

2006 DRAFT OPERATING BUDGET

Recommendation

The City Manager, the Commissioner of Finance & Corporate Services, the Director of Budgeting and Financial Planning in consultation with the Senior Management Team recommend:

That the following report on the 2006 Draft Operating Budget be received for information purposes.

Economic Impact

The attached 2006 Draft Operating Budget, Attachment 1, reflects a requirement for a taxation funding increase of \$4.0m which equates to a 4.2% tax rate increase. This excludes the budget impact of the SMT's further review of existing user fees, the service level review and any new user fees approved.

Purpose

To inform the Budget Committee with respect to changes to the 2006 Draft Operating Budget, since the October 28, 2005 Budget Committee, and to respond to previous requests from the Budget Committee.

Background - Analysis and Options

This report covers the following topics:

1. Current Status of the 2006 Operating Budget
2. Adherence to Budget Guidelines
 - i) Review Major Departmental Increases;
 - ii) Review Specific Expenditure Types; and
 - iii) Apply an Overall Reasonability Test.
3. Future Outlook – 3 Year Forecast
4. Next Steps

Each of these is discussed in more detail throughout this report.

Current Status

A significant amount of work and analysis has been completed since the last Budget Committee meeting. Staff have reviewed opportunities to reduce the tax rate increase from the original 5.1% before the Budget Committee. As a result of that exercise, staff were able to identify reductions that bring the tax rate increase down to 4.2%.

Based on providing current service levels in 2006 the 2006 Draft Operating Budget reflects a \$4.0m taxation funding increase which equates to a 4.2% tax rate increase excluding the budget impact of the SMT review of existing user fees and service levels. The 4.2% tax rate increase can be broken down as follows:

	Tax Rate Impact
Entire City of Vaughan operations before the following:	0.5%
Fire	0.4%
Library	0.2%
Impact of Bill 124 - Building Permit Revenue	<u>3.1%</u>
Total	4.2%

This draft of the 2006 Operating Budget includes continuing to take \$2.2m from the Tax Rate Stabilization Reserve and anticipates a \$2.5m surplus carried forward from 2005.

The primary issue for the 2006 Operating Budget continues to be a revenue shortfall. Some of the major revenue decreases are as follows:

- Legislated Impact of Bill 124 – Reduced Building Permit Revenue \$3.0m
- Supplemental Taxation –reduced revenue \$0.4m
- Enforcement Services Revenue (exclgd POA's) \$0.3m

The tax rate increase of 4.2% may be increased further by a reduction in the projected planning application revenue as a result of reduced volume which is currently being reviewed by staff. Finance has just been advised that the planning revenue budgeted for 2006 should be reduced significantly. Prior to making the adjustment, staff are reviewing the assumptions and reasons for a reduction in planning revenues. Staff will be attempting to determine the duration of the reduction and what actions should be taken to mitigate the impact. The reduction in planning fees will increase the 4.2% tax increase reported above. A further report will follow to the next Budget Committee.

Separate reports on the further review of user fee increases and service levels by Senior Management are included as part of today's agenda. The impact of these reports is not included in the attached budget draft.

Adherence to Budget Guidelines

At the last Budget Committee meeting, staff were directed to provide further evidence that the budget guidelines were adhered to, specifically in the area of departmental expenditures. The budget guidelines were designed to limit expenditure increases for 2006. Unless specifically permitted in the guidelines, budgeted expenses were to remain at 2005 levels. The exception to this approach was increasing an expense in one expense category and offset that increase with a corresponding decrease in the department in another expense category. To demonstrate to the Committee that the guidelines have been followed three (3) different approaches to the analysis have been undertaken.

- 1) Major Departmental Increases: 85% of the departmental expenditure increase resides within 6 departments; these departments' increases are analyzed below.
- 2) Specific Expenditure Types: 8 expenditure types were previously specifically identified by the Budget Committee to be compared to the prior year base budget. These were advertising, computer hdwr/soft, cellular, office equipment and supplies, overtime, part time, and professional fees and are analyzed below. The comparisons are provided below.
- 3) Overall Reasonability Test: A reasonability test of the overall percentage increase in departmental expenditures net of approved increases as per the budget guidelines.

1. Major Departmental Increases

Total departmental expenditures increased \$9.9m or 7.2% over the 2005 budget. The 6 departments budgeted increases in expenditures that represent \$8.4m or 85% of that total are analyzed below. The remainder of departmental expenditures budgeted increase, after these 6 departments, is \$1.5m or 1.1%.

City Clerk - Insurance Premium – Increase of \$2,365,000

The insurance premium is now being paid through the Operating Budget instead of directly from the Insurance Reserve. The insurance premium is fully offset by a transfer from the Insurance Reserve to the Operating Budget. The insurance premium is now identified separately in the budget document and is allowed as a budgetary increase in the budget guidelines.

Recreation – Increase of \$1,256,180

\$1.1M of the increase is attributable to Chancellor and Vellore Community Centers' full year impact of 2005 hires and new 2006 program costs that are partially offset by \$0.8M in program revenues. The difference is primarily attributable to collective agreement/management by-law approved increases and other program volume increases offset by revenue. This increase for program increases offset by revenue and collective agreement/by-law increases as allowed as per the budget guidelines.

Access Vaughan – Increase of \$490,830

\$150k of this increase is part of the new complement request with \$97k for part time staff and \$53k for overtime, professional fees and training which awaits Budget Committee direction. The remaining increase of \$340k is offset by corresponding budget transfers from other departments and thus allowed as per the budget guidelines.

Library – Increase of \$381,000

The increase is due to progression increases and economic adjustments for all staff of \$230K as per Board Policy, all associated benefits costs due to progression and economic adjustments of \$82K, maintain resource budget as per Board Policy of \$25K, and anticipated increases to other non-controllable costs of insurance, utilities, and outside services for \$44K. These increases are within the budget guidelines.

Building and Facilities – Increase of \$774,060

Increase is attributable to \$375k in salaries and benefits (\$142k directly related to new / expanded facilities - Chancellor and Vellore CC), \$241k in utility costs, \$66k for Dufferin Clark CC expansion, \$34k for the addition of Fire Station 7-9 and \$46k for insurance. All of these increases are within the budget guidelines.

