

**OPERATING BUDGET QUARTERLY REPORT ENDING JUNE 30, 2009****Recommendation**

The Director of Budgeting and Financial Planning recommends:

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

**Contribution to Sustainability**

Not applicable

**Economic Impact**

Not applicable

**Communication Plan**

Not applicable

**Purpose**

To report on the year-to-date actual 2009 Operating Budget results versus the calendarized 2009 Operating Budget, as at June 30, 2009.

**Background – Analysis and Options**

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

**Second Quarter Overview – Ahead of Budget**

At the end of the second quarter, the City experienced a \$1.8m favourable variance, representing a 1.9% variance on the City's 2009 second quarter operating budget. This favourable variance is comprised of a \$2.1m favourable expenditure variance, offset by a \$0.3m unfavourable revenue variance. The annual Operating Budget for the City is \$195m, of which 52.59% remain to be realized. A detailed report is attached, which provides specific variance detail by department and corporate categories.

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

The main areas that contributed to the positive \$1.8m variance are summarized below.

**City Revenue Variance**

Actual revenues were \$90.3m as of June 30, 2009, and represent a \$0.3m unfavourable variance when compared to the year-to-date expenditure budget of \$90.6m. The variance was created by the following main components. Payments in lieu (PILs) came in \$834k under budget due a planned vs. actual timing difference. This variance will be reduced or eliminated in the following quarters after the final billing is issued and collected. Actual transfers from reserves were \$598k less than anticipated, largely a result of lower than forecasted department expenditures. The

above unfavourable variances were offset by a favourable corporate revenue position, mainly a result of higher than expected Hydro dividends, approximately \$1.3m.

#### City Expenditure Variance Overview

Actual total expenditures were \$92.4m as of June 30, 2009, and represent a \$2.1m favourable variance to the year-to-date expenditure budget of \$94.5m. The largest component driving the City's favourable expenditure was a favourable position in total department expenses, approximately \$4.2m, despite the significant unfavourable variance experienced in winter control as a result of the extreme weather conditions. The majority of the department variance is attributed to salary savings resulting from vacancies and delays in hiring recently approved staff. The above favourable variance was reduced by a \$2.0m unfavourable variance in corporate expenses, of which \$1.5m is related to anticipate salary gapping and unallocated benefits which will be distributed before the end of the year. Unfavourable variances in tax adjustments, election, and OMB hearing costs also contributed to the above \$2.0m variance.

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

#### Variance Summary:

<b><u>Revenues</u></b>	<b>Variance in \$M's</b>	
<b>Payment in Lieu</b>	(0.8)	
<b>Reserves</b>		
Building Standards	(0.1)	
Engineering Reserve	(0.4)	
Other	<u>(0.1)</u>	(0.6)
<b>Fees &amp; Service Charges</b>		
Recreation	0.6	
Building Standards	(0.5)	
Other	<u>(0.2)</u>	(0.1)
<b>Corporate Revenues</b>		
Hydro Dividends	1.3	
Investment Income	0.5	
Other	<u>(0.6)</u>	1.2
<b>Total</b>		<b>(0.3)</b>
<b><u>Expenses</u></b>		
<b>Departmental Expenses:</b>		
Building & Facilities	0.5	
Building Standards	0.5	
Vaughan Public Libraries	0.5	
Parks Operations	0.4	
Information & Technology Management	0.4	
Engineering Services	0.4	
Enforcement Services	0.3	
Development and Transportation Engineering	0.3	
Public Works	(0.8)	
Other-(various departments)	<u>1.7</u>	4.2
<b>Corporate &amp; Election</b>		
Tax Adjustments	(0.3)	
Salary Savings from turnover	(0.7)	
Unallocated benefits	(0.8)	
Other	<u>(0.3)</u>	(2.1)
<b>Total</b>		<b>2.1</b>
<b>Year to Date Revenues Net of Expenses</b>		<b>\$1.8</b>

## **Specific Variance Explanations:**

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

### **City Council**

#### *Expenditure variance - \$104,145 or 15.4% favourable*

Council Expenditures were favourable and largely related to savings in part-time labour, travel/conference, mailings, printing, and the remaining balance was distributed among various Councillor accounts.

### **City Manager**

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

#### *Revenue variance - \$126,363 or 117.4% favourable*

The favourable revenue variance is related to unanticipated increase in activities. The majority of the favourable variance, about \$87k, resides in the operations division and was due to higher than anticipated emergency call outs. The balance of the variance is related to an increase in external mechanical services and requests for fire prevention inspections.

#### *Expenditure variance - \$249,921 or 1.6% favourable*

The favourable variance is due to a delay in approved staffing and associated costs required for the 30 m aerial stationed in Kleinburg/Woodbridge, approximately \$500k. This favourable variance was offset by unfavourable variances in vehicle maintenance/repairs as a result of an increasing fleet and unfavourable variances in materials and supplies due to an increase in emergency call volumes for the first half of 2009.

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

#### **Reserves and Investment**

#### *Expenditure variance - \$121,408 or 24.4% favourable*

The favourable variance was caused by the delayed in hiring the approved grant specialist and investment analyst positions, approximately \$107K. The remainder of the variance was a result of a delayed capital software maintenance payment and other minor variances.

### **Commissioner of Legal and Administrative Services**

#### **Committee of Adjustment**

#### *Revenue variance - \$30,799 or 13.4% unfavourable*

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

#### **City Clerk**

#### *Expenditure variance - \$151,981 or 6.5% favourable*

The favourable variance consists of \$122k savings in labour costs related to vacant positions, backfilled positions hired at lower experience pay rates, and delays in hiring 2009 approved complement. The remainder of the variance is primarily related to savings in the mailroom/print shop division. However, this favourable variance may not continue as the volume of requests tends to increase during the third and fourth quarters.

#### **Legal Services**

#### *Revenue variance - \$5,595 or 18.5% unfavourable*

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

#### *Expenditure variance - \$54,813 or 6.7% unfavourable*

The unfavourable expenditure variance is a result of greater than forecasted professional fee costs, approximately \$113k, related to the legal fees paid for external legal counsel

regarding prosecutions arising from the three compliance audits and the appeal of a court decision upholding various City bylaws. These additional costs were not anticipated and are expected to continue. The above variance was offset by savings in labour costs related to vacancies.

#### Enforcement Services

Revenue variance - \$176,841 or 22.2% unfavourable

The unfavourable variance was caused by not all of the 2009 enforcement staff additional resources being approved, which prevented the department from meeting the revenue outlined in the approved requests. In addition, the revenue from administrative monetary penalties initiative was prematurely factored into the 2009 budget. The additional revenue was to be realized "within one year of going live", which started August 2009.

Expenditure variance - \$335,102 or 16.8% favourable

The favourable variance consists of \$200k savings in labour costs related to vacant positions and delays in hiring the 2009 approved sign-enforcement staff. Savings in service contracts and materials/supplies were also experienced due to delays in invoice payments which correct itself in third and fourth quarter.

#### Commissioner of Community Services

##### Recreation

Revenue variance - \$606,455 or 9% favourable

The favourable revenue variance is primarily due to revenue posting and calendarization anomalies created by the June 29<sup>th</sup> program start date vs. a July start date. The revenue variance should correct itself in the 3<sup>rd</sup>.

##### Building and Facilities

Expenditure variance - \$515,401 or 6.2% favourable

The overall favourable variance is comprised of salaries and benefits savings related to vacancies (\$307k) and utilities (\$200k). Utility expenses are favourable as a result of a delay in receiving invoices and successful conservation practices. The utility favourable variances were expected to partially correct itself by year-end.

