

OPERATING BUDGET QUARTERLY REPORT ENDING MARCH 31, 2010**Recommendation**

The Commissioner of Finance & City Treasurer and Director of Budgeting and Financial Planning recommends:

That the 2010 First Quarter Variance Report be received for information purposes.

Economic Impact

Not applicable

Communication Plan

Not applicable

Purpose

To report on the year-to-date actual 2010 Operating Budget results versus the calendarized 2010 Operating Budget, as at March 31, 2010.

Background – Analysis and Options

The attached first quarter variance report compares the current status of actual departmental and corporate operating results for the three-month period ending March 31, 2010, relative to the 2010 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, and is compared to quarterly accounting results. The intent and focus of this report is to monitor and communicate actual performance to the annual plan and highlight trends and variances beyond specified thresholds.

First Quarter Overview – Ahead of Budget

The annual Operating Budget for the City is \$205.4m, of which 75.4% remains to be realized. At the end of the first quarter, the City experienced a \$3.1m net favourable variance on the City's 2010 first quarter net operating budget. This favourable variance is comprised of a \$2.3m favourable expenditure variance and a \$0.8m favourable revenue variance. 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. At this stage in the process it is too early to determine if this favourable position can be sustained as a number of events such as a shifting of trends, timing differences, or unforeseen events in the latter part of the year could easily erode the current position.

The main areas that contributed to the positive \$3.1m variance are summarized below.

City Revenue Variance

Actual revenues were \$77.6m as of March 31, 2010, and represent a \$0.8m favourable variance when compared to the year-to-date expenditure budget of \$76.8m. This variance stems from a favourable position in user fees and service charges and consists of the following items:

- Building Standards fees \$304k favourable, due to organizations submitting early applications to avoid HST implications.
- Fire and Rescue Services have a favourable revenue variance of \$194k favourable, largely due to firefighter application fees, which are mostly offset by associated training

and development expenses. A small portion of the variance is related to a higher than anticipated emergency callouts and external mechanical services.

- Recreation revenue \$143k favourable, a result of higher than anticipated York Region Transit ticket sales. Throughout the year this revenue is partially offset by related ticket purchases.
- Enforcement Services \$129k favourable, largely a result of the benefits of the recently implemented Administration Monetary Penalty program, which has accelerated the collection process.
- The above favourable variances were partially offset by a \$162k revenue variance in public works resulting from a delayed Waste Diversion Ontario program payment.
- The remainder of the variance was made up of a variety of minor variances in other departments.

City Expenditure Variance Overview

Actual total expenditures were \$50.5m as of March 31, 2010, and represent a \$2.3m favourable variance to the year-to-date expenditure budget of \$52.8m.

The largest component driving the City's favourable expenditure, approximately \$3.2m, is attributed to savings in salaries and benefits resulting from vacancies across many departments and is consistent with figures presented in the 2009 year-end report. Other variances in utilities, materials and supplies and contracts, contributed to the remaining balance. These variances were created by a mixture of planned timing differences and utility savings generated by a mild winter in the early part of the year.

The above favourable department variance was reduced by a \$0.9m unfavourable variance in corporate expenses, of which \$1.2m was related to anticipated salary gapping. In addition, a \$234k unexpected Building Standards Service Continuity Reserve Contribution resulted due to higher than expected application revenue. These variances were partially offset by a \$197k favourable variance in tax adjustments caused by a successful assessment appeal of two subdivisions where additional taxes were collected and \$276k favourable variance in unallocated benefits due to timing differences, which will be distributed before the end of the year. The remaining balance consists of a variety of other minor variances.

Variance Summary:

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

**City of Vaughan
2010 Operating Budget
First Quarter Variance Summary**

| <u>Revenues</u> | Variance in \$mil | |
|---|-------------------|---------------|
| <i>Reserves and Other Transfers</i> | | |
| Engineering Reserve | (0.3) | |
| Finance - From Capital | 0.2 | |
| Other | <u>0.1</u> | 0.0 |
| <i>Fees & Service Charges</i> | | |
| Planning | 0.3 | |
| Community Services | 0.2 | |
| Legal & Admin | 0.2 | |
| Fire & Rescue Services | 0.2 | |
| Engineering | (0.2) | |
| Other | <u>0.2</u> | 0.9 |
| Other Revenue | | <u>(0.1)</u> |
| Total Revenues | | 0.8 |
| <u>Expenditures</u> | | |
| <i>Departmental Expenses</i> | | |
| Building Standards | 0.2 | |
| Information & Technology Management | 0.2 | |
| Fire & Rescue | (0.2) | |
| Recreation | 0.2 | |
| Buildings & Facilities | 0.8 | |
| Parks Operations | 0.6 | |
| Vaughan Public Libraries | 0.4 | |
| Other-(various departments) | <u>1.0</u> | 3.2 |
| <i>Corporate Expenditures</i> | | |
| Tax Adjustments | 0.2 | |
| Building Standards Reserve Contribution | (0.2) | |
| Unallocated Benefits | 0.3 | |
| Salary Savings from Turnover | (1.2) | <u>(0.9)</u> |
| Total Expenditures | | <u>2.3</u> |
| First Quarter Revenues Net of Expenditures | | <u>\$ 3.1</u> |

Specific Variance Explanations:

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

City Manager

Fire and Rescue Services

Revenue variance - \$194,448 or 433.9% favourable

The first quarter revenue position has exceeded the year to date budget by 434%. The majority of the favourable variance, approximately \$128k, was mainly attributed to fees collected for new fire fighter employment applications, which on a net department basis were partially offset against the training and development expenditures. In addition, higher emergency call outs due to an increase in motor vehicle accidents contributed another \$44k to the favourable variance. The remaining variance consists of a favourable position in external mechanical services provided to municipalities and a higher demand for fire prevention inspections.

Expenditure variance - \$203,045 or 2.5% unfavourable

There were additional expenditures of approximately \$85k in training and development expenses related to fire fighter testing, which is recovered through application fees. In addition, increased fleet testing resulted in additional purchases for small tools and equipment, approximately \$65k. An early order for protective clothing and uniforms occurred earlier than planned, as per the union contract, contributing another \$57k to the variance, but is expected to correct itself by year-end. A \$49k variance was experienced as a result of an under accrued 2009 maintenance expenditure and costs associated with web support renewal and radio operations software support. Increased fire fleet usage, repair and diesel services contributed an additional \$25k variance in materials and supplies.

The above variances were partially offset by a \$90k favourable variance in labor costs resulting from several retirements, parental-leaves and long term disability, including overtime coverage for higher than normal sick time. The remainder of the variance was an equalized combination of minor variances across multiple accounts.

Commissioner of Legal and Administrative Services

City Clerk - Insurance

Expenditure variance - \$67,297 or 53.3% unfavourable

The unfavourable variance was a result of an unforeseeable number of claims. It is expected that this will balance itself out by the second quarter. It should also be noted that this variance has a neutral impact as it is counter balanced by a reserve transfer.

Legal Services

Revenue variance - \$6,656 or 40.5% unfavourable

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

Expenditure variance - \$90,212 or 23.9% unfavourable

The unfavourable expenditure variance was a result of greater than forecasted professional fee costs, approximately \$116k, related to the legal fees paid for external legal counsel regarding prosecutions arising from the compliance audits and the appeal of a court decision upholding various City by-laws. These additional costs were not anticipated and are expected to continue. The above variance was offset by savings in labour costs related to a 2009 accrual and budget timing difference.

Enforcement Services

Revenue variance - \$128,548 or 50.8% favourable

The favourable revenue variance was mostly due to the benefits realized from the Administrative Monetary Penalty program (\$132k). This variance was slightly offset by other minor revenue shortfalls in permits and miscellaneous revenues.

Commissioner of Community Services

Community Grants and Advisory Committees

Expenditure variance - \$12,022 or 536.0% unfavourable

The unfavourable variance was a result of distributing grants to various seniors clubs earlier than projected. This variance will adjust itself in the second quarter.