Fire – Increase of \$3,081,410

\$2.5m of this increase is attributable to the impact of the Fire Collective Agreement settlement. The amount of the settlement is now fully provided for in this budget. \$0.6m of the increase is primarily due to the full year impact of 2005 Firefighter hires for station 7-9 and Firefighter class progressions. These increases are within the budget guidelines. The impact of the Fire Services Review is not included in this amount but is included in the 4.1% tax rate increase.

These 6 departments budgeted expenditure increases represent \$8.4m or 85% of the total \$9.9m or 7.2% increase in departmental expenditures. All of the increases from these departments are allowed within the budget guidelines. The remaining departmental increases are \$1.5m or 1.1% over the 2005 base budget. In addition to explaining these 6 departments, administrative support

department's budgets were verified to ensure that any budgetary increases in frozen account lines were offset by corresponding decreases in other line items. Service departments with increases for allowed utilities, service contracts, etc. confirmed that any other account increases were also offset by decreases in other areas or balanced to zero. Analysis of these departments supports that departments have adhered to the budget guidelines.

In addition, the respective Commissioners and Directors have provided assurances that they have adhered to the budget guidelines in the preparation of their budget submissions.

2. Specific Expenditure Types

In past budget deliberations, the Budget Committee has identified 8 specific expenditure types to be highlighted for comparison to the previous year's base budget amount. The chart below highlights these 8 expenditure types for 2006 and compares and reconciles them to the base 2005 operating budget amount on a city wide basis.

	2006 Budget	2005 Budget	Variance
Advertising	337,280	347,040	(9,760)
Comp Hdwre/Softwre	977,495	1,141,510	(164,015)
Cellular	186,640	176,615	10,025
Office Equipment	232,885	260,385	(27,500)
Office supplies	325,165	320,705	4,460
Overtime	1,007,910	969,830	38,080
Part time	10,979,740	10,479,605	500,135
Professional Fees	<u>1,698,990</u>	<u>1,656,620</u>	<u>42,370</u>
Total	15,746,105	15,352,310	393,795
Less: Overtime for Access Vaughan and Bldg Permit Compliance			(37,215)
Enforcement Services part time Council liaison clerk			(28,380)
Recreation net part time increase for Vellore & Chancellor CC			(294,230)
Parks PT new complement request for additional hectares of Park			<u>(138,890)</u>
Adjusted 2006 Variance to the 2005 Base Budget			<u>(104,920)</u>

As is evident from the above chart, after adjusting for the impact of the new/expanded facilities of Vellore and Chancellor community centres and park hectares as well as additional new overtime requests for Access Vaughan, legislated turnaround compliance for building permits, and the part time request for the council liaison clerk, there is a reduction in these specific expenses as compared to the 2005 base budget. Most of the above expenditure lines were identified as frozen in the budget guidelines, unless offset by a corresponding decrease. The overall reduction in these expenditure accounts also supports department's adherence to the budget guidelines.

3. Overall Reasonability Test

A good reasonability test to ascertain if the budget guidelines were adhered to by departments would be to take the overall departmental expenditure percentage increase and adjust that increase for allowed compensation and other issues and analyze the result. The following data provides that analysis.

Overall departmental expenditure percentage increase	7.2%
Less: Allowed departmental expenditure percentage increases	
Fire Collective Agreement Impact	(1.8%)
Insurance Premium offset by reserve transfer	(1.7%)

Impact of New/expanded facilities – Vellore & Chancellor CC	(1.0%)
Fire progression and full year impact of Stn 7-9	(0.4%)
CUPE/Mgmt/Non-Union Eco Adj	(1.2%)
Previously approved and new complement requests	(0.7%)
Utility Increases	<u>(0.3%)</u>
Remaining expenditure percentage increase	0.1%

This reasonability test on the overall departmental expenditure percentage increase also supports that departments have adhered to the budget guidelines.

The budget guidelines were designed to limit expenditure increases. This exercise has been successful.

Full-Time Equivalent Reporting (FTE's)

A summary of the change in FTE's for 2006 over 2005 is provided on pages 15 through 18 of Attachment 1. The majority of the increase relates to the impact of new facilities and the full year impacts of prior year approvals.

Future Outlook – 3 Year Forecast

The City of Vaughan continues to experience all of the issues that put pressure on the tax rate. These issues will continue in the future and are mostly permanent in nature and therefore their budget impacts must be permanently addressed.

To assist the Budget Committee in future deliberations, staff provides below a 3 year forecast of the incremental increases to the operating budget.

	\$millions		
	2007	2008	2009
Total Incremental Revenue (inclgd est. assessm't growth)	4.5	4.9	4.9
Total Incremental Expenditures	<u>11.5</u>	<u>10.2</u>	<u>10.3</u>
Net Tax Levy Increase	7.0	5.3	5.4
Tax Rate Percentage Increase	7.0%	5.1%	4.9%

Note: The forecast does not include any impact for the following:

- Any impacts of new facilities not yet approved, e.g. community centres, fire halls, parks;
- Increases in operating costs for the new civic centre;
- Infrastructure Reserve Adequacy – Long Range Financial Planning Study;
- OMERS – Bill 206 impacts; and
- An Economic downturn.

The potential impact of the items not included in the forecast could be significant and would impact the forecasted tax rate increases. At future budget deliberations these issues will have to be considered when assessing service levels, funding strategies and sustainability.

Next Steps

1. Further Budget Committee deliberations as required;
2. Public Meeting;
3. Council Approval; and
4. Set the Tax Rates.

Relationship to Vaughan Vision 2007

The 2006 Draft Operating Budget is the process to allocate and approve the resources necessary to continue operations and implement Council's approved plans.

Conclusion

The attached 2006 Draft Operating Budget report provides the Budget Committee with a response to questions raised at the last meeting and an overview of the current status of the operating budget. Responses to other questions raised by the Committee are addressed by other reports on today's agenda.