##### Fleet

Expenditure variance - \$139,582 or 27.9% favourable

\$95k of the variance is due to salary vacancies and related benefits savings. The remainder of the variance consists of many smaller account variances.

##### Parks Operations

Revenue variance - \$15,902 or 44.3% unfavourable

Although park revenue was favourable overall an unfavourable variance in cemetery revenue was experienced as the sale of plots, foundations, and other services were less than expected.

Expenditure variance - \$373,556 or 7.4% favourable

The favourable expenditure variance is largely a result of salaries and benefits savings related to staff vacancies and savings in utilities, \$548k and \$167k respectively. The above variance was offset by \$156k unfavourable variances in boulevard maintenance contracts and higher machine time due to the increase in winter storm events, \$186k. These initial utility savings will be spent in the budget year.

#### Commissioner of Planning

##### Development Planning

Revenue variance - \$233,019 or 20.5% unfavourable

The variance was caused by reduced applications received during this time period e.g. (official plan and zoning by-law amendments, subdivisions, part-lot control, site-plans and condominiums). It is anticipated that budgeted revenues will materialize as forecasted before the end of the year, barring any unforeseen events or market conditions.

Expenditure variance - \$200,483 or 15.3% favourable

The majority of the variance is related to labour savings due to one senior planner secondment to Policy Planning, two maternity leaves backfilled by lower cost contract staff, and a vacant administrative position. In addition, there was an unplanned transfer from the year-end reserve for professional fees that were funded in a prior year.

**Building Standards**

Revenue variance - \$500,127 or 12.2% unfavourable

The unfavourable building standards revenue variance is a result of lower than anticipated building permit volumes. Based on the current economic forecasts, the trend of reduced permit volumes is anticipated to continue well into 2009. A reduction in permit volumes may facilitate a higher than expected withdrawal from the Building Standards Continuity Reserve Fund. The Building Standards Department will continue to monitor permit activity and if required, will review the building permit fee structure and make recommendations accordingly.

Expenditure variance - \$451,894 or 14.5% favourable

The majority of the favourable expenditure variance relates to vacancies which have resulted in savings in the salary, benefits, and associated accounts, including office equipment, computer hardware and software, and training and development.

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

**Economic and Business Development**

Revenue variance - \$156,500 or 57.4% unfavourable

The unfavourable revenue variance can be attributed to a delay in government funding for Communities in Bloom Symposium project and VBEC revenues. However the funds will be collected and the variance will be corrected in the third quarter. In addition, advertising revenues were not realized, due to current economic pressures and the redirection of resources to help with the Communities in Bloom Symposium.

Expenditure variance - \$211,558 or 25.5% favourable

The department favourable variance can be attributed to the following four items. Outside services were \$105k under budget due to a timing difference and should be corrected by year-end. Travel experienced a \$34k favourable expenditure variance attributed to a reduced level of outbound and inbound delegation activities. Promotion and education also came in \$23k below budget caused by a delay in negotiations with suppliers for CIB. This should be self-correcting by year end. Lastly, a \$30k favourable variance was experienced in advertising and special events related to cost saving in tourism activities.

**Information Technology Management**

Expenditure variance - \$358,086 or 11.6% favourable

The favourable expenditure variance is largely a result of \$180k in salaries and benefits savings related to staff vacancies. The remaining balance is explained by timing differences in IT maintenance and communications contracts, \$74k and \$71k, due to delays in contract negotiations and renewals.

**Commissioner of Engineering and Public Works**

**Development and Transportation Engineering**

Expenditure variance - \$303,539 or 17.4% favourable

The favourable variance is primarily as a result in labour savings (\$318k). During the second quarter of 2009, there were five vacancies. Two of these vacancies have been filled and the recruitment process has started on the other three vacancies.

## Engineering Services

### Expenditure variance - \$403,420 or 25.5% favourable

The variance is principally found in the salary and benefit lines due to delays in hiring staff, approximately \$275k. Other expenditures are impacted by these vacancies including training, computer hardware/software and mileage. The remaining balance, approximately \$100k is related to contract timing in pavement markings which should be self correcting in the 3rd quarter when contractor invoicing is received.

## Public Works-Operations

### Revenue variance - \$48,378 or 26.9% unfavourable

The unfavourable revenue variance is related to the decrease in sales of blue boxes, green bins and garbage tags.

### Expenditure variance - \$820,516 or 6.2% unfavourable

The above position was caused by a \$768k unfavourable variance in Winter Control and a \$246k unfavourable variance in Roads Maintenance. These variances were offset by a favourable position in waste management and the administration divisions resulting from savings in salaries, contract materials, and advertising. Further explanation on the unfavourable variances are as follows:

*Winter Operation:* With the exceptional amount of snow, winter operations required more than the budgeted expenditures to cover the additional ploughing and windrow events. This accounts for almost 67% of the unfavourable variance. The balance of the variance is largely related to additional materials required for winter maintenance.

*Roads Maintenance:* The unfavourable variance consists of a \$79k unfavourable variance in utilities due to the timing of a street lighting bill payment, higher than budgeted machine time a cost of \$78k, and contract materials that exceed budget by \$80k. A \$193 unfavourable variance was also experienced in labour accounts, but largely offset by \$173k savings in contract expenses.

## Vaughan Public Libraries

### Revenue variance - \$1,771 or 1.2% unfavourable

Income from service charges includes both program and photocopy/print charges. These costs showed a decline year-over-year largely resulting from changing technology and reduced use of program services offered. However, these declines were offset by an increase in revenue from fines and penalties, fees from lost memberships, room rentals and miscellaneous sales of goods such as data sticks and bags. VPL also received a grant for a special project expected to be completed by the end of the third quarter.

### Expenditure variance - \$455,690 or 8% favourable

A \$343k favourable variance in salary and benefits was the result of staff turnover, year-end accrual reversals and position gapping. Periodical cost savings of \$68k were the result of receiving electronic databases free of charge from Knowledge Ontario, which were previously purchased directly from the supplier. These savings were reallocated to cover additional resource material purchases, approximately \$50k. In addition, a \$58k favourable variance in building maintenance was a result of work plan and invoice timing differences. In addition, a \$41k favourable variance was caused by a delay in library card purchases. The above is partially offset by higher than anticipated computer costs resulting from an accelerated purchase program.

## Corporate Revenues

### Payment in lieu/other

### Revenue variance - \$834,820 or 50.6% unfavourable

These variances are due to the timing of final PIL billings, which is calculated and collected within the third quarter. On a go forward basis, the PIL calendarized budget will be adjusted to the third quarter, which should put the variance back on track for the following year.

## Reserves

### Revenue variance - \$598,503 or 12.6% unfavourable

Revenues from reserves were \$598k unfavourable, largely due to the engineering and fleet management reserves being under budget by approximately \$384k and \$71k respectively as a result of lower forecasted departmental expenses. The balance of the variance consists of less than expected building standards and insurance reserve withdrawals, due to higher than expected building standards revenues and lower than budgeted Insurance requirements.

## General Corporate Revenues

### Revenue variance - \$1,215,612 or 12.4% favourable

Corporate revenues are favourable largely as a result of greater than anticipated hydro dividend and investment income earnings, \$1.3m and \$488k respectively. Although, investment income has performed well year to date, there is tremendous economic pressure to reduce bank rates, which will impact on the City's ability to maintain these performance figures. The above figures are offset, a \$219k unfavourable showing in POA revenue as the City has yet to receive any of its revenue share from the Region due to a processing backlog. The funds are anticipated to be forthcoming during the second half of the year.