Recreation

Revenue variance - \$143,042 or 3.8% favourable

The favourable revenue variance was primarily due to higher than expected York Region Transit ticket sales, approximately \$157k. This trend is expected to continue as ridership increases, but is difficult to predict to what extent. Other smaller favourable variances were experienced in rents, concessions and advertising. The above variances were slightly offset by revenue shortfalls in programs and rentals..

Expenditure variance - \$217,996 or 5.7% favourable

The favourable variance was mainly attributable to salaries and benefits caused by a \$110k 2009 accrual and budget timing difference and a \$31k savings due to staff vacancies. A \$63k favourable variance was also experienced in York Region Transit ticket purchases due a timing delay in receiving invoices. Minor variances were also experienced in materials and supplies, contractor and contractor material, copier lease charges, and various other accounts.

The above favourable variance was partially offset by unfavourable variances in printing costs caused by increased promotion of the North Thornhill Community Centre and unexpected higher bank charges.

Building and Facilities

Expenditure variance - \$824,450 or 18.8% favourable

The overall favourable variance was comprised of many favourable variances. Salaries and benefits savings related to six temporary vacancies generated the largest favourable variance, approximately \$348k. Utility expenses (Hydro, water and gas) were also favourable by \$280k as a result of a mild winter, conservation practices and payment timing issues for Hydro (\$157k). Lower than expected garbage disposal services caused by efficient recycle and waste diversion practices added \$48k to the variance. The remainder of the savings was in various accounts and generally associated with maintenance projects, which were delayed to focus on Infrastructure Stimulus Program projects.

Parks Operations

Expenditure variance - \$635,141 or 27.3% favourable

The favourable expenditure variance was largely a result of salaries and benefits savings of \$398k related to unpaid leave of absences, positions filled later than anticipated, delayed crew card time entries, etc. Contract timing differences, which will be corrected in future quarters, contributed \$183k to the favourable position. In addition, a \$77k savings was experienced in utilities due to a mild winter and an invoice timing delay. The above total favourable variance was partially offset by a \$100k variance in machine time due to data entry duplication, which will be corrected in future quarters. The remainder of the favourable variance consists of minor savings in materials, promotion, and other accounts.

Parks Development

Expenditure variance - \$31,670 or 12.7% unfavourable

The unfavourable expenditure variance was mainly due to \$38k labour costs charged erroneously to the department. These labour costs belonged to Parks Operations. A correcting journal entry will be processed by the second quarter. The remainder of the

variance was in professional fees, computer software and copier lease charges related to timing issues and are anticipated to be corrected in the next quarter.

Commissioner of Planning

Development Planning

Revenue variance - \$40,750 or 7.9% unfavourable

The variance was due to lower than expected applications for both Zoning By-law Amendments and Site Plan Applications \$32k and \$20k, respectively. The unfavourable variance was partially offset by additional revenue from the Official Plan Amendment Applications submitted during this period, prior to the new Official Plan being completed. It is anticipated that budgeted revenues will materialize as forecasted before the end of the year, barring any unforeseen events or market conditions.

Building Standards

Revenue variance - \$304,167 or 18.5% favourable

The favourable building standards revenue variance was a result of higher than anticipated building permit volumes received during the first quarter. This may be due in part to the Provincial Government's announcement of the HST.

Expenditure variance - \$232,847 or 16.6% favourable

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

Commissioner of Economic and Technology Development and Corporate Communications

Information Technology Management

Expenditure variance - \$199,354 or 13.3% favourable

The favourable expenditure variance was largely a result of \$128k in salaries and benefits savings related to staff vacancies. Furthermore, professional fees were \$78k lower than expected caused by project timing differences, which are expected to occur before the end of the year. The above variances were partially offset by a \$65k unfavourable variance in service contracts due to a higher than anticipated workload related to time sensitive projects. The balance of the variance consists of a mixture of variances in other accounts such as communications, training and development etc.

Commissioner of Engineering and Public Works

Development and Transportation Engineering

Expenditure variance - \$134,719 or 16.7% favourable

The favourable variance was primarily a result of labour savings, approximately \$151k. During the first quarter of 2010, there were five vacancies. Two of these vacancies have been filled, one vacancy is to be filled shortly and the other two positions are in the job evaluation process. It is expected that the remaining vacancies will be filled by the end of 2010. The favourable variance was slightly offset with contractor services that will be charged back to developers and other minor accounts.

Public Works-Operations

Revenue variance - \$161,918 or 343.1% unfavourable

The unfavourable revenue variance was caused by \$157k delayed payment from York Region for the Waste Diversion Ontario program. Full payment was received in the second quarter. The remainder of the variance was for minor accounts that did not meet revenue targets.

Vaughan Public Libraries

Expenditure variance - \$372,533 or 13.3% favourable

The variance was caused by a \$224k favourable variance in salary and benefits and was a result of a 2009 accrual and budget timing difference and associated staff turnover, leave of

absences and replacement wage differentials. In addition, book resource costs were lower than expected by \$126k resulting from a processing delay with a new primary book vendor. The remainder of the variance was a combination of higher than planned material processing costs for unanticipated radio frequency identification tag purchases and savings in various accounts such as general maintenance, professional fees, and copier lease charges etc.

Corporate Revenues

Payment in lieu/other

Revenue variance - \$25,878 or 3.1% unfavourable

These variances are due to the timing of final PIL billings, which will be calculated and collected in second and third quarter.

Reserves and Other Transfers

Revenue variance - \$16,235 or 0.9% unfavourable

Revenues from reserves were unfavourable largely due to transfers from the engineering and fleet management reserves being under budget by approximately \$276k and \$60k, respectively as a result of lower than forecasted departmental expenses. A \$50k building standards service continuity variance also occurred as a result of higher than anticipated building standards revenues, which reduced the need to draw on the reserve balance.

The above unfavourable variance was largely offset by a \$237k finance from capital reserve variance caused by higher than anticipated administration fees from capital projects. The remaining variance was mostly offset by a \$67k insurance reserve favourable variance due to higher than budgeted insurance requirements and a \$63k Parks Development reserve variance to cover higher than planned expenses.

General Corporate Revenues

Revenue variance - \$62,882 or 1.6% unfavourable

The unfavourable variance is largely a result of lower Hydro investment income, approximately \$95k, and other minor account variances.

Corporate Expenditures

Corporate and Election Expenditures

Expenditure variance - \$953,676 or 23.5% unfavourable

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

1. A \$1.2m unfavourable variance was experienced in salary gapping and was anticipated since salary savings are budgeted corporately, but realized within individual departments. This variance will continue to increase throughout the year and naturally offset the actual salary savings realized within departments.
2. An unfavourable variance of \$234k for Building Standards reserve contributions resulting from a combination of lower than anticipated expenditures and higher building code permit revenues. Bill 124 imposes cost and price restrictions on the building code permit fees to the extent that revenues cannot exceed reasonable and anticipated costs. For this reason the revenue surplus was transferred to the reserve to provide future service continuity, as per the City's policy.
3. A \$276k favourable variance in unallocated benefits was experienced due to process timing differences and will be reconciled and adjusted at year end when future benefit adjustments are made.
4. A \$197k favourable variance in tax adjustments was experienced and largely due to the successful conclusion of a City initiated assessment appeal of two development subdivisions, whereby assessment value was increased and

additional property taxes collected. The remainder of the variance was related to professional fees due to costs for ongoing compliance audits among other areas.

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 2010 quarter ending March 31, 2010 there was a favourable variance of \$3.1m. It is very early in the year, but if trends continue and barring any unforeseen events, it's likely that our year-end position will 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, indicators suggest that 2010 will not be different than previous years.