Attachments

Attachment 1- 2006 Draft Operating Budget, November 30, 2005

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CITY OF VAUGHAN

2006 DRAFT

OPERATING BUDGET

Revenue and Expenditure

Summary

Budget Committee

November 30, 2005

CITY OF VAUGHAN

2006 Draft Operating Budget

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CITY OF VAUGHAN 2006 DRAFT OPERATING BUDGET

TAX LEVY SUMMARY

	2006 BUDGET	2005 BUDGET	\$ CHG.
REVENUES	66,002,215	63,991,345	2,010,870
EXPENDITURES	167,681,745	158,567,490	9,114,255
NET EXPENDITURES	101,679,530	94,576,145	7,103,385
PRIOR YEAR SURPLUS CARRY FORWARD TO REDUCE TAX LEVY	2,500,000	2,500,000	0
LEVY	99,179,530	92,076,145	7,103,385
LESS: ASSESSMENT GROWTH (Estimate)	3.75%	5.32%	3,452,850
FIRE SERVICES REVIEW IMPACT			323,305
2006 OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED			3,973,840
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS			4.2%

CITY OF VAUGHAN 2006 DRAFT OPERATING BUDGET

REVENUE AND EXPENDITURE SUMMARY

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
<i>REVENUES:</i>			
TAXATION	92,076,145	92,076,145	0
SUPPLEMENTAL TAXATION	2,300,000	2,750,000	(450,000)
GRANT / PAYMENT IN LIEU / OTHER	2,743,235	2,943,235	(200,000)
RESERVES	12,572,930	9,464,680	3,108,250
CORPORATE	14,472,920	13,139,800	1,333,120
FEES AND SERVICE CHARGES	33,913,130	35,693,630	(1,780,500)
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	2,500,000	0
TOTAL REVENUES	160,578,360	158,567,490	2,010,870
<i>EXPENDITURES:</i>			
DEPARTMENTAL	146,700,760	136,816,295	9,884,465
CORPORATE AND ELECTION	8,568,985	8,033,045	535,940
LONG TERM DEBT	4,750,000	4,400,000	350,000
CONTINGENCY	1,140,000	2,279,150	(1,139,150)
CAPITAL FROM TAXATION	6,522,000	7,039,000	(517,000)
TOTAL EXPENDITURES	167,681,745	158,567,490	9,114,255
LESS: ASSESSMENT GROWTH @ 3.75% (Estimate)	3,452,850	—————	3,452,850
FIRE SERVICES REVIEW IMPACT	323,305	—————	323,305
OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED	3,973,840	0	3,973,840
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS			4.2%

**City of Vaughan
2006 Draft Operating Budget
Major New Impact Increases
Summary By Specific City Category**

	Inc. / (Dec.)	
<u>EXPENDITURE IMPACTS</u>		<u>\$M Amount</u>
<u>Collective Agreements / By-Laws / Full Year Impacts/Progression</u>		
- New Complement Requests Requiring Council Approval	0.6	
- Fire and Rescue Services Full Year Impact / Progression / Acting Pay	0.6	
- Collective Agreements / By Laws / Progression / Other (CUPE, Mgmt./Non-Union, Fire excluding VPL)	5.4	6.6
<u>Fixed Contract Obligations</u>		
- Public Works - Waste & Recycling Collection - cost savings resulting from new collection contract	(0.9)	
- Public Works - Streetlight Mice. - price and volume	0.2	
- Public Works - Roads Maintenance	(0.1)	(0.8)
<u>Impact of Additional / Expanded Facilities</u>		
- Full Year Impact of Vellore / Chancellor Community Centers		1.3
<u>Long Term Debt / Infrastructure Replacement / Reserve Analysis</u>		
- Long Term Debt for Road Repairs	0.4	
- Building Standards Service Continuity Reserve Contrib.	(0.2)	0.2
<u>Utilities Increase (excluding New / Expanded Facilities)</u>		
		0.4
<u>Insurance (excluding New / Expanded Facilities)</u>		
- Cost Increase @ 10%	0.2	
- Corporate Insurance Premium (fully offset by transfer from Insurance Reserve)	2.4	2.6
<u>Capital from Taxation - Return to Base Budget Funding of \$6.5M</u>		
		(0.5)
<u>Election Cost and Election Contribution to Reserve</u>		
- Election Cost fully offset by transfer from Election Reserve	0.7	
- Contribution to Election Reserve Reduction	(0.1)	0.6
<u>Vaughan Public Library</u>		
- Economic Adjustment / Progression for all staff as per Board Policy	0.2	
- All associated Benefits costs due to Progression / Economic Adjustments	0.1	
- Maintain resource budget as per established Board Policy / anticipated increases to other non-controllable costs	0.1	0.4
<u>Contingency</u>		
		(1.1)
<u>Other Various Departmental Budget Impacts</u>		
		(0.6)
Total 2006 Draft Budget Expenditure Increase Over 2005 Budget		9.1

**City of Vaughan
2006 Draft Operating Budget
Major New Impact Increases
Summary By Specific City Category**

	Inc. /(Dec.)
<u>REVENUE IMPACTS</u>	
	<u>\$M Amount</u>
<u>Tax Supplementals</u>	(0.4)
<u>Payments in Lieu</u>	(0.2)
<u>Tax Fines and Penalties</u>	(0.1)
<u>Hydro Investment Income</u>	1.2
<u>Provincial Offenses Act</u>	0.2
<u>Reserve Analysis - Transfers to the Operating Budget</u>	
- Engineering Reserve	0.2
- Fleet Management Reserve	0.1
- Insurance Reserve	2.4
- Debenture Reserve	(0.5)
- Election Reserve	0.7
- Water / Wastewater Recovery	0.2
	<u>3.1</u>
<u>Departmental Budget Impacts</u>	
- Committee of Adjustment - Service Charges Revenue Decrease	(0.1)
- Enforcement Services - Fines Revenue Decrease	(0.3)
- Building Standards - Building Permits Revenue Decrease	(3.0)
- Building Standards - Plumbing Permits Revenue Decrease	(0.2)
- ETD - Tourism - Outside Contributions	0.1
- Engineering Services	(0.1)
- Public Works - Recycling Grant	0.2
- Recreation - Programmes / Fitness Centers / Permits Revenue Increase	1.4
- Parks Operations Revenue Decrease	(0.2)
- Development Planning Revenue Increase to achieve Full Cost Recovery	0.4
	<u>(1.8)</u>
2006 Draft Budget Revenue Increase Over 2005 Budget before One Time Subsidies	<u>2.0</u>
2006 Draft Budget Increase before Assessment Growth and One Time Subsidies	7.1
Less: Assessment Growth @ 3.75% (Estimate)	3.5
Add: Fire Services Review Impact	0.3
2006 Draft Budget Increase after Assessment Growth and before One Time Subsidies	<u>3.9</u>
2006 Draft Budget Tax Rate % Increase after Assessment Growth and before One Time Subsidies	<u>4.2%</u>