Tax certificates and document revenue was unfavourable \$140k due to the process of setting up the "New Account Fee" and "New Ownership Fee". The account should see a correction within the fourth quarter. The remaining balance consists of unfavourable variances in fines and penalties, miscellaneous revenues, etc, largely due to timing differences.

## Corporate Expenditures

### Corporate and Election Expenditures

### Expenditure variance - \$2,065,419 or 40% unfavourable

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

1. A \$750,000 unfavourable variance is experienced in salary gapping and was anticipated since salary savings are budgeted corporately, but realized within individual departments. This variance will continue to be presented throughout the year and naturally offset by the actual salary savings realized within departments.
2. A favourable variance of \$651k in unallocated benefits is expected to be reconciled, as process timing differences will be adjusted at year end when future benefit adjustments are made.
3. The \$289k unfavourable variance in tax adjustments is due to the timing of the release of ARB decisions and subsequent adjustments. Also, for second quarter, we experienced an increase in the elderly homeowners' rebates which contributed to the unfavourable variance.
4. Major OMB hearings was unfavourable \$155k as a result of three lengthy, and significantly complex Ontario Municipal Board matters, where external consultants were retained for legal advice and representation and to provide expert evidence on policy and development planning, traffic and transportation, heritage architecture and market economy matters. The variance is expected to continue to the year end as one matter was scheduled to proceed in September and as matters are finalized. In addition, a \$229k unfavourable variance was experienced in the elections account as a result of ongoing court cases.

#### Corporate Contingency

##### Expenditure variance - \$40,960 or 35% unfavourable

An unfavourable variance in contingency was experienced due to unanticipated consulting and professional fees related to the research and positioning of the Vaughan Health Campus of Care.

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

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

#### **Regional Implications**

None

#### **Conclusion**

Based on the 2009 quarter ending June 30, 2008, the favourable variance was \$1.8m. If trends continue and barring any unforeseen events, our year-end variance should be favourable. Over the past few years, the operating budget has relied on a prior year's surplus of \$2.5m to assist in balancing the budget. At this point in time, we anticipate that 2009 will not be different than previous years.

#### **Attachments**

Attachment 1: Second Quarter Variance Report

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

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

Ursula D'Angelo, CGA  
Manager of Operating Budgets  
Ext. 8401

Respectfully submitted,

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John Henry, CMA  
Director of Budgeting & Financial Planning





**CITY OF VAUGHAN**

**2009 OPERATING BUDGET**

**SECOND QUARTER  
VARIANCE REPORT**

**AS AT  
June 30, 2009**

**CITY OF VAUGHAN  
2009 OPERATING BUDGET  
SECOND QUARTER VARIANCE REPORT  
AS AT JUNE 30, 2009**

**REVENUE / EXPENDITURE SUMMARY**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV)	%	\$	%
				\$			
<b>REVENUES:</b>							
TAXATION	121,171,636	58,659,570	58,659,570	0	0.00%	62,512,066	51.59%
SUPPLEMENTAL TAXATION	2,700,000	0	1,755	1,755	0.00%	2,698,245	99.94%
GRANT / PAYMENT IN LIEU	2,943,235	1,650,000	820,746	(829,254)	-50.26%	2,122,489	72.11%
RESERVES	15,882,550	4,735,328	4,136,825	(598,503)	-12.64%	11,745,725	73.95%
FEES AND SERVICE CHARGES	32,411,835	14,528,873	14,410,204	(118,669)	-0.82%	18,001,631	55.54%
CORPORATE	17,243,765	9,774,153	10,989,765	1,215,612	12.44%	6,254,000	36.27%
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	1,250,000	1,250,000	0	0.00%	1,250,000	50.00%
<b>TOTAL REVENUES AFTER FLOW-THROUGH CHARGES</b>	<b>194,853,021</b>	<b>90,597,924</b>	<b>90,268,865</b>	<b>(329,059)</b>	<b>-0.36%</b>	<b>104,584,156</b>	<b>53.67%</b>
<b>EXPENDITURES:</b>							
DEPARTMENTAL	171,502,611	82,635,289	78,420,720	4,214,569	5.10%	93,081,891	54.27%
CORPORATE	6,156,595	5,154,575	7,219,994	(2,065,419)	-40.07%	(1,063,399)	-17.27%
LONG TERM DEBT	8,250,000	0	0	0	0.00%	8,250,000	100.00%
CONTINGENCY	2,358,340	117,000	157,960	(40,960)	-35.01%	2,200,380	93.30%
CAPITAL FROM TAXATION	6,585,475	6,585,475	6,585,475	0	0.00%	0	0.00%
<b>TOTAL EXPENDITURES AFTER FLOW THROUGH CHARGES</b>	<b>194,853,021</b>	<b>94,492,339</b>	<b>92,384,149</b>	<b>2,108,190</b>	<b>2.23%</b>	<b>102,466,872</b>	<b>52.59%</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>(3,894,415)</b>	<b>(2,115,284)</b>	<b>1,779,131</b>	<b>-45.68%</b>	<b>2,115,284</b>	

