

FINANCE AND ADMINISTRATION COMMITTEE – JANUARY 16, 2012

COMMUNICATIONS

Distributed January 13, 2012

Item No.

- | | | |
|-----|---|----|
| C1. | Commissioner of Finance/City Treasurer, “Deputation from Rose Rushton” | 10 |
| C2. | Commissioner of Finance/City Treasurer, “Deputation Regarding Budget Documentation Level of Detail” | 10 |

Distributed January 16, 2012

Item No.

- | | | |
|-----|---|---|
| C3. | Commissioner of Finance/City Treasurer | 5 |
| C4. | Mr. Richard Lorello, dated January 16, 2012 | 9 |

Disclaimer Respecting External Communications

Communications are posted on the City’s website pursuant to Procedure By-law Number 7-2011. The City of Vaughan is not responsible for the validity or accuracy of any facts and/or opinions contained in external Communications listed on printed agendas and/or agendas posted on the City’s website.

Please note there may be further Communications.



Date: January 16, 2012

To: Honourable Maurizio Bevilacqua, Mayor
And Members of Council

From: Barbara Cribbett, Commissioner of Finance/City Treasurer

Re: December 13, 2011 Deputation from Rose Rushton

Item Reference: January 16, 2012 Finance and Administration Committee
Item 10 – Final 2012 Draft Operating Budget

Background – Analysis and Options

On April 5, 2011 and December 13, 2011, a deputation was made by Ms. Rose Rushton to the Special Council Meeting and Finance and Administration Committee Meeting respectively, with a number of questions regarding Policy Planning budgets. Although there was no specific direction to staff, as both deputations were received by Council and Committee, staff did provide a response to Ms. Rushton on December 22, 2011 with regards to questions raised in her December 13, 2011 deputation. The questions and responses were as follows:

Question

"The second question was why was the \$291,110.00 transferred from the City's Capital Budget to the Policy Planning Operating's Budget in 2008 as it is my understanding that Capital Budgets are supposed to be separate from Operating Budgets?"

Response

Budgeted transfers between Operating and Capital Budgets are not unusual. This transfer was budgeted in the event that planning staff would be available to undertake work on approved capital projects, and their time would be charged to the approved capital project through a transfer between the Operating and Capital Budgets.

Question

"On this note, I want to also point out that I understand that projects or studies that would be required, if any, by the Policy Planning Department would have been brought to Council as an item for Capital Budget approval"

Response

Yes. The capital projects or studies referred to above would be capital projects/studies approved by Council.

Further Inquiry

A further email was received from the deputant on January 6, 2012 requesting more detailed information (Attachment #1). The following information is being provided to the Finance and Administration Committee in order to ensure that Council Members are aware of the more detailed questions and responses. This correspondence memo has also been forwarded to the deputant.

Correspondence

\$291,000 Transfer from Capital

The Deputant again requested clarification regarding a budgeted \$291,110 Transfer from Capital included in the 2008 and 2009 approved Operating Budget for the Policy Planning Department. The following is a history of why this transfer was considered and approved in the 2008 and 2009 Operating Budgets, and what the 2008 and 2009 actuals were for the same account.

On February 5, 2008, the Budget Committee received a report from the Commissioner of Planning entitled "2008 Draft Operating Budget – Development Planning Department Revenue Shortfall Workplan/Mitigation Plan" (attachment #2). The report outlines a plan to re-deploy staff from Development Planning to Policy Planning to undertake the in-house preparation of a number of official plan review related studies included in the capital budget. In order to implement this approach, Council approved as part of the 2008 Budget a cost recovery transfer of \$291,110 for the Policy Planning Department from capital. This is a similar approach to the City's standard 3% administration fee charged to capital projects, and is a recovery in the operating budget to reflect the fact that there are overheads associated with managing capital projects. The \$291,110 cost recovery Transfer from Capital was approved by Council in the Policy Planning Dept. 2008 and 2009 operating budgets.

Although both the 2008 and 2009 operating budgets for Policy Planning Dept. included the \$291,110 recovery to be transferred from capital projects, as is noted in the attached year end Operating Budget quarterly reports for 2008 and 2009 (Attachment #3) to the Audit and Operational Review Committee, there were no actual Transfers from Capital to the Policy Planning Dept because staff were assigned to other priorities.

