

OPERATING BUDGET QUARTERLY REPORT ENDING SEPTEMBER 30, 2008

Recommendation

The Director of Budgeting and Financial Planning recommends:

That the 2008 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 2008 Operating Budget results versus the calendarized 2008 Operating Budget, as of September 30, 2008.

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, 2008, relative to the 2008 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.

Third Quarter Ahead of Budget

At the end of the third quarter, the favourable variance was \$4,491,786. The City's 2008 annual Operating Budget is \$181,912,605. The \$4,491,786 favourable variance represents a variance of 2.5%. This favourable variance is comprised of revenues being \$5,578,325 over budget and expenses that are over budget by \$1,086,539. The largest component driving the City's favourable position is a \$3.3m favourable variance in Hydro dividends, as a result of issuing both 2007 and 2008 dividends this year. The remaining portion of the favourable variance, roughly \$1.2m, consists of a mixture of favourable variances experienced in supplemental taxation, investment income, long-term debt, contingency and departmental expenditures, significantly offset by less than anticipated tax rate stabilization reserve funding, as a result of the City's favourable overall third quarter position. A detailed report is attached, which provides specific variance detail by department and corporate categories. For quick reference purposes, a summary of the variances by major category is provided below followed by explanations for major variances:

<u>Revenues</u>		<u>\$M's</u>
Supplemental Taxation		0.8
Reserves		
Tax rate stabilization	(2.7)	
Engineering Resv.	<u>(0.9)</u>	(3.6)
Fees & Service Charges		
Building Standards *	1.5	
Licensing	0.2	
Planning	0.2	
Recreation	0.2	
Other	<u>0.2</u>	2.3
Corporate Revenues		
Hydro Dividends	3.3	
Vaughan Holding (Discovery Centre) *	1.5	
Investment Income	0.8	
Other	<u>0.3</u>	<u>5.9</u>
Total		5.5
 <u>Expenses</u>		
Departmental Expenses:		
Office of the Integrity Commissioner	0.1	
Fire & Rescue Services	(0.6)	
City Financial Services	0.2	
City Clerk	0.3	
City Clerk Insurance	(0.1)	
Legal Services	(0.1)	
Human Resources	0.1	
Commissioner of Community Services	0.1	
Recreation	0.4	
Building & Facilities	0.5	
Parks Operations	0.1	
Parks Development	0.1	
Development Planning	0.1	
Building Standards	0.5	
Commissioner of Economic & Technology Dev	0.1	
Economic & Business Development	0.2	
Information & Technology Management	0.3	
Development & Transportation Engineering	0.3	
Engineering Services	0.2	
Public Works	(1.8)	
Library	0.6	
Other – (various departments)	<u>0.5</u>	2.2
Corporate & Election		
Bldg Std Service Continuity Resv. Contribution *	(2.7)	
Pierre Berton Discovery Centre resv. Contribution *	<u>(1.5)</u>	(4.2)
LTD & Contingency		<u>1.0</u>
Total		1.0
 Year to Date Revenues Net of Expenses		 <u>\$4.5M</u>

* These items are either fully or partially offset by a variance in another category.

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 Manager

Fire & Rescue Services Revenue Unfavourable (\$4,430) or (1.3%)

The slight unfavourable revenue variance was a result of unfavourable miscellaneous revenues (\$42k) being partially offset by favourable recoverable expenses (\$38k). It is expected that this trend will continue and adjustments are being made to the 2009 budget to reflect the fact that there continues to be a decrease in billable motor vehicle collision responses.

Fire & Rescue Services Expenditures Unfavourable (\$633,715) or (3%)

About 95% of the total unfavourable variance was attributed to Fire Operations Division, primarily in the Full Time, Overtime and Benefits accounts. The Fire Operations Division experienced elevated and unforeseeable levels of absenteeism due to leaves of absence, LTD, retirement, death and termination. In order to maintain staffing levels, ensure compliance with the Occupational Health & Safety Act and fulfil contract requirements with the Vaughan Professional Fire Fighters Association, the department utilized the approved resources of recruit firefighters as well as overtime expenditures to counter measure the growing number of emergency responses. This variance is not expected to correct itself by year end.

Deputy City Manager / Commissioner of Finance and Corporate Services

City Financial Services Expenditures Favourable \$185,395 or 10%

The majority of the favourable variance is due to savings in salaries and benefits (\$115k) related to vacant positions throughout the first half of 2008, (\$16k) in service contracts and printing related to late billing. The remainder of the variance is related to savings in training & development and computer hardware/software.

Commissioner of Legal and Administrative Services

Clerks – Licensing Revenue Favourable \$226,045 or 39.9%

Licensing revenues are favourable largely as a result of an increase in tow truck license applications and the fact that taxi cab renewals (owner and operator) occur during the third quarter. The variance should balance itself out over the last quarter of 2008.

City Clerk – Expenditures Favourable \$233,670 or 8.2%

The majority of the favourable variances relate to postal services (\$74k), printing (\$36k), advertising (\$14k), service contracts (\$18k), and records management supplies (\$16k). It is likely that these variances will be minimized by year end as expenditures are incurred over the balance of the year. In addition, as a result of staff turnover and vacancies, a favourable variance in salaries & benefit costs (\$36k) was realized.

Clerks – Insurance Expenditures Unfavourable (\$104,245) or (5.6%)

Insurance expenditure variances related to vandalism, vehicle accident damages, and theft claims which are below the City's deductible, are greater than budgeted. An offsetting draw from the Insurance reserve is explained below under the corporate revenues section – transfer from reserves.

Legal Services Expenditures Unfavourable (\$148,540) or (13.7%)

The unfavourable expenditure variance is a result of greater than forecasted professional fee costs (\$202k) related to the ongoing compliance audit matters (appeal of Council decision and Court application to quash bylaws). These costs were not anticipated and partially offset by savings in salaries and benefits but the unfavourable variance is expected to continue.

Enforcement Services Expenditures Unfavourable (\$48,365) or (2.0%)

The majority of unfavourable expenditure variance is related to vehicle maintenance and repairs (\$40k), which is administered through the Fleet Department. In addition, Service Contracts experienced higher than anticipated expenses (\$33k), as invoices were paid for suppliers sooner than originally forecasted. Additional minor unfavourable variances in salaries & benefits (\$11k) and printing (\$14k) were offset by favourable variances in materials & supplies \$34k and computer hardware / software accounts \$11k.