Attachments

Attachment 1: First Quarter Variance Report

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Respectfully submitted,

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CITY OF VAUGHAN
2010 OPERATING BUDGET

FIRST QUARTER
VARIANCE REPORT

AS AT
March 31, 2010

**CITY OF VAUGHAN
2010 OPERATING BUDGET
FIRST QUARTER VARIANCE REPORT
AS AT MARCH 31, 2010**

REVENUE / EXPENDITURE SUMMARY

| | 2010 ANNUAL BUDGET | 2010 YTD | | VARIANCE | | 2010 BUDGET REMAINING | |
|--|--------------------------|-------------------|-------------------|----------------------|--------------|-----------------------|--------------|
| | | BUDGET | ACTUAL | FAV. / (UNFAV) \$ | % | \$ | % |
| REVENUES: | | | | | | | |
| TAXATION | 129,027,685 | 62,813,221 | 62,813,221 | 0 | 0.0% | 66,214,464 | 51.3% |
| SUPPLEMENTAL TAXATION | 2,200,000 | 0 | 2,820 | 2,820 | 0.0% | 2,197,180 | 99.9% |
| GRANT / PAYMENT IN LIEU | 2,945,240 | 840,000 | 814,122 | (25,878) | -3.1% | 2,131,118 | 72.4% |
| RESERVES AND OTHER TRANSFERS | 17,185,495 | 1,757,078 | 1,740,843 | (16,235) | -0.9% | 15,444,652 | 89.9% |
| FEES AND SERVICE CHARGES | 33,341,537 | 6,876,222 | 7,775,906 | 899,684 | 13.1% | 25,565,631 | 76.7% |
| CORPORATE | 18,247,529 | 3,922,063 | 3,859,181 | (62,882) | -1.6% | 14,388,348 | 78.9% |
| PRIOR YEAR'S SURPLUS CARRYFORWARD | 2,500,000 | 625,000 | 625,000 | 0 | 0.0% | 1,875,000 | 75.0% |
| TOTAL REVENUES AFTER FLOW- THROUGH CHARGES | 205,447,486 | 76,833,584 | 77,631,093 | 797,509 | 1.0% | 127,816,393 | 62.2% |
| EXPENDITURES: | | | | | | | |
| DEPARTMENTAL | 178,382,518 | 42,121,662 | 38,872,511 | 3,249,151 | 7.7% | 139,510,007 | 78.2% |
| CORPORATE EXPENDITURES | 6,469,015 | 4,066,441 | 5,020,117 | (953,676) | -23.5% | 1,448,898 | 22.4% |
| LONG TERM DEBT | 9,000,000 | 0 | 0 | 0 | 0.0% | 9,000,000 | 100.0% |
| CONTINGENCY | 4,966,431 | 27,000 | 26,857 | 143 | 0.5% | 4,939,574 | 99.5% |
| CAPITAL FROM TAXATION | 6,629,522 | 6,629,522 | 6,629,522 | 0 | 0.0% | 0 | 0.0% |
| TOTAL EXPENDITURES AFTER FLOW THROUGH CHARGES | 205,447,486 | 52,844,625 | 50,549,007 | 2,295,618 | 4.3% | 154,898,479 | 75.4% |
| EXCESS OF REVENUES OVER EXPENDITURES | 0 | 23,988,959 | 27,082,086 | 3,093,127 | 12.9% | (27,082,086) | |

CITY OF VAUGHAN
2010 OPERATING BUDGET
FIRST QUARTER VARIANCE REPORT

AS AT MARCH 31, 2010

REVENUE BY MAJOR SOURCE

| | 2010 ANNUAL BUDGET | 2010 YTD | | VARIANCE | | 2010 BUDGET REMAINING | |
|--|--------------------------|-------------------|-------------------|-----------------|---------------|-----------------------|--------------|
| | | BUDGET | ACTUAL | FAV. / (UNFAV) | | \$ | % |
| | | | | \$ | % | \$ | % |
| TAXATION | | | | | | | |
| Supplementals | 2,200,000 | 0 | 2,820 | 2,820 | 0.0% | 2,197,180 | 99.9% |
| GRANT | | | | | | | |
| Library Grant | 145,240 | 0 | 780 | 780 | 0.0% | 144,460 | 99.5% |
| PAYMENT IN LIEU / OTHER | | | | | | | |
| Payment In Lieu / Other | 2,800,000 | 840,000 | 813,342 | (26,658) | -3.2% | 1,986,658 | 71.0% |
| RESERVES AND OTHER TRANSFERS | | | | | | | |
| Engineering Reserve | 4,500,000 | 540,000 | 264,330 | (275,670) | -61.1% | 4,235,670 | 94.1% |
| Election Cost | 985,000 | 0 | 2,380 | 2,380 | 0.0% | 982,620 | 99.8% |
| CIL Recreation Land Reserve | 640,000 | 204,128 | 267,083 | 62,955 | 30.8% | 372,917 | 58.3% |
| Finance - From Capital | 1,110,000 | 111,000 | 348,008 | 237,008 | 213.5% | 761,992 | 68.6% |
| Fleet Management Reserve (Vehicle Replacement) | 918,085 | 225,675 | 165,478 | (60,197) | -26.7% | 752,607 | 82.0% |
| Planning Reserve | 500,000 | 0 | 0 | 0 | 0.0% | 500,000 | 100.0% |
| Building Standards Service Continuity Reserve | 200,000 | 50,000 | 0 | (50,000) | -100.0% | 200,000 | 100.0% |
| Insurance Reserve | 2,660,000 | 126,275 | 193,564 | 67,289 | 53.3% | 2,466,436 | 92.7% |
| Tax Rate Stabilization Reserve | 2,757,410 | 0 | 0 | 0 | 0.0% | 2,757,410 | 100.0% |
| Debtenture Payment Reserve | 565,000 | 0 | 0 | 0 | 0.00% | 565,000 | 100.0% |
| Winterization Reserve | 350,000 | 0 | 0 | 0 | 0.0% | 350,000 | 100.0% |
| Water & Wastewater Recovery | 2,000,000 | 500,000 | 500,000 | 0 | 0.0% | 1,500,000 | 75.0% |
| TOTAL RESERVES | 17,185,495 | 1,757,078 | 1,740,843 | (16,235) | -0.9% | 15,444,652 | 89.9% |
| FEES/SERVICE CHARGES | | | | | | | |
| CITY MANAGER | | | | | | | |
| Fire And Rescue Services | 389,561 | 44,813 | 239,261 | 194,448 | 433.9% | 150,300 | 38.6% |
| TOTAL CITY MANAGER | 389,561 | 44,813 | 239,261 | 194,448 | 433.9% | 150,300 | 38.6% |
| COMMISSIONER OF LEGAL & ADMIN. SERV. | | | | | | | |
| Clerks | 30,496 | 7,298 | 10,069 | 2,771 | 38.0% | 20,427 | 67.0% |
| Clerks - Licensing | 877,144 | 272,961 | 342,429 | 69,468 | 25.4% | 534,715 | 61.0% |
| Committee Of Adjustment | 372,207 | 74,441 | 127,457 | 53,016 | 71.2% | 244,750 | 65.8% |
| Legal Services | 83,300 | 16,425 | 9,769 | (6,656) | -40.5% | 73,531 | 88.3% |
| Enforcement Services | 1,824,450 | 253,056 | 381,604 | 128,548 | 50.8% | 1,442,846 | 79.1% |
| TOTAL COMMISSIONER OF LEGAL & ADMIN. SERV. | 3,187,597 | 624,181 | 871,328 | 247,147 | 39.6% | 2,316,269 | 72.7% |
| COMMISSIONER OF COMMUNITY SERVICES | | | | | | | |
| Communities In Bloom Sponsorship | 15,000 | 0 | 35,588 | 35,588 | 0.0% | (20,588) | -137.3% |
| Non-Profit Housing | 9,000 | 2,250 | 4,366 | 2,116 | 94.0% | 4,634 | 51.5% |
| Community Grants & Advisory Comm. | 0 | 0 | 12,230 | 12,230 | 0.0% | (12,230) | 0.0% |
| Recreation | 16,920,850 | 3,762,040 | 3,905,082 | 143,042 | 3.8% | 13,015,768 | 76.9% |
| Buildings And Facilities | 181,275 | 40,500 | 44,288 | 3,788 | 9.4% | 136,987 | 75.6% |
| Parks Operations | 41,561 | 2,715 | 5,810 | 3,095 | 114.0% | 35,751 | 86.0% |
| Cemeteries | 71,855 | 17,850 | 17,894 | 44 | 0.2% | 53,961 | 75.1% |
| TOTAL COMMISSIONER OF COMMUNITY SERVICES | 17,239,541 | 3,825,355 | 4,025,258 | 199,903 | 5.2% | 13,214,283 | 76.7% |
| COMMISSIONER OF PLANNING | | | | | | | |
| Development Planning | 2,433,738 | 517,566 | 476,816 | (40,750) | -7.9% | 1,956,922 | 80.4% |
| Building Standards - Licenses/Permits | 7,332,500 | 1,466,500 | 1,598,691 | 132,191 | 9.0% | 5,733,809 | 78.2% |
| - Plumbing Permits | 445,000 | 89,000 | 182,181 | 93,181 | 104.7% | 262,819 | 59.1% |
| - Service Charges | 385,650 | 87,502 | 166,297 | 78,795 | 90.0% | 219,353 | 56.9% |
| TOTAL COMMISSIONER OF PLANNING | 10,596,888 | 2,160,568 | 2,423,985 | 263,417 | 12.2% | 8,172,903 | 77.1% |
| COMMISSIONER OF ECONOMIC & TECHNOLOGY DEVELOPMENT & COMMUNICATIONS | | | | | | | |
| Economic And Business Development | 268,655 | 33,730 | 44,849 | 11,119 | 33.0% | 223,806 | 83.3% |
| Corporate Communications | 84,530 | 45,000 | 59,750 | 14,750 | 32.8% | 24,780 | 29.3% |
| TOTAL COMMISSIONER OF ECONOMIC & TECH. DEVELOPMENT & COMMUNICATIONS | 353,185 | 78,730 | 104,599 | 25,869 | 32.9% | 248,586 | 70.4% |
| COMMISSIONER OF ENGINEERING & PUBLIC WORKS | | | | | | | |
| Development And Transport. Engineering | 294,167 | 27,235 | 61,643 | 34,408 | 126.3% | 232,524 | 79.0% |
| Engineering Services | 116,322 | 500 | 87,818 | 87,318 | 17463.6% | 28,504 | 24.5% |
| Public Works - Operations | 886,006 | 47,190 | (114,728) | (161,918) | -343.1% | 1,000,734 | 112.9% |
| TOTAL COMMISSIONER OF ENGINEERING & PUBLIC WORKS | 1,296,495 | 74,925 | 34,733 | (40,192) | -53.6% | 1,261,762 | 97.3% |
| VAUGHAN PUBLIC LIBRARIES | 278,270 | 67,650 | 76,742 | 9,092 | 13.4% | 201,528 | 72.4% |
| TOTAL FEES / SERVICE CHARGES | 33,341,537 | 6,876,222 | 7,775,906 | 899,684 | 13.1% | 25,565,631 | 76.7% |
| TOTAL CORPORATE REVENUES | 18,247,529 | 3,922,063 | 3,859,181 | (62,882) | -1.6% | 14,388,348 | 78.9% |
| TOTAL REVENUE | 73,919,801 | 13,395,363 | 14,192,872 | 797,509 | 6.0% | 59,726,929 | 80.8% |