Professional Fees

The deputant's question is:

"Why does the Department receive Professional Fees Money as part of its Operating Budget, for example in 2008 they received \$152,000 used only \$50k and had a \$100k unused, yet were able to have capital money transferred over."

Professional Fees have been included in the Policy Planning department's operating budget to permit the hiring of consultants for study or policy work to be undertaken during the course of the year that is not a development charge capital project or study. As staff are encouraged not to spend funds unless necessary, favourable variances for Professional Fees in both 2008 and 2009 are noted in Attachment 3, with the explanation that Professional Fee costs were not incurred as staff performed the work required in-house, and external consultants were not required.

The Transfer from Capital was budgeted to reflect the fact that staff may be assigned to work not funded from the Operating Budget, however, as noted above, an actual transfer did not take place as staff were assigned to other priorities.

Staff regularly review unspent budgets and reassign where required, consequently, the Policy Planning Professional Fee budget was reduced by staff through the annual budget process from \$152,000 to \$62,130 prior to finalizing the 2011 budget, reflecting the fact that actual expenditures for Professional Fees have been lower than budget.

"Is this not mixing tax base money use?"

No, in fact the Transfer from Capital is a methodology to match the work staff are undertaking with the appropriate funding source.

The following questions asked by the deputant relate to Policy Planning Capital Projects.

“What has happened to the above listed project money?”

“What happened to the capital funding set aside which I outlined above in years prior to 2009?”

“What has happened to projected committed capital funding in 2009 to date?”

The following chart illustrates details relating to the capital projects noted by the deputant.

It is important to note the following:

- The Original Budget in the chart below includes the 3% Administration fee approved by Council as part of the project cost
- Project PL-9009-07 is the only project that experienced a budget adjustment, which was approved by Council in December 2010 (Originated as Item 34, Committee of the Whole Report 43, December 14, 2010). The other project budgets are as originally approved by Council
- 90% of the funding for the first 8 projects is from Development Charges
- Any surplus funding remaining after the projects are completed and/or closed is returned to the original funding source.

| Budget Year | Original Budget (Inc. 3%Admin) | Current Budget (Inc. 3% Admin) | Project for the Policy Planning Department | Funding Source | Actual Spend to Sept. 30, 2011 | Current Status |
|-------------|-----------------------------------|--|--|------------------------------------|--------------------------------|---|
| 2007 | \$111,000 | \$111,000 | DP-9004 – Vellore Master Plan Study | DC's - \$99,900 Tax - \$11,000 | \$0 | Project deferred until OP approved by Region of York |
| 2009 | \$103,000 | \$103,000 | DP-9012-09 Centre Street Corridor Urban Design | DC's - \$92,700 Tax - \$10,300 | \$61,132 | Completion expected Quarter 1, 2012 |
| 2009 | \$185,400 | \$185,400 | DP-9013-09 Steeles Avenue Corridor OPA 62 | DC's - \$166,860 Tax - \$18,540 | \$120,536 | Completion expected Quarter 1, 2012 |
| 2004 | \$29,000 | \$29,000 | 9817-04 - Employment Land Needs | DC's – 26,000 Tax - \$3,000 | \$0 | Project deferred until OP approved by Region of York |
| 2003 | \$60,000 | \$60,000 | 9822-03 - Hwy 7 Policy Study 2003 | DC's - \$54,000 Tax - \$6,000 | \$0 | Project deferred until OP approved by Region of York |
| 2005 | \$30,000 | \$30,000 | 9823-05 – Future Community Planning | DC's - \$27,000 Tax - \$3,000 | \$0 | Project deferred until OP approved by Region of York |
| 2007 | \$270,000 | \$301,500 (Budget adjustment approved by Council Dec. 2010) | PL-9009-07 – Yonge Street Study | DC's - \$274,500 Tax - \$27,000 | \$305,818 | Project Closed in 2011 (See Jan. 16 2012 report – Capital Projects Quart. Report ending Sept. 30, 2011) |
| 2003 | \$150,000 | \$150,000 | PL-9014 – NW Quad Jane – Major Mac | DC's - \$135,000 Tax - \$15,000 | \$145,113 | Project Closed Q. 4, 2010 (Report July 6, 2011 Finance and Admin. Committee) |
| 2009 | \$80,000 | \$80,000 | PL-9015-09 – Measuring Env Sustain | Donations - \$80,000 | \$0 | Project completion by Q4, 2012 |

"My concern is that capital project money has or will be allocated to other projects or to the Operating Budget for some other Department"

In the event that a capital project is complete and has surplus funding available, the surplus funding can be allocated to another capital project subject to Council approval, if the surplus funding source is appropriate (e.g. eligible for development charge funding) otherwise the project is closed, and the surplus funds are returned to the original funding source (e.g. Development Charge Reserves). Closed projects are reported in the quarterly capital reports to Council.