Human Resources Expenditures Favourable \$135,690 or 6.5%

The favourable variance is primarily related to savings in advertising (\$69k), professional fees (\$38k) and corporate training (\$22k). It is likely that these favourable variances in professional fees will be minimized by year end as multiple on-going arbitration cases coupled with fees related to the uncompleted Fire negotiations will be realized by year end. Over the next quarter, corporate training programs are fully booked until year end and expenses will be realized. Advertising costs are favourable, as recruitment costs for senior level positions are shared with the recruiting departments. The favourable variances noted above were partially offset by an unfavourable variance in salaries and benefits related primarily to Part-Time costs. The balance of the variance is related to minor variances in multiple accounts.

Commissioner of Community Services

Commissioner of Community Services Favourable \$116,435 or 27.5%

The majority of the favourable variance is related professional fees (\$55k) and sundry expenses (\$31k). There are a number of projects and studies being undertaken currently and it is expected that the budgeted funds in this account will be spent by year end. In addition, the Winter Lights Program, which runs from September to March, is funded through the sundry account. Once again, the account will be on budget by year end. The balance of the variance is related to minor variances in multiple accounts.

Recreation Revenues Favourable \$182,125 or 1.5%

The favourable revenue variance is primarily due to slightly better than projected performance results in the facility rental, fitness centre and aquatic business units.

Recreation Expenditures Favourable \$441,125 or 3.7%

The favourable revenue variance is primarily due to savings in gapping as well as staffing and material costs related to programs.

Building and Facilities Expenditures Favourable \$455,045 or 3.9%

The overall favourable variance is comprised of salaries and benefits savings related to vacancies (\$214k), utilities (\$223k). Utility expenses are favourable as a result of lower than forecasted expenses in part due to successful conservation practices. These favourable variances are partially offset by unfavourable variances in materials and supplies costs.

Parks Operations (Cemeteries) Revenue Unfavourable \$(13,370) or (22.8%)

The unfavourable revenue variance is a result of lower than forecasted revenues from service charges and departmental miscellaneous revenue, as the sale of plots and foundations in the cemeteries division were less than expected. These unfavourable variances were partially offset by higher than forecasted revenues in licenses and permits and departmental revenues.

Parks Operations Expenditures Favourable \$133,050 or 1.8%

The favourable expenditure variance was primarily a result of savings in contractor and contract materials (\$287k), as work is still in progress and invoices have not yet been received, and in salary and benefit costs (\$180k) related to staff turnover and hiring delays. These favourable variances were partially offset by greater than budgeted expenses in machine time (\$234k) and utility services (\$191k), where water costs exceeded budget. Additional favourable variances in the computer hardware / software (\$26k), materials and supplies (\$24k), and other miscellaneous accounts make up the total variance.

Parks Development Expenditures Favourable \$102,220 or 13.1%

The favourable variances were primarily a result of savings in labour accounts (\$90k) as a result of staff turnover. Most vacant positions have been filled with the remaining vacancy being currently actively recruited. The balance of the favourable variance is primarily in the computer hardware / software account and it is expected that this favourable variance will be reduced by year end as an AUTO CAD upgrade is in progress and should be completed by year end.

Commissioner of Planning

Development Planning Revenues Favourable \$195,305 or 10.8%

The majority of favourable revenue variance in the third quarter is contributed to the increase in number of planning applications received during this time period, including those for Official Plan and Zoning By-law Amendments, Subdivision, Site Plan and Condominium.

Development Planning Expenditures Favourable \$120,085 or 6.2%

The majority of favourable expenditure variance relates to vacancies in full-time positions (\$75k) and the associated costs such as office equipment, computer hardware/software, training & development, seminars & workshops, and other related accounts (\$45k). The department has had two staff complement positions vacant in the first half of 2008. It is

anticipated that these two vacancies will be filled by end of 2008; however, additional favourable variances are anticipated in salaries and benefit accounts until these positions are filled.

Building Standards Revenues Favourable \$1,537,340 or 23.5%

The favourable building standards revenue variance is a result of higher than anticipated building permit volumes, in part as a result of the Region's increase to Development Charges in the first half of the year. However, based on discussions with various builder representatives, it appears that their sales activity has dropped and it is being reflected in reduced permit volumes presently being received by the department. We anticipate that the trend of reduced permit volumes will continue into 2009 and will be reflective of the current economic forecast for the future. Should the need arise the Building Standards department will review the current Building Permit fee structure and may make recommendations accordingly.

Building Standards Expenditures Favourable \$518,480 or 11.9%

The majority of the favourable expenditure variance relates to vacancies in full-time positions (\$350k), including complement 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 positions related to the Bill 124 costing process are not expected to be filled in 2008

Economic and Technology Development and Corporate Communications

Commissioner of Economic & Technology Development Favourable \$ 109,535 or 92.3%

Expenditures are favourable as a result of staff vacancies.

Economic and Business Development Expenditures Favourable \$162,875 or 14.2%

The favourable expenditure variance is primarily a result of cost cutting in Tourism spending and a delay in the implementation and completion of business development marketing collateral materials, advertising and public relations activities (\$133k). Some corrections will occur by year end, as the Department completes most of its collateral materials. However, corrections to the favourable variances associated with Tourism are not expected since the department is making a concerted effort to minimize expenditures due to lack of offsetting revenues. Additional favourable variances salaries and benefits, meals and meal allowances, and other miscellaneous accounts account for the total variance.

Access Vaughan Expenditures Unfavourable (\$32,690) or (6.6%)

The unfavourable expenditure variance can be primarily attributed to an employee severance payment. The unfavourable variance was partially offset by savings in professional fees and other miscellaneous accounts. It is likely the variance will continue to year end.

Information & Technology Management Expenditures Favourable \$268,485 or 6.4%

The majority of the favourable variance (\$106k) is a result of delays in renewing some communications contracts and the computer hardware / software account (\$91k), largely as a result in delays in performing related work, but both variances are expected to correct themselves by year end. Joint Services revenues were also favourable (\$71k).

In addition, training and development accounts are favourable (\$25k) as staff were unavailable to attend planned training. Additional minor favourable variances were found in salaries and benefits, and office equipment & furniture.

Commissioner of Engineering and Public Works

Development & Transport. Engineering Revenues Unfavourable (\$26,070) or (16.7%)

The unfavourable variance is mainly a result of (\$43k) declining revenue from recoverable expenses related to the surcharge that is levied on the cost of works performed by a city contractor within the subdivision that the Developer has failed to do in a timely manner. The amount of work that is being performed by City contractors has declined because Developers are undertaking the work when it has been requested therefore the municipal services inspectors are not using other contractors to complete works on schedule and charging back cost to the Developer of the subdivision.

