable (\$391,855)

The unfavourable expenditure variance is primarily attributable to a labour severance payment. The variance will not correct itself before the end of the year.

Economic and Business Development Revenues Unfavourable (\$111,535)

The unfavourable revenue variance is primarily attributable to Tourism revenues of \$100,000 not collected as a result of the timing of the production of the Discover Vaughan Tourism Guide and the cancellation of the Discover Vaughan Bash in 2007. This unfavourable variance will not be corrected by year end. Additional revenue variances are related to VBEC and the timing of receipts from the Ministry of Small Business & Entrepreneurship totalling \$10,750.

Economic and Business Development Expenditures Favourable \$230,266

The bulk of the favourable expenditure variance is related to positive variances experienced in grouped expenses and special events, \$161k & 73K respectively. Grouped expenses are favourable due to the postponement of the radio advertisement program pending a re-evaluation of the marketing strategy and delays in sign replacement and city promotion due to workload constraints. It is anticipated that the sign replacement will occur in the second quarter of 2008.

In addition, a favourable expenditure variance in Special Events / Public relations is primarily attributable to savings in the Tourism and Environment programs, which cover the costs of organizing and implementing the Discover Vaughan Bash gala. The Bash has been deferred until the spring of 2008 and therefore this favourable variance will not be corrected by year end.

The remaining variance is related to a 23K variance in salaries and benefits due to an open Tourism Coordinator position and other smaller offsetting variances.

Corporate Communications Expenditures Favourable \$127,941

The favourable variance is a result of several factors, including \$58k in labour savings related to a vacant Communications Specialist position that was not filled until August. In addition, the department is under spent by \$70K in its printing and materials and supplies accounts, primarily related to Canada Day, Winter Fest and other events and sponsorships. It is expected that a portion of the printing variance will be reduced by year end due to costs associated with the Annual Report. Additional favourable variances in our professional fees account were experienced but are not expected to continue, as work in this area will be completed by year end.

Commissioner of Engineering and Public Works

Development & Transportation Engineering Revenues Unfavourable (\$31,798)

The unfavourable revenue variance is a result of infill lot grading revenues being lower than forecast. The 2007 budget was created based on historical trends from previous years. However, revenues are dependant on developers registering agreements and applying for building permits. The unfavourable variance is partially offset by higher than forecasted miscellaneous revenues within the Department.

Development & Transportation Engineering Expenditures Favourable \$259,554

The favourable expenditure variance is primarily a result of labour savings. As at the end of the third quarter, the department had five vacancies that were in various stages of recruitment and expected to be filled by the end of 2007.

Engineering Services Revenues Unfavourable (\$168,190)

The unfavourable revenue variance is likely to remain until year end. The revenue shortfall is due, in part, to the fact that Developers have been more responsive to chargeable conditions in Subdivision Agreements, resulting in less chargeable services. Typically, the fall season is when this account is most productive. In addition, Municipal Consent Fees and Road Occupancy Permits are unfavourable due to seasonal lags in construction activity. 2007 year-end results will see the results of our first year of executed Municipal Access Agreements and reduced revenue levels resulting from the terms and conditions of the agreement.

Engineering Services Expenditures Favourable \$473,869

The favourable expenditure variance is mainly a result of two factors. Firstly, staff turnover and delays in hiring staff have resulted in vacancies. As a result, the department experienced \$198K in savings in salaries and benefits expenditures. It is anticipated that staff vacancies will be filled by year end. The second factor contributing to the favourable expenditure variance relates to traffic signal maintenance and pavement marking programs, \$195K. Both contracts have been awarded and work is progressing. As work progresses, activity should begin to track budget. The remaining balance consists of many smaller account variances.

Public Works - Operations Revenues Favourable \$174,020

Approximately, \$114K of the above variance is related to higher than anticipated recycling grant funds. Originally, York Region anticipated volume / tonnage declines arising from the recent LCBO Deposit Return legislation, but these declines have not materialized to date.

In addition, the department experienced higher than anticipated revenues from the sale of garbage tags by approximately \$47K and higher than forecasted revenues from recoverable expenses related to street lighting repairs due to motor vehicle accidents on Vaughan roadways.

Public Works - Operations Expenditures Favourable \$210,054

The majority of the favourable variance relates to vacancies & gapping in full-time positions totalling \$344k. This is largely a result of delays in hiring 3 newly approved staff and some gapping related to filling existing staff vacancies. Also contributing to the favourable variance is a \$228k savings in materials and supplies, as salt purchases and other anticipated expenses have been deferred to the last quarter or are lower than originally forecast. This is largely offset by a \$226k unfavourable variance in contract & contractor material primarily due to the timing of Miller Waster payments, which should correct itself by the last quarter. In addition, there is a \$45k unfavourable variance in the promotions and education account due to a delay in cost allocations, which will also be corrected by the last quarter. The remaining unfavourable variance of \$90k consists of many smaller variances in multiple accounts.

Vaughan Public Libraries

Library Expenditures Favourable \$1,096,532

The third quarter variance is attributable primarily to \$767k savings in salary and benefits as a result of high staff turnover rates. Thus far in 2007, VPL has had a significant number of vacancies, including full-time, part-time, and casual employees. Negotiated retroactive salary increases will impact the fourth quarter, however, the trend of favourable variances in salaries and benefits will continue. Remaining non-labour related variances, approximately \$330k, are a result of timing and are anticipated to be minimized by year-end.