**CITY OF VAUGHAN
2010 OPERATING BUDGET
FIRST QUARTER VARIANCE REPORT
AS AT MARCH 31, 2010**

**REVENUE BY MAJOR SOURCE
CORPORATE REVENUE DETAIL**

CORPORATE REVENUE DETAIL :

| | 2010 ANNUAL BUDGET | 2010 YTD | | VARIANCE | | 2010 BUDGET REMAINING | |
|--------------------------------|--------------------------|------------------|------------------|----------------------|--------------|-----------------------|--------------|
| | | BUDGET | ACTUAL | FAV. / (UNFAV) \$ | % | \$ | % |
| Fines And Penalties | 4,900,000 | 1,056,025 | 1,056,025 | 0 | 0.0% | 3,843,975 | 78.4% |
| Tax Certificates And Documents | 534,379 | 120,980 | 96,644 | (24,336) | -20.1% | 437,735 | 81.9% |
| Investment Income | 3,750,000 | 1,500,000 | 1,536,759 | 36,759 | 2.5% | 2,213,241 | 59.0% |
| Hydro Investment Income | 4,853,450 | 1,213,361 | 1,117,881 | (95,480) | -7.9% | 3,735,569 | 77.0% |
| Hydro Dividends | 3,175,000 | 0 | 0 | 0 | 0.0% | 3,175,000 | 100.0% |
| Provincial Offenses Act | 890,000 | 0 | (36) | (36) | 0.0% | 890,036 | 100.0% |
| Miscellaneous Revenue | 69,000 | 17,248 | 27,016 | 9,768 | 56.6% | 41,984 | 60.8% |
| Purchasing | 50,700 | 8,200 | 21,810 | 13,610 | 166.0% | 28,890 | 57.0% |
| Capital Admin. Revenue | 25,000 | 6,249 | 3,082 | (3,167) | -50.7% | 21,918 | 87.7% |
| TOTAL CORPORATE REVENUE | 18,247,529 | 3,922,063 | 3,859,181 | (62,882) | -1.6% | 14,388,348 | 78.9% |

**CITY OF VAUGHAN
2010 OPERATING BUDGET
AS AT MARCH 31, 2010**

DEPARTMENTAL EXPENDITURES BY MAJOR CATEGORY (1)