Development & Transportation Engineering Expenditures Favourable \$297,000 or 13.5%

The favourable variance is primarily as a result in labour savings (\$262k). During the third quarter of 2008, there were five vacancies. Two of the vacancies have been filled. Recruitment process has started on the other three vacancies. Other minor favourable variances in training and development costs are due to the Noise course that was completed in October and invoiced as opposed to the original anticipated time of September.

Engineering Services Expenditures Favourable \$201,220 or 8.1%

Majority of the favourable variance is principally found in the salaries and benefits (\$194k) and computer hardware/software (\$21k) accounts due mostly to vacant positions and delays in hiring staff. This favourable variance is offset by Contractor & contract materials for Pavement Marking and Traffic Signals costs that are presently unfavourable due to the timing of invoice payments; however, this will correct and align with the 2008 Operating Budget at year's end.

Public Works - Operations Expenditures Unfavourable (\$1,804,730) or (11.3%)

The unfavourable expenditure variance is primarily a result of winter activities that occurred in the January to April period. Winter contract costs were over spent by \$1,060,260 and winter control materials were over spent by \$981,030, all as a result of the greater than average winter storms we had at the beginning of 2008. The department does not expect these winter accounts to correct themselves by year end and it may be necessary to draw from the Winter Reserve to cover the expenses incurred as a result of the extraordinary winter we experienced, as well as cover off the upcoming salt purchases for the upcoming 2008-2009 winter season.

Offsetting these negative variances was a positive variance in labour expenses (\$481k) as staff turnover and hiring delays contributed to the positive variance in these accounts.

Vaughan Public Libraries

Library Revenue Unfavourable (\$6,025) or (2.9%)

Reduced income from service charges is offset by increased revenue from fines and penalties. It is anticipated by year end that revenues will meet budget.

Library Expenditures Favourable \$622,580 or 8.1%

The vast majority of the favourable variance is attributed to staff turnover and gapping of positions (\$653k). It is anticipated that this trend will continue to year end. Offsetting the positive variance are professional fee expenditures that exceeded the budgeted amount (\$23k) due to the unanticipated need for CEO recruitment.

Supplemental Taxation, Payments in Lieu / Grants & Revenue from Reserves

A favourable variance in supplemental taxation totalled \$766,710 as revenues are exceeding budget and anticipated to continue through the balance of 2008, as an additional MPAC update is expected before year end. However, this trend is not expected to continue into 2009 as a result of the current economic environment.

Payments in lieu/grants are unfavourable by \$85k or 2.9%, largely as a result of timing in receiving the Library grant, which is expected to correct itself by year end.

Revenues from reserves were \$3,559,665 unfavourable, largely as a result of the Tax Rate Stabilization Reserve being under budget by \$2,729,950 as the requirement for this revenue has not yet materialized. The remainder of the variance is related to 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 \$946,430 under budget as a result of lower than forecasted expenses in Engineering Services and Public Works while the Fleet Management Reserve transfer is \$74,175 under budget as a result of lower than forecasted expenses in Fleet Management Services. Offsetting these variances is higher than budgeted revenues from the Insurance Reserve transfer that was greater than forecasted, \$133,590, as insurance expenditure variances related to vandalism, vehicle accident damages, and theft claims which are below the City's deductible, are greater than budgeted.

Corporate Revenues

Corporate revenues are favourable by \$5,962,395, largely as a result Hydro dividends that are \$3.3M greater than budgeted, as two year's worth of dividends (2007 and 2008) were issued in 2008. It should be noted that this dividend windfall is not anticipated to be repeated and should be treated as a one-time variance. Excluding this one-time increase in dividend income, the quarterly surplus would actually be closer to \$1.2M.

In addition, corporate revenues were inflated by a \$1.5M Hydro Vaughan Holdings Working Capital unbudgeted contribution that was offset by a contribution to the Pierre Berton Discovery Centre Reserve (see the Corporate Expenditures section below) and favourable investment income performance of \$792,945, as account balances and returns on investments exceeded forecasts, contributing to the overall favourable variance.

In addition, Hydro investment income exceeded forecast by \$208,095, in part as a result of interest paid on an outstanding balance. Finally, the balance of the favourable variance is in fines and penalties revenues of \$47,755 and miscellaneous revenues of approximately \$95,000 higher than budget for the YTD period.

Corporate Expenditures

Corporate and Election Expenditures were unfavourable by \$4,219,719. 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 \$2,684,010. 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. As mentioned earlier in this report, if higher than forecasted revenues continue into 2009, the Building Standards Department will need to review the current Building Permit Fee structure and may be making additional recommendations accordingly. Additionally, there was an unbudgeted contribution of \$1,500,000 to the Pierre Berton Discovery Centre, the costs of which were offset by a favourable variance in our corporate revenues.

The \$750,000 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 offset the unfavourable gapping corporate expenditure variance.

The \$99,725 unfavourable variance experienced in the joint services accounts is a result of retroactive charges that were pending the outcome of negotiations. A portion of these charges are offset by favourable variances within respective impacted departments.

Partially offsetting these amounts was a \$79,170 favourable variance in professional fees, primarily a result of a reversal of 2007 audit accruals. It is expected that the variance in professional fees will be corrected before year end as external auditor fees will be paid or accrued prior to year end. In addition, a favourable variance of \$679,255 in unallocated benefits is expected to be reconciled, as process timing differences will be adjusted at year end when future benefit adjustments are made.

The Long Term Debt expense had a favourable variance of \$477,225, as a result of slight timing issues. It is anticipated that the variance will be minimized by year end and any favourable variances will be transferred to the Debenture Reserve at year end.

The Corporate Contingency account had a favourable variance of \$487,120 as budgeted expenditures have not yet been realized and as a result of a permanent accrual reversal from a prior year related to buildings & facilities.

The remaining portion of the variance consists of a mixture of various minor miscellaneous corporate expenses including bank charges, tax adjustments, and other miscellaneous accounts.

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 third quarter ending September 30, 2008, the favourable variance was \$4,491,786. If current trends continue and barring any unforeseen events, our year-end variance should be favourable. The largest component driving the City's favourable position is a \$3.3m favourable variance in Hydro dividends, as a result of issuing both 2007 and 2008 dividends this year. Excluding the one-time dividend gain from our Hydro investment, our quarterly favourable variance would have been \$1.2M or just under 1%. The remaining portion of the favourable variance, roughly \$1.2m consists of mixture of favourable variances experienced in supplemental

taxation, investment income, long-term debt, contingency and departmental expenditures, significantly offset by less than anticipated tax rate stabilization reserve funding, as a result of the City's overall favourable third quarter position.

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 2008 will be no different than previous years.