Corporate Revenues

Corporate revenues are favourable by \$4,421,654 for the first nine months of 2007, largely linked to a favourable investment income performance of \$3,773,018 as account balances and returns on investments exceeded forecasts, favourable fines and penalties revenues of \$381,217, and miscellaneous revenues of \$168,358 above forecast. All three revenue sources are ahead of budget and are anticipated to remain favourable for the balance of the year.

Supplemental taxation revenue is unfavourable by \$361,999 due to timing and it is expected that by year-end supplemental taxation will exceed the budget amount. Payments in lieu revenues are favourable by \$214,307 and this trend is expected to continue. The balance of the variances in the corporate revenue details include some variances, all minor in nature, and are not expected to be material at year end.

Corporate & Election Expenditures

Corporate expenditures were unfavourable by \$5,278,891 for the first nine months of 2007. A significant portion of this variance is due to a substantial transfer to the building standards continuity reserve, resulting from higher than anticipated building code permit revenues \$3,874,666. As of July 1, 2005, Bill 124 imposed 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, as per the City's policy, to provide future service continuity when expenses eventually outpace revenues.

The remaining variance consists primarily of unfavourable variances in salary gapping, the elections accounts, and professional fees associated with major OMB hearings.

The \$750,725 unfavourable variance in salary gapping was anticipated since savings are budgeted under corporate expenses, but actual salary savings are realized within the respective individual departments. Therefore salary savings realized in departments are offset by the unfavourable gapping corporate expenditure variance.

The \$650,300 unfavourable variance experienced in the election account is related to unexpected costs associated with the election recount and court awards.

The \$128,679 unfavourable variance in professional fees related to major OMB hearings is primarily a result of the OPA 620 (Steeles Avenue Corridor Study). Prehearing sessions were held in the first half of the year and the main hearing was scheduled for four weeks in September. Accordingly, considerable time and effort was required on the part of lawyers and consultants in the areas of planning, transportation, and transit. The variance is expected to continue as the OMB ordered mediation, which took place over eight days. The mediation resulted in a settlement but additional costs were incurred.

The remaining portion of the corporate variance consists of a mixture of various minor miscellaneous corporate expenses, which are expected to correct themselves in the final quarter of 2007.

Revenue from Reserves

Revenues from reserves were \$1,002,768 under budget, largely as a result of actual spending in departments being lower than budgeted, which in turn reduces the requirement for reserve transfers to the operating budget. The Engineering Reserve transfer is \$740,440 under budget as a result of lower than forecasted expenses in Engineering Services and Public Works. The Finance from Capital Reserve transfer is \$385,239 under budget as a result of lower than forecasted capital expenditures. The Fleet Management Reserve transfer is \$102,763 under budget as a result of lower than forecasted expenses in Fleet Management Services. The Heritage Reserve transfer is

\$48,459 under budget as a result of lower than budgeted expenses in Cultural Services. These favourable variances are offset by higher than anticipated transfers from the insurance reserve to cover increasing cost of claims related vehicle accidents, vandalism, and theft in the amount of \$274,647.

Relationship to Vaughan Vision 2007

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

Regional Implications

Not applicable.

Conclusion

Based on the year-to-date budget for the third quarter of 2007, the favourable variance is \$5,910,487. This favourable variance is a point in time measure and may not be indicative of any potential actual year-end surplus. 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 likely that the \$2.5m will be available in the 2007 year-end surplus to be utilized for the 2008 Operating Budget; however, this cannot be confirmed at this time.

Attachments

Attachment 1 – 2007 Third Quarter Variance Report

Report prepared by:

John Henry, CMA
Director of Budgeting & Financial Planning
Ext 8348

Al Meneses, MBA
Manager, Operating Budget & Activity Costing
Ext. 8401

Respectfully submitted,

Clayton D. Harris, CA
Deputy City Manager/Commissioner of Finance & Corporate Services

John Henry, CMA
Director of Budgeting & Financial Planning



CITY OF VAUGHAN

2007 OPERATING BUDGET

THIRD QUARTER

VARIANCE REPORT

AS AT

September 30, 2007

**CITY OF VAUGHAN
2007 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT
REVENUE / EXPENDITURE SUMMARY**

	2007 ANNUAL BUDGET	2007 YTD		2007 BUD / 2007 ACT	
		BUDGET AS AT SEPT 30/07	ACTUAL AS AT SEPT 30/07	VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
REVENUES:					
TAXATION	105,902,885	105,902,685	105,902,685	0	0.00%
SUPPLEMENTAL TAXATION	2,200,000	1,214,180	852,181	(361,999)	-29.81%
GRANT / PAYMENT IN LIEU / OTHER	2,943,235	2,943,235	3,158,542	215,307	7.32%
RESERVES	13,157,125	7,095,235	6,092,467	(1,002,768)	-14.13%
FEES AND SERVICE CHARGES	34,933,995	26,917,965	28,653,706	1,735,741	6.45%
CORPORATE	14,976,800	9,188,570	13,610,224	4,421,654	48.12%
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	1,874,925	1,874,925	0	0.00%
TOTAL REVENUES AFTER FLOW-THROUGH CHARGES	176,613,840	155,136,795	160,144,730	5,007,935	3.23%
EXPENDITURES:					
DEPARTMENTAL	153,708,080	110,901,610	104,819,896	6,081,714	5.48%
CORPORATE	7,351,255	6,416,595	11,695,486	(5,278,891)	-82.27%
LONG TERM DEBT	5,750,000	5,200,000	5,170,271	29,729	0.57%
CONTINGENCY	3,139,190	70,000	0	70,000	100.00%
CAPITAL FROM TAXATION	6,665,315	6,665,315	6,665,315	0	0.00%
TOTAL EXPENDITURES AFTER FLOW THROUGH CHARGES	176,613,840	129,253,520	128,350,968	902,552	0.70%
EXCESS OF REVENUES OVER EXPENDITURES	0	25,883,275	31,793,762	5,910,487	22.84%