| | 2010 ANNUAL BUDGET | 2010 YTD | | VARIANCE | | 2010 BUDGET REMAINING | |
|---|--------------------|------------|------------|------------------------|---------|-----------------------|---------|
| | | BUDGET | ACTUAL | FAV. / (UNFAV) \$ % | \$ % | | |
| COUNCIL | 1,352,306 | 302,626 | 279,170 | 23,456 | 7.8% | 1,073,136 | 79.4% |
| OFFICE OF THE INTEGRITY COMMISSIONER | 199,940 | 47,139 | 29,338 | 17,801 | 37.8% | 170,602 | 85.3% |
| <i>City Manager</i> | 907,703 | 205,218 | 123,974 | 81,244 | 39.6% | 783,729 | 86.3% |
| Operational Audit | 180,710 | 38,070 | 31,736 | 6,334 | 16.6% | 148,974 | 82.4% |
| Strategic Planning | 206,885 | 51,679 | 32,489 | 19,190 | 37.1% | 174,396 | 84.3% |
| Corporate Policy | 124,510 | 28,882 | 25,818 | 3,064 | 10.6% | 98,692 | 79.3% |
| Fire and Rescue Services | 30,320,152 | 7,968,732 | 8,171,777 | (203,045) | -2.5% | 22,148,375 | 73.0% |
| Emergency Planning | 173,385 | 35,324 | 29,459 | 5,865 | 16.6% | 143,926 | 83.0% |
| TOTAL CITY MANAGER | 31,913,345 | 8,327,905 | 8,415,253 | (87,348) | -1.0% | 23,498,092 | 73.6% |
| <i>Commissioner of Finance and Corporate Services</i> | 393,835 | 91,915 | 72,752 | 19,163 | 20.8% | 321,083 | 81.5% |
| City Financial Services | 2,702,178 | 616,450 | 541,493 | 74,957 | 12.2% | 2,160,685 | 80.0% |
| Budgeting and Financial Planning | 1,310,320 | 302,120 | 273,498 | 28,622 | 9.5% | 1,036,822 | 79.1% |
| Reserves and Investments | 1,015,908 | 230,717 | 191,022 | 39,695 | 17.2% | 824,886 | 81.2% |
| Purchasing Services | 1,172,520 | 267,167 | 238,601 | 28,566 | 10.7% | 933,919 | 79.7% |
| TOTAL COMM. OF FINANCE AND CORP. SERVICES | 6,594,761 | 1,508,369 | 1,317,366 | 191,003 | 12.7% | 5,277,395 | 80.0% |
| <i>Commissioner of Legal and Administrative Services</i> | 359,545 | 87,252 | 75,348 | 11,904 | 13.6% | 284,197 | 79.0% |
| City Clerk | 3,875,161 | 889,064 | 864,148 | 24,916 | 2.8% | 3,011,013 | 77.7% |
| Clerks - Licensing | 548,735 | 127,973 | 111,652 | 16,321 | 12.8% | 437,083 | 79.7% |
| Committee of Adjustment | 524,540 | 121,509 | 106,402 | 15,107 | 12.4% | 418,138 | 79.7% |
| City Clerk - Insurance | 2,660,000 | 126,267 | 193,564 | (67,297) | -53.3% | 2,466,436 | 92.7% |
| Legal Services | 1,641,845 | 377,797 | 468,009 | (90,212) | -23.9% | 1,173,836 | 71.5% |
| Enforcement Services | 4,219,650 | 1,003,964 | 904,093 | 99,871 | 9.9% | 3,315,557 | 78.6% |
| Human Resources | 3,092,409 | 725,310 | 648,159 | 77,151 | 10.6% | 2,444,250 | 79.0% |
| TOTAL COMM. OF LEGAL AND ADMINISTRATIVE SERV | 16,921,885 | 3,459,136 | 3,371,375 | 87,761 | 2.5% | 13,550,510 | 80.1% |
| <i>Commissioner of Community Services</i> | 481,450 | 121,511 | 98,196 | 23,315 | 19.2% | 383,254 | 79.6% |
| Communities In Bloom | 115,070 | 9,533 | 4,003 | 5,530 | 58.0% | 111,067 | 96.5% |
| Community Grants and Advisory Committees | 162,030 | 2,243 | 14,265 | (12,022) | -536.0% | 147,765 | 91.2% |
| Recreation | 17,894,336 | 3,796,536 | 3,578,540 | 217,996 | 5.7% | 14,315,796 | 80.0% |
| Cultural Services | 784,148 | 320,003 | 288,353 | 31,650 | 9.9% | 495,795 | 63.2% |
| Buildings and Facilities | 19,776,258 | 4,393,460 | 3,569,010 | 824,450 | 18.8% | 16,207,248 | 82.0% |
| Fleet Management | 918,085 | 225,663 | 173,268 | 52,395 | 23.2% | 744,817 | 81.1% |
| Parks Operations | 11,342,414 | 2,329,859 | 1,694,718 | 635,141 | 27.3% | 9,647,696 | 85.1% |
| Parks Development | 1,065,485 | 249,832 | 281,502 | (31,670) | -12.7% | 783,983 | 73.6% |
| TOTAL COMMISSIONER OF COMMUNITY SERVICES | 52,539,276 | 11,448,640 | 9,701,855 | 1,746,785 | 15.3% | 42,837,421 | 81.5% |
| <i>Commissioner of Planning</i> | 333,685 | 79,963 | 75,644 | 4,319 | 5.4% | 258,041 | 77.3% |
| Development Planning | 2,535,410 | 582,178 | 499,331 | 82,847 | 14.2% | 2,036,079 | 80.3% |
| Policy Planning | 1,291,090 | 304,584 | 268,153 | 36,431 | 12.0% | 1,022,937 | 79.2% |
| Building Standards | 5,972,930 | 1,399,593 | 1,166,746 | 232,847 | 16.6% | 4,806,184 | 80.5% |
| TOTAL COMMISSIONER OF PLANNING | 10,133,115 | 2,366,318 | 2,009,874 | 356,444 | 15.1% | 8,123,241 | 80.2% |
| <i>Commissioner of Economic and Technology Development and Communications</i> | 234,835 | 3,150 | 3,150 | 0 | 0.0% | 231,685 | 98.7% |
| Economic and Business Development | 1,638,310 | 398,521 | 317,802 | 80,719 | 20.3% | 1,320,508 | 80.6% |
| Access Vaughan | 707,770 | 156,430 | 138,468 | 17,962 | 11.5% | 569,302 | 80.4% |
| Information and Technology Management | 6,853,145 | 1,495,972 | 1,296,618 | 199,354 | 13.3% | 5,556,527 | 81.1% |
| Corporate Communications | 1,534,755 | 367,750 | 325,660 | 42,090 | 11.4% | 1,209,095 | 78.8% |
| TOTAL COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS | 10,968,815 | 2,421,823 | 2,081,698 | 340,125 | 14.0% | 8,887,117 | 81.0% |
| <i>Commissioner of Engineering and Public Works</i> | 327,400 | 78,592 | 72,701 | 5,891 | 7.5% | 254,699 | 77.8% |
| Development and Transport. Engineering | 3,610,735 | 808,681 | 673,962 | 134,719 | 16.7% | 2,936,773 | 81.3% |
| Engineering Services | 3,490,410 | 692,320 | 664,580 | 27,740 | 4.0% | 2,825,830 | 81.0% |
| Public Works - Operations | 28,837,080 | 7,855,683 | 7,823,442 | 32,241 | 0.4% | 21,013,638 | 72.9% |
| TOTAL COMMISSIONER OF ENGINEERING AND PUBLIC WORKS | 36,265,625 | 9,435,276 | 9,234,685 | 200,591 | 2.1% | 27,030,940 | 74.5% |
| VAUGHAN PUBLIC LIBRARIES | 11,493,450 | 2,804,430 | 2,431,897 | 372,533 | 13.3% | 9,061,553 | 78.8% |
| TOTAL DEPARTMENTAL EXPENDITURES | 178,382,518 | 42,121,662 | 38,872,511 | 3,249,151 | 7.7% | 139,510,007 | 78.2% # |
| CORPORATE EXPENDITURES | 6,469,015 | 4,066,441 | 5,020,117 | (953,676) | -23.5% | 1,448,898 | 78.2% |
| LONG TERM DEBT | 9,000,000 | 0 | 0 | 0 | 0.0% | 9,000,000 | 22.4% |
| CONTINGENCY | 4,966,431 | 27,000 | 26,857 | 143 | 0.5% | 4,939,574 | 99.5% |
| CAPITAL FROM TAXATION | 6,629,522 | 6,629,522 | 6,629,522 | 0 | 0.0% | 0 | 0.0% |
| TOTAL DEPARTMENTAL AND CORPORATE EXPENDITURES | 205,447,486 | 52,844,625 | 50,549,007 | 2,295,618 | 4.3% | 154,898,479 | 75.4% |