Attachments

Attachment 1 – 2008 Third Quarter End Variance Report

Report prepared by:

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Respectfully submitted,

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Director of Budgeting & Financial Planning



CITY OF VAUGHAN

2008 OPERATING BUDGET

THIRD QUARTER

VARIANCE REPORT

AS AT

September 30, 2008

**CITY OF VAUGHAN
2008 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT
REVENUE / EXPENDITURE SUMMARY**

	2008 ANNUAL BUDGET	2008 YTD BUDGET AS AT SEPT 30/08	2008 YTD ACTUAL AS AT SEPT 30/08	2008 BUD / 2008 ACT VARIANCE FAV./ (UNFAV.) \$	2008 BUD / 2008 ACT VARIANCE FAV./ (UNFAV.) %
REVENUES:					
TAXATION	114,182,960	114,178,675	114,353,035	174,360	0.15%
SUPPLEMENTAL TAXATION	2,600,000	2,300,000	3,066,710	766,710	33.34%
GRANT / PAYMENT IN LIEU / OTHER	2,943,235	2,943,235	2,858,645	(84,590)	-2.87%
RESERVES	13,457,985	10,577,210	7,017,545	(3,559,665)	-33.65%
FEES AND SERVICE CHARGES	30,930,110	24,272,395	26,591,510	2,319,115	9.55%
CORPORATE	15,298,315	12,392,515	18,354,910	5,962,395	48.11%
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	1,875,000	1,875,000	0	0.00%
TOTAL REVENUES (1)	181,912,605	168,539,030	174,117,355	5,578,325	3.31%
EXPENDITURES:					
DEPARTMENTAL	160,575,945	115,231,640	113,062,805	2,168,835	1.88%
CORPORATE	5,696,005	5,386,200	9,605,919	(4,219,719)	-78.34%
LONG TERM DEBT	7,000,000	7,000,000	6,522,775	477,225	6.82%
CONTINGENCY	1,988,200	253,375	(233,745)	487,120	192.25%
CAPITAL FROM TAXATION	6,652,455	6,652,455	6,652,455	0	0.00%
TOTAL EXPENDITURES (1)	181,912,605	134,523,670	135,610,209	(1,086,539)	-0.81%
EXCESS OF REVENUES OVER EXPENDITURES	0	34,015,360	38,507,146	4,491,786	13.21%

(1) For presentation purposes year-to-date actuals as at Sept 30, 2008 have been reduced by flow through transactions.

**CITY OF VAUGHAN
2008 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

REVENUE BY MAJOR SOURCE

	2008 ANNUAL BUDGET	2008 YTD BUDGET AS AT SEPT 30/08	2008 YTD ACTUAL AS AT SEPT 30/08	2008 BUD / 2008 ACT 1008 BUD / 2008 ACT	
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
TAXATION					
SUPPLEMENTALS	2,600,000	2,300,000	3,066,710	766,710	33.34%
GRANT					
LIBRARY GRANT	149,235	149,235	8,505	(134,730)	-94.08%
PAYMENT IN LIEU / OTHER					
PAYMENT IN LIEU / OTHER	2,800,000	2,800,000	2,850,140	50,140	1.79%
RESERVES					
ENGINEERING	3,798,710	2,849,785	1,908,855	(946,430)	-33.21%
PARKS DEVELOP. / LEGAL & REAL ESTATE	828,125	581,275	589,320	28,045	5.00%
FINANCE - FROM CAPITAL	1,080,000	799,835	821,945	22,010	2.75%
FLEET MANAGEMENT	895,160	671,345	597,170	(74,175)	-11.05%
PLANNING	500,000	0	0	0	0.00%
INSURANCE	2,062,040	1,847,175	1,980,785	133,590	7.23%
TAX RATE STABILIZATION	2,729,950	2,729,950	0	(2,729,950)	-100.00%
DEBENTURE	265,000	0	0	0	0.00%
WATER & WASTEWATER RECOVERY	1,800,000	1,117,745	1,124,990	7,245	0.65%
TOTAL	13,457,985	10,577,210	7,017,545	(3,559,665)	-33.65%
FEE/SERVICE CHARGES					
CITY MANAGER					
FIRE AND RESCUE SERVICES	496,080	345,780	341,350	(4,430)	-1.28%
TOTAL CITY MANAGER	496,080	345,780	341,350	(4,430)	-1.28%
COMMISSIONER OF LEGAL & ADMIN. SERV.					
CLERKS	20,800	15,600	23,570	7,970	51.09%
LICENSING - CLERKS	754,900	566,050	792,095	226,045	39.89%
COMMITTEE OF ADJUSTMENT	360,000	262,490	274,085	11,595	4.40%
LEGAL SERVICES	67,500	50,625	55,680	5,055	9.99%
ENFORCEMENT SERVICES	1,633,500	1,162,960	1,163,540	580	0.05%
TOTAL COMMISSIONER OF LEGAL & ADMIN. SERV.	2,826,700	2,057,725	2,908,920	251,195	12.21%
COMMISSIONER OF COMMUNITY SERVICES					
COMMUNITIES IN BLOOM SPONSORSHIP	15,000	15,000	31,705	16,705	111.37%
RECREATION	14,655,285	12,255,350	12,437,475	182,125	1.49%
BUILDINGS AND FACILITIES (1)	96,025	62,670	83,880	31,310	49.86%
PARKS OPERATIONS (1)	410,835	16,220	18,075	1,855	11.44%
CEMETERIES	71,855	58,540	45,170	(13,370)	-22.84%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	15,248,950	12,407,780	12,626,405	218,625	1.76%
COMMISSIONER OF PLANNING					
DEVELOPMENT PLANNING	2,378,850	1,808,570	2,004,875	196,305	10.79%
BUILDING STANDARDS - LICENSES/PERMITS	7,421,250	5,937,000	7,143,610	1,206,610	20.32%
- PLUMBING PERMITS	345,000	276,000	525,205	249,205	90.29%
- SERVICE CHARGES	431,750	322,715	414,240	81,525	24.50%
TOTAL COMMISSIONER OF PLANNING	10,576,850	8,365,285	10,087,930	1,792,645	20.74%
COMMISSIONER OF ECONOMIC & TECHNOLOGY DEVELOPMENT & COMMUNICATIONS					
ECONOMIC AND BUSINESS DEVELOPMENT	328,000	75,250	118,700	44,450	59.07%
CORPORATE COMMUNICATIONS	84,530	82,030	131,980	49,950	60.89%
TOTAL COMMISSIONER OF ECONOMIC & TECH. DEVELOPMENT & COMMUNICATIONS	412,530	157,280	250,680	94,400	60.02%
COMMISSIONER OF ENGINEERING & PUBLIC WORKS					
DEVELOPMENT AND TRANSPORT. ENGINEERING (1)	205,000	156,175	130,105	(28,070)	-16.68%
ENGINEERING SERVICES	101,000	88,880	90,020	1,140	1.28%
PUBLIC WORKS - OPERATIONS	780,250	490,475	547,360	56,885	11.80%
TOTAL COMMISSIONER OF ENGINEERING & PUBLIC WORKS	1,087,250	735,530	767,485	31,955	4.34%
NON-PROFIT HOUSING	9,000	6,750	7,500	750	11.11%
VAUGHAN PUBLIC LIBRARIES	272,770	206,265	200,240	(6,025)	-2.92%
TOTAL FEES / SERVICE CHARGES	30,930,110	24,272,395	26,591,510	2,319,115	8.55%
TOTAL CORPORATE REVENUES	15,298,315	12,392,515	18,354,910	5,962,395	48.11%
TOTAL REVENUE	65,229,645	52,485,355	57,889,320	5,403,965	10.30%

