

OPERATING BUDGET QUARTERLY REPORT ENDING MARCH 31, 2011

Recommendation

The Commissioner of Finance/City Treasurer and the Director of Budgeting and Financial Planning recommend:

That the 2011 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 2011 Operating Budget results versus the calendarized 2011 Operating Budget, as at March 31, 2011.

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, 2011, relative to the 2011 year-to-date operating budget. The year-to-date operating budget is calendarized based on available current year information, historical spending patterns and trends and future projections. 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 \$216.5m, of which 73.3% remains to be realized. At the end of the first quarter, the City experienced a \$1.8m net favourable variance on the City's 2011 first quarter net operating budget. This favourable variance is comprised of a \$1.5m favourable expenditure variance and a \$0.3m 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 \$1.8m variance are summarized below.

City Revenue Variance

Actual revenues were \$79.1m as of March 31, 2011, and represent a \$0.3m favourable variance when compared to the year-to-date expenditure budget of \$78.8m. This variance stems from the following items:

User fees and service charges had a favourable variance of \$426k which includes the following:

- \$239k in Recreation mainly due to YRT ticket sales,
- \$69k in Clerk's licensing due to license volume ,
- \$58k in Fire and Rescue Services for higher than anticipated call out

- The remainder of the variance was made up of a variety of minor variances in other departments.

Offsetting the above is a \$136k unfavourable variance in Corporate revenue mainly due to lower than expected Hydro Investment Income of \$95k and lower than expected fines and penalties revenue of \$59k.

City Expenditure Variance Overview

Actual total expenditures were \$57.9m as of March 31, 2011, and represent a \$1.5m favourable variance to the year-to-date expenditure budget of \$59.4m.

The largest component driving the City's favourable expenditure was a favourable position in total department expenses, approximately \$3.0m. Variances can be found throughout most departments and is largely due to a later than usual budget approval. The largest variances reside in Recreation, Building Standards, Libraries, etc, and specific department variances are provided within this report.

The majority of the above noted department variance was mostly attributed to savings in salaries and benefits, approximately \$2.2m. This variance was anticipated and planned for corporately, but actual performance was slightly greater (\$0.4m) than the \$1.8m planned offset for first quarter due to the continuation of a number of past year's vacancies.

The balance of the department variance, approximately \$0.8k, resided in contract, machine time, and other accounts. Contributing to the overall variance were offsets in contingency and professional fee accounts created by timing differences.

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
2011 OPERATING BUDGET
FIRST QUARTER VARIANCE REPORT**

<u>Revenues</u>	Variance in \$mil (rounded)	
<i>Fees & Service Charges</i>		
Recreation	0.2	
Clerks - Licensing	0.1	
Fire & Rescue	0.1	0.4
Corporate Revenue		
Hydro Investment Income		(0.1)
Total Revenues		0.3
 <u>Expenditures</u>		
<i>Departmental Expenses</i>		
Recreation	0.4	
Building Standards	0.3	
Vaughan Public Libraries	0.3	
Engineering Services	0.2	
Buildings & Facilities	0.2	
Development & Trans. Engineering	0.2	
Enforcement Services	0.1	
Development Planning	0.1	
Information & Technology Management	0.1	
City Financial Services	0.1	
Public Works Operations	0.1	
Legal Services	0.1	
City Manager	0.1	
Other-(various departments)	0.7	3.0
<i>Corporate Expenditures</i>		
Anticipated Labour Savings	(1.8)	
Major OMB Hearings	0.1	
Professional Fees	0.1	(1.6)
Contingency		0.1
Total Expenditures		1.5
First Quarter Revenues Net of Expenditures		\$ 1.8

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.

Commissioner of Legal and Administrative Services

Legal Services

Revenue variance - \$8,375 or 42.3% unfavourable

This variance was a result of lower than anticipated registration fees. The revenue shortfall is expected to meet budget forecast by the end of the year.

Enforcement Services

Revenue variance - \$36,435 or 8.3% unfavourable

The unfavourable revenue variance was mostly in fines, largely due to a temporarily reduced workforce created by staff vacancies.