**CITY OF VAUGHAN
2007 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

REVENUE BY MAJOR SOURCE

	2007 ANNUAL BUDGET	2007 YTD BUDGET AS AT SEPT 30/07	2007 YTD ACTUAL AS AT SEPT 30/07	2007 BUD / 2007 ACT	
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
TAXATION					
SUPPLEMENTALS	2,200,000	1,214,180	652,181	(861,899)	-29.81%
GRANT					
LIBRARY GRANT	143,235	143,235	144,235	1,000	0.70%
PAYMENT IN LIEU / OTHER					
PAYMENT IN LIEU / OTHER	2,800,000	2,800,000	3,014,307	214,307	7.65%
RESERVES					
HERITAGE	359,890	269,910	221,451	(48,459)	-17.05%
ENGINEERING	3,130,695	2,347,855	1,607,415	(740,440)	-31.54%
PARKS DEVELOP. / URBAN DESIGN / REAL ESTATE	360,000	258,590	272,440	12,850	4.95%
FINANCE - FROM CAPITAL	1,080,000	809,970	424,781	(385,239)	-47.59%
FLEET MANAGEMENT	557,235	588,405	495,642	(102,763)	-17.46%
PLANNING	600,000	0	0	0	0.00%
INSURANCE	2,099,435	1,676,550	1,954,187	274,847	16.35%
TAX RATE STABILIZATION	3,244,870	0	0	0	0.00%
ELECTION	15,000	15,000	0	(15,000)	-100.00%
WATER & WASTEWATER RECOVERY	1,500,000	1,124,955	1,126,591	1,636	0.15%
TOTAL	13,157,125	7,095,235	6,092,467	(1,002,768)	-14.13%
FEES/SERVICE CHARGES					
CITY MANAGER					
FIRE AND RESCUE SERVICES	487,120	365,325	377,952	12,627	3.46%
TOTAL CITY MANAGER	487,120	365,325	377,952	12,627	3.46%
COMMISSIONER OF LEGAL & ADMIN. SERV.					
CLERKS	33,800	28,535	19,072	(9,463)	-33.16%
LICENSING - CLERKS	744,550	558,385	659,176	100,791	18.05%
COMMITTEE OF ADJUSTMENT	350,000	262,490	448,256	185,766	70.77%
LEGAL SERVICES	72,500	57,485	55,807	(1,658)	-2.89%
ENFORCEMENT SERVICES	1,600,720	1,042,125	1,050,926	18,801	1.80%
TOTAL COMMISSIONER OF LEGAL & ADMIN. SERV.	2,801,570	1,949,000	2,243,237	294,237	15.10%
COMMISSIONER OF COMMUNITY SERVICES					
COMMUNITIES IN BLOOM SPONSORSHIP	15,000	15,000	800	(14,200)	-94.67%
RECREATION	14,816,985	11,973,410	11,778,488	(183,922)	-1.62%
BUILDINGS AND FACILITIES (1)	96,026	59,955	121,897	62,742	106.42%
PARKS OPERATIONS (1)	288,590	11,300	10,026	(1,276)	-11.28%
CEMETERIES	71,855	52,035	58,564	6,529	12.65%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	15,286,405	12,110,700	11,970,574	(140,126)	-1.16%
COMMISSIONER OF PLANNING					
DEVELOPMENT PLANNING	4,895,600	3,450,380	2,044,277	(1,406,109)	-40.75%
BUILDING STANDARDS - LICENSES/PERMITS	9,000,000	7,200,000	9,685,895	2,485,895	34.83%
- PLUMBING PERMITS	545,000	436,000	869,357	433,357	89.39%
- SERVICE CHARGES	451,750	347,715	474,309	126,594	36.41%
TOTAL COMMISSIONER OF PLANNING	14,692,350	11,434,095	13,073,828	1,639,733	14.34%
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS					
ECONOMIC AND BUSINESS DEVELOPMENT	330,000	175,250	63,715	(111,535)	-83.84%
CORPORATE COMMUNICATIONS	84,530	81,525	111,707	30,182	37.02%
TOTAL COMMISSIONER OF ECONOMIC AND TECH. DEVELOPMENT AND COMMUNICATIONS	414,530	256,775	175,422	(81,353)	-31.68%
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS					
ENGINEERING SERVICES (1)	386,750	290,050	90,062	(199,988)	-68.95%
PUBLIC WORKS - OPERATIONS	609,500	320,200	494,220	174,020	54.35%
TOTAL COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	996,250	610,250	584,282	(25,968)	-4.26%
NON-PROFIT HOUSING	9,000	6,760	8,649	2,889	42.95%
VAUGHAN PUBLIC LIBRARIES	246,770	185,070	218,762	33,692	18.21%
TOTAL FEES / SERVICE CHARGES	34,933,995	26,917,865	28,653,706	1,735,741	6.45%
TOTAL CORPORATE REVENUES	14,976,800	9,188,570	13,610,224	4,421,654	48.12%
TOTAL REVENUE	68,211,165	47,359,185	52,367,120	5,007,935	10.57%

(1) For presentation purposes year-to-date actuals as at Sept 30, 2007 have been reduced by flow through transactions.