(1) For presentation purposes year-to-date actuals as at Sept 30, 2008 have been reduced by flow through transactions.

**CITY OF VAUGHAN
2008 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

**REVENUE BY MAJOR SOURCE
CORPORATE REVENUE DETAIL**

	2008 ANNUAL BUDGET	2008 YTD BUDGET AS AT SEPT 30/08	2008 YTD ACTUAL AS AT SEPT 30/08	2008 BUD / 2008 ACT	
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
<i>CORPORATE REVENUE DETAIL :</i>					
FINES AND PENALTIES	4,400,000	3,560,280	3,608,035	47,755	1.34%
TAX CERTIFICATES AND DOCUMENTS	282,900	201,255	215,450	14,195	7.05%
INVESTMENT INCOME	3,500,000	3,000,000	3,792,945	792,945	26.43%
HYDRO INVESTMENT INCOME	4,365,585	3,257,165	3,465,260	208,095	6.39%
HYDRO DIVIDENDS	1,750,810	1,750,810	5,059,550	3,308,740	188.98%
HYDRO VAUGHAN HOLDINGS WORKING CAPITAL	0	0	1,500,000	1,500,000	0.00%
PROVINCIAL OFFENSES ACT	890,000	546,815	572,205	25,390	4.64%
MISCELLANEOUS REVENUE	41,520	30,415	52,805	22,390	73.61%
PURCHASING	50,700	33,175	70,170	36,995	111.51%
CAPITAL ADMIN. REVENUE	16,800	12,600	18,490	5,890	46.75%
TOTAL CORPORATE REVENUE	15,298,315	12,392,515	18,354,910	5,962,395	48.11%

**CITY OF VAUGHAN
2008 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURES BY MAJOR CATEGORY (1)

	2008 ANNUAL BUDGET	2008 YTD BUDGET AS AT SEPT 30/08	2008 YTD ACTUAL AS AT SEPT 30/08	2008 BUD / 2008 ACT / 2008 BUD / 2008 ACT	
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
COUNCIL	1,300,465	852,065	878,775	73,280	7.70%
OFFICE OF THE INTEGRITY COMMISSIONER	200,000	150,245	30,160	120,085	79.93%
CITY MANAGER	578,470	426,495	398,995	27,500	6.45%
OPERATIONAL AUDIT	177,365	130,470	107,860	22,810	17.48%
STRATEGIC PLANNING	202,800	151,125	131,620	19,505	12.91%
CORPORATE POLICY	121,050	88,580	85,500	3,080	3.48%
FIRE AND RESCUE SERVICES	28,351,430	21,114,315	21,748,030	(633,715)	-3.00%
EMERGENCY PLANNING	180,950	126,300	109,045	17,255	13.66%
TOTAL CITY MANAGER	29,813,165	22,037,265	22,580,850	(543,585)	-2.47%
DEPUTY CITY MGR. / COMM. OF FINANCE AND CORP. SERVICES	498,225	360,960	267,425	93,535	25.91%
CITY FINANCIAL SERVICES	2,493,720	1,846,270	1,660,875	185,395	10.04%
BUDGETING AND FINANCIAL PLANNING	1,238,440	898,520	841,395	57,125	6.36%
RESERVES AND INVESTMENTS	826,795	625,845	583,815	42,030	6.72%
PURCHASING SERVICES	1,169,515	805,670	758,585	46,985	5.83%
TOTAL DEPUTY CITY MGR. / COMM. OF FINANCE AND CORP. SERVICES	6,166,695	4,537,165	4,112,095	425,070	9.37%
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	350,460	257,865	241,950	15,915	6.17%
CITY CLERK	4,417,205	3,254,780	2,945,650	309,130	9.50%
CITY CLERK - INSURANCE	2,062,040	1,876,520	1,980,765	(104,245)	-5.56%
LEGAL SERVICES	1,473,925	1,081,545	1,230,085	(148,540)	-13.73%
ENFORCEMENT SERVICES	3,388,310	2,459,735	2,508,100	(48,365)	-1.97%
HUMAN RESOURCES	2,936,910	2,096,745	1,961,055	135,690	6.47%
TOTAL COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	14,628,850	11,027,190	10,867,605	159,585	1.45%
COMMISSIONER OF COMMUNITY SERVICES	598,700	423,365	306,930	116,435	27.50%
COMMUNITY GRANTS AND ADVISORY COMMITTEES	60,840	36,615	22,055	14,560	39.77%
RECREATION	15,911,290	12,056,625	11,615,500	441,125	3.66%
CULTURAL SERVICES	666,565	635,270	482,340	52,930	9.89%
BUILDINGS AND FACILITIES (1)	16,501,320	11,755,335	11,300,290	455,045	3.87%
FLEET MANAGEMENT	895,160	616,665	547,755	68,910	11.17%
PARKS OPERATIONS (1)	10,238,970	7,480,510	7,347,460	133,050	1.78%
PARKS DEVELOPMENT	1,061,980	780,335	678,115	102,220	13.10%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	45,833,785	33,684,720	32,300,445	1,384,275	4.11%
COMMISSIONER OF PLANNING	324,510	238,480	236,300	2,180	0.91%
DEVELOPMENT PLANNING	2,615,295	1,938,220	1,818,135	120,085	6.20%
POLICY PLANNING	830,525	705,310	681,285	44,025	6.24%
BUILDING STANDARDS	5,955,135	4,376,320	3,857,840	518,480	11.85%
TOTAL COMMISSIONER OF PLANNING	9,725,465	7,258,330	6,573,560	684,770	9.43%
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS	230,155	118,560	9,045	109,535	92.37%
ECONOMIC AND BUSINESS DEVELOPMENT	1,597,605	1,151,385	988,510	162,875	14.15%
ACCESS VAUGHAN	680,280	482,530	525,220	(32,690)	-6.64%
INFORMATION AND TECHNOLOGY MANAGEMENT	6,106,540	4,208,280	3,939,795	268,485	5.38%
CORPORATE COMMUNICATIONS	1,471,090	1,061,770	1,029,105	32,665	3.08%
TOTAL COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS	10,085,670	7,032,545	6,491,675	540,870	7.69%
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	318,220	233,635	225,220	8,415	3.60%
DEVELOPMENT AND TRANSPORT. ENGINEERING (1)	3,021,005	2,194,925	1,897,925	297,000	13.53%
ENGINEERING SERVICES	3,487,685	2,475,075	2,278,855	201,220	8.13%
PUBLIC WORKS - OPERATIONS	25,054,380	15,942,925	17,747,655	(1,804,730)	-11.32%
TOTAL COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	31,881,290	20,846,560	22,144,655	(1,298,095)	-6.23%
VAUGHAN PUBLIC LIBRARIES	11,040,550	7,705,665	7,082,985	622,580	8.08%
TOTAL DEPARTMENTAL EXPENDITURES	160,575,945	115,231,640	113,062,905	2,168,835	1.88%
CORPORATE AND ELECTION	5,595,005	5,386,200	9,505,919	(4,219,719)	-78.34%
LONG TERM DEBT	7,000,000	7,000,000	6,522,775	477,225	6.82%
CONTINGENCY	1,988,200	253,375	(233,745)	487,120	192.25%
CAPITAL FROM TAXATION	6,652,455	6,652,455	6,652,455	0	0.00%
TOTAL DEPARTMENTAL AND CORPORATE EXPENDITURES	181,912,605	134,523,670	135,610,209	(1,086,539)	-0.81%