Expenditure variance - \$140,468 or 12.4% favourable

The favourable variance was a result of salary savings of \$351k mainly attributable to four vacancies in By-law Enforcement Services and seven full time and five part time vacancies in Animal Services as the division was not functional in the first quarter. This favourable variance was offset by an unfavourable variance of \$181k in the service contracts account as Kennel Inn contract, animal services provider, was extended to April 30, 2011. There was an unfavourable variance of \$35k in transfer to reserve insurance account as the department was charged corporately earlier than expected. The remainder of the variance was in other accounts such as materials and supplies, rental lease vehicles, cellular line charges etc.

Commissioner of Community Services

Recreation

Revenue variance - \$239,374 or 4.7% favourable

The favourable revenue variance was primarily due to higher than expected York Region Transit ticket sales, approximately \$210k. Also, there was a favourable variance of \$196k in instructional aquatics, mainly in North Thornhill and Vellore Village community centres.

Overall, revenues continue to be challenged by the ongoing impact of HST and full day kindergarten and the above favourable variance was offset by a slight decline of \$80k in fitness revenue, including slower than expected growth at North Thornhill Community Centre. In addition, there was also a \$100k unfavourable variance in miscellaneous revenue attributable to a decline in rental permits, pool rentals and the City Playhouse.

Expenditure variance - \$417,727 or 9.2% favourable

There was a favourable variance of \$204k in York Region Transit ticket purchases due to payment timing which is expected to correct itself by fourth quarter. There was a \$178k net favourable variance in labour costs due to a savings of \$362k in full time caused by temporary vacancies offset by a \$184k increase in part time staff. The remainder of the variance was made up of small variances in printing, rental lease equipment, professional fees and various other accounts.

Building and Facilities

Expenditure variance - \$161,267 or 3.2% favourable

The overall favourable variance was comprised of salaries and benefits savings of approximately \$274k related to temporary vacancies of five Facility Operators and one Assistant Foreperson, which were filled in the second quarter. There was a favourable variance of \$25k in joint service revenue due to PowerStream renting additional space in the City Hall.

The above favourable position was offset by various unfavourable variances. There was a \$96k unfavourable variance in rental lease buildings account for three months of unplanned occupancy of Tigi Court location due to the delayed move to City Hall. The building was vacated in April. There was an unfavourable variance in the general repairs account for \$25k due to an accounting error, which will be corrected in the second quarter. Joint service recovery for Library was unfavourable by \$20k due to processing timing differences.

Parks Operations

Revenue variance - \$3,832 or 55.4% unfavourable

The unfavourable variance was for internments and selling of plots which was slightly lower than expected.

Expenditure variance - \$10,445 or 0.4% unfavourable

The favourable expenditure variance was a combination of unfavourable and favourable variances.

There was a net favourable variance of \$99k in the labour accounts, which consists of full time vacancies being offset by temporary part time staff replacements and overspending in overtime due to higher than anticipated sidewalk ploughing for the winter season in the early part of the first quarter. There was \$25k net favourable variance in charges from other departments and internal cost recovery accounts. There were also savings of \$91k in the contractor account and \$55k in hydro due to processing timing differences.

The favourable variances were offset by \$282k in machine time due to higher than anticipated use of sidewalk ploughs during the winter season.

The remainder of the variance consisted of minor variances in materials, small tools, and other accounts.

Commissioner of Planning

Commissioner of Planning

Expenditure variance - \$20,551 or 21.1% unfavourable

The unfavourable variance was a result of an unplanned vacation payout due to a retirement.

Development Planning

Expenditure variance - \$110,232 or 15.6% favourable

The favourable expenditure variance was related to labour and benefit savings of \$106k due to three vacant positions which will be filled during the second quarter. The balance consists of multiple related accounts such as office furniture, computer hardware etc.