**CITY OF VAUGHAN  
2009 OPERATING BUDGET  
SECOND QUARTER VARIANCE REPORT  
AS AT JUNE 30, 2009**

**REVENUE BY MAJOR SOURCE**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV)		\$	%
				\$	%		
<b>TAXATION</b>							
SUPPLEMENTALS	2,700,000	0	1,755	1,755	0.00%	2,698,245	99.94%
<b>GRANT</b>							
LIBRARY GRANT	143,235	0	5,566	5,566	0.00%	137,669	96.11%
<b>PAYMENT IN LIEU / OTHER</b>							
PAYMENT IN LIEU / OTHER	2,800,000	1,650,000	815,180	(834,820)	-50.60%	1,984,820	70.89%
<b>RESERVES</b>							
ENGINEERING	4,397,935	1,847,133	1,462,736	(384,397)	-20.81%	2,935,199	66.74%
PARKS DEVELOP. / LEGAL & REAL ESTATE	626,125	524,475	552,515	28,040	5.35%	73,610	11.76%
FINANCE - FROM CAPITAL	1,080,000	500,000	514,240	14,240	2.85%	565,760	52.39%
FLEET MANAGEMENT	938,770	437,745	366,630	(71,115)	-16.25%	572,140	60.95%
PLANNING	500,000	0	0	0	0.00%	500,000	100.00%
BUILDING STANDARDS	309,310	125,000	0	(125,000)	-100.00%	309,310	100.00%
INSURANCE	2,208,000	400,975	340,704	(60,271)	-15.03%	1,867,296	84.57%
TAX RATE STABILIZATION	2,757,410	0	0	0	0.00%	2,757,410	100.00%
DEBENTURE	565,000	0	0	0	0.00%	565,000	100.00%
WINTER CONTROL	700,000	0	0	0	0.00%	700,000	100.00%
WATER & WASTEWATER RECOVERY	1,800,000	900,000	900,000	0	0.00%	900,000	50.00%
<b>TOTAL RESERVES</b>	<b>15,882,550</b>	<b>4,735,328</b>	<b>4,136,825</b>	<b>(598,503)</b>	<b>-12.64%</b>	<b>11,745,725</b>	<b>73.95%</b>
<b>FEES/SERVICE CHARGES</b>							
<b>CITY MANAGER</b>							
FIRE AND RESCUE SERVICES	383,755	107,656	234,019	126,363	117.38%	149,736	39.02%
<b>TOTAL CITY MANAGER</b>	<b>383,755</b>	<b>107,656</b>	<b>234,019</b>	<b>126,363</b>	<b>117.38%</b>	<b>149,736</b>	<b>39.02%</b>
<b>COMMISSIONER OF LEGAL &amp; ADMIN. SERV.</b>							
CLERKS	30,365	15,955	17,987	2,032	12.74%	12,368	40.74%
CLERKS - LICENSING	801,950	452,050	492,859	40,809	9.03%	309,091	38.54%
COMMITTEE OF ADJUSTMENT	492,150	229,711	198,912	(30,799)	-13.41%	293,238	59.58%
LEGAL SERVICES	69,600	30,335	24,740	(5,595)	-18.44%	44,860	64.45%
ENFORCEMENT SERVICES	1,967,100	795,069	618,828	(176,841)	-22.23%	1,348,272	68.54%
<b>TOTAL COMMISSIONER OF LEGAL &amp; ADMIN. SERV.</b>	<b>3,361,155</b>	<b>1,523,720</b>	<b>1,353,326</b>	<b>(170,394)</b>	<b>-11.18%</b>	<b>2,007,829</b>	<b>59.74%</b>
<b>COMMISSIONER OF COMMUNITY SERVICES</b>							
COMMUNITIES IN BLOOM SPONSORSHIP	15,000	0	35,220	35,220	0.00%	(20,220)	-134.80%
RECREATION	15,196,815	6,765,463	7,371,908	606,445	8.96%	7,824,907	51.49%
BUILDINGS AND FACILITIES	187,275	83,151	121,454	38,303	46.06%	85,821	35.15%
PARKS OPERATIONS	388,785	8,711	68,219	59,508	683.14%	320,546	82.45%
CEMETERIES	71,855	35,928	21,437	(14,491)	-40.33%	60,418	70.17%
<b>TOTAL COMMISSIONER OF COMMUNITY SERVICES</b>	<b>15,859,710</b>	<b>6,893,253</b>	<b>7,618,238</b>	<b>724,985</b>	<b>10.52%</b>	<b>8,241,472</b>	<b>51.96%</b>
<b>COMMISSIONER OF PLANNING</b>							
DEVELOPMENT PLANNING	2,379,240	1,138,174	905,154	(233,020)	-20.47%	1,474,086	61.96%
BUILDING STANDARDS - LICENSES/PERMITS	7,432,500	3,716,250	3,092,110	(624,140)	-16.79%	4,340,390	58.40%
- PLUMBING PERMITS	345,000	172,500	266,829	94,329	54.68%	78,171	22.66%
- SERVICE CHARGES	435,350	217,670	247,354	29,684	13.64%	187,996	43.18%
<b>TOTAL COMMISSIONER OF PLANNING</b>	<b>10,592,090</b>	<b>5,244,594</b>	<b>4,511,447</b>	<b>(733,147)</b>	<b>-13.98%</b>	<b>6,080,643</b>	<b>57.41%</b>
<b>COMMISSIONER OF ECONOMIC &amp; TECHNOLOGY DEVELOPMENT &amp; COMMUNICATIONS</b>							
ECONOMIC AND BUSINESS DEVELOPMENT	506,250	272,800	116,300	(156,500)	-57.37%	389,950	77.03%
CORPORATE COMMUNICATIONS	84,530	45,000	92,604	47,604	105.79%	(8,074)	-9.55%
<b>TOTAL COMMISSIONER OF ECONOMIC &amp; TECH. DEVELOPMENT &amp; COMMUNICATIONS</b>	<b>590,780</b>	<b>317,800</b>	<b>208,904</b>	<b>(108,896)</b>	<b>-34.27%</b>	<b>381,876</b>	<b>64.64%</b>
<b>COMMISSIONER OF ENGINEERING &amp; PUBLIC WORKS</b>							
DEVELOPMENT AND TRANSPORT. ENGINEERING	313,945	111,134	125,918	14,784	13.30%	188,027	59.89%
ENGINEERING SERVICES	115,285	856	78,775	77,919	9102.69%	36,510	31.67%
PUBLIC WORKS - OPERATIONS	913,345	180,182	131,804	(48,378)	-26.85%	781,541	85.57%
<b>TOTAL COMMISSIONER OF ENGINEERING &amp; PUBLIC WORKS</b>	<b>1,342,575</b>	<b>292,172</b>	<b>336,497</b>	<b>44,325</b>	<b>15.17%</b>	<b>1,006,078</b>	<b>74.94%</b>
NON-PROFIT HOUSING	9,000	4,500	4,366	(134)	-2.98%	4,634	51.49%
VAUGHAN PUBLIC LIBRARIES	272,770	145,178	143,407	(1,771)	-1.22%	129,363	47.43%
<b>TOTAL FEES / SERVICE CHARGES</b>	<b>32,411,835</b>	<b>14,528,873</b>	<b>14,410,204</b>	<b>(118,669)</b>	<b>-0.82%</b>	<b>18,001,631</b>	<b>55.54%</b>
<b>TOTAL CORPORATE REVENUES</b>	<b>17,243,765</b>	<b>9,774,153</b>	<b>10,989,765</b>	<b>1,215,612</b>	<b>12.44%</b>	<b>6,254,000</b>	<b>36.27%</b>
<b>TOTAL REVENUE</b>	<b>71,181,385</b>	<b>30,888,354</b>	<b>30,359,295</b>	<b>(529,059)</b>	<b>-1.07%</b>	<b>40,822,090</b>	<b>57.35%</b>

**CITY OF VAUGHAN  
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**REVENUE BY MAJOR SOURCE  
CORPORATE REVENUE DETAIL**

**CORPORATE REVENUE DETAIL :**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV)		\$	%
				\$	%		
FINES AND PENALTIES	4,700,000	2,360,000	2,228,976	{131,024}	-5.55%	2,471,024	52.57%
TAX CERTIFICATES AND DOCUMENTS	490,485	265,587	125,059	{140,528}	-52.91%	365,428	74.50%
INVESTMENT INCOME	3,750,000	1,875,000	2,363,020	488,020	26.03%	1,386,980	36.99%
HYDRO INVESTMENT INCOME	4,853,450	2,428,720	2,325,246	{101,474}	-4.18%	2,528,204	52.09%
HYDRO DIVIDENDS	2,500,810	2,500,810	3,831,787	1,330,977	53.22%	{1,330,977}	-53.22%
PROVINCIAL OFFENSES ACT	840,000	300,000	80,090	{219,910}	-73.30%	759,910	90.47%
MISCELLANEOUS REVENUE	41,520	15,936	2,970	{12,966}	-81.36%	38,550	92.85%
PURCHASING	50,700	21,700	18,460	{3,240}	-14.93%	32,240	63.59%
CAPITAL ADMIN. REVENUE	16,800	8,400	14,157	5,757	68.54%	2,643	15.73%
<b>TOTAL CORPORATE REVENUE</b>	<b>17,243,765</b>	<b>9,774,153</b>	<b>10,989,765</b>	<b>1,215,612</b>	<b>12.44%</b>	<b>6,254,000</b>	<b>36.27%</b>