**CITY OF VAUGHAN
2007 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

**REVENUE BY MAJOR SOURCE
CORPORATE REVENUE DETAIL**

CORPORATE REVENUE DETAIL :

	2007 ANNUAL BUDGET	2007 YTD BUDGET AS AT SEPT 30/07	2007 YTD ACTUAL AS AT SEPT 30/07	2007 BUD / 2007 ACT	2007 BUD / 2007 ACT
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
FINES AND PENALTIES	4,100,000	3,088,530	3,469,747	381,217	12.34%
TAX CERTIFICATES AND DOCUMENTS	279,100	217,615	242,582	24,967	11.47%
INVESTMENT INCOME	2,900,000	2,174,915	5,947,933	3,773,018	173.48%
HYDRO INVESTMENT INCOME	4,365,585	3,274,060	3,356,730	82,670	2.52%
HYDRO DIVIDENDS	2,334,415	0	0	0	0.00%
PROVINCIAL OFFENSES ACT	890,000	353,685	363,266	9,581	2.71%
MISCELLANEOUS REVENUE	41,000	31,570	199,928	168,358	533.28%
PURCHASING	50,700	38,025	22,773	(15,252)	-40.11%
CAPITAL ADMIN. REVENUE	16,000	10,170	7,265	(2,905)	-28.56%
TOTAL CORPORATE REVENUE	14,976,800	9,188,570	13,610,224	4,421,654	48.12%

**CITY OF VAUGHAN
2007 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURES BY MAJOR CATEGORY

	2007 ANNUAL BUDGET	2007 YTD		2007 BUD / 2007 ACT / 2007 BUD / 2007 ACT	
		BUDGET AS AT SEPT 30/07	ACTUAL AS AT SEPT 30/07	VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
COUNCIL	1,235,820	820,765	833,337	87,428	9.50%
OFFICE OF THE INTEGRITY COMMISSIONER	100,000	49,999	0	49,999	100.00%
CITY MANAGER	650,800	407,516	344,149	63,366	15.55%
OPERATIONAL AUDIT	165,470	123,350	99,828	23,522	19.07%
STRATEGIC PLANNING	243,195	189,225	155,330	33,895	17.91%
CORPORATE POLICY	114,320	83,595	80,817	2,778	3.32%
FIRE AND RESCUE SERVICES	26,734,420	19,869,285	19,866,323	2,962	0.01%
EMERGENCY PLANNING	152,715	105,415	107,912	(2,497)	-2.37%
TOTAL CITY MANAGER	27,961,020	20,778,385	20,654,359	124,026	0.60%
DEPUTY CITY MGR. / COMM. OF FINANCE AND CORP. SERVICES	470,885	347,160	250,400	96,760	27.87%
CITY FINANCIAL SERVICES	2,382,315	1,759,155	1,553,873	205,282	11.67%
BUDGETING AND FINANCIAL PLANNING	1,080,825	804,230	697,552	106,678	13.26%
RESERVES AND INVESTMENTS	733,415	537,810	460,340	77,270	14.37%
PURCHASING SERVICES	1,044,035	768,125	709,767	59,358	7.72%
TOTAL DEP. CITY MANAGER/COMM. OF FINANCE AND CORP. SERV.	5,711,475	4,217,280	3,671,932	545,348	12.93%
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	333,765	245,580	227,173	18,417	7.50%
CITY CLERK (1)	4,173,815	3,033,610	3,046,986	(13,379)	-0.44%
CITY CLERK - INSURANCE	2,099,435	1,858,975	1,954,107	(95,132)	-5.12%
LEGAL SERVICES	1,373,785	1,010,545	908,364	102,181	10.11%
ENFORCEMENT SERVICES	3,202,680	2,342,820	2,208,470	134,351	5.73%
HUMAN RESOURCES	2,861,900	1,866,530	1,610,188	256,344	13.73%
TOTAL COMMISSIONER OF LEGAL & ADMINISTRATIVE SERVICES	13,845,370	10,358,070	9,955,288	402,782	3.89%
COMMISSIONER OF COMMUNITY SERVICES	578,848	344,855	303,891	40,964	11.88%
COMMUNITY GRANTS AND ADVISORY COMMITTEES	60,840	46,155	21,604	24,551	53.19%
RECREATION	16,015,335	12,141,580	11,513,251	628,309	5.17%
CULTURAL SERVICES	995,175	873,060	801,284	71,776	8.22%
BUILDINGS AND FACILITIES (1) (2)	15,710,810	11,728,845	11,245,725	483,120	4.12%
FLEET MANAGEMENT	867,335	616,090	501,827	114,263	18.55%
PARKS - OPERATIONS (2)	9,535,825	6,804,455	6,459,590	444,865	6.44%
PARKS DEVELOPMENT	885,235	723,270	677,504	45,766	6.33%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	44,749,560	33,378,290	31,524,676	1,853,614	5.55%
COMMISSIONER OF PLANNING	308,805	227,180	220,443	6,737	2.97%
DEVELOPMENT PLANNING	2,779,955	2,033,355	1,760,355	272,997	13.43%
POLICY PLANNING AND URBAN DESIGN	901,100	881,965	566,199	315,767	34.16%
BUILDING STANDARDS	5,698,355	4,191,495	3,650,295	541,200	12.91%
TOTAL COMMISSIONER OF PLANNING	9,688,245	7,113,995	6,189,282	914,710	12.86%
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS	314,070	231,000	622,855	(391,855)	-169.63%
ECONOMIC AND BUSINESS DEVELOPMENT	1,475,870	1,078,785	848,519	230,266	21.34%
ACCESS VAUGHAN	635,495	463,830	396,484	67,346	14.52%
INFORMATION AND TECHNOLOGY MANAGEMENT (1)	5,592,460	3,810,985	3,788,325	22,660	0.59%
CORPORATE COMMUNICATIONS	1,357,685	1,028,130	900,189	127,941	12.44%
TOTAL COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS	9,375,560	6,612,730	6,556,372	56,358	0.85%
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	301,505	220,410	212,971	7,439	3.38%
DEVELOPMENT AND TRANSPORT. ENGINEERING (2)	2,344,065	1,719,686	1,460,132	259,554	15.08%
ENGINEERING SERVICES	3,704,695	2,718,385	2,244,516	473,869	17.43%
PUBLIC WORKS - OPERATIONS	24,084,285	14,986,580	14,786,528	210,054	1.40%
TOTAL COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	30,434,540	19,655,061	18,704,147	950,916	4.84%
VAUGHAN PUBLIC LIBRARIES	10,806,560	7,817,035	6,720,503	1,096,532	14.03%
TOTAL DEPARTMENTAL EXPENDITURES	153,708,080	110,901,610	104,819,895	6,081,713	5.48%
CORPORATE AND ELECTION	7,351,255	6,416,895	11,695,486	(5,278,691)	-82.27%
LONG TERM DEBT	5,780,000	5,200,000	5,170,271	29,729	0.57%
CONTINGENCY	3,139,190	70,000	0	70,000	100.00%
CAPITAL FROM TAXATION	8,685,315	8,685,315	8,685,315	0	0.00%
TOTAL DEPARTMENTAL AND CORPORATE EXPENDITURES	176,613,840	129,253,620	128,350,868	902,551	0.70%