Building Standards

Expenditure variance - \$328,737 or 19.4% favourable

The vast majority of the positive expenditure variance was the result of salary savings of \$218k caused by two vacant full-time positions and timing differences in overtime with a favourable variance of \$57k. The Building Standards Department in conjunction with Human Resources Department are in the process of actively filling these two vacant positions. The training and development and membership accounts combined favourable variance was \$25k, which was attributable to the vacancies and timing differences. The remainder of the variance is a combined savings in copier leases, office equipment, computer hardware etc.

Commissioner of Economic and Technology Development and Corporate Communications

Corporate Communications

Expenditure variance - \$13,347 or 6.3% unfavourable

The unfavourable variance was attributable mainly to over spending in part-time for a casual position which will be offset by future savings in professional fees, advertising, and other accounts.

Commissioner of Engineering and Public Works

Development and Transportation Engineering

Revenue variance - \$31,769 or 60.2% unfavourable

The unfavourable variance was mainly due to a \$24k variance in recoverable expenses due to the vacant TTC Coordinator contract position. This unfavourable revenue variance was offset by associated favourable expenses. The remainder of the variance was a result of lower than anticipated infill lot grading permits due to market trends.

Expenditure variance - \$159,578 or 15.9% favourable

The favourable variance was primarily a result of labour savings, approximately \$151k for two vacancies, a full time and the TTC Coordinator contract position, and the reversal of a 2010 accrual. Both vacancies are expected to be filled by the second quarter. The favourable variance was slightly offset with contractor services that will be charged back to developers and other minor accounts.

Engineering Services

Expenditure variance - \$186,136 or 19.6% favourable

The favourable variance was mainly attributable to salaries and benefits savings of \$139k caused by a 2010 payroll accrual, and vacancies of three newly approved positions and one existing position, which are expected to be filled in the second quarter. The favourable variance in service contracts of \$45K was due to a payment timing difference in the maintenance agreement with MTO for the Applewood extension. The remainders of the variances were in various accounts.

Vaughan Public Libraries

Expenditure variance - \$305,374 or 9.3% favourable

The favourable variance of \$257k was in labour accounts caused by temporary vacancies, and a result of a 2010 accrual.

There was a combined resource books and periodicals favourable variance of \$54k caused by a timing difference in purchases. This was offset by an unfavourable variance of \$37k in materials processing as result of bulk purchases. There was a \$16k favourable variance in service contracts attributable to the delay of security provider contract. The remainder of the variance was in various accounts such as innovative programs, utilities, cleaning services etc.

Corporate Revenues

General Corporate Revenues

Revenue variance - \$136,484 or 4.5% unfavourable

The unfavourable variance is largely a result of lower than expected Hydro investment income, approximately \$95k. Tax fines and penalties were lower than expected by \$59k due to a change in City default payment policy that was not reflected in the 2011 budget. This variance is expected to continue and grow to approximately \$300k, similar to 2010 results, and will be adjusted for in the 2012 Budget process. The unfavourable variance was offset by other minor account variances.

Corporate Expenditures

Corporate and Election Expenditures

Expenditure variance - \$1,658,291 or 45.4% unfavourable

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

1. A \$1.8m 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 performance realized within departments, which was \$2.2m for the first quarter.
2. A \$75k favourable variance in professional fees for 2010 accrual reversal related to audit fees.
3. A \$74k favourable variance in OMB hearings for professional fees as matters related to the Official Plan were slightly delayed.
4. The remainder of the variance was related to a combination of minor variances in the election costs and by election costs, bank charges, etc.

Contingency

Expenditure variance - \$124,328 or 0% favourable

The majority of the favourable variance consisted of a 2010 accrual reversal for legal fees.