**CITY OF VAUGHAN  
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**EXPENDITURES BY MAJOR CATEGORY (1)**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV)		\$	%
				\$	%		
<b>COUNCIL</b>	1,338,481	678,055	573,920	104,145	15.36%	764,561	57.12%
<b>OFFICE OF THE INTEGRITY COMMISSIONER</b>	200,000	75,152	30,900	44,252	58.88%	169,100	84.55%
<b>CITY MANAGER</b>	598,480	314,067	293,467	20,600	6.56%	305,023	50.97%
OPERATIONAL AUDIT	181,615	87,808	73,548	14,260	16.24%	108,067	59.50%
STRATEGIC PLANNING	207,150	104,707	95,211	9,496	9.07%	111,939	54.04%
CORPORATE POLICY	124,560	62,272	59,470	2,802	4.50%	65,090	52.26%
FIRE AND RESCUE SERVICES	29,975,470	15,604,286	15,254,365	249,921	1.61%	14,721,105	49.11%
EMERGENCY PLANNING	173,370	89,670	85,277	4,393	4.90%	88,093	50.81%
<b>TOTAL CITY MANAGER</b>	31,260,655	16,162,810	15,861,338	301,472	1.87%	15,399,317	49.26%
<b>DEPUTY CITY MGR. / COMM. OF FINANCE AND CORP. SERVICES</b>	508,240	251,526	178,395	73,131	29.07%	329,845	64.80%
CITY FINANCIAL SERVICES	2,872,640	1,348,331	1,293,314	55,017	4.08%	1,379,328	51.81%
BUDGETING AND FINANCIAL PLANNING	1,312,995	654,729	604,538	50,193	7.57%	708,458	53.86%
RESERVES AND INVESTMENTS	988,760	497,656	376,248	121,408	24.40%	612,512	61.95%
PURCHASING SERVICES	1,145,835	587,389	543,782	23,607	4.16%	602,053	52.64%
<b>TOTAL DEPUTY CITY MGR. / COMM. OF FINANCE AND CORP. SERVICES</b>	6,629,470	3,319,631	2,996,275	323,356	9.74%	3,632,195	54.80%
<b>COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES</b>	361,400	179,188	161,480	17,708	8.88%	199,920	55.32%
CITY CLERK	4,817,495	2,353,093	2,201,112	151,981	6.46%	2,616,383	54.31%
CITY CLERK - INSURANCE	2,208,000	405,482	340,704	64,778	15.99%	1,867,298	84.57%
LEGAL SERVICES	1,547,925	815,687	870,500	(54,813)	-6.72%	677,425	43.76%
ENFORCEMENT SERVICES	3,993,255	1,897,574	1,662,472	335,102	16.78%	2,330,783	58.37%
HUMAN RESOURCES	3,074,105	1,539,814	1,521,154	18,660	1.21%	1,552,951	50.62%
<b>TOTAL COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES</b>	16,092,180	7,290,838	6,757,422	533,416	7.32%	9,244,758	57.77%
<b>COMMISSIONER OF COMMUNITY SERVICES</b>	482,435	215,548	184,500	31,048	14.40%	297,935	61.76%
COMMUNITIES IN BLOOM	125,455	41,532	15,109	26,423			
COMMUNITY GRANTS AND ADVISORY COMMITTEES	155,755	48,846	33,818	15,028	30.77%	121,937	78.29%
RECREATION	16,487,859	7,418,819	7,403,494	15,325	0.21%	9,084,366	55.10%
CULTURAL SERVICES	740,670	463,175	430,856	32,319	6.98%	309,814	41.83%
BUILDINGS AND FACILITIES	17,419,800	8,275,417	7,760,013	515,404	6.23%	9,659,787	55.45%
FLEET MANAGEMENT	938,770	500,758	361,174	139,582	27.87%	677,596	61.53%
PARKS OPERATIONS	11,093,535	5,043,737	4,670,183	373,554	7.41%	6,413,352	57.86%
PARKS DEVELOPMENT	1,073,110	543,719	512,846	30,873	5.66%	560,264	52.21%
<b>TOTAL COMMISSIONER OF COMMUNITY SERVICES</b>	48,507,380	22,551,649	21,371,993	1,179,656	5.23%	27,135,387	55.94%
<b>COMMISSIONER OF PLANNING</b>	333,450	168,357	162,678	5,681	3.37%	170,774	61.21%
DEVELOPMENT PLANNING	2,604,930	1,307,228	1,106,743	200,483	15.34%	1,498,187	57.51%
POLICY PLANNING	881,495	567,742	529,992	37,750	6.65%	351,503	39.88%
BUILDING STANDARDS	6,157,630	3,114,466	2,662,562	451,894	14.51%	3,495,068	56.76%
<b>TOTAL COMMISSIONER OF PLANNING</b>	9,977,505	5,157,781	4,481,973	695,808	13.49%	5,515,532	55.28%
<b>COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS</b>	234,580	2,865	2,865	0	0.00%	231,715	98.78%
ECONOMIC AND BUSINESS DEVELOPMENT	1,668,545	831,087	619,529	211,558	25.46%	1,247,016	68.81%
ACCESS VAUGHAN	696,170	337,763	311,548	26,217	7.76%	384,624	55.25%
INFORMATION AND TECHNOLOGY MANAGEMENT	6,690,865	3,075,787	2,717,701	358,086	11.64%	3,973,164	59.38%
CORPORATE COMMUNICATIONS	1,537,980	752,281	667,288	84,993	11.30%	870,692	56.81%
<b>TOTAL COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS</b>	11,026,140	4,999,783	4,318,929	680,854	13.62%	6,707,211	60.83%
<b>COMMISSIONER OF ENGINEERING AND PUBLIC WORKS</b>	329,145	166,700	157,126	9,574	5.74%	172,019	52.26%
DEVELOPMENT AND TRANSPORT. ENGINEERING	3,581,870	1,749,640	1,446,100	303,540	17.35%	2,135,770	59.63%
ENGINEERING SERVICES	3,343,935	1,581,216	1,177,796	403,420	25.51%	2,166,139	64.78%
PUBLIC WORKS - OPERATIONS	28,058,940	13,232,465	14,052,978	(820,514)	-6.20%	14,005,961	49.92%
<b>TOTAL COMMISSIONER OF ENGINEERING AND PUBLIC WORKS</b>	35,313,890	16,730,021	16,834,001	(103,980)	-0.62%	18,479,889	52.33%
<b>VAUGHAN PUBLIC LIBRARIES</b>	11,247,910	5,669,659	5,213,969	455,689	8.04%	6,033,941	53.64%
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	171,502,811	82,635,289	78,420,720	4,214,568	5.10%	93,081,891	54.27%
<b>CORPORATE AND ELECTION</b>	6,156,595	5,154,575	7,219,994	(2,065,419)	-40.07%	(1,963,399)	-17.27%
<b>LONG TERM DEBT</b>	8,250,000	0	0	0	0.00%	8,250,000	100.00%
<b>CONTINGENCY</b>	2,358,340	117,000	157,980	(40,980)	-35.01%	2,200,360	93.30%
<b>CAPITAL FROM TAXATION</b>	6,585,475	6,585,475	6,585,475	0	0.00%	0	0.00%
<b>TOTAL DEPARTMENTAL AND CORPORATE EXPENDITURES</b>	194,853,021	94,492,339	92,384,149	2,108,189	2.23%	102,468,872	52.59%