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

**CITY OF VAUGHAN
2010 OPERATING BUDGET
AS AT MARCH 31, 2010**

CORPORATE EXPENDITURES - DETAILS

| | 2010 ANNUAL BUDGET | 2010 YTD | | VARIANCE | | 2010 BUDGET REMAINING | |
|---|--------------------------|------------------|------------------|----------------------|---------------|--------------------------|--------------|
| | | BUDGET | ACTUAL | FAV. / (UNFAV) \$ | % | \$ | % |
| CORPORATE EXPENDITURES DETAIL : | | | | | | | |
| RESERVE CONTRIBUTIONS: | | | | | | | |
| 1998 & Prior Bldg & Facil. Infrast. Res. Contrib. | 825,000 | 825,000 | 825,000 | 0 | 0.0% | 0 | 0.0% |
| Post 1998 Bldg & Facil. Infrast. Res. Contrib. | 1,259,000 | 1,259,000 | 1,259,000 | 0 | 0.0% | 0 | 0.0% |
| Roads Infrastructure Reserve Contribution | 475,000 | 475,000 | 475,000 | 0 | 0.0% | 0 | 0.0% |
| Parks Infrastructure Reserve Contribution | 275,000 | 275,000 | 275,000 | 0 | 0.0% | 0 | 0.0% |
| Bldg Stds. Service Continuity Reserve Contribution | 0 | 0 | 234,193 | (234,193) | 0.0% | (234,193) | 0.0% |
| Election Reserve Contribution | 200,000 | 200,000 | 200,000 | 0 | 0.0% | 0 | 0.0% |
| TOTAL RESERVE CONTRIBUTIONS | 3,034,000 | 3,034,000 | 3,268,193 | (234,193) | -7.7% | (234,193) | -7.7% |
| CORPORATE EXPENDITURES: | | | | | | | |
| Bank Charges | 90,000 | 22,500 | 31,843 | (9,343) | -41.5% | 58,157 | 64.6% |
| Professional Fees | 236,820 | 0 | (82,100) | 82,100 | 0.0% | 318,920 | 134.7% |
| Major Omb Hearings - Professional Fees | 400,000 | 40,000 | 26,212 | 13,788 | 34.5% | 373,788 | 93.4% |
| Joint Services | 513,225 | 128,307 | 110,233 | 18,074 | 14.1% | 402,992 | 78.5% |
| Sundry | 34,900 | 3,490 | (996) | 4,486 | 128.5% | 35,896 | 102.9% |
| City Hall Funding | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0.0% | 0 | 0.0% |
| Tax Adjustments | 1,400,000 | 350,000 | 152,663 | 197,337 | 56.4% | 1,247,337 | 89.1% |
| Corporate Insurance | 727,650 | 727,650 | 727,650 | 0 | 0.0% | 0 | 0.0% |
| Amo Membership | 18,050 | 9,025 | 13,917 | (4,892) | -54.2% | 4,133 | 22.9% |
| Conferences | 29,370 | 1,469 | 4,325 | (2,856) | -194.4% | 25,045 | 85.3% |
| Election | 985,000 | 0 | 44,002 | (44,002) | 0.0% | 940,998 | 95.5% |
| Unallocated Benefits | 0 | 0 | (275,825) | 275,825 | 0.0% | 275,825 | 0.0% |
| Salary Savings From Turnover (Gapping) | (2,000,000) | (1,250,000) | 0 | (1,250,000) | 100.0% | (2,000,000) | 100.0% |
| TOTAL CORPORATE EXPENSES | 3,435,015 | 1,032,441 | 1,751,924 | (719,483) | -69.7% | 1,683,091 | 49.0% |
| TOTAL RESERVE CONTRIBUTIONS & CORPORATE EXPENSES | 6,469,015 | 4,066,441 | 5,020,117 | (953,676) | -23.5% | 1,448,898 | 22.4% |

**CITY OF VAUGHAN
2010 OPERATING BUDGET
FIRST QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

| | 2010 ANNUAL BUDGET | 2010 YTD | | VARIANCE | | 2010 BUDGET REMAINING | |
|--|--------------------------|------------------|------------------|----------------------|---------------|-----------------------|--------------|
| | | BUDGET | ACTUAL | FAV. / (UNFAV) \$ | % | \$ | % |
| DEPARTMENTAL DETAILS: | | | | | | | |
| COUNCIL | 1,352,306 | 302,826 | 270,170 | 23,456 | 7.8% | 1,073,130 | 79.4% |
| OFFICE OF THE INTEGRITY COMMISSIONER | 199,940 | 47,130 | 29,338 | 17,901 | 37.8% | 170,802 | 85.3% |
| CITY MANAGER | 907,703 | 205,216 | 123,874 | 81,244 | 30.8% | 783,729 | 86.3% |
| OPERATIONAL AUDIT | 180,710 | 38,070 | 31,738 | 6,334 | 18.8% | 148,674 | 82.4% |
| STRATEGIC PLANNING | 208,885 | 51,679 | 32,488 | 19,190 | 37.1% | 174,388 | 84.3% |
| CORPORATE POLICY | 124,510 | 20,882 | 25,518 | 3,064 | 10.8% | 96,692 | 78.3% |
| FIRE AND RESCUE SERVICES DETAIL: | | | | | | | |
| FIRE ADMINISTRATION | 1,023,765 | 452,454 | 484,757 | (12,303) | -2.7% | 559,008 | 54.8% |
| FIRE COMMUNICATION | 1,049,895 | 223,107 | 283,782 | (30,675) | -13.7% | 796,113 | 75.8% |
| FIRE MECHANICAL | 589,905 | 135,984 | 181,326 | (25,345) | -18.8% | 408,576 | 71.7% |
| FIRE PREVENTION | 1,856,180 | 398,122 | 351,888 | 44,233 | 11.2% | 1,304,271 | 78.8% |
| FIRE PREVENTIONS | 25,284,897 | 6,545,330 | 6,898,809 | (153,479) | -2.3% | 16,596,088 | 73.8% |
| FIRE TRAINING | 649,560 | 177,712 | 209,041 | (31,329) | -17.8% | 440,510 | 67.8% |
| EMERGENCY MEDICAL PROGRAM | 75,970 | 38,023 | 32,170 | 5,853 | 15.4% | 43,800 | 57.7% |
| TOTAL FIRE AND RESCUE SERVICES | 30,320,152 | 7,988,732 | 8,171,777 | (203,045) | -2.8% | 22,148,375 | 73.0% |
| EMERGENCY PLANNING | 173,385 | 35,324 | 29,450 | 5,865 | 16.8% | 143,926 | 83.0% |
| COMM. OF FINANCE AND CORP. SERVICES | 383,835 | 91,915 | 72,752 | 19,163 | 20.8% | 321,083 | 81.5% |
| CITY FINANCIAL SERVICES DETAIL: | | | | | | | |
| CITY FINANCIAL SERVICES ADMINISTRATION | 272,550 | 84,728 | 74,800 | (9,872) | -15.3% | 197,950 | 72.6% |
| ACCOUNTING SERVICES | 1,153,218 | 255,606 | 192,150 | 63,356 | 24.8% | 981,088 | 83.3% |
| TAXATION AND PROPERTY ASSESSMENT | 1,214,885 | 292,898 | 258,815 | 34,181 | 11.7% | 956,080 | 78.7% |
| PAYROLL SERVICES | 61,515 | 3,220 | 15,829 | (12,708) | -384.7% | 45,587 | 74.1% |
| TOTAL CITY FINANCIAL SERVICES | 2,702,178 | 616,450 | 541,493 | 74,957 | 12.2% | 2,180,665 | 80.0% |
| BUDGETING AND FINANCIAL PLANNING DETAIL: | | | | | | | |
| BUDGETING ADMINISTRATION | 282,084 | 60,424 | 54,700 | 5,724 | 9.5% | 207,364 | 78.1% |
| BUDGETING | 458,812 | 105,742 | 95,724 | 10,018 | 9.5% | 362,888 | 79.1% |
| FINANCIAL PLANNING | 327,580 | 75,530 | 68,375 | 7,156 | 9.5% | 259,206 | 79.1% |
| ACTIVITY COSTING | 282,084 | 60,424 | 54,700 | 5,724 | 9.5% | 207,364 | 78.1% |
| TOTAL BUDGETING AND FINANCIAL PLANNING | 1,310,320 | 302,120 | 273,498 | 28,822 | 9.5% | 1,036,822 | 79.1% |
| RESERVES AND INVESTMENTS | 1,015,008 | 230,717 | 191,022 | 39,695 | 17.2% | 824,886 | 81.2% |
| PURCHASING SERVICES | 1,172,520 | 267,187 | 236,801 | 28,586 | 10.7% | 933,919 | 79.7% |
| COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES | 359,546 | 87,252 | 75,348 | 11,904 | 13.8% | 284,197 | 79.0% |
| CITY CLERK DETAILS: | | | | | | | |
| CLERKS ADMINISTRATION | 1,036,469 | 238,420 | 238,727 | (3,307) | -1.4% | 796,742 | 76.9% |
| RECORDS MANAGEMENT | 524,981 | 125,916 | 88,947 | 36,969 | 29.4% | 436,014 | 83.1% |
| ARCHIVAL SERVICES | 199,215 | 42,847 | 42,237 | 610 | 1.4% | 156,978 | 78.8% |
| MAILROOM / PRINTSHOP / COURIER SERVICES | 790,215 | 192,443 | 229,018 | (39,575) | -19.0% | 561,187 | 71.0% |
| COUNCIL CORPORATE | 118,100 | 11,524 | 18,394 | (7,780) | -67.5% | 98,796 | 83.7% |
| COUNCIL EXECUTIVE ASSISTANTS | 1,206,201 | 279,914 | 244,915 | 34,999 | 12.5% | 961,286 | 79.7% |
| TOTAL CITY CLERK | 3,875,181 | 889,084 | 864,148 | 24,916 | 2.8% | 3,011,013 | 77.7% |
| LICENSING AND SPECIAL PROJECTS | 548,735 | 127,973 | 111,652 | 16,321 | 12.8% | 437,083 | 79.7% |
| COMMITTEE OF ADJUSTMENT AND DEVELOP. SERVICES | 524,540 | 121,509 | 106,402 | 15,107 | 12.4% | 418,138 | 79.7% |
| CITY CLERK - INSURANCE | 2,860,000 | 128,287 | 193,564 | (67,297) | -53.3% | 2,466,436 | 92.7% |
| LEGAL SERVICES DETAIL: | | | | | | | |
| LEGAL SERVICES ADMINISTRATION | 1,278,987 | 302,112 | 385,210 | (83,098) | -27.5% | 893,777 | 69.9% |
| REGISTRATION FEES | 24,999 | 0 | 10,132 | (10,132) | 0.00% | 14,867 | 59.5% |
| REAL ESTATE | 337,859 | 75,865 | 72,087 | 3,018 | 4.0% | 265,192 | 78.5% |
| TOTAL LEGAL SERVICES | 1,641,845 | 377,977 | 468,009 | (90,212) | -23.9% | 1,173,836 | 71.5% |
| ENFORCEMENT SERVICES DETAIL: | | | | | | | |
| ENFORCEMENT SERVICES ADMINISTRATION | 3,516,855 | 828,971 | 728,738 | 100,233 | 12.1% | 2,780,917 | 79.3% |
| ANIMAL CONTROL | 889,895 | 174,993 | 175,355 | (362) | -0.2% | 524,840 | 74.9% |
| TOTAL ENFORCEMENT SERVICES | 4,219,650 | 1,003,964 | 904,093 | 99,871 | 9.9% | 3,315,557 | 78.6% |