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

(2) For presentation purposes year-to-date actuals as at Sept 30, 2007 have been reduced by flow through transactions.

**CITY OF VAUGHAN
2007 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 ANNUAL BUDGET	2007 YTD BUDGET AS AT SEPT 30/07	2007 YTD ACTUAL AS AT SEPT 30/07	2007 BUD / 2007 ACT	2007 BUD / 2007 ACT
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
DEPARTMENTAL DETAILS:					
COUNCIL	1,235,820	920,765	833,337	87,428	9.50%
OFFICE OF THE INTEGRITY COMMISSIONER	100,000	49,999	0	49,999	100.00%
CITY MANAGER	550,900	407,515	344,149	63,366	15.55%
OPERATIONAL AUDIT	165,470	123,350	99,828	23,522	19.07%
STRATEGIC PLANNING	243,195	189,225	155,330	33,895	17.91%
CORPORATE POLICY	114,320	83,595	80,817	2,778	3.32%
FIRE AND RESCUE SERVICES DETAIL:					
FIRE ADMINISTRATION	888,030	723,327	842,596	(119,269)	-15.49%
FIRE COMMUNICATION	918,005	674,604	618,854	55,750	8.26%
FIRE MECHANICAL	559,880	414,479	313,762	100,717	24.30%
FIRE PREVENTION	1,458,175	1,073,916	957,135	116,781	10.87%
FIRE OPERATIONS	22,343,860	16,563,433	16,775,664	(212,231)	-1.28%
FIRE TRAINING	479,810	388,271	299,847	58,424	16.31%
EMERGENCY MEDICAL PROGRAM	74,660	61,255	58,465	2,790	4.55%
TOTAL FIRE AND RESCUE SERVICES	25,734,420	19,869,285	19,866,323	2,962	0.01%
EMERGENCY PLANNING	152,715	105,415	107,912	(2,497)	-2.37%
DEPUTY CITY MGR. / COMM. OF FINANCE AND CORP. SERVICES	470,885	347,160	250,400	96,760	27.87%
CITY FINANCIAL SERVICES DETAIL:					
CITY FINANCIAL SERVICES ADMINISTRATION	365,140	268,438	246,959	21,479	8.00%
ACCOUNTING SERVICES	907,930	662,797	549,022	113,775	17.17%
TAXATION AND PROPERTY ASSESSMENT	1,054,555	787,812	716,927	70,885	9.00%
PAYROLL SERVICES	64,690	40,108	40,965	(857)	-2.14%
TOTAL CITY FINANCIAL SERVICES	2,382,315	1,759,155	1,553,873	205,282	11.67%
BUDGETING AND FINANCIAL PLANNING DETAIL:					
BUDGETING ADMINISTRATION	260,855	194,099	168,353	25,746	13.26%
BUDGETING	583,465	434,149	376,562	57,587	13.26%
FINANCIAL PLANNING	118,175	87,932	76,269	11,664	13.26%
ACTIVITY COSTING	118,330	88,050	76,369	11,681	13.27%
TOTAL BUDGETING AND FINANCIAL PLANNING	1,080,825	804,230	697,552	106,678	13.26%
RESERVES AND INVESTMENTS	733,415	537,610	460,340	77,270	14.37%
PURCHASING SERVICES	1,044,035	769,125	709,767	59,358	7.72%

**CITY OF VAUGHAN
2007 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

DEPARTMENTAL DETAILS:

COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES

CITY CLERK DETAILS:

CLERKS ADMINISTRATION
COMMUNICATIONS
RECORDS MANAGEMENT
ARCHIVAL SERVICES
MAILROOM / PRINTSHOP / COURIER SERVICES
LICENSING AND SPECIAL PROJECTS
COMMITTEE OF ADJUSTMENT AND DEVELOP. SERV.
COUNCIL CORPORATE
COUNCIL ADMINISTRATIVE ASSISTANTS