Conclusion

The deputant's questions relate to previously approved Policy Planning operating and capital budgets.

The \$291,110 Transfer from Capital was approved by Council in the 2008 and 2009 Operating Budgets to provide for the proper allocation of costs, in the event that staff undertook work related to capital projects. The year-end reporting for both 2008 and 2009 indicate that the Transfer from Capital was not required as staff did not work on capital projects but were assigned to other priorities.

The capital projects questioned by the deputant are funded predominantly by development charges paid by the development industry. The timing on capital projects can change, particularly development-related studies, as various factors such as Official Plan amendments, changes in economic conditions etc. affect development across the City. The status of capital projects is regularly reviewed by staff and provided to Council on a quarterly basis. Once a capital project is complete, or it is determined that the project will not proceed, the project is closed, surplus funds are returned to the original funding source, and Council is apprised through a Capital Project Quarterly report.

Staff have provided this memo to the deputant and have again offered to speak directly to her for any further clarification.

Respectfully submitted,



Barbara Cribbett, CMA
Commissioner of Finance/City Treasurer

Cribbett, Barbara**ATTACHMENT 1**

From: Rose Rushton [rrushton18@gmail.com]
Sent: Friday, January 06, 2012 2:32 PM
To: Cribbett, Barbara
Cc: Carella, Tony; DeFrancesca, Rosanna; Racco, Sandra; Rosati, Gino; Shefman, Alan; Iafrate, Marilyn; Schulte, Deb; Di Biase, Michael; Bevilacqua, Maurizio
Subject: Deputation Request of April 2011 & December 13, 2011
Attachments: Deputation-Policy Planning00011.pdf; bus plan - policy planning - detailing capital proj0001.pdf; policy capital proj - detailing miscalculations or m0001.pdf

Dear Ms. Cribbett,

Thank you for your response. I would appreciate receiving a copy of the report or the location of the report on the City's website that you are referring to.

It is my understanding that capital projects and monies for each fiscal year are approved by Council for the following year. Based on my review, a report that makes reference to this \$291,110.00 transfer cannot be located. This is based on my search of 2007 budget reports.

In addition, you may wish to refer to my original deputation that was made back in April 2011 wherein I had identified policy projects that went before Council for Capital approval in the past. Based on my original deputation to Council, it appears that the Policy Planning Department received approval on many projects or miscalculated others.

When reviewing the Business Overview attached and available on your website for Policy Planning in comparison to just a few projects I have brought to your attention, I find that the current status of these projects is very disturbing. I hope that Council will direct staff to create a chart, unlike in their Business Overview, with facts such as; what money was approved for capital funding, what did the report stipulate, how much of the money was actually spent on the project versus carried over or transferred to another project & when and why the project has taken this long.

| Year | Amount of \$ | Project for the Policy Planning Department | Money Used/Actual Money Used | What is status or what was money assigned to? |
|------|-----------------------|--|---|---|
| 2007 | \$107,700 and growing | DP-9004 – Vellore Master Plan Study | As of 2 years later, Nov, 2009 – none of the money was expensed | |
| 2009 | \$100,000 and growing | DP-9012-09 Centre Street Corridor Urban Design | ? | |
| 2009 | \$180,000 and growing | DP-9013-09 Steeles Avenue Corridor OPA 62 | ? | |
| 2004 | \$27,874 and growing | 9817-04 - Employment Land Needs | As of 5 years later, Nov 2009 – none of the money was expensed | |
| 2003 | \$odd – now \$60,000 | 9822-03 - Hwy 7 Policy Study 2003 | As of 6 years later, Nov 2009 – none of the money was expensed | |
| 2005 | \$29,126 and | 9823-05 – Future | As of 4 years later, Nov | |

| | growing | Community Planning | 2009 – none of the money was expensed | |
|------|-----------------------|------------------------------------|---------------------------------------|--|
| 2007 | \$262,000 and growing | PL-9009-07 – Yonge Street Study | \$78,127.48 used only of the \$262K | |
| 2003 | \$145,600 and growing | PL-9014 – NW Quad Jane – Major Mac | \$78,072.22 used of the \$145K | |
| 2009 | \$80,000 and growing | PL-9015-09 – Measuring Env Sustain | ? | |