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

**CITY OF VAUGHAN  
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**CORPORATE AND ELECTION EXPENDITURES - DETAILS**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV)		\$	%
				\$	%		
<b>CORPORATE &amp; ELECTIONS DETAIL :</b>							
<b>RESERVE CONTRIBUTIONS:</b>							
1998 & PRIOR BLDG & FACIL. INFRAST. RES. CONTRIB.	825,000	825,000	825,000	0	0.00%	0	0.00%
POST 1998 BLDG & FACIL. INFRAST. RES. CONTRIB.	1,225,000	1,225,000	1,225,000	0	0.00%	0	0.00%
ROADS INFRASTRUCTURE RESERVE CONTRIBUTION	475,000	475,000	475,000	0	0.00%	0	0.00%
PARKS INFRASTRUCTURE RESERVE CONTRIBUTION	275,000	275,000	275,000	0	0.00%	0	0.00%
BLDG. STDS. SERVICE CONTINUITY RESERVE CONTRIBUTION	0	0	25,756	(25,756)	0.00%	(25,756)	0.00%
ELECTION RESERVE CONTRIBUTION	200,000	200,000	200,000	0	0.00%	0	0.00%
<b>TOTAL RESERVE CONTRIBUTIONS</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,025,756</b>	<b>(25,756)</b>	<b>-0.86%</b>	<b>(25,756)</b>	<b>-0.86%</b>
<b>CORPORATE EXPENDITURES:</b>							
BANK CHARGES	90,000	45,000	77,185	(32,185)	-71.52%	12,815	14.24%
PROFESSIONAL FEES	236,820	120,000	64,950	55,050	45.88%	171,870	72.57%
MAJOR OMB HEARINGS - PROFESSIONAL FEES	400,000	400,000	555,945	(155,945)	-38.99%	(155,945)	-38.99%
JOINT SERVICES	344,380	190,000	215,630	(25,630)	-13.49%	128,750	37.39%
SUNDRY	34,900	17,450	(367)	17,817	102.10%	35,267	101.05%
CITY HALL FUNDING	1,000,000	1,000,000	1,000,000	0	0.00%	0	0.00%
TAX ADJUSTMENTS	1,400,000	800,000	788,750	(208,750)	-57.75%	611,250	43.66%
CORPORATE INSURANCE	603,075	603,075	603,075	0	0.00%	0	0.00%
AMO MEMBERSHIP	18,050	18,050	0	18,050	100.00%	18,050	100.00%
CONFERENCES	29,370	11,000	8,300	2,700	24.55%	21,070	71.74%
ELECTION	0	0	229,388	(229,388)	0.00%	(229,388)	0.00%
UNALLOCATED BENEFITS	0	0	651,390	(651,390)	0.00%	(651,390)	0.00%
SALARY SAVINGS FROM TURNOVER (GAPPING)	(1,000,000)	(750,000)	0	(750,000)	100.00%	(1,000,000)	100.00%
<b>TOTAL CORPORATE EXPENSES</b>	<b>3,156,595</b>	<b>2,154,575</b>	<b>4,194,238</b>	<b>(2,039,663)</b>	<b>-94.67%</b>	<b>(1,037,643)</b>	<b>-32.87%</b>
<b>TOTAL RESERVE CONTRIBUTIONS AND CORP. EXPENDITURES</b>	<b>6,156,595</b>	<b>5,154,575</b>	<b>7,219,994</b>	<b>(2,065,419)</b>	<b>-40.07%</b>	<b>(1,063,399)</b>	<b>-17.27%</b>

**CITY OF VAUGHAN  
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**EXPENDITURE DETAILS BY DEPARTMENT**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAVOURABLE/(UNFAVOURABLE)		\$	%
				\$	%	\$	%
<b>DEPARTMENTAL DETAILS:</b>							
<b>COUNCIL</b>	1,338,481	678,065	573,920	104,145	15.36%	764,581	57.1%
<b>OFFICE OF THE INTEGRITY COMMISSIONER</b>	200,000	75,152	30,900	44,252	58.88%	169,100	84.6%
<b>CITY MANAGER</b>	598,490	314,067	293,467	20,600	6.56%	305,023	51.0%
OPERATIONAL AUDIT	181,615	87,808	73,548	14,260	16.24%	108,067	59.5%
STRATEGIC PLANNING	207,150	104,707	95,211	9,498	9.07%	111,939	54.0%
CORPORATE POLICY	124,560	62,272	69,470	2,802	4.50%	65,090	52.3%
<b>FIRE AND RESCUE SERVICES DETAIL:</b>							
FIRE ADMINISTRATION	976,785	612,663	617,973	(5,310)	-0.87%	358,812	36.73%
FIRE COMMUNICATION	1,128,725	540,401	473,206	67,195	12.43%	655,519	58.08%
FIRE MECHANICAL	570,340	271,179	302,311	(31,132)	-11.48%	268,029	46.99%
FIRE PREVENTION	1,654,690	831,843	788,502	43,341	5.21%	866,188	52.35%
FIRE OPERATIONS	24,959,670	12,888,004	12,798,061	89,943	0.70%	12,161,609	48.73%
FIRE TRAINING	610,445	307,056	227,738	79,318	25.83%	382,707	62.69%
EMERGENCY MEDICAL PROGRAM	74,815	53,140	46,574	6,566	12.36%	28,241	37.75%
<b>TOTAL FIRE AND RESCUE SERVICES</b>	<b>29,975,470</b>	<b>15,504,286</b>	<b>15,254,365</b>	<b>249,921</b>	<b>1.61%</b>	<b>14,721,105</b>	<b>49.11%</b>
EMERGENCY PLANNING	173,370	89,670	85,277	4,393	4.90%	88,093	50.81%
<b>DEPUTY CITY MGR. / COMM. OF FINANCE AND CORP. SERVICES</b>	<b>508,240</b>	<b>251,526</b>	<b>178,395</b>	<b>73,131</b>	<b>29.07%</b>	<b>329,845</b>	<b>64.90%</b>
<b>CITY FINANCIAL SERVICES DETAIL:</b>							
CITY FINANCIAL SERVICES ADMINISTRATION	377,755	187,616	172,249	15,367	8.19%	205,506	54.40%
ACCOUNTING SERVICES	993,545	497,326	478,622	18,704	3.76%	514,923	51.83%
TAXATION AND PROPERTY ASSESSMENT	1,239,825	632,631	614,627	18,004	2.85%	625,198	50.43%
PAYROLL SERVICES	61,515	30,758	27,816	2,942	9.56%	33,699	54.78%
<b>TOTAL CITY FINANCIAL SERVICES</b>	<b>2,672,640</b>	<b>1,348,331</b>	<b>1,293,314</b>	<b>55,017</b>	<b>4.08%</b>	<b>1,379,326</b>	<b>51.61%</b>
<b>BUDGETING AND FINANCIAL PLANNING DETAIL:</b>							
BUDGETING ADMINISTRATION	262,599	130,946	120,907	10,039	7.67%	141,692	53.96%
BUDGETING	459,548	229,155	211,588	17,568	7.67%	247,961	53.96%
FINANCIAL PLANNING	328,249	163,682	151,134	12,548	7.67%	177,115	53.96%
ACTIVITY COSTING	262,599	130,946	120,907	10,039	7.67%	141,692	53.96%
<b>TOTAL BUDGETING AND FINANCIAL PLANNING</b>	<b>1,312,995</b>	<b>654,729</b>	<b>604,536</b>	<b>50,193</b>	<b>7.67%</b>	<b>708,459</b>	<b>53.96%</b>
RESERVES AND INVESTMENTS	988,760	497,656	376,248	121,408	24.40%	612,512	61.95%
PURCHASING SERVICES	1,145,835	567,389	543,782	23,607	4.16%	602,053	52.54%
<b>COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES</b>	<b>361,400</b>	<b>179,188</b>	<b>161,480</b>	<b>17,708</b>	<b>9.88%</b>	<b>199,920</b>	<b>55.32%</b>
<b>CITY CLERK DETAILS:</b>							
CLERKS ADMINISTRATION	1,040,420	504,213	474,311	29,902	5.93%	566,109	54.41%
RECORDS MANAGEMENT	512,575	243,794	193,080	50,714	20.80%	319,495	62.33%
ARCHIVAL SERVICES	150,335	68,517	71,520	(3,003)	-4.38%	78,815	52.43%
MAILROOM / PRINTSHOP / COURIER SERVICES	790,785	396,826	353,920	42,906	10.81%	436,835	55.24%
LICENSING AND SPECIAL PROJECTS	505,490	256,507	245,957	10,550	4.11%	259,533	51.34%
COMMITTEE OF ADJUSTMENT AND DEVELOP. SERV.	515,760	256,782	237,280	19,502	7.59%	278,480	53.99%
COUNCIL CORPORATE	120,940	35,830	33,725	2,105	5.87%	87,215	72.11%
COUNCIL EXECUTIVE ASSISTANTS	1,181,220	590,624	591,319	(695)	-0.12%	589,901	49.94%
<b>TOTAL CITY CLERK</b>	<b>4,817,495</b>	<b>2,353,093</b>	<b>2,201,112</b>	<b>151,981</b>	<b>6.46%</b>	<b>2,616,383</b>	<b>54.31%</b>
CITY CLERK - INSURANCE	2,208,000	405,482	340,704	64,778	15.98%	1,867,296	84.57%
<b>LEGAL SERVICES DETAIL:</b>							
LEGAL SERVICES ADMINISTRATION	1,188,505	642,114	712,513	(70,399)	-10.96%	475,992	40.05%
REGISTRATION FEES	25,000	8,333	15,531	(7,198)	-86.38%	9,469	37.88%
REAL ESTATE	334,420	165,240	142,456	22,784	13.79%	191,964	57.40%
<b>TOTAL LEGAL SERVICES</b>	<b>1,547,925</b>	<b>815,687</b>	<b>870,500</b>	<b>(54,813)</b>	<b>-6.72%</b>	<b>677,425</b>	<b>43.76%</b>
<b>ENFORCEMENT SERVICES DETAIL:</b>							
ENFORCEMENT SERVICES ADMINISTRATION	3,414,255	1,708,086	1,440,305	267,781	15.68%	1,973,950	57.81%
ANIMAL CONTROL	579,000	289,488	222,167	67,321	23.26%	356,833	61.63%
<b>TOTAL ENFORCEMENT SERVICES</b>	<b>3,993,255</b>	<b>1,997,574</b>	<b>1,662,472</b>	<b>335,102</b>	<b>16.78%</b>	<b>2,330,783</b>	<b>58.37%</b>