TOTAL CITY CLERK

CITY CLERK - INSURANCE

LEGAL SERVICES DETAIL:

LEGAL SERVICES ADMINISTRATION
REGISTRATION FEES
REAL ESTATE

TOTAL LEGAL SERVICES

ENFORCEMENT SERVICES DETAIL:

ENFORCEMENT SERVICES ADMINISTRATION
ANIMAL CONTROL

TOTAL ENFORCEMENT SERVICES

HUMAN RESOURCES DETAIL:

HUMAN RESOURCES ADMINISTRATION
RECRUITMENT AND TRAINING
EMPLOYEE RELATIONSHIPS
EMPLOYEE SERVICES
CROSSING GUARDS
HEALTH AND WELLNESS

TOTAL HUMAN RESOURCES

	2007 ANNUAL BUDGET	2007 YTD BUDGET AS AT SEPT 30/07	2007 YTD ACTUAL AS AT SEPT 30/07	2007 BUD / 2007 ACT	2007 BUD / 2007 ACT
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	333,755	245,590	227,173	18,417	7.50%
CITY CLERK DETAILS:					
CLERKS ADMINISTRATION	923,345	655,972	626,205	29,767	4.54%
COMMUNICATIONS	0	0	178	(178)	0.00%
RECORDS MANAGEMENT	300,590	220,322	172,524	47,798	21.69%
ARCHIVAL SERVICES	109,190	76,431	66,197	10,234	13.39%
MAILROOM / PRINTSHOP / COURIER SERVICES	817,340	591,943	539,258	52,685	8.90%
LICENSING AND SPECIAL PROJECTS	408,605	304,760	318,795	(14,035)	-4.61%
COMMITTEE OF ADJUSTMENT AND DEVELOP. SERV.	483,940	353,119	319,992	33,127	9.38%
COUNCIL CORPORATE	88,940	65,679	66,869	(1,190)	-1.81%
COUNCIL ADMINISTRATIVE ASSISTANTS	1,041,865	765,381	836,968	(171,587)	-22.42%
TOTAL CITY CLERK	4,173,815	3,033,610	3,046,986	(13,379)	-0.44%
CITY CLERK - INSURANCE	2,099,435	1,859,975	1,954,107	(95,132)	-5.12%
LEGAL SERVICES DETAIL:					
LEGAL SERVICES ADMINISTRATION	1,057,880	777,080	691,486	85,594	11.01%
REGISTRATION FEES	26,430	21,707	17,386	4,321	19.91%
REAL ESTATE	289,475	211,758	199,492	12,266	5.79%
TOTAL LEGAL SERVICES	1,373,785	1,010,545	908,364	102,181	10.11%
ENFORCEMENT SERVICES DETAIL:					
ENFORCEMENT SERVICES ADMINISTRATION	2,842,680	2,072,832	1,933,020	139,812	6.74%
ANIMAL CONTROL	360,000	269,989	275,450	(5,461)	-2.02%
TOTAL ENFORCEMENT SERVICES	3,202,680	2,342,820	2,208,470	134,351	5.73%
HUMAN RESOURCES DETAIL:					
HUMAN RESOURCES ADMINISTRATION	36,880	23,950	20,792	3,158	13.19%
RECRUITMENT AND TRAINING	462,860	305,575	217,774	87,901	28.76%
EMPLOYEE RELATIONSHIPS	440,795	373,407	200,868	172,539	46.21%
EMPLOYEE SERVICES	414,865	297,715	245,793	51,922	17.44%
CROSSING GUARDS	811,790	493,545	445,501	48,044	9.73%
HEALTH AND WELLNESS	494,710	372,240	479,460	(107,220)	-28.80%
TOTAL HUMAN RESOURCES	2,661,900	1,866,530	1,610,188	256,344	13.73%

**CITY OF VAUGHAN
2007 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 ANNUAL BUDGET	2007 YTD BUDGET AS AT SEPT 30/07	2007 YTD ACTUAL AS AT SEPT 30/07	2007 BUD / 2007 ACT	2007 BUD / 2007 ACT
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
<i>DEPARTMENTAL DETAILS:</i>					
COMMISSIONER OF COMMUNITY SERVICES	453,040	266,225	276,045	(9,820)	-3.69%
COMMUNITIES IN BLOOM	125,805	78,630	27,846	50,784	64.59%
COMMUNITY GRANTS AND ADVISORY COMMITTEES	60,840	45,155	21,604	24,551	53.19%
<i>RECREATION DETAIL:</i>					
RECREATION ADMINISTRATION	4,547,975	3,381,466	3,290,284	91,182	2.70%
PROGRAMMES ADMINISTRATION	375,155	278,741	229,938	48,803	17.51%
AQUATICS	2,851,595	2,156,418	2,141,923	14,495	0.67%
FITNESS	1,441,475	1,053,011	1,018,501	34,510	3.28%
GENERAL PROGRAMMES	2,526,410	1,821,995	1,567,520	254,475	13.97%
CAMPS	1,637,980	1,510,820	1,430,559	80,261	5.31%
SKATING	86,805	52,889	43,554	9,325	17.63%
CITY PLAYHOUSE	405,235	299,555	318,852	(19,297)	-6.44%
PERMITS (VAUGHAN HOCKEY SUBSIDY)	1,096,305	822,186	704,928	117,268	14.26%
YORK REGION TRANSIT TICKETING	680,000	494,980	491,561	3,419	0.69%
OTHER PROGRAMMES	387,420	269,489	275,621	(6,132)	-2.28%
TOTAL RECREATION	16,015,335	12,141,580	11,513,251	628,309	5.17%
<i>CULTURAL SERVICES DETAIL:</i>					
CULTURAL SERVICES ADMINISTRATION	952,295	841,175	782,538	58,637	6.97%
VAUGHAN CULTURAL INTERPRETIVE CTR.	9,880	7,410	(1,630)	9,040	122.00%
ARTS	16,500	12,375	11,795	580	4.69%
HERITAGE VAUGHAN	16,500	12,100	8,581	3,519	29.08%
TOTAL CULTURAL SERVICES	986,175	873,060	801,284	71,776	8.22%
<i>BUILDINGS AND FACILITIES DETAIL:</i>					
ADMINISTRATION	1,991,275	1,585,411	1,425,039	160,372	10.12%
TRADES SHOPS	449,530	332,841	356,264	(23,423)	-7.04%
CIVIC CENTRE	1,162,945	821,127	723,902	97,225	11.84%
BUILDING OPERATIONS	12,107,050	8,989,466	8,740,520	248,946	2.77%
TOTAL BUILDINGS AND FACILITIES	15,710,810	11,728,845	11,245,725	483,120	4.12%
<i>FLEET MANAGEMENT DETAIL:</i>					
FLEET MANAGEMENT ADMINISTRATION	422,970	310,553	217,417	93,136	29.98%
FLEET MANAGEMENT SERVICES	444,365	305,537	284,410	21,127	6.91%
TOTAL FLEET MANAGEMENT	867,335	616,090	501,827	114,263	18.55%