In my view, other projects would have been denied because of this Department's projections, yet this Department received a transfer in 2008 when studies that received priority capital funding never amounted to anything.

Here are some of my questions:

Why does the Department receive Professional Fees Money as part of its Operating Budget, for example in 2008 they received \$152,000.00 used only \$50K and had a \$100K unused, yet were able to have capital money transferred over? *I think Council needs to look into this in more detail.*

Is this not mixing tax base money use?

What has happened to the above listed project money?

What happened to the capital funding set aside which I outlined above in years prior to 2009?

What has happened to projects committed capital funding in 2009 to date?

My concern is that this money has or will be allocated to other projects or to the Operating Budget of some other Department. This would be inappropriate and perhaps touches upon some of the points I heard another deputant express by the CD Howe Institute with respect to the City of Vaughan.

I request that Council investigate the amount of capital funding assigned to the Policy Planning Department and that a status update, which should include details of each of these projects, be undertaken given some of the above examples.

Thank you and I await your reply.

Thanks

Rose Rushton

----- Forwarded message -----

From: **Cribbett, Barbara** <Barbara.Cribbett@vaughan.ca>

Date: Thu, Dec 22, 2011 at 3:08 PM

Subject: RE: Deputation Request of April 2011 & December 13, 2011

To: "rrushton18@gmail.com" <rrushton18@gmail.com>

Cc: Mayor and Members of Council <MayorandMembersofCouncil@vaughan.ca>, "Harris, Clayton" <Clayton.Harris@vaughan.ca>

Dear Ms. Rushton:

Your deputation to the December 13th, 2011 Finance and Administration Committee has been forwarded to me, and I would like to provide the following information in response to your questions and comments.

Question

"The second question was why was the \$291,110.00 transferred from the City's Capital Budget to the Policy Planning Operating's Budget in 2008 as it is my understanding that Capital Budgets are supposed to be separate from Operating Budgets?"

Response

Budgeted transfers between Operating and Capital Budgets are not unusual. This transfer was budgeted in the event that planning staff would be available to undertake work on approved capital projects, and their time would be charged to the approved capital project through a transfer between the Operating and Capital Budgets.

Question

"On this note, I want to also point out that I understand that projects or studies that would be required, if any, by the Policy Planning Department would have been brought to Council as an item for Capital Budget approval"

Response

Yes. The capital projects or studies referred to above would be capital projects/studies approved by Council.

I would be happy to speak to you if you require further clarification.

With regards,

Barb Cribbett
Commissioner of Finance & City Treasurer
City of Vaughan
[905-832-8585](tel:905-832-8585) Ext. 8475
Barbara.Cribbett@vaughan.ca

From: Rose Rushton [<mailto:rrushton18@gmail.com>]

1/12/2012

Sent: Monday, December 19, 2011 3:57 PM

To: Carella, Tony; Racco, Sandra; Rosati, Gino; Shefman, Alan; Iafrate, Marilyn; Schulte, Deb; DeFrancesca, Rosanna; Di Biase, Michael; Bevilacqua, Maurizio

Cc: Abrams, Jeffrey

Subject: Deputation Request of April 2011 & December 13, 2011

Mayor and Members of Council,

Further to my Deputation of Tuesday December 13th, as requested, attached is my latest deputation request and a copy of the supporting Operating Budget for Policy Planning for the years 2008 and 2009.

As I mentioned, I have not received a response and I find it disrespectful that a resident has to wait such time and even have to make a second deputation.

In addition, I would ask that you look into why I did not receive any Minutes of the April, 2011 meeting, notwithstanding I personally provided all of you and the Clerk with my supporting documentation and deputation at that time.

I once again look forward to receiving your response.