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

**EXPENDITURE DETAILS BY DEPARTMENT**

	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAVOURABLE/ (UNFAVOURABLE)		\$	%
				\$	%	\$	%
<b>DEPARTMENTAL DETAILS:</b>							
<b>HUMAN RESOURCES DETAIL:</b>							
HUMAN RESOURCES ADMINISTRATION	61,015	24,212	28,475	(4,263)	-17.61%	32,540	53.33%
RECRUITMENT AND TRAINING	346,190	155,415	150,700	4,715	3.03%	195,490	56.47%
EMPLOYEE RELATIONSHIPS	738,425	321,747	371,544	(49,797)	-15.48%	366,881	49.68%
EMPLOYEE SERVICES	570,055	305,329	222,935	82,394	28.99%	347,120	60.89%
CROSSING GUARDS	942,070	512,362	518,202	(5,840)	-1.14%	423,868	44.99%
HEALTH AND WELLNESS	416,350	220,749	229,298	(8,549)	-3.87%	187,052	44.93%
<b>TOTAL HUMAN RESOURCES</b>	<b>3,074,105</b>	<b>1,539,814</b>	<b>1,521,154</b>	<b>18,660</b>	<b>1.21%</b>	<b>1,552,951</b>	<b>50.52%</b>
<b>COMMISSIONER OF COMMUNITY SERVICES</b>	<b>482,435</b>	<b>215,548</b>	<b>184,500</b>	<b>31,048</b>	<b>14.40%</b>	<b>297,935</b>	<b>61.76%</b>
COMMUNITIES IN BLOOM	125,455	41,532	15,109	26,423	63.62%	110,346	87.96%
<b>TOTAL COMMISSIONER OF COMMUNITY SERVICES</b>	<b>607,890</b>	<b>257,080</b>	<b>199,609</b>	<b>57,471</b>	<b>22.36%</b>	<b>408,281</b>	<b>67.16%</b>
COMMUNITY GRANTS AND ADVISORY COMMITTEES	155,755	48,846	33,818	15,028	30.77%	121,937	78.29%
<b>RECREATION DETAIL:</b>							
RECREATION ADMINISTRATION	4,833,285	2,431,395	2,347,989	83,406	3.43%	2,485,296	51.42%
PROGRAMMES ADMINISTRATION	489,060	240,909	233,347	7,562	3.14%	255,713	52.29%
AQUATICS	2,946,465	1,313,698	1,245,050	68,648	5.23%	1,701,415	57.74%
FITNESS	1,469,715	732,822	705,198	27,624	3.77%	764,517	52.02%
GENERAL PROGRAMMES	2,558,700	1,316,212	1,289,396	26,816	2.04%	1,269,304	49.61%
CAMPS	1,469,715	220,056	145,529	74,527	33.87%	1,324,186	90.10%
SKATING	64,290	41,054	36,814	4,240	10.33%	27,476	42.74%
CITY PLAYHOUSE	440,485	220,235	230,286	(10,051)	-4.56%	210,199	47.72%
PERMITS (VAUGHAN HOCKEY SUBSIDY)	1,118,270	548,611	614,513	(65,902)	-12.01%	503,757	45.05%
YORK REGION TRANSIT TICKETING	898,000	306,320	512,384	(207,064)	-67.82%	386,616	42.94%
SPECIAL NEEDS / VOLUNTEER DEVELOPMENT	167,925	47,257	42,988	4,269	9.03%	124,937	74.40%
OTHER PROGRAMMES	31,940	1,250	0	1,250	100.00%	31,940	100.00%
<b>TOTAL RECREATION</b>	<b>16,487,850</b>	<b>7,418,819</b>	<b>7,403,494</b>	<b>15,325</b>	<b>0.21%</b>	<b>9,084,356</b>	<b>55.10%</b>
<b>CULTURAL SERVICES DETAIL:</b>							
CULTURAL SERVICES ADMINISTRATION	632,290	417,016	404,807	12,209	2.93%	227,483	35.98%
VAUGHAN CULTURAL INTERPRETIVE CTR.	9,880	3,952	0	3,952	100.00%	9,880	100.00%
DOORS OPEN VAUGHAN	65,500	29,082	14,388	14,694	50.53%	51,112	78.03%
ARTS	16,500	8,250	10,504	(2,254)	-27.32%	5,996	36.34%
HERITAGE VAUGHAN	16,500	4,875	1,157	3,718	76.27%	15,343	92.99%
<b>TOTAL CULTURAL SERVICES</b>	<b>740,670</b>	<b>463,175</b>	<b>430,856</b>	<b>32,319</b>	<b>6.98%</b>	<b>309,814</b>	<b>41.83%</b>
<b>BUILDINGS AND FACILITIES DETAIL:</b>							
ADMINISTRATION	2,291,225	1,372,142	1,226,504	145,638	10.61%	1,064,721	46.47%
TRADES SHOPS	477,100	250,442	301,220	(50,778)	-20.28%	175,880	36.86%
CIVIC CENTRE	1,233,145	538,777	439,186	99,591	18.48%	793,959	64.38%
BUILDING OPERATIONS	13,418,330	6,114,056	5,793,103	320,953	5.25%	7,625,227	56.83%
<b>TOTAL BUILDINGS AND FACILITIES</b>	<b>17,419,800</b>	<b>8,275,417</b>	<b>7,760,013</b>	<b>515,404</b>	<b>6.23%</b>	<b>9,659,787</b>	<b>55.45%</b>
<b>FLEET MANAGEMENT DETAIL:</b>							
FLEET MANAGEMENT ADMINISTRATION	459,020	235,752	199,553	36,199	15.35%	259,467	56.53%
FLEET MANAGEMENT SERVICES	479,750	265,004	161,621	103,383	39.01%	318,129	66.31%
<b>TOTAL FLEET MANAGEMENT</b>	<b>938,770</b>	<b>500,756</b>	<b>361,174</b>	<b>139,582</b>	<b>27.87%</b>	<b>577,596</b>	<b>61.53%</b>
<b>PARKS OPERATIONS DETAIL:</b>							
PARKS ADMINISTRATION	1,623,870	793,224	593,129	200,085	25.23%	1,030,741	63.47%
OPERATIONS	6,137,345	2,870,307	2,554,626	315,681	11.00%	3,582,719	58.38%
FORESTRY	1,215,510	547,089	498,081	49,008	8.96%	717,429	59.02%
CEMETERIES / CAPITAL PROJECTS	2,106,810	833,117	1,024,347	(191,230)	-22.95%	1,082,463	51.38%
<b>TOTAL PARKS OPERATIONS</b>	<b>11,083,535</b>	<b>5,043,737</b>	<b>4,670,183</b>	<b>373,554</b>	<b>7.41%</b>	<b>6,413,352</b>	<b>57.86%</b>
PARKS DEVELOPMENT	1,073,110	543,719	512,846	30,873	5.68%	560,264	52.21%