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 2011 quarter ending March 31, 2011 there was a favourable variance of \$1.8m. 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 2011 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

2011 OPERATING BUDGET

FIRST QUARTER

VARIANCE REPORT

AS AT

MARCH 31, 2011

**CITY OF VAUGHAN
2011 OPERATING BUDGET
FIRST QUARTER VARIANCE REPORT
MARCH 31, 2011**

REVENUE / EXPENDITURE SUMMARY

	2011 ANNUAL BUDGET	2011 YTD		VARIANCE		2011 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%	\$	%
<i>REVENUES:</i>							
TAXATION	137,233,489	64,534,654	64,534,654	(0)	0.0%	72,698,835	53.0%
SUPPLEMENTAL TAXATION	3,050,000	8,138	13,326	5,188	63.7%	3,036,674	99.6%
GRANT / PAYMENT IN LIEU	2,945,240	700,000	757,797	57,797	8.3%	2,187,443	74.3%
RESERVES AND OTHER TRANSFERS	18,949,064	1,803,621	1,775,773	(27,848)	-1.5%	17,173,291	90.6%
FEEES AND SERVICE CHARGES	34,553,871	8,052,787	8,478,950	426,163	5.3%	26,074,921	75.5%
CORPORATE	17,314,759	3,026,900	2,890,416	(136,484)	-4.5%	14,424,343	83.3%
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	625,000	625,000	0	0.0%	1,875,000	75.0%
TOTAL REVENUES	216,546,423	78,751,100	79,075,916	324,816	0.4%	137,470,507	63.5%
<i>EXPENDITURES:</i>							
DEPARTMENTAL	191,410,975	49,092,136	46,080,174	3,011,962	6.1%	145,330,801	75.9%
CORPORATE EXPENDITURES	4,690,637	3,655,258	5,313,549	(1,658,291)	-45.4%	(622,912)	-13.3%
LONG TERM DEBT	12,087,862	0	0	0	0.0%	12,087,862	100.0%
CONTINGENCY	1,727,427	0	(124,328)	124,328	0.00%	1,851,755	107.2%
CAPITAL FROM TAXATION	6,629,522	6,629,522	6,629,522	0	0.0%	0	0.0%
TOTAL EXPENDITURES	216,546,423	59,376,916	57,898,917	1,477,999	2.5%	158,647,506	73.3%
EXCESS OF REVENUES OVER EXPENDITURES	0	19,374,184	21,176,999	1,802,815			