**CITY OF VAUGHAN
2006 DRAFT OPERATING BUDGET**

REVENUE BY MAJOR SOURCE

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
TAXATION			
SUPPLEMENTALS	2,300,000	2,750,000	(450,000)
GRANT			
LIBRARY GRANT	143,235	143,235	0
PAYMENT IN LIEU / OTHER			
PAYMENT IN LIEU / OTHER	2,600,000	2,800,000	(200,000)
RESERVES			
HERITAGE	350,490	309,530	40,960
ENGINEERING	2,702,600	2,475,065	227,535
LIBRARY	68,000	68,000	0
PARKS DEVELOP. / URBAN DESIGN / REAL ESTATE	300,000	300,000	0
FINANCE - FROM CAPITAL	1,080,000	1,080,000	0
FLEET MANAGEMENT	846,885	722,130	124,755
PLANNING	500,000	500,000	0
INSURANCE	2,365,000	0	2,365,000
TAX RATE STABILIZATION	2,209,955	2,209,955	0
DEBENTURE CONTRIBUTION	0	500,000	(500,000)
ELECTION	650,000	0	650,000
WATER & WASTE WATER RECOVERY	1,500,000	1,300,000	200,000
TOTAL RESERVES	12,572,930	9,464,680	3,108,250
FEES/SERVICE CHARGES			
NON-PROFIT HOUSING	9,000	9,400	(400)
CLERKS	29,500	29,500	0
LICENSING - CLERKS	747,800	739,900	7,900
COMMITTEE OF ADJUSTMENT	315,650	415,925	(100,275)
LEGAL SERVICES	70,000	70,000	0
ENFORCEMENT SERVICES	2,004,000	2,358,500	(354,500)
FIRE AND RESCUE SERVICES	605,000	605,000	0
BUILDING STANDARDS - LICENSES/PERMITS	9,040,000	12,000,000	(2,960,000)
- PLUMBING PERMITS	545,000	725,000	(180,000)
- SERVICE CHARGES	123,000	127,000	(4,000)
ECONOMIC & BUSINESS DEVELOPMENT	201,805	105,000	96,805
CORPORATE COMMUNICATIONS	47,500	32,500	15,000
ENGINEERING SERVICES	315,000	429,750	(114,750)
PUBLIC WORKS - OPERATIONS	432,625	217,525	215,100
BUILDINGS AND FACILITIES	141,025	139,825	1,200
COMMUNITIES IN BLOOM SPONSORSHIP	30,000	30,000	0
RECREATION	13,822,355	12,448,675	1,373,680
PARKS OPERATIONS	309,100	498,200	(189,100)
CEMETERIES	59,000	59,000	0
DEVELOPMENT PLANNING AND POLICY	4,819,000	4,406,160	412,840
VAUGHAN PUBLIC LIBRARIES	246,770	246,770	0
TOTAL FEES / SERVICE CHARGES	33,913,130	35,693,630	(1,780,500)
TOTAL CORPORATE REVENUES	14,472,920	13,139,800	1,333,120
TOTAL REVENUE	66,002,215	63,991,345	2,010,870

CITY OF VAUGHAN 2006 DRAFT OPERATING BUDGET

REVENUE BY MAJOR SOURCE CORPORATE REVENUE DETAIL

CORPORATE REVENUE DETAIL :

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
FINES AND PENALTIES	3,600,000	3,675,000	(75,000)
TAX CERTIFICATES AND DOCUMENTS	281,800	269,800	12,000
INVESTMENT INCOME	2,900,000	2,900,000	0
HYDRO INVESTMENT INCOME	6,700,000	5,500,000	1,200,000
PROVINCIAL OFFENSES ACT	890,000	699,000	191,000
MISCELLANEOUS REVENUE	41,000	41,000	0
PURCHASING	45,000	40,000	5,000
CAPITAL ADMIN. REVENUE	15,120	15,000	120
<i>TOTAL CORPORATE REVENUE</i>	14,472,920	13,139,800	1,333,120

**CITY OF VAUGHAN
2006 DRAFT OPERATING BUDGET**

EXPENDITURE BY MAJOR CATEGORY (1)

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
COUNCIL	1,202,459	1,199,225	3,234
CITY MANAGER	535,665	592,445	(56,780)
OPERATIONAL AUDIT	159,790	147,375	12,415
STRATEGIC PLANNING	187,565	170,360	17,205
CORPORATE POLICY	114,020	109,450	4,570
FIRE AND RESCUE SERVICES	26,191,740	23,110,330	3,081,410
EMERGENCY MANAGEMENT	148,280	142,895	5,385
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	449,565	422,580	26,985
CITY FINANCIAL SERVICES	2,246,680	2,204,210	42,470
BUDGETING AND FINANCIAL PLANNING	1,092,405	939,625	152,780
RESERVES AND INVESTMENTS	622,580	597,750	24,830
PURCHASING SERVICES	944,460	915,055	29,405
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	323,380	313,700	9,680
CITY CLERK	3,986,700	3,848,335	138,365
CITY CLERK - INSURANCE	2,365,000	0	2,365,000
LEGAL SERVICES	1,322,390	1,119,025	203,365
ENFORCEMENT SERVICES	3,068,555	2,934,705	133,850
HUMAN RESOURCES	2,541,430	2,444,910	96,520
COMMISSIONER OF COMMUNITY SERVICES	571,785	576,195	(4,410)
COMMUNITY GRANTS AND ADVISORY COMMITTEES	58,640	56,420	2,220
RECREATION	15,463,305	14,207,125	1,256,180
CULTURAL SERVICES	672,990	649,630	23,360
BUILDINGS AND FACILITIES	15,147,035	14,372,975	774,060
FLEET MANAGEMENT	846,885	730,185	116,700
PARKS OPERATIONS	8,930,395	8,649,925	280,470
PARKS DEVELOPMENT	950,230	909,975	40,255
COMMISSIONER OF PLANNING	298,515	288,495	10,020
PLANNING / POLICY / URBAN DESIGN	3,466,090	3,339,940	126,150
BUILDING STANDARDS	5,506,020	5,229,230	276,790
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS	306,075	294,910	11,165
ECONOMIC AND BUSINESS DEVELOPMENT	1,161,725	1,170,355	(8,630)
ACCESS VAUGHAN	666,210	175,380	490,830
INFORMATION TECHNOLOGY MANAGEMENT	5,500,695	5,246,715	253,980
CORPORATE COMMUNICATIONS	1,084,015	1,064,115	19,900
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	292,160	287,655	4,505
DEVELOP. / TRAFFIC AND TRANSPORT. ENGINEERING	2,468,715	2,228,095	240,620
ENGINEERING AND CONSTRUCTION SERVICES	3,009,540	2,882,785	126,755
PUBLIC WORKS - OPERATIONS	22,691,660	23,519,805	(828,145)
VAUGHAN PUBLIC LIBRARIES	10,105,410	9,724,410	381,000
TOTAL DEPARTMENTAL EXPENDITURES	146,700,760	136,816,295	9,884,465
CORPORATE AND ELECTION	8,568,985	8,033,045	535,940
LONG TERM DEBT	4,750,000	4,400,000	350,000
CONTINGENCY	1,140,000	2,279,150	(1,139,150)
CAPITAL FROM TAXATION	6,522,000	7,039,000	(517,000)
TOTAL EXPENDITURES	167,681,745	158,567,490	9,114,255