**CITY OF VAUGHAN
2010 OPERATING BUDGET
FIRST QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

| | 2010 ANNUAL BUDGET | 2010 YTD | | VARIANCE | | 2010 BUDGET REMAINING | |
|---|--------------------------|------------------|------------------|-----------------------|--------------|-----------------------|--------------|
| | | BUDGET | ACTUAL | FAV. / (UNFAV.) \$ | % | \$ | % |
| DEPARTMENTAL DETAILS: | | | | | | | |
| HUMAN RESOURCES DETAIL: | | | | | | | |
| HUMAN RESOURCES ADMINISTRATION | 60,750 | 11,457 | 5,486 | 5,972 | 52.1% | 55,265 | 91.0% |
| RECRUITMENT AND TRAINING | 346,160 | 72,354 | 42,909 | 29,445 | 40.7% | 303,281 | 87.6% |
| EMPLOYEE RELATIONSHIPS | 779,243 | 192,342 | 157,378 | 24,964 | 13.0% | 610,865 | 78.5% |
| EMPLOYEE SERVICES | 517,221 | 126,763 | 107,789 | 20,984 | 16.3% | 409,452 | 79.2% |
| CROSSING GUARDS | 942,070 | 213,074 | 217,397 | (4,313) | -2.0% | 724,663 | 76.9% |
| HEALTH AND WELLNESS | 447,835 | 107,320 | 107,231 | 89 | 0.1% | 340,704 | 76.1% |
| TOTAL HUMAN RESOURCES | 3,082,406 | 725,310 | 648,150 | 77,161 | 10.8% | 2,444,250 | 79.0% |
| COMMISSIONER OF COMMUNITY SERVICES | | | | | | | |
| | 481,450 | 121,511 | 98,196 | 23,315 | 19.2% | 383,254 | 79.6% |
| COMMUNITIES IN BLOOM | 115,070 | 9,533 | 4,003 | 5,530 | 58.0% | 111,067 | 96.5% |
| TOTAL COMMISSIONER OF COMMUNITY SERVICES | 596,520 | 131,044 | 102,199 | 28,845 | 22.0% | 464,321 | 82.9% |
| COMMUNITY GRANTS AND ADVISORY COMMITTEES | 162,030 | 2,243 | 14,285 | (12,022) | -538.0% | 147,765 | 91.2% |
| RECREATION DETAIL: | | | | | | | |
| RECREATION ADMINISTRATION | 5,169,488 | 1,266,332 | 1,233,664 | 34,668 | 2.7% | 3,955,624 | 76.2% |
| PROGRAMMES ADMINISTRATION | 481,898 | 115,266 | 85,520 | 29,746 | 25.8% | 406,469 | 82.0% |
| AQUATICS | 3,377,096 | 630,162 | 656,625 | 74,537 | 11.8% | 2,821,471 | 83.5% |
| FITNESS | 1,775,930 | 347,449 | 333,868 | 13,581 | 3.9% | 1,442,072 | 81.2% |
| GENERAL PROGRAMMES | 2,815,400 | 642,103 | 632,670 | 9,433 | 1.5% | 2,182,730 | 77.5% |
| CAMPS | 1,429,965 | 30,834 | 21,978 | 8,856 | 26.7% | 1,406,887 | 96.5% |
| SKATING | 55,875 | 33,865 | 29,601 | 4,264 | 12.6% | 26,274 | 47.0% |
| CITY PLAYHOUSE | 455,853 | 118,121 | 126,909 | (6,788) | -7.4% | 326,844 | 72.2% |
| PERMITS (VAUGHAN HOCKEY SUBSIDY) | 1,124,185 | 374,374 | 377,548 | (3,174) | -0.8% | 746,637 | 66.4% |
| YORK REGION TRANSIT TICKETING | 1,030,000 | 216,300 | 153,074 | 63,226 | 29.2% | 876,826 | 85.1% |
| SPECIAL NEEDS / VOLUNTEER DEVELOPMENT | 141,055 | 19,730 | 18,805 | 925 | 4.7% | 122,250 | 86.7% |
| OTHER PROGRAMMES | 6,500 | 0 | 9,288 | (9,288) | 0.0% | (788) | -8.3% |
| TOTAL RECREATION | 17,894,336 | 3,796,536 | 3,576,540 | 217,996 | 5.7% | 14,315,796 | 80.0% |
| CULTURAL SERVICES DETAIL: | | | | | | | |
| CULTURAL SERVICES ADMINISTRATION | 675,869 | 305,709 | 277,377 | 28,422 | 9.3% | 398,492 | 59.0% |
| VAUGHAN CULTURAL INTERPRETIVE CTR. | 8,880 | 988 | 0 | 988 | 100.0% | 8,880 | 100.0% |
| DOORS OPEN VAUGHAN | 65,500 | 7,866 | 6,277 | 1,589 | 20.2% | 58,223 | 90.4% |
| ARTS | 16,409 | 4,125 | 2,630 | 1,495 | 36.2% | 13,869 | 84.1% |
| HERITAGE VAUGHAN | 16,400 | 1,225 | 2,089 | (844) | -66.9% | 14,331 | 87.4% |
| TOTAL CULTURAL SERVICES | 784,148 | 320,003 | 288,353 | 31,650 | 9.9% | 485,795 | 63.2% |
| BUILDINGS AND FACILITIES DETAIL: | | | | | | | |
| ADMINISTRATION | 2,397,010 | 981,410 | 884,829 | 96,581 | 9.8% | 1,512,181 | 63.1% |
| TRADES SHOPS | 664,170 | 148,640 | 135,089 | 13,551 | 9.1% | 549,081 | 80.3% |
| CIVIC CENTRE | 573,970 | 139,800 | 169,058 | (29,258) | -20.9% | 404,812 | 70.5% |
| BUILDING OPERATIONS | 16,121,106 | 3,123,610 | 2,380,034 | 743,576 | 23.8% | 13,741,074 | 85.2% |
| TOTAL BUILDINGS AND FACILITIES | 19,776,256 | 4,393,460 | 3,569,010 | 824,450 | 18.8% | 16,207,248 | 82.0% |
| FLEET MANAGEMENT DETAIL: | | | | | | | |
| FLEET MANAGEMENT ADMINISTRATION | 442,193 | 105,157 | 90,180 | 14,977 | 14.2% | 352,013 | 79.8% |
| FLEET MANAGEMENT SERVICES | 475,892 | 120,508 | 83,088 | 37,418 | 31.1% | 382,804 | 82.5% |
| TOTAL FLEET MANAGEMENT | 918,085 | 225,665 | 173,268 | 52,395 | 23.2% | 744,817 | 81.1% |
| PARKS OPERATIONS DETAIL: | | | | | | | |
| PARKS ADMINISTRATION | 1,770,575 | 405,530 | 274,698 | 130,832 | 32.3% | 1,495,877 | 84.5% |
| OPERATIONS | 6,498,036 | 1,152,369 | 733,054 | 419,315 | 36.4% | 5,784,984 | 86.7% |
| FORESTRY | 1,293,432 | 278,378 | 233,900 | 45,478 | 16.3% | 1,059,532 | 81.9% |
| CEMETERIES / CAPITAL PROJECTS | 1,780,369 | 492,582 | 453,066 | 39,516 | 6.0% | 1,327,303 | 74.6% |
| TOTAL PARKS OPERATIONS | 11,342,414 | 2,329,859 | 1,694,718 | 635,141 | 27.3% | 9,647,698 | 85.1% |
| PARKS DEVELOPMENT | 1,065,485 | 249,832 | 281,502 | (31,670) | -12.7% | 783,983 | 73.6% |