CITY OF VAUGHAN
2011 OPERATING BUDGET
FIRST QUARTER VARIANCE REPORT
MARCH 31, 2011

REVENUE BY MAJOR SOURCE

	2011 ANNUAL BUDGET	2011 YTD		VARIANCE		2011 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV)		\$	%
				\$	%		
TAXATION							
Supplementals	3,050,000	8,138	13,326	5,188	63.7%	3,036,674	99.6%
GRANT							
Library Grant	145,240	0	0	0	0.0%	145,240	100.0%
PAYMENT IN LIEU / OTHER							
Payment In Lieu / Other	2,900,000	700,000	757,797	57,797	8.3%	2,042,203	72.9%
RESERVES AND OTHER TRANSFERS							
Engineering Reserve	4,303,849	959,622	933,861	(25,961)	-2.7%	3,370,188	78.3%
Roads Infrastructure Reserve	78,195	0	0	0	0.00%	78,195	0.0%
By-Election Cost	0	0	(900)	(900)	0.00%	900	0.0%
Inauguration Sponsorship	0	0	0	0	0.00%	0	0.0%
Election Cost	0	0	(45,439)	(45,439)	0.0%	45,439	0.0%
C.I.L. Recreation Land Reserve	844,310	228,056	269,029	40,973	18.0%	375,281	58.2%
DC Management Studies Reserve (Legal OP)	112,910	0	0	0	0.00%	112,910	0.0%
Finance - From Capital	1,350,000	161,885	164,705	2,820	1.7%	1,185,295	87.8%
Fleet Management Reserve (Vehicle Replacement)	934,305	216,410	217,069	659	0.3%	717,236	76.8%
Planning Reserve	0	0	0	0	0.0%	0	0.0%
Building Standards Service Continuity Reserve	778,674	0	0	0	0.00%	778,674	100.0%
Insurance Reserve	3,167,000	237,648	237,648	0	0.0%	2,929,352	92.5%
Tax Rate Stabilization Reserve	2,757,410	0	0	0	0.0%	2,757,410	100.0%
Debenture Payment Reserve	2,602,862	0	0	0	0.00%	2,602,862	100.0%
Winterization Reserve	0	0	0	0	0.0%	0	0.0%
Water & Wastewater Recovery	2,219,549	0	0	0	0.00%	2,219,549	100.0%
TOTAL RESERVES	18,949,064	1,803,621	1,775,773	(27,848)	-1.5%	16,982,186	89.6%
FEES/SERVICE CHARGES							
CITY MANAGER							
Fire And Rescue Services	559,678	167,005	225,213	58,208	34.9%	334,465	59.8%
TOTAL CITY MANAGER	559,678	167,005	225,213	58,208	34.9%	334,465	59.8%
COMMISSIONER OF LEGAL & ADMIN. SERV.							
Clerks	31,875	8,387	8,991	604	7.2%	22,884	71.8%
Clerks - Licensing	966,529	215,767	285,067	69,300	32.1%	681,462	70.5%
Committee Of Adjustment	402,215	109,534	119,147	9,613	8.8%	283,068	70.4%
Legal Services	83,990	19,778	11,403	(8,375)	-42.3%	72,587	86.4%
Enforcement Services	2,217,397	437,241	400,806	(36,435)	-8.3%	1,818,591	81.9%
TOTAL COMMISSIONER OF LEGAL & ADMIN. SERV.	3,702,008	790,707	825,414	34,707	4.4%	2,876,592	77.7%
COMMISSIONER OF COMMUNITY SERVICES							
Communities In Bloom Sponsorship	15,000	0	0	0	0.0%	15,000	100.0%
Non-Profit Housing	9,000	0	4,366	4,366	0.0%	4,634	51.5%
Community Grants & Advisory Comm.	0	0	12,010	12,010	0.0%	(12,010)	0.0%
Recreation	17,382,160	5,116,532	5,355,906	239,374	4.7%	12,026,254	69.2%
Cultural Services	85,050	67,117	89,405	22,288	33.2%	(4,355)	-5.1%
Buildings And Facilities	186,140	38,080	48,313	10,233	26.9%	137,827	74.0%
Parks Operations	46,840	6,912	3,080	(3,832)	-55.4%	43,560	93.4%
Cemeteries	102,515	32,679	36,877	3,998	12.2%	65,638	64.0%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	17,826,505	5,281,520	5,549,957	288,437	5.5%	12,276,548	68.9%
COMMISSIONER OF PLANNING							
Development Planning	2,432,460	393,963	432,433	38,470	9.8%	2,000,027	82.2%
Building Standards - Licenses/Permits	8,956,125	1,128,083	1,133,029	6,946	0.6%	5,823,096	83.7%
- Plumbing Permits	500,000	122,760	115,848	(6,912)	-5.6%	384,152	76.8%
- Service Charges	461,475	140,893	165,163	24,470	17.4%	298,312	64.2%
TOTAL COMMISSIONER OF PLANNING	10,350,060	1,783,499	1,846,472	62,973	3.5%	8,503,588	82.2%
COMMISSIONER OF ECONOMIC & TECHNOLOGY DEVELOPMENT & COMMUNICATIONS							
Economic And Business Development	5,000	600	600	0	0.0%	4,400	88.0%
TOTAL COMMISSIONER OF ECONOMIC & TECH. DEVELOPMENT & COMMUNICATIONS	5,000	600	600	0	0.0%	4,400	88.0%
COMMISSIONER OF ENGINEERING & PUBLIC WORKS							
Development And Transport. Engineering	441,409	52,734	20,965	(31,769)	-80.2%	420,444	95.3%
Engineering Services	132,509	67,539	67,559	20	0.0%	64,950	49.0%
Public Works - Operations	1,254,014	(146,333)	(141,014)	5,319	-3.6%	1,395,028	111.2%
TOTAL COMMISSIONER OF ENGINEERING & PUBLIC WORKS	1,827,932	(26,060)	(52,490)	(26,430)	101.4%	1,880,422	102.9%
VAUGHAN PUBLIC LIBRARIES	262,690	75,516	83,784	8,268	10.9%	198,906	70.4%
TOTAL FEES / SERVICE CHARGES	34,553,871	8,052,787	8,478,950	426,163	5.3%	26,074,921	75.5%
TOTAL CORPORATE REVENUES	17,314,759	3,026,900	2,890,416	(136,484)	-4.5%	14,424,343	83.3%
TOTAL REVENUE	78,812,934	13,581,446	13,916,262	324,816	2.4%	62,705,567	81.6%