Thank you
Rose Rushton

This e-mail, including any attachment(s), may be confidential and is intended solely for the attention and information of the named addressee(s). If you are not the intended recipient or have received this message in error, please notify me immediately by return e-mail and permanently delete the original transmission from your computer, including any attachment(s). Any unauthorized distribution, disclosure or copying of this message and attachment(s) by anyone other than the recipient is strictly prohibited.

DEPUTATION FOR TUESDAY DEC 13TH, 2011

Good Evening Mayor and Members of Council. My deputation is a continuation to a deputation I made on April 5, 2011 where I provided documentation related to Policy Planning's operating budgets for years 2007 to 2010. At that time I posed two questions. Unfortunately, to date, I only received a response to one of my questions.

My first question was why monies were transferred from Reserves to the Policy Planning Operating Budget. This was answered by the City Manager.

The second question was **why was \$291,110.00 transferred from the City's Capital Budget to the Policy Planning Operating's Budget in 2008** as it is my understanding that Capital Budgets are supposed to be separate from Operating Budgets?

On this note, I want to also point out that I understand that projects or studies that would be required, if any, by the Policy Planning Department would have been brought to Council as an item for Capital Budget Approval. Therefore the question raised again should be answered tonight given it is my second deputation for the same request.

Thanks,

**CITY OF VAUGHAN
2008 OPERATING BUDGET
DETAILS BY BUSINESS UNIT**

For the Twelve Months Ending December 31, 2008

| Account Description | 2008 Budget | 2007 Budget | 2007 Actual |
|----------------------------------|----------------|----------------|----------------|
| ----- | ----- | ----- | ----- |
| 185 Policy Planning | | | |
| 185001 Policy Planning | | | |
| REV Revenue Accounts | | | |
| 3522 Trsf. fm Res. & Res. Funds | 0 | -180,000 | -180,000 |
| 3614 General Revenue | 0 | 0 | -155 |
| 3619 Admin Fee OMB appeals | 0 | 0 | -2,285 |
| | ----- | ----- | ----- |
| REV Revenue Accounts | 0 | -180,000 | -182,440 |
| EXP Expenditure Accounts | | | |
| 7010 Full Time | 747,225 | 594,280 | 584,399 |
| 7012 Overtime | 2,560 | 1,505 | 3,481 |
| 7015 Part Time | 0 | 1,005 | 0 |
| 7017 Benefits | 191,200 | 152,065 | 143,234 |
| 7100 Mileage | 2,400 | 1,200 | 3,207 |
| 7105 Memberships/Dues/Fees | 3,800 | 3,320 | 3,209 |
| 7110 Meals & Meal Allowances | 600 | 500 | 268 |
| 7115 Training & Development | 3,550 | 2,500 | 2,507 |
| 7125 Subscriptions/Publications | 270 | 270 | 160 |
| 7126 Newsletters & Mailings | 190 | 190 | 0 |
| 7130 Seminars & Workshops | 2,100 | 2,700 | 2,171 |
| 7200 Office Supplies | 1,230 | 1,230 | 1,459 |
| 7203 Drafting Supplies | 1,400 | 2,000 | 0 |
| 7205 Computer Supplies | 1,690 | 1,690 | 1,532 |
| 7210 Office Equip. & Furniture | 390 | 390 | 83 |
| 7211 Computer Hardware/Software | 1,140 | 1,140 | 788 |
| 7220 Copiers, Faxes and Supplies | 7,080 | 7,080 | 7,524 |
| 7222 Printing | 500 | 500 | 486 |
| 7300 Protect. Clothing/Uniforms | 360 | 200 | 152 |
| 7520 Professional Fees | 152,000 | 145,000 | 50,262 |
| 7630 Wireless/Internet Commun. | 950 | 950 | 876 |
| 7699 Sundry Expenses | 1,000 | 1,000 | 1,138 |
| 7790 Trsf. to_ from Expend Res | 0 | 0 | 67,088 |
| 7791 Trsf. to_ from Capital | -291,110 | 0 | 0 |
| | ----- | ----- | ----- |
| EXP Expenditure Accounts | 830,525 | 920,715 | 874,023 |
| | ----- | ----- | ----- |
| 185001 Policy Planning | 830,525 | 740,715 | 691,583 |