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	2009 ANNUAL BUDGET	2009 YTD		VARIANCE		2009 BUDGET REMAINING	
		BUDGET	ACTUAL	FAVOURABLE/(UNFAVOURABLE)		\$	%
				\$	%	\$	%
<b>DEPARTMENTAL DETAILS:</b>							
<b>COMMISSIONER OF PLANNING</b>	333,450	168,357	162,676	5,681	3.37%	170,774	51.21%
DEVELOPMENT PLANNING DETAIL:							
PLANNING ADMINISTRATION	470,930	227,598	191,135	36,463	16.02%	279,795	59.41%
DEVELOPMENT PLANNING	1,897,570	962,330	805,335	156,995	16.31%	1,092,235	57.56%
DRAFTING	236,430	117,298	110,273	7,025	5.99%	126,157	53.36%
TOTAL DEVELOPMENT PLANNING	2,604,930	1,307,226	1,106,743	200,483	15.34%	1,498,187	57.51%
POLICY PLANNING	881,495	567,742	529,992	37,750	6.65%	351,503	39.88%
BUILDING STANDARDS	6,157,630	3,114,456	2,662,562	451,894	14.51%	3,495,068	56.76%
<b>COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS</b>	234,580	2,865	2,865	0	0.00%	231,715	98.78%
ECONOMIC AND BUSINESS DEVELOPMENT DETAIL:							
ECONOMIC AND BUSINESS DEVELOP. ADMIN.	831,685	417,949	383,691	34,258	8.20%	447,994	53.87%
BUSINESS DEVELOPMENT	683,310	284,324	103,641	160,683	60.79%	579,669	84.83%
MARKETING	84,900	40,018	13,817	26,201	65.47%	71,083	83.73%
TOURISM	224,000	102,163	113,408	(11,245)	-11.01%	110,592	49.37%
ENVIRONMENT	42,650	6,633	4,972	1,661	25.04%	37,678	88.34%
TOTAL ECONOMIC AND BUSINESS DEVELOPMENT	1,866,545	831,087	619,529	211,558	25.46%	1,247,016	66.81%
ACCESS VAUGHAN	696,170	337,763	311,546	26,217	7.76%	384,624	55.25%
INFORMATION AND TECHNOLOGY MANAGEMENT DETAIL:							
OFFICE OF THE CHIEF INFORMATION OFFICER	331,390	168,689	126,370	43,319	25.68%	206,020	62.17%
TECHNICAL SERVICES	2,858,025	1,348,008	1,181,898	166,110	12.32%	1,676,127	58.65%
BUSINESS SOLUTIONS	2,502,645	1,129,756	1,034,179	95,577	8.46%	1,468,466	58.68%
CLIENT SERVICES	998,805	429,334	376,254	53,080	12.36%	622,551	62.33%
TOTAL INFORMATION AND TECHNOLOGY MANAGEMENT	6,690,865	3,075,787	2,717,701	358,086	11.64%	3,973,164	59.38%
CORPORATE COMMUNICATIONS	1,537,980	752,281	667,288	84,993	11.30%	870,692	56.61%
<b>COMMISSIONER OF ENGINEERING SERVICES AND PUBLIC WORKS</b>	329,145	166,700	157,126	9,574	5.74%	172,019	52.26%
ENGINEERING SERVICES DETAIL:							
DEVELOPMENT AND TRANSPORTATION ENGINEERING	3,581,870	1,749,640	1,446,100	303,540	17.35%	2,135,770	59.63%
ENGINEERING SERVICES	3,343,935	1,581,216	1,177,796	403,420	25.51%	2,166,139	64.78%
TOTAL ENGINEERING SERVICES	6,925,805	3,330,856	2,623,896	706,960	21.22%	4,301,909	62.11%
PUBLIC WORKS DETAIL:							
PUBLIC WORKS ADMINISTRATION	1,853,245	1,225,192	1,130,183	95,009	7.76%	723,062	39.02%
ROADS MAINTENANCE	8,344,460	3,197,992	3,443,997	(246,005)	-7.69%	4,900,463	58.73%
WINTER CONTROL	9,129,330	5,274,543	6,042,953	(768,410)	-14.57%	3,086,377	33.81%
WASTE MANAGEMENT	8,731,905	3,534,738	3,435,846	98,892	2.80%	5,296,059	60.65%
TOTAL PUBLIC WORKS	28,058,940	13,232,465	14,052,979	(820,514)	-6.20%	14,005,961	49.92%
<b>VAUGHAN PUBLIC LIBRARIES DETAIL:</b>							
PERSONNEL AND ADMINISTRATION	8,117,845	4,046,023	3,714,127	331,896	8.20%	4,403,718	54.25%
COMMUNICATIONS	393,965	190,028	188,759	1,269	0.67%	205,206	52.09%
RESOURCES	1,772,720	1,023,247	946,069	77,178	7.54%	826,651	46.63%
FACILITIES	963,380	410,361	365,015	45,346	11.05%	598,365	62.11%
TOTAL VAUGHAN PUBLIC LIBRARIES	11,247,910	5,669,659	5,213,969	455,689	8.04%	6,033,940	53.64%
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	171,502,611	82,635,289	78,420,720	4,214,568	5.10%	93,081,890	54.27%