**CITY OF VAUGHAN
2011 OPERATING BUDGET
FIRST QUARTER VARIANCE REPORT
MARCH 31, 2011**

**REVENUE BY MAJOR SOURCE
CORPORATE REVENUE DETAIL**

CORPORATE REVENUE DETAIL :

	2011 ANNUAL BUDGET	2011 YTD		VARIANCE		2011 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%	\$	%
Fines And Penalties	4,900,000	1,057,938	999,212	(58,726)	-5.6%	3,900,788	79.6%
Tax Certificates And Documents	461,609	173,584	163,379	(10,205)	-5.9%	298,230	64.6%
Investment Income	3,750,000	550,000	553,653	3,653	0.7%	3,196,347	85.2%
Hydro Investment Income	4,853,450	1,213,362	1,117,881	(95,481)	-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	0	0	133	133	0.0%	(133)	0.0%
Miscellaneous Revenue	69,000	17,250	36,666	19,416	112.6%	32,334	46.9%
Purchasing	80,700	14,766	19,163	4,397	29.8%	61,537	76.3%
Capital Admin. Revenue	25,000	0	329	329	0.00%	24,671	98.7%
TOTAL CORPORATE REVENUE	17,314,759	3,026,900	2,890,416	(136,484)	-4.5%	14,424,343	83.3%

**CITY OF VAUGHAN
2011 OPERATING BUDGET
MARCH 31, 2011**

DEPARTMENTAL EXPENDITURES BY MAJOR CATEGORY (1)