**CITY OF VAUGHAN
2007 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

DEPARTMENTAL DETAILS:

PARKS OPERATIONS DETAIL:

PARKS ADMINISTRATION
OPERATIONS
FORESTRY
CEMETERIES / CAPITAL PROJECTS
TOTAL PARKS OPERATIONS

PARKS DEVELOPMENT

COMMISSIONER OF PLANNING

DEVELOPMENT PLANNING DETAIL:

PLANNING ADMINISTRATION
DEVELOPMENT PLANNING
DRAFTING

TOTAL DEVELOPMENT PLANNING

POLICY PLANNING AND URBAN DESIGN

BUILDING STANDARDS

**COMMISSIONER OF ECONOMIC AND TECHNOLOGY
DEVELOPMENT AND COMMUNICATIONS**

ECONOMIC AND BUSINESS DEVELOPMENT DETAIL:

ECONOMIC AND BUSINESS DEVELOP. ADMIN.
BUSINESS DEVELOPMENT
MARKETING
TOURISM
ENVIRONMENT

TOTAL ECONOMIC AND BUSINESS DEVELOPMENT

ACCESS VAUGHAN

INFORMATION AND TECHNOLOGY MANAGEMENT DETAIL:

OFFICE OF THE CHIEF INFORMATION OFFICER
TECHNICAL SERVICES
BUSINESS SOLUTIONS
CLIENT SERVICES

TOTAL INFORMATION AND TECHNOLOGY MANAGEMENT

CORPORATE COMMUNICATIONS ADMINISTRATION

	2007 ANNUAL BUDGET	2007 YTD BUDGET AS AT SEPT 30/07	2007 YTD ACTUAL AS AT SEPT 30/07	2007 BUD / 2007 ACT	2007 BUD / 2007 ACT
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
PARKS ADMINISTRATION	1,448,980	1,056,665	708,634	349,931	33.06%
OPERATIONS	5,375,685	4,077,960	3,990,355	87,605	2.15%
FORESTRY	986,005	600,726	587,870	12,856	2.14%
CEMETERIES / CAPITAL PROJECTS	1,725,365	1,167,204	1,172,731	(5,527)	-0.47%
TOTAL PARKS OPERATIONS	9,535,925	6,904,455	6,459,590	444,865	6.44%
PARKS DEVELOPMENT	985,235	723,270	677,504	45,766	6.33%
COMMISSIONER OF PLANNING	308,805	227,180	220,443	6,737	2.97%
PLANNING ADMINISTRATION	496,695	363,181	287,729	75,452	20.78%
DEVELOPMENT PLANNING	2,066,130	1,511,293	1,319,772	191,521	12.67%
DRAFTING	217,130	158,878	152,854	6,024	3.79%
TOTAL DEVELOPMENT PLANNING	2,779,955	2,033,355	1,760,355	272,997	13.43%
POLICY PLANNING AND URBAN DESIGN	901,100	661,965	568,198	93,767	14.16%
BUILDING STANDARDS	5,698,385	4,191,495	3,650,286	541,209	12.91%
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS	314,070	231,000	622,855	(391,855)	-169.63%
ECONOMIC AND BUSINESS DEVELOP. ADMIN.	667,985	502,713	494,259	8,454	1.68%
BUSINESS DEVELOPMENT	305,425	231,902	180,657	51,245	22.10%
MARKETING	150,590	129,530	37,911	91,619	70.73%
TOURISM	300,000	177,270	119,711	57,559	32.47%
ENVIRONMENT	51,970	37,370	15,981	21,389	57.24%
TOTAL ECONOMIC AND BUSINESS DEVELOPMENT	1,475,870	1,078,785	848,519	230,266	21.34%
ACCESS VAUGHAN	635,495	463,830	396,484	67,346	14.52%
OFFICE OF THE CHIEF INFORMATION OFFICER	325,340	238,157	211,815	26,342	11.06%
TECHNICAL SERVICES	2,372,445	1,507,079	1,621,729	(114,650)	-7.61%
BUSINESS SOLUTIONS	1,957,515	1,434,333	1,366,762	67,571	4.71%
CLIENT SERVICES	937,160	631,415	588,019	43,396	6.87%
TOTAL INFORMATION AND TECHNOLOGY MANAGEMENT	5,592,460	3,810,985	3,788,325	22,660	0.59%
CORPORATE COMMUNICATIONS ADMINISTRATION	1,357,665	1,028,130	900,189	127,941	12.44%