**CITY OF VAUGHAN
2010 OPERATING BUDGET
FIRST QUARTER VARIANCE REPORT**

EXPENDITURE DETAILS BY DEPARTMENT

| | 2010 ANNUAL BUDGET | 2010 YTD | | VARIANCE | | 2010 BUDGET REMAINING | |
|---|--------------------------|-------------------|-------------------|----------------------|-------------|-----------------------|--------------|
| | | BUDGET | ACTUAL | FAV. / (UNFAV) \$ | % | \$ | % |
| DEPARTMENTAL DETAILS: | | | | | | | |
| COMMISSIONER OF PLANNING | 333,685 | 79,963 | 75,644 | 4,319 | 5.4% | 258,041 | 77.3% |
| DEVELOPMENT PLANNING DETAIL: | | | | | | | |
| PLANNING ADMINISTRATION | 406,893 | 91,252 | 78,275 | 12,977 | 14.2% | 328,618 | 80.8% |
| DEVELOPMENT PLANNING | 1,862,433 | 436,838 | 372,524 | 64,414 | 14.7% | 1,519,000 | 80.3% |
| DRAFTING | 235,084 | 53,988 | 48,532 | 5,456 | 10.1% | 187,552 | 79.4% |
| TOTAL DEVELOPMENT PLANNING | 2,535,410 | 582,178 | 499,331 | 82,847 | 14.2% | 2,036,079 | 80.3% |
| POLICY PLANNING | 1,291,090 | 304,584 | 288,153 | 16,431 | 12.0% | 1,022,937 | 79.2% |
| BUILDING STANDARDS | 5,072,830 | 1,399,583 | 1,186,746 | 232,847 | 16.6% | 4,806,184 | 80.5% |
| COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS | 234,835 | 3,150 | 3,150 | 0 | 0.0% | 231,685 | 98.7% |
| ECONOMIC AND BUSINESS DEVELOPMENT DETAIL: | | | | | | | |
| ECONOMIC AND BUSINESS DEVELOP. ADMIN. | 781,975 | 202,855 | 176,364 | 26,491 | 13.1% | 605,611 | 77.4% |
| BUSINESS DEVELOPMENT | 471,124 | 122,016 | 46,473 | 73,543 | 60.3% | 422,651 | 89.7% |
| MARKETING | 84,801 | 18,890 | 2,797 | 16,093 | 85.2% | 82,104 | 96.7% |
| TOURISM | 257,860 | 44,950 | 84,404 | (39,454) | -17.8% | 173,256 | 67.2% |
| ENVIRONMENT | 42,650 | 8,810 | 5,784 | 4,046 | 41.2% | 36,866 | 86.5% |
| TOTAL ECONOMIC AND BUSINESS DEVELOPMENT | 1,638,310 | 398,521 | 317,802 | 80,719 | 20.3% | 1,320,508 | 80.8% |
| ACCESS VAUGHAN | 707,770 | 166,430 | 138,468 | 17,962 | 11.5% | 569,302 | 80.4% |
| INFORMATION AND TECHNOLOGY MANAGEMENT DETAIL: | | | | | | | |
| OFFICE OF THE CHIEF INFORMATION OFFICER | 335,322 | 93,985 | 89,560 | 24,405 | 26.0% | 265,762 | 79.3% |
| TECHNICAL SERVICES | 2,896,583 | 611,244 | 482,782 | 148,462 | 24.3% | 2,435,801 | 84.0% |
| BUSINESS SOLUTIONS | 2,552,985 | 570,845 | 591,008 | (21,061) | -3.7% | 1,961,079 | 76.8% |
| CLIENT SERVICES | 1,066,255 | 219,818 | 172,370 | 47,548 | 21.8% | 893,885 | 83.8% |
| TOTAL INFORMATION AND TECHNOLOGY MANAGEM. | 6,853,145 | 1,495,972 | 1,286,818 | 199,354 | 13.3% | 5,566,527 | 81.1% |
| CORPORATE COMMUNICATIONS | 1,534,755 | 367,750 | 325,888 | 42,090 | 11.4% | 1,206,095 | 78.8% |
| COMMISSIONER OF ENGINEERING SERVICES AND PUBLIC WORKS | 327,400 | 78,582 | 72,701 | 5,881 | 7.5% | 254,899 | 77.8% |
| ENGINEERING SERVICES DETAIL: | | | | | | | |
| DEVELOPMENT AND TRANSPORTATION ENGINEE | 3,810,735 | 808,881 | 873,882 | 134,719 | 16.7% | 2,836,773 | 81.3% |
| ENGINEERING SERVICES | 3,480,410 | 882,320 | 664,580 | 27,740 | 4.0% | 2,825,830 | 81.0% |
| TOTAL ENGINEERING SERVICES | 7,101,145 | 1,501,001 | 1,338,542 | 162,459 | 10.8% | 5,762,603 | 81.2% |
| PUBLIC WORKS DETAIL: | | | | | | | |
| PUBLIC WORKS ADMINISTRATION | 1,998,180 | 1,006,150 | 826,895 | 176,255 | 17.5% | 1,188,285 | 58.5% |
| ROADS MAINTENANCE | 8,514,790 | 1,308,090 | 1,388,176 | (80,086) | -6.1% | 7,128,514 | 83.7% |
| WINTER CONTROL | 9,496,570 | 4,231,730 | 4,338,615 | (106,885) | -2.5% | 5,157,955 | 54.3% |
| WASTE MANAGEMENT | 8,827,540 | 1,311,713 | 1,288,758 | 42,957 | 3.3% | 7,556,784 | 85.8% |
| TOTAL PUBLIC WORKS | 28,837,080 | 7,855,683 | 7,823,442 | 32,241 | 0.4% | 21,013,638 | 72.9% |
| VAUGHAN PUBLIC LIBRARIES DETAIL: | | | | | | | |
| PERSONNEL AND ADMINISTRATION | 8,289,610 | 1,914,390 | 1,879,274 | 235,118 | 12.3% | 6,590,338 | 79.7% |
| COMMUNICATIONS | 385,750 | 122,140 | 100,571 | 21,568 | 17.7% | 285,179 | 73.9% |
| RESOURCES | 1,877,530 | 641,790 | 559,879 | 81,911 | 12.6% | 1,317,651 | 70.2% |
| FACILITIES | 980,580 | 126,110 | 92,173 | 33,937 | 26.9% | 868,367 | 90.4% |
| TOTAL VAUGHAN PUBLIC LIBRARIE: | 11,493,450 | 2,804,430 | 2,431,897 | 372,533 | 13.3% | 9,061,553 | 78.8% |
| TOTAL DEPARTMENTAL EXPENDITURES | 178,382,518 | 42,121,882 | 38,872,511 | 3,249,151 | 7.7% | 139,510,007 | 78.2% |