	2011 ANNUAL BUDGET	2011 YTD		VARIANCE		2011 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$	%	\$	%
COUNCIL	1,384,675	279,449	276,138	3,313	1.2%	1,108,538	80.1%
OFFICE OF THE INTEGRITY COMMISSIONER	199,940	44,385	38,301	6,084	13.7%	161,639	80.8%
<i>City Manager</i>	769,085	200,846	143,741	57,105	28.4%	625,344	81.3%
Operational Audit	173,143	44,596	37,856	6,740	15.1%	135,287	78.1%
Strategic Planning	244,318	45,435	37,872	7,563	16.6%	206,446	84.5%
Environmental Sustainability	248,272	58,950	47,928	11,022	18.7%	200,344	80.7%
Corporate Policy	130,859	33,949	1,982	31,987	94.2%	128,897	98.5%
Fire and Rescue Services	34,530,250	10,025,366	9,992,886	32,480	0.3%	24,537,364	71.1%
Emergency Planning	179,455	41,298	34,133	7,165	17.3%	145,322	81.0%
TOTAL CITY MANAGER	36,275,182	10,450,440	10,296,378	154,062	1.5%	25,978,804	71.8%
<i>Commissioner of Finance and Corporate Services</i>	399,168	102,377	89,988	12,389	12.1%	309,188	77.5%
City Financial Services	2,849,492	755,425	659,237	96,188	12.7%	2,190,255	76.9%
Budgeting and Financial Planning	1,446,769	343,768	325,567	18,201	5.3%	1,121,202	77.5%
Reserves and Investments	1,066,820	277,106	231,607	45,499	16.4%	835,213	78.3%
Purchasing Services	1,312,703	338,037	287,672	50,365	14.9%	1,025,031	78.1%
TOTAL COMM. OF FINANCE AND CITY TREASURER	7,074,940	1,816,713	1,594,071	222,642	12.3%	5,480,869	77.5%
<i>Commissioner of Legal and Administrative Services</i>	385,880	95,140	91,079	4,061	4.3%	294,801	76.4%
City Clerk - Admin	3,881,690	997,139	939,599	57,540	5.8%	2,942,091	75.8%
Clerks - Licensing	598,188	149,587	140,406	9,181	6.1%	457,780	76.5%
City Clerk - Insurance	3,167,000	237,648	237,648	0	0.0%	2,929,352	92.5%
Committee of Adjustment	540,190	141,242	120,447	20,795	14.7%	419,743	77.7%
Council Corporate	108,663	85,050	13,008	72,042	84.7%	95,655	88.0%
Legal Services	1,832,843	512,707	447,020	65,687	12.8%	1,485,623	78.9%
Enforcement Services	4,832,064	1,136,403	995,935	140,468	12.4%	3,836,129	79.4%
Human Resources	3,183,779	875,435	837,666	37,769	4.3%	2,346,113	73.7%
TOTAL COMM. OF LEGAL AND ADMINISTRATIVE SERVICE	18,629,895	4,230,351	3,822,808	407,543	9.6%	14,807,087	79.5%
<i>Commissioner of Community Services</i>	441,360	108,216	104,388	3,830	3.5%	336,974	76.3%
Communities In Bloom	80,140	12,994	(18,887)	31,881	245.4%	99,027	123.6%
Community Grants and Advisory Committees	106,870	34,034	8,516	25,518	75.0%	97,154	91.9%
Recreation	18,611,254	4,529,690	4,111,963	417,727	9.2%	14,499,291	77.9%
Cultural Services	1,384,789	540,847	468,711	72,136	13.3%	916,058	66.2%
Buildings and Facilities	20,464,816	5,043,816	4,882,549	161,267	3.2%	15,582,267	76.1%
Fleet Management	964,220	260,210	217,989	42,522	18.3%	746,532	77.4%
Parks Operations	12,153,906	2,412,604	2,423,049	(10,445)	-0.4%	9,730,857	80.1%
Parks Development	1,126,006	289,884	233,774	56,110	19.4%	892,232	79.2%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	55,332,141	13,232,295	12,431,749	800,546	6.0%	42,900,392	77.5%
<i>Commissioner of Planning</i>	359,850	97,574	118,125	(20,551)	-21.1%	241,725	67.2%
Development Planning	2,781,198	708,809	598,577	110,232	15.8%	2,182,621	78.3%
Policy Planning	1,135,510	282,873	231,642	51,231	18.1%	903,868	79.6%
Building Standards	6,370,914	1,694,611	1,365,874	328,737	19.4%	5,005,040	78.6%
TOTAL COMMISSIONER OF PLANNING	10,627,472	2,783,887	2,314,218	469,649	16.9%	8,313,254	78.2%
<i>Commissioner of Economic and Technology Development and Communications</i>	248,808	60,156	3,750	56,406	93.8%	245,058	98.5%
Economic and Business Development	1,270,776	257,095	211,028	46,067	17.9%	1,059,748	83.4%
Access Vaughan	771,758	180,929	168,033	12,896	7.1%	603,725	78.2%
Information and Technology Management	7,267,141	1,693,584	1,595,691	97,893	5.8%	5,671,450	78.0%
Corporate Communications	1,031,469	211,009	224,356	(13,347)	-6.3%	807,113	78.2%
TOTAL COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND COMMUNICATIONS	10,589,952	2,402,773	2,202,858	199,915	8.3%	8,387,094	79.2%
<i>Commissioner of Engineering and Public Works</i>	353,000	93,668	86,068	7,600	8.1%	266,932	75.8%
Development and Transport. Engineering	3,973,362	1,004,179	844,601	159,578	15.9%	3,128,761	78.7%
Engineering Services	3,890,415	948,880	762,744	186,136	19.8%	3,217,671	80.8%
Public Works - Operations	30,662,282	8,509,411	8,420,039	89,372	1.1%	22,242,243	72.5%
TOTAL COMMISSIONER OF ENGINEERING AND PUBLIC W	38,969,059	10,556,138	10,113,462	442,686	4.2%	28,855,607	74.0%
VAUGHAN PUBLIC LIBRARIES	12,327,719	3,295,725	2,990,203	305,522	9.3%	9,337,516	75.7%
TOTAL DEPARTMENTAL EXPENDITURES	191,410,975	49,092,136	46,080,174	3,011,962	6.1%	145,330,801	8
CORPORATE EXPENDITURES	4,890,637	3,655,258	5,313,549	(1,658,291)	-45.4%	(622,912)	75.9%
LONG TERM DEBT	12,087,862	0	0	0	0.0%	12,087,862	-13.3%
CONTINGENCY	1,727,427	0	(124,328)	124,328	0.00%	1,851,755	107.2%
CAPITAL FROM TAXATION	6,629,522	6,629,522	6,629,522	0	0.0%	0	0.0%
TOTAL DEPARTMENTAL AND CORPORATE EXPENDITURE	216,546,423	59,376,916	57,898,917	1,477,999	2.5%	158,647,506	73.3%