(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, 2008 have been reduced by flow through transactions.

**CITY OF VAUGHAN
2008 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

CORPORATE AND ELECTION EXPENDITURES - DETAILS

	2008 ANNUAL BUDGET	2008 YTD BUDGET AS AT SEPT 30/08	2008 YTD ACTUAL AS AT SEPT 30/08	2008 BUD / 2008 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.	1,225,000	1,225,000	1,225,000	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 CONTRIBUTION	0	0	2,684,010	(2,684,010)	0.00%
ELECTION RESERVE CONTRIBUTION	200,000	200,000	200,000	0	0.00%
PIERRE BERTON DISCOVERY CENTRE	0	0	1,500,000	(1,500,000)	0.00%
TOTAL RESERVE CONTRIBUTIONS	3,000,000	3,000,000	7,184,010	(4,184,010)	-139.47%
CORPORATE EXPENDITURES:					
BANK CHARGES	60,000	50,335	229	50,106	99.55%
PROFESSIONAL FEES	206,820	81,405	2,235	79,170	97.25%
MAJOR OMB HEARINGS - PROFESSIONAL FEES	200,000	104,600	69,850	34,750	33.22%
JOINT SERVICES	289,320	216,960	316,665	(99,725)	-45.96%
SUNDRY	34,900	18,495	(4,500)	22,995	124.33%
CITY HALL FUNDING	1,000,000	1,000,000	1,000,000	0	0.00%
TAX ADJUSTMENTS	1,300,000	1,063,690	1,062,690	(19,000)	-1.79%
CORPORATE INSURANCE	563,095	563,095	563,095	0	0.00%
AMC MEMBERSHIP	12,500	12,500	12,870	(370)	-2.96%
CONFERENCES	29,370	25,120	11,870	13,250	52.75%
ELECTION	0	0	29,780	(29,780)	0.00%
TRANSFER TO CAPITAL FUND	0	0	16,360	(16,360)	0.00%
UNALLOCATED BENEFITS	0	0	(679,255)	679,255	0.00%
SALARY SAVINGS FROM TURNOVER (GAPPING)	(1,000,000)	(750,000)	0	(750,000)	100.00%
TOTAL CORPORATE EXPENSES	2,696,005	2,386,200	2,421,909	(35,709)	-1.50%
TOTAL RESERVE CONTRIBUTIONS AND CORP. EXPENDITURES	5,696,005	5,386,200	9,605,919	(4,219,719)	-78.34%

**CITY OF VAUGHAN
2008 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

	2008 ANNUAL BUDGET	2008 YTD		2008 BUD / 2008 ACT	2008 BUD / 2008 ACT
		BUDGET	ACTUAL	VARIANCE	VARIANCE
	AS AT SEPT 30/08	AS AT SEPT 30/08	FAV./ (UNFAV.)	FAV./ (UNFAV.)	%
			\$		%
DEPARTMENTAL DETAILS:					
COUNCIL	1,300,465	952,055	878,775	73,280	7.70%
OFFICE OF THE INTEGRITY COMMISSIONER	200,000	150,245	30,160	120,085	79.93%
CITY MANAGER	579,470	426,495	398,995	27,500	6.45%
OPERATIONAL AUDIT	177,365	130,470	107,660	22,810	17.48%
STRATEGIC PLANNING	202,900	151,125	131,620	19,505	12.91%
CORPORATE POLICY	121,050	88,660	85,500	3,060	3.46%
FIRE AND RESCUE SERVICES DETAIL:					
FIRE ADMINISTRATION	927,885	741,930	768,415	(26,485)	-3.57%
FIRE COMMUNICATION	947,465	695,435	698,415	(2,980)	-0.43%
FIRE MECHANICAL	552,570	416,590	408,540	8,050	1.93%
FIRE PREVENTION	1,668,075	1,228,520	1,130,515	97,905	7.97%
FIRE OPERATIONS	23,614,305	17,557,455	18,284,760	(727,305)	-4.14%
FIRE TRAINING	556,980	414,675	400,300	14,375	3.47%
EMERGENCY MEDICAL PROGRAM	74,440	59,710	55,985	2,725	4.58%
TOTAL FIRE AND RESCUE SERVICES	28,351,430	21,114,315	21,748,030	(633,715)	-3.00%
EMERGENCY PLANNING	180,950	126,300	109,045	17,255	13.66%
DEPUTY CITY MGR. / COMM. OF FINANCE AND CORP. SERVICES	498,225	360,960	267,425	93,535	25.91%
CITY FINANCIAL SERVICES DETAIL:					
CITY FINANCIAL SERVICES ADMINISTRATION	388,325	271,635	248,770	21,865	8.05%
ACCOUNTING SERVICES	962,615	714,645	630,205	84,440	11.82%
TAXATION AND PROPERTY ASSESSMENT	1,103,425	808,735	736,505	73,230	9.04%
PAYROLL SERVICES	58,355	50,255	44,385	5,860	11.68%
TOTAL CITY FINANCIAL SERVICES	2,493,720	1,846,270	1,660,875	185,395	10.04%
BUDGETING AND FINANCIAL PLANNING DETAIL:					
BUDGETING ADMINISTRATION	280,230	203,314	190,388	12,926	6.36%
BUDGETING	626,875	454,814	425,898	28,916	6.36%
FINANCIAL PLANNING	185,065	134,284	125,747	8,537	6.36%
ACTIVITY COSTING	146,250	106,108	99,362	6,746	6.36%
TOTAL BUDGETING AND FINANCIAL PLANNING	1,238,440	898,520	841,395	57,125	6.36%
RESERVES AND INVESTMENTS	826,795	625,845	583,815	42,030	6.72%
PURCHASING SERVICES	1,109,515	805,570	758,585	46,985	5.83%