(1) - EXPENSES ARE NET OF HYDRO JOINT SERVICES REVENUE AND LIBRARY JOINT SERVICE CHARGES.

**CITY OF VAUGHAN
2006 DRAFT OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
<i>DEPARTMENTAL DETAILS:</i>			
COUNCIL	1,202,459	1,199,225	3,234
CITY MANAGER	535,665	592,445	(56,780)
OPERATIONAL AUDIT	159,790	147,375	12,415
STRATEGIC PLANNING	187,565	170,360	17,205
CORPORATE POLICY	114,020	109,450	4,570
<i>FIRE AND RESCUE SERVICES DETAIL:</i>			
FIRE ADMINISTRATION	905,135	858,895	46,240
FIRE COMMUNICATION	747,480	794,505	(47,025)
FIRE MECHANICAL	448,620	431,590	17,030
FIRE PREVENTION	1,215,180	1,144,675	70,505
FIRE OPERATIONS	22,357,015	19,365,630	2,991,385
FIRE TRAINING	441,965	439,785	2,180
EMERGENCY MEDICAL PROGRAM	76,345	75,250	1,095
TOTAL FIRE AND RESCUE SERVICES	26,191,740	23,110,330	3,081,410
EMERGENCY MANAGEMENT	148,280	142,895	5,385
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	449,565	422,580	26,985
<i>CITY FINANCIAL SERVICES DETAIL:</i>			
CITY FINANCIAL SERVICES ADMINISTRATION	356,900	343,630	13,270
ACCOUNTING SERVICES	794,930	765,335	29,595
TAXATION AND PROPERTY ASSESSMENT	1,040,920	1,043,260	(2,340)
PAYROLL SERVICES	53,930	51,985	1,945
TOTAL CITY FINANCIAL SERVICES	2,246,680	2,204,210	42,470
<i>BUDGETING AND FINANCIAL PLANNING DETAIL:</i>			
BUDGETING ADMINISTRATION	267,095	242,935	24,160
BUDGETING	583,145	468,640	114,505
FINANCIAL PLANNING	121,000	118,165	2,835
ACTIVITY COSTING	121,165	109,885	11,280
TOTAL BUDGETING AND FINANCIAL PLANNING	1,092,405	939,625	152,780
RESERVES AND INVESTMENTS	622,580	597,750	24,830
PURCHASING SERVICES	944,460	915,055	29,405

CITY OF VAUGHAN 2006 DRAFT OPERATING BUDGET

EXPENDITURE DETAILS BY DEPARTMENT

DEPARTMENTAL DETAILS:

**COMMISSIONER OF LEGAL
AND ADMINISTRATIVE SERVICES**

CITY CLERK DETAILS:

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

TOTAL CITY CLERK

CITY CLERK - INSURANCE

LEGAL SERVICES DETAIL:

LEGAL SERVICES ADMINISTRATION
 REGISTRATION FEES
 REAL ESTATE

TOTAL LEGAL SERVICES

ENFORCEMENT SERVICES DETAIL:

ENFORCEMENT SERVICES ADMINISTRATION
 ANIMAL CONTROL

TOTAL ENFORCEMENT SERVICES

HUMAN RESOURCES DETAIL:

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

TOTAL HUMAN RESOURCES

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
	323,380	313,700	9,680
	817,745	778,800	38,945
	91,050	80,465	10,585
	204,820	205,575	(755)
	94,710	92,805	1,905
	817,725	811,695	6,030
	405,990	396,715	9,275
	471,670	458,505	13,165
	88,440	88,440	0
	994,550	935,335	59,215
	3,986,700	3,848,335	138,365
	2,365,000	0	2,365,000
	1,007,905	818,420	189,485
	26,430	26,430	0
	288,055	274,175	13,880
	1,322,390	1,119,025	203,365
	2,679,275	2,545,425	133,850
	389,280	389,280	0
	3,068,555	2,934,705	133,850
	37,530	37,525	5
	413,450	388,150	25,300
	431,860	419,410	12,450
	404,250	392,305	11,945
	767,505	696,655	70,850
	486,835	510,865	(24,030)
	2,541,430	2,444,910	96,520