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

**CITY OF VAUGHAN
2011 OPERATING BUDGET
MARCH 31, 2011**

CORPORATE EXPENDITURES - DETAILS

	2011 ANNUAL BUDGET	2011 YTD		VARIANCE		2011 BUDGET REMAINING	
		BUDGET	ACTUAL	FAV. / (UNFAV) \$ %	\$ %	\$ %	
<i>CORPORATE EXPENDITURES DETAIL :</i>							
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	0	0	0.0%	0	0.0%
Election Reserve Contribution	300,000	300,000	300,000	0	0.0%	0	0.0%
TOTAL RESERVE CONTRIBUTIONS	3,134,000	3,134,000	3,134,000	0	0.0%	0	0.0%
CORPORATE EXPENDITURES:							
Bank Charges	111,936	15,841	6,644	9,197	58.1%	105,292	94.1%
Professional Fees	244,224	0	(75,396)	75,396	0.0%	319,620	130.9%
Major Omb Hearings - Professional Fees	407,040	101,760	27,713	74,047	72.8%	379,327	93.2%
Joint Services	460,000	115,000	126,238	(11,238)	-9.8%	333,762	72.6%
Sundry	20,000	5,000	764	4,236	84.7%	19,236	96.2%
City Hall Funding	1,000,000	1,000,000	1,000,000	0	0.0%	0	0.0%
Tax Adjustments	1,400,000	202,926	210,093	(7,167)	-3.5%	1,189,907	85.0%
Corporate Insurance	866,345	866,345	866,345	0	0.0%	0	0.0%
Amo Membership	18,826	14,105	14,835	(730)	-5.2%	3,991	21.2%
Conferences	28,266	281	205	76	27.1%	28,061	99.3%
By-Election	0	0	47,548	(47,548)	0.00%	(47,548)	0.0%
Inauguration	0	0	0	0		0	
Election	0	0	(45,439)	45,439	0.0%	45,439	0.0%
Anticipated Labour Savings	(3,000,000)	(1,800,000)	0	(1,800,000)	100.0%	(3,000,000)	100.0%
TOTAL CORPORATE EXPENSES	1,556,637	521,258	2,179,549	(1,658,291)	-318.1%	(622,912)	-40.0%
TOTAL RESERVE CONTRIBUTIONS & CORPORATE EXPENSES	4,690,637	3,655,258	5,313,549	(1,658,291)	-45.4%	(622,912)	-13.3%
LONG TERM DEBT	12,087,862	0	0	0	0.0%	12,087,862	100.0%
CONTINGENCY	1,727,427	0	(124,328)	124,328	0.00%	1,851,755	107.2%
CAPITAL FROM TAXATION	6,629,522	6,629,522	6,629,522	0	0.0%	0	0.0%