**CITY OF VAUGHAN
2007 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 ANNUAL BUDGET	2007 YTD BUDGET AS AT SEPT 30/07	2007 YTD ACTUAL AS AT SEPT 30/07	2007 BUD / 2007 ACT	2007 BUD / 2007 ACT
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
DEPARTMENTAL DETAILS:					
COMMISSIONER OF ENGINEERING SERVICES AND PUBLIC WORKS	301,505	220,410	212,971	7,439	3.38%
ENGINEERING SERVICES DETAIL:					
DEVELOPMENT AND TRANSPORTATION ENGINEERING	2,344,065	1,719,686	1,460,132	259,554	16.09%
ENGINEERING AND CONSTRUCTION SERVICES	3,704,685	2,718,385	2,244,616	473,869	17.43%
TOTAL ENGINEERING SERVICES	6,048,750	4,438,071	3,704,648	733,423	16.53%
PUBLIC WORKS DETAIL:					
PUBLIC WORKS ADMINISTRATION	1,716,310	1,401,817	1,217,082	184,725	13.18%
ROADS MAINTENANCE	6,622,630	4,380,410	4,560,090	(179,680)	-4.10%
WINTER CONTROL	7,397,825	4,385,635	3,704,652	680,983	15.53%
WASTE MANAGEMENT	8,347,520	4,828,720	5,304,694	(475,974)	-9.86%
TOTAL PUBLIC WORKS	24,084,285	14,996,580	14,786,528	210,054	1.40%
VAUGHAN PUBLIC LIBRARIES DETAIL:					
PERSONNEL AND ADMINISTRATION	7,758,860	5,660,318	4,904,929	755,389	13.35%
COMMUNICATIONS	554,500	325,238	237,147	88,091	27.09%
RESOURCES	1,325,690	1,129,116	1,001,339	127,777	11.32%
FACILITIES	967,500	702,363	577,088	125,275	17.84%
TOTAL VAUGHAN PUBLIC LIBRARIES	10,606,550	7,817,035	6,720,503	1,096,532	14.03%
TOTAL DEPARTMENTAL EXPENDITURES	153,708,080	110,901,610	104,819,896	6,081,713	5.48%

**CITY OF VAUGHAN
2007 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

CORPORATE AND ELECTION EXPENDITURES - DETAILS

	2007 ANNUAL BUDGET	2007 YTD BUDGET AS AT SEPT 30/07	2007 YTD ACTUAL AS AT SEPT 30/07	2007 BUD / 2007 ACT	
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
CORPORATE & ELECTIONS DETAIL :					
RESERVE CONTRIBUTIONS:					
1998 & PRIOR BLDG & FACIL. INFRAST. RES. CONTRIB.	825,000	825,000	825,000	0	0.00%
POST 1998 BLDG & FACIL. INFRAST. RES. CONTRIB.	675,000	675,000	675,000	0	0.00%
ROADS INFRASTRUCTURE RESERVE CONTRIBUTION	475,000	475,000	475,000	0	0.00%
PARKS INFRASTRUCTURE RESERVE CONTRIBUTION	275,000	275,000	275,000	0	0.00%
BLDG. STDS. SERVICE CONTINUITY RESERVE CONTRIB.	2,205,920	1,654,374	5,529,040	(3,874,666)	-234.21%
ELECTION RESERVE CONTRIBUTION	200,000	200,000	200,000	0	0.00%
TOTAL RESERVE CONTRIBUTIONS	4,655,920	4,104,374	7,979,040	(3,874,666)	-94.40%
CORPORATE EXPENDITURES:					
BANK CHARGES	20,000	14,989	68,217	(53,218)	-354.81%
PROFESSIONAL FEES	146,820	132,490	50,306	82,184	62.03%
MAJOR OMB HEARINGS - PROFESSIONAL FEES	200,000	149,994	278,673	(128,679)	-65.79%
JOINT SERVICES	240,000	240,000	250,097	(10,097)	-4.21%
SUNDRY, DUES & MUNICIPAL GRANTS	34,900	26,173	36,090	(9,917)	-37.89%
CITY HALL FUNDING	1,000,000	1,000,000	1,000,000	0	0.00%
TAX ADJUSTMENTS	1,296,175	914,970	927,755	(12,785)	-1.40%
CORPORATE INSURANCE	538,220	538,220	538,220	0	0.00%
AMC MEMBERSHIP	11,850	11,850	12,452	(602)	-5.08%
CONFERENCES	29,370	19,250	15,774	3,476	18.06%
ELECTION COSTS	15,000	15,000	665,300	(650,300)	-4335.33%
UNALLOCATED BENEFITS	0	0	(126,438)	126,438	0.00%
SALARY SAVINGS FROM TURNOVER (GAPPING)	(837,000)	(750,725)	0	(750,725)	100.00%
TOTAL CORPORATE EXPENSES	2,695,335	2,312,221	3,716,446	(1,404,225)	-60.73%
TOTAL RESERVE CONTRIBUTIONS AND CORP. EXPENDITURES	7,351,255	6,416,595	11,695,486	(5,278,891)	-82.27%