CITY OF VAUGHAN 2006 DRAFT OPERATING BUDGET

EXPENDITURE DETAILS BY DEPARTMENT

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
DEPARTMENTAL DETAILS:			
COMMISSIONER OF COMMUNITY SERVICES	446,785	409,295	37,490
COMMUNITIES IN BLOOM	125,000	166,900	(41,900)
COMMUNITY GRANTS AND ADVISORY COMMITTEES	58,640	56,420	2,220
RECREATION DETAIL:			
RECREATION ADMINISTRATION	3,821,530	3,444,560	376,970
PROGRAMMES ADMINISTRATION	2,297,065	2,061,105	235,960
AQUATICS	2,813,510	2,236,090	577,420
FITNESS, HEALTH AND SPORT	1,753,930	1,674,920	79,010
CHILDREN / PRESCHOOL PROGRAMMES	920,980	862,815	58,165
CAMPS	1,496,370	1,670,850	(174,480)
SKATING	72,505	83,790	(11,285)
CITY PLAYHOUSE	397,885	475,580	(77,695)
YOUTH / ADULT / SENIOR PROGRAMMES	294,960	285,935	9,025
PERMITS (VAUGHAN HOCKEY SUBSIDY)	1,074,805	1,048,590	26,215
OTHER PROGRAMMES	519,765	362,890	156,875
TOTAL RECREATION	15,463,305	14,207,125	1,256,180
CULTURAL SERVICES DETAIL:			
CULTURAL SERVICES ADMINISTRATION	630,490	606,160	24,330
VAUGHAN CULTURAL INTERPRETIVE CENTER	9,500	0	9,500
FESTIVAL OF THE ARTS	16,500	9,710	6,790
HERITAGE VAUGHAN	16,500	33,760	(17,260)
TOTAL CULTURAL SERVICES	672,990	649,630	23,360
BUILDINGS AND FACILITIES DETAIL:			
ADMINISTRATION	1,968,300	1,860,980	107,320
TRADES SHOPS	433,250	406,190	27,060
CIVIC CENTRE	1,207,080	1,196,655	10,425
BUILDING OPERATIONS	11,538,405	10,909,150	629,255
TOTAL BUILDINGS AND FACILITIES	15,147,035	14,372,975	774,060
FLEET MANAGEMENT DETAIL:			
FLEET MANAGEMENT ADMINISTRATION	403,740	385,205	18,535
FLEET MANAGEMENT SERVICES	443,145	344,980	98,165
TOTAL FLEET MANAGEMENT	846,885	730,185	116,700

CITY OF VAUGHAN 2006 DRAFT OPERATING BUDGET

EXPENDITURE DETAILS BY DEPARTMENT

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
DEPARTMENTAL DETAILS:			
COMMISSIONER OF COMMUNITY SERVICES - continued			
PARKS OPERATIONS DETAIL:			
PARKS ADMINISTRATION	0	124,315	(124,315)
OPERATIONS	6,424,765	6,033,595	391,170
FORESTRY	890,895	910,170	(19,275)
CEMETERIES / CAPITAL PROJECTS	1,614,735	1,581,845	32,890
TOTAL PARKS OPERATIONS	8,930,395	8,649,925	280,470
PARKS DEVELOPMENT	950,230	909,975	40,255
COMMISSIONER OF PLANNING	298,515	288,495	10,020
PLANNING / POLICY / URBAN DESIGN DETAIL:			
PLANNING ADMINISTRATION	482,715	452,460	30,255
DEVELOPMENT PLANNING	1,876,305	1,816,390	59,915
POLICY / URBAN DESIGN	892,525	863,090	29,435
DRAFTING	214,545	208,000	6,545
TOTAL PLANNING / POLICY / URBAN DESIGN	3,466,090	3,339,940	126,150
BUILDING STANDARDS	5,506,020	5,229,230	276,790
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORP. COMMUNICATIONS	306,075	294,910	11,165
ECONOMIC AND BUSINESS DEVELOPMENT DETAIL:			
ECONOMIC AND BUSINESS DEVELOP. ADMIN.	646,860	736,835	(89,975)
BUSINESS DEVELOPMENT	219,600	242,650	(23,050)
MARKETING	146,590	139,000	7,590
TOURISM	96,805	0	96,805
ENVIRONMENT	51,870	51,870	0
TOTAL ECONOMIC AND BUSINESS DEVELOPMENT	1,161,725	1,170,355	(8,630)
ACCESS VAUGHAN	666,210	175,380	490,830
INFORMATION TECHNOLOGY MANAGEMENT DETAIL:			
INFORMATION TECHNOLOGY MGMT. ADMINISTRATION	317,340	289,915	27,425
TECHNICAL SUPPORT	2,318,050	2,268,380	49,670
ENTERPRISE SYSTEMS	1,942,130	1,723,335	218,795
CLIENT SUPPORT	923,175	965,085	(41,910)
TOTAL INFORMATION TECHNOLOGY MANAGEMENT	5,500,695	5,246,715	253,980
CORPORATE COMMUNICATIONS ADMINISTRATION	1,084,015	1,064,115	19,900

**CITY OF VAUGHAN
2006 DRAFT OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

DEPARTMENTAL DETAILS:

**COMMISSIONER OF ENGINEERING SERVICES
AND PUBLIC WORKS**

ENGINEERING SERVICES DETAIL:

DEVELOP. / TRAFFIC AND TRANSPORT. ENGINEERING
ENGINEERING AND CONSTRUCTION SERVICES

TOTAL ENGINEERING SERVICES

PUBLIC WORKS DETAIL:

PUBLIC WORKS ADMINISTRATION
ROADS MAINTENANCE
WINTER CONTROL
WASTE MANAGEMENT

TOTAL PUBLIC WORKS

VAUGHAN PUBLIC LIBRARIES DETAIL:

PERSONNEL AND ADMINISTRATION
COMMUNICATIONS
RESOURCES
FACILITIES

TOTAL DEPARTMENTAL EXPENDITURES

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
	292,160	287,655	4,505
	2,468,715	2,228,095	240,620
	3,009,540	2,882,785	126,755
	5,478,255	5,110,880	367,375
	1,763,760	1,755,635	8,125
	5,570,045	5,378,890	191,155
	7,440,095	7,499,845	(59,750)
	7,917,760	8,885,435	(967,675)
	22,691,660	23,519,805	(828,145)
	7,231,060	6,919,060	312,000
	617,870	584,330	33,540
	1,343,900	1,318,900	25,000
	912,580	902,120	10,460
	10,105,410	9,724,410	381,000
	146,700,760	136,816,295	9,884,465