**CITY OF VAUGHAN
2008 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

	2008 ANNUAL BUDGET	2008 YTD BUDGET AS AT SEPT 30/08	2008 YTD ACTUAL AS AT SEPT 30/08	2008 BUD / 2008 ACT	2008 BUD / 2008 ACT
				VARIANCE FAV./ (UNFAV.) \$	VARIANCE FAV./ (UNFAV.) %
DEPARTMENTAL DETAILS:					
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	350,460	257,865	241,950	15,915	5.17%
CITY CLERK DETAILS:					
CLERKS ADMINISTRATION	1,008,720	745,665	631,950	113,715	15.25%
RECORDS MANAGEMENT	359,915	265,925	222,940	42,985	16.16%
ARCHIVAL SERVICES	129,995	95,615	71,495	24,120	25.23%
MAILROOM / PRINTSHOP / COURIER SERVICES	782,600	585,135	448,120	137,015	23.42%
LICENSING AND SPECIAL PROJECTS	460,650	339,745	292,915	46,830	13.76%
COMMITTEE OF ADJUSTMENT AND DEVELOP. SERV.	488,960	358,045	346,540	11,505	3.21%
COUNCIL CORPORATE	83,940	67,175	38,550	28,625	42.61%
COUNCIL EXECUTIVE ASSISTANTS	1,081,425	797,475	893,140	(95,665)	-12.00%
TOTAL CITY CLERK	4,417,205	3,254,780	2,945,650	309,130	9.50%
CITY CLERK - INSURANCE	2,062,040	1,876,520	1,980,765	(104,245)	-5.56%
LEGAL SERVICES DETAIL:					
LEGAL SERVICES ADMINISTRATION	1,133,840	830,640	979,250	(148,610)	-17.89%
REGISTRATION FEES	25,000	18,750	21,495	(2,745)	-14.64%
REAL ESTATE	315,085	232,155	228,340	2,815	1.21%
TOTAL LEGAL SERVICES	1,473,925	1,081,545	1,230,085	(148,540)	-13.73%
ENFORCEMENT SERVICES DETAIL:					
ENFORCEMENT SERVICES ADMINISTRATION	2,988,310	2,159,745	2,186,520	(26,775)	-1.24%
ANIMAL CONTROL	400,000	299,990	321,680	(21,690)	-7.20%
TOTAL ENFORCEMENT SERVICES	3,388,310	2,459,735	2,508,100	(48,365)	-1.97%
HUMAN RESOURCES DETAIL:					
HUMAN RESOURCES ADMINISTRATION	61,010	45,755	27,390	18,365	40.14%
RECRUITMENT AND TRAINING	350,720	270,215	233,315	36,900	13.66%
EMPLOYEE RELATIONSHIPS	712,750	534,380	478,180	56,210	10.52%
EMPLOYEE SERVICES	491,685	360,910	332,490	28,420	7.87%
CROSSING GUARDS	914,190	579,245	600,190	(20,945)	-3.52%
HEALTH AND WELLNESS	406,555	306,230	288,490	16,740	5.47%
TOTAL HUMAN RESOURCES	2,936,910	2,086,745	1,961,055	135,690	6.47%

**CITY OF VAUGHAN
2008 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

	2008 ANNUAL BUDGET	2008 YTD		2008 BUD / 2008 ACT	2008 BUD / 2008 ACT
		BUDGET	ACTUAL	VARIANCE	VARIANCE
	AS AT SEPT 30/08	AS AT SEPT 30/08		FAV./ (UNFAV.)	FAV./ (UNFAV.)
				\$	%
DEPARTMENTAL DETAILS:					
COMMISSIONER OF COMMUNITY SERVICES	473,315	348,510	273,150	75,360	21.62%
COMMUNITIES IN BLOOM	125,385	74,855	33,780	41,075	54.87%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	598,700	423,365	306,930	116,435	27.50%
COMMUNITY GRANTS AND ADVISORY COMMITTEES	60,840	36,615	22,055	14,560	39.77%
RECREATION DETAIL:					
RECREATION ADMINISTRATION	4,796,370	3,596,665	3,238,110	358,555	9.97%
PROGRAMMES ADMINISTRATION	471,820	338,850	261,950	76,100	22.51%
AQUATICS	2,867,340	2,177,470	2,140,865	36,605	1.68%
FITNESS	1,415,510	1,034,680	1,028,130	5,550	0.54%
GENERAL PROGRAMMES	2,533,575	1,823,830	1,782,800	41,030	2.25%
CAMPS	1,369,195	1,285,120	1,404,140	(119,020)	-9.25%
SKATING	65,420	45,165	34,190	10,875	24.30%
CITY PLAYHOUSE	417,040	288,540	310,590	(12,050)	-4.04%
PERMITS (VAUGHAN HOCKEY SUBSIDY)	1,113,000	834,715	723,480	111,235	13.33%
YORK REGION TRANSIT TICKETING	698,000	488,600	576,665	(88,065)	-18.02%
SPECIAL NEEDS / VOLUNTEER DEVELOPMENT	155,595	130,850	112,210	18,640	14.25%
OTHER PROGRAMMES	8,425	2,840	1,370	1,570	53.40%
TOTAL RECREATION	15,911,290	12,056,625	11,615,500	441,125	3.66%
CULTURAL SERVICES DETAIL:					
CULTURAL SERVICES ADMINISTRATION	622,675	501,520	457,615	44,005	8.77%
VAUGHAN CULTURAL INTERPRETIVE CTR.	8,880	7,410	7,695	(285)	-3.85%
ARTS	16,500	13,345	10,290	3,055	22.89%
HERITAGE VAUGHAN	16,500	12,895	6,840	6,155	47.36%
TOTAL CULTURAL SERVICES	665,555	535,270	482,340	52,930	9.88%
BUILDINGS AND FACILITIES DETAIL:					
ADMINISTRATION	2,088,575	1,614,780	1,398,210	216,580	13.41%
TRADES SHOPS	480,035	332,830	386,325	(53,495)	-16.07%
CIVIC CENTRE	1,181,265	795,888	708,708	87,180	10.95%
BUILDING OPERATIONS	12,760,445	9,011,827	8,807,047	204,780	2.27%
TOTAL BUILDINGS AND FACILITIES	16,501,320	11,755,335	11,300,290	455,045	3.87%
FLEET MANAGEMENT DETAIL:					
FLEET MANAGEMENT ADMINISTRATION	433,065	294,470	238,380	56,090	19.05%
FLEET MANAGEMENT SERVICES	462,095	322,195	309,375	12,820	3.98%
TOTAL FLEET MANAGEMENT	895,160	616,665	547,755	68,910	11.17%