**CITY OF VAUGHAN
2006 DRAFT OPERATING BUDGET**

CORPORATE AND ELECTION EXPENDITURE - DETAILS

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
<i>CORPORATE AND ELECTION DETAIL :</i>			
RESERVE CONTRIBUTIONS:			
1998 & PRIOR BLDG & FACIL. INFRAST. RES. CONTRIB.	825,000	825,000	0
POST 1998 BLDG & FACIL. INFRAST. RES. CONTRIB.	675,000	675,000	0
ROADS INFRASTRUCTURE RESERVE CONTRIBUTION	475,000	475,000	0
PARKS INFRASTRUCTURE RESERVE CONTRIBUTION	275,000	275,000	0
BLDG. STDS. SERVICE CONTINUITY RESERVE CONTRIB.	2,555,920	2,750,000	(194,080)
VEHICLE RESERVE CONTRIBUTION	0	0	0
ELECTION RESERVE CONTRIBUTION	250,000	350,000	(100,000)
TOTAL RESERVE CONTRIBUTIONS	5,055,920	5,350,000	(294,080)
CORPORATE EXPENSES:			
BANK CHARGES	20,000	20,000	0
PROFESSIONAL FEES	146,820	146,820	0
MAJOR OMB HEARINGS - PROFESSIONAL FEES	200,000	200,000	0
JOINT SERVICES	240,000	240,000	0
SUNDRY, DUES & MUNICIPAL GRANTS	34,905	34,905	0
CITY HALL FUNDING	1,000,000	1,000,000	0
TAX ADJUSTMENTS	1,300,000	1,275,000	25,000
CORPORATE INSURANCE	605,220	550,200	55,020
AMO MEMBERSHIP	11,750	11,750	0
CONFERENCES	29,370	29,370	0
ELECTION COSTS	650,000	0	650,000
SALARY SAVINGS FROM TURNOVER (GAPPING)	(725,000)	(825,000)	100,000
TOTAL CORPORATE EXPENSES	3,513,065	2,683,045	830,020
TOTAL RESERVE CONTRIBUTIONS AND CORP. EXPENSES	8,568,985	8,033,045	535,940

City of Vaughan
2006 Draft Operating Budget

New Complement Requests Requiring Council Approval

Department	Position Description	Status	Full Comp.	2006 FTE Impact	Grade / Level	Rate / Level	OT Pay Y / N	2006 Salary	2006 Benefits	2006 Other	Offsetting Reductions	Budget Impact
Access Vaughan	CSR Reps 5-FT, 4-PT	F/T & P/T	5.0	2.7	F	Start	Y	\$363,070	\$76,855	\$53,150	(\$342,635)	\$150,440
ITM - Business Solutions	Systems Analyst / Project Leader (2 positions)	F/T	2.0	2.0	7	1	N	\$134,400	\$33,600	\$13,000	(\$181,000)	\$0
Corporate Communications	Events Coordinator	F/T	1.0	0.3	5	1	N	\$55,540	\$13,885	\$0	(\$69,425)	\$0 (1)
Fleet Management	Mechanical Helper	F/T	1.0	0.4	B	1	Y	\$34,945	\$8,735	\$0	(\$22,100)	\$21,580 (2)
Parks Operations	Park Labourers (4 positions)	P/T	—	1.3	A	Start	N	\$97,920	\$10,970	\$6,000	\$0	\$114,890
	Parks and Forestry Summer Students (3 positions)	P/T	—	0.8	Hourly	10	N	\$21,600	\$2,400	\$0	\$0	\$24,000
Fire and Rescue	Business Analyst	F/T	1.0	1.0	8	5	N	\$85,025	\$21,255	\$15,000	\$0	\$121,280 (3)
	Fire Dept Mechanic/Emergency Vehicle Technician	F/T	1.0	1.0	Mechanic	Yr. 1	Y	\$51,220	\$12,805	\$1,700	(\$65,725)	\$0 (3)
	Communications Supervisor	F/T	1.0	1.0	115.0%	1	Y	\$58,900	\$14,725	\$15,000	(\$8,865)	\$79,760 (3)
	Chief Fire Prevention Officer	F/T	1.0	1.0	Platoon Chief	N/A	Y	\$83,230	\$20,810	\$45,000	\$0	\$149,040 (3)
	Fire Prevention Inspector	F/T	1.0	1.0	Inspector	4th Class	Y	\$44,820	\$11,205	\$42,000	\$0	\$98,025 (3)
	Fire Prevention Public Educator	F/T	1.0	1.0	Inspector	4th Class	Y	\$44,820	\$11,205	\$42,000	\$0	\$98,025 (3)
By-Law Enforcement	Council Liaison Clerk - CSMS	P/T	—	1.0	B	1	Y	\$28,380	\$3,405	\$0	\$0	\$31,785
Human Resources	Crossing Guards	P/T	—	0.9	—	—	N	\$14,400	\$1,630	\$0	\$0	\$16,030
Budgeting & Financial Planning	Senior Operating Budget Analyst	F/T	1.0	1.0	7	2	N	\$70,400	\$17,600	\$10,000	\$0	\$98,000
Develop. / Transport Engineering	Secretary Admin. Assistant to the Director	F/T	1.0	1.0	4	1	N	\$50,490	\$12,625	\$2,145	(\$65,260)	\$0 (4)
TOTAL NEW COMPLEMENT REQUESTS REQUIRING COUNCIL APPROVAL			17.0	17.4	-	-	-	\$1,239,160	\$273,710	\$244,995	(\$755,010)	\$1,002,855

Existing Complement Requiring Budget Approval

Department	Position Description	Status	Full Comp.	2006 FTE	Grade / Level	Rate / Level	OT Pay Y / N	2006 Salary	2006 Benefits	2006 Other	Offsetting Reductions	Budget Impact
Legal Services	Solicitor	F/T	1.0	1.0	10	2	N	\$95,405	\$23,855	\$3,625	\$0	\$122,885
TOTAL EXISTING COMPLEMENT REQUIRING BUDGET APPROVAL			1.0	1.0	-	-	-	\$95,405	\$23,855	\$3,625	\$0	\$122,885

TOTAL NEW COMPLEMENT REQUESTS AND EXISTING COMPLEMENT REQUIRING BUDGET APPROVAL INCLUDED IN BASE BUDGET DRAFT

\$579,610

NOTES:

- (1) The increase from Part Time to Full Time will be funded through invoicing the Mayor's Gala for internal resource time and is included in the 2006 Base Budget
- (2) This position is fully funded from the Fleet Reserve and is included in the 2006 Base Budget.
- (3) New Complement Requests Recommended by Fire Service Organization Review Requiring Council Approval will be part of a separate report and are not included in 2006 Base Budget.
- (4) This position is fully funded from the Engineering Development Reserve and is included in the 2006 Base Budget.

**City of Vaughan
2006 Operating Budget
Full Time Equivalents (FTEs)**

2006 Increase over 2005 Analysis

		<u>2006 FTE Impact</u>
<u>New / Expanded Facilities - Vellore and Chancellor Community Centers</u>		
2006 Impact of Full Time Hires	8.8	
Recreation Part Time Impact (offset by Programmes Revenue)	17.5	Note 1
Total New / Expanded Facilities - Vellore and Chancellor Community Centers		26.3
 <u>Access Vaughan</u>		
5.5 Full Time FTEs offset by departmental transfers	0.0	
New Part Time Requests	2.0	
New Overtime Requests	0.7	
Total Access Vaughan		2.7
 <u>New Complements Previously Approved by Council</u>		
Enforcement Services - Collections Clerk	1.0	
Building Standards Bill 124 mandated turnaround compliance	3.0	
Tourism Manager (full funded through Vaughan Bash)	1.0	
Part Time Crossing Guards	2.3	
New Complements Previously Approved by Council		7.3
 Fire and Rescue Services Full Year Impact of Fire Station 7-9 Firefighters		 2.2
Previously Approved Complement Requiring Budget Approval - Solicitor		1.0
New Full Time Complement Requests Requiring Council Approval		6.0
New Part Time Requests Requiring Council Approval		4.0
Other Departmental Adjustments		0.5
		<hr/>
Total 2006 Budget FTE increase over 2005 Budget		50.0

Note 1: Recreation FTEs under review and subject to change.

Note 2: Excludes Fire Services Review impact and total Fire FTEs under review and subject to change.

**CITY OF VAUGHAN
2006 DRAFT OPERATING BUDGET
FULL TIME EQUIVALENTS
SUMMARY BY DEPARTMENT**

<i>COMMISSIONER / DEPARTMENT</i>	<i>2006 BUDGET</i>	<i>2005 BUDGET</i>	<i>2006 vs. 2005 BUDGET</i>
	<i>TOTAL FTEs</i>	<i>TOTAL FTEs</i>	<i>TOTAL FTEs</i>

CITY MANAGER			
CITY MANAGER	4.1	5.0	(0.9)
OPERATIONAL AUDIT	1.0	1.0	0.0
STRATEGIC PLANNING	1.0	1.0	0.0
CORPORATE POLICY	1.0	1.0	0.0
FIRE AND RESCUE SERVICES	252.8	250.7	2.1
EMERGENCY MANAGEMENT	1.0	1.0	0.0
TOTAL CITY MANAGER	261.0	259.7	1.3

COMMISSIONER OF FINANCE AND CORPORATE SERVICES			
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	3.7	3.7	0.0
CITY FINANCIAL SERVICES	29.8	30.5	(0.7)
BUDGETING AND FINANCIAL PLANNING	11.0	10.0	1.0
RESERVES AND INVESTMENTS	7.0	7.0	(0.0)
PURCHASING SERVICES	12.3	12.4	(0.0)
TOTAL COMMISSIONER OF FINANCE AND CORPORATE SERVICES	63.9	63.6	0.3

COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES			
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	2.0	2.0	0.0
CITY CLERK	42.6	42.5	0.1
LEGAL SERVICES	11.7	10.7	1.0
ENFORCEMENT SERVICES	36.9	36.0	1.0
HUMAN RESOURCES	52.3	49.6	2.7
TOTAL COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	145.5	140.8	4.7

**CITY OF VAUGHAN
2006 DRAFT OPERATING BUDGET
FULL TIME EQUIVALENTS
SUMMARY BY DEPARTMENT**

<i>COMMISSIONER / DEPARTMENT</i>	<i>2006 BUDGET</i>	<i>2005 BUDGET</i>	<i>2006 vs. 2005 BUDGET</i>
	<i>TOTAL FTEs</i>	<i>TOTAL FTEs</i>	<i>TOTAL FTEs</i>

COMMISSIONER OF COMMUNITY SERVICES			
COMMISSIONER OF COMMUNITY SERVICES	3.4	3.7	(0.4)
RECREATION	292.1	266.0	26.1
CULTURAL SERVICES	4.5	4.4	0.0
BUILDINGS AND FACILITIES	93.0	91.4	1.6
FLEET MANAGEMENT	8.7	8.3	0.4
PARKS OPERATIONS	98.6	96.6	2.1
PARKS DEVELOPMENT	11.5	11.5	(0.0)
TOTAL COMMISSIONER OF COMMUNITY SERVICES	511.8	481.9	29.9

COMMISSIONER OF PLANNING			
COMMISSIONER OF PLANNING	2.0	2.0	0.0
DEVELOPMENT PLANNING	30.4	25.2	5.2
POLICY PLANNING AND URBAN DESIGN	7.0	12.2	(5.2)
BUILDING STANDARDS	67.2	67.5	(0.3)
TOTAL COMMISSIONER OF PLANNING	106.6	106.9	(0.4)

COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS			
COMMISSIONER OF ETD AND CORPORATE COMMUNICATIONS	2.0	2.0	0.0
ECONOMIC AND BUSINESS DEVELOPMENT	8.7	8.7	0.0
ACCESS VAUGHAN	9.7	1.5	8.2
INFORMATION TECHNOLOGY MANAGEMENT	32.5	30.8	1.7
CORPORATE COMMUNICATIONS	7.4	8.0	(0.6)
TOTAL COMMISSIONER OF ETD AND CORPORATE COMMUNICATIONS	60.3	51.0	9.3

**CITY OF VAUGHAN
2006 DRAFT OPERATING BUDGET
FULL TIME EQUIVALENTS
SUMMARY BY DEPARTMENT**

<i>COMMISSIONER / DEPARTMENT</i>	<i>2006 BUDGET</i>	<i>2005 BUDGET</i>	<i>2006 vs. 2005 BUDGET</i>
	<i>TOTAL FTEs</i>	<i>TOTAL FTEs</i>	<i>TOTAL FTEs</i>
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS			
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	2.0	2.0	0.0
DEVELOP. / TRANSPORT. ENGINEERING	24.3	20.7	3.6
ENGINEERING AND CONSTRUCTION SERVICES	36.4	35.7	0.7
PUBLIC WORKS - OPERATIONS	56.5	57.6	(1.1)
TOTAL COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	119.2	116.0	3.1
CITYWIDE TURNOVER/GAPPING	(10.4)	(12.1)	1.8
TOTAL CITY COMPLEMENT EXCLUDING VAUGHAN PUBLIC LIBRARY	1,257.8	1,207.8	50.0