**CITY OF VAUGHAN
2008 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

	2008 ANNUAL BUDGET	2008 YTD		2008 BUD / 2008 ACT	2008 BUD / 2008 ACT
		BUDGET	ACTUAL	VARIANCE	VARIANCE
		AS AT SEPT 30/08	AS AT SEPT 30/08	FAV./ (UNFAV.) \$	FAV./ (UNFAV.) %
DEPARTMENTAL DETAILS:					
PARKS OPERATIONS DETAIL:					
PARKS ADMINISTRATION	1,415,330	1,033,350	847,905	185,445	17.95%
OPERATIONS	5,732,115	4,378,725	4,480,065	(100,340)	-2.29%
FORESTRY	1,107,635	747,730	566,890	180,840	24.18%
CEMETERIES / CAPITAL PROJECTS	1,983,890	1,318,705	1,452,600	(132,895)	-10.07%
TOTAL PARKS OPERATIONS	10,238,970	7,480,510	7,347,460	133,050	1.78%
PARKS DEVELOPMENT:	1,061,960	780,335	678,115	102,220	13.10%
COMMISSIONER OF PLANNING	324,510	238,480	236,300	2,180	0.91%
DEVELOPMENT PLANNING DETAIL:					
PLANNING ADMINISTRATION	480,220	350,540	320,145	30,395	8.67%
DEVELOPMENT PLANNING	1,905,400	1,419,935	1,336,605	83,330	5.87%
DRAFTING	229,675	167,745	161,385	6,360	3.79%
TOTAL DEVELOPMENT PLANNING	2,615,295	1,938,220	1,818,135	120,085	6.20%
POLICY PLANNING	830,525	705,310	661,285	44,025	6.24%
BUILDING STANDARDS	5,955,135	4,376,320	3,857,840	518,480	11.85%
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS	230,155	118,580	9,045	109,535	92.37%
ECONOMIC AND BUSINESS DEVELOPMENT DETAIL:					
ECONOMIC AND BUSINESS DEVELOP. ADMIN.	811,165	595,650	567,570	28,080	4.71%
BUSINESS DEVELOPMENT	346,060	291,025	234,740	56,285	19.34%
MARKETING	88,900	63,005	28,430	34,575	64.88%
TOURISM	308,830	172,555	139,410	33,145	19.21%
ENVIRONMENT	42,650	29,150	18,360	10,790	37.02%
TOTAL ECONOMIC AND BUSINESS DEVELOPMENT	1,597,605	1,151,385	988,510	162,875	14.16%
ACCESS VAUGHAN	680,280	492,530	525,220	(32,690)	-6.64%
INFORMATION AND TECHNOLOGY MANAGEMENT DETAIL:					
OFFICE OF THE CHIEF INFORMATION OFFICER	321,570	286,525	194,630	61,895	24.13%
TECHNICAL SERVICES	2,678,660	1,845,030	1,612,365	232,665	12.61%
BUSINESS SOLUTIONS	2,130,780	1,438,785	1,534,085	(95,300)	-6.62%
CLIENT SERVICES	975,530	667,940	598,715	69,225	10.36%
TOTAL INFORMATION AND TECHNOLOGY MANAGEMENT	6,106,540	4,208,280	3,939,795	268,485	6.38%
CORPORATE COMMUNICATIONS ADMINISTRATION	1,471,090	1,061,770	1,029,105	32,665	3.08%

**CITY OF VAUGHAN
2008 OPERATING BUDGET
THIRD QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

	2008 ANNUAL BUDGET	2008 YTD		2008 BUD / 2008 ACT	2008 BUD / 2008 ACT
		BUDGET	ACTUAL	VARIANCE	VARIANCE
		AS AT SEPT 30/08	AS AT SEPT 30/08	FAV./ (UNFAV.) \$	FAV./ (UNFAV.) %
DEPARTMENTAL DETAILS:					
COMMISSIONER OF ENGINEERING SERVICES AND PUBLIC WORKS					
	318,220	233,635	225,220	8,415	3.60%
ENGINEERING SERVICES DETAIL:					
DEVELOPMENT AND TRANSPORTATION ENGINEERING	3,021,005	2,184,925	1,887,925	297,000	13.53%
ENGINEERING SERVICES	3,487,685	2,476,075	2,273,855	201,220	8.13%
TOTAL ENGINEERING SERVICES	6,508,690	4,670,000	4,171,780	498,220	10.67%
PUBLIC WORKS DETAIL:					
PUBLIC WORKS ADMINISTRATION	1,781,485	1,450,910	1,257,020	193,890	13.36%
ROADS MAINTENANCE	7,253,610	5,302,135	5,401,715	(99,580)	-1.86%
WINTER CONTROL	7,668,960	3,792,800	5,842,650	(2,049,850)	-54.05%
WASTE MANAGEMENT	8,350,325	8,397,080	5,246,270	150,810	2.79%
TOTAL PUBLIC WORKS	25,054,380	15,942,925	17,747,655	(1,804,730)	-11.32%
VAUGHAN PUBLIC LIBRARIES DETAIL:					
PERSONNEL AND ADMINISTRATION	7,995,830	7,705,565	7,082,985	622,580	8.08%
COMMUNICATIONS	571,620			0	0.00%
RESOURCES	1,521,470			0	0.00%
FACILITIES	951,630			0	0.00%
TOTAL VAUGHAN PUBLIC LIBRARIES	11,040,550	7,705,565	7,082,985	622,580	8.08%
TOTAL DEPARTMENTAL EXPENDITURES	160,575,945	115,231,640	113,062,895	2,168,635	1.88%