**City of Vaughan
Revenue / Expenditure Summary Report
2009 Operating Budget**

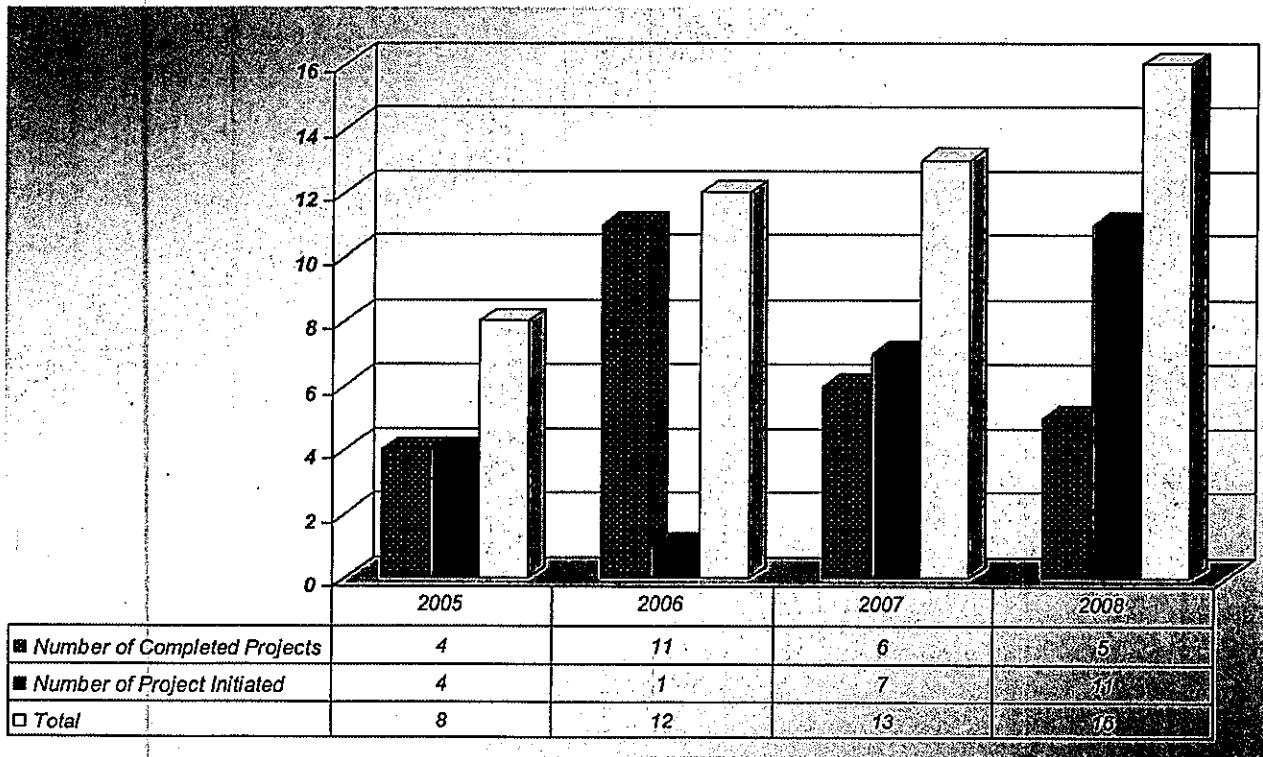
Policy Planning

| | 2009 Budget | % of Total Budget | 2008 Budget | 2009 Budget vs. 2008 Budget | | 2007 Actual |
|--|------------------|-------------------------|------------------|-----------------------------|-------------|------------------|
| | | | | Variance \$ | Variance % | |
| REVENUES | | | | | | |
| General Revenue | 0 | 0.0% | 0 | 0 | 0.0% | (155) |
| Admin Fee OMB appeals | 0 | 0.0% | 0 | 0 | 0.0% | (2,285) |
| Trsf. fm Res. & Res. Funds | 0 | 0.0% | 0 | 0 | 0.0% | (180,000) |
| TOTAL REVENUES | 0 | 0.0% | 0 | 0 | 0.0% | (182,440) |
| EXPENSES | | | | | | |
| Salaries and Wages (incl. Benefits) | 998,230 | 113.2% | 940,985 | 57,245 | 6.1% | 731,114 |
| Professional Fees | 141,725 | 16.1% | 152,000 | (10,275) | -6.8% | 50,262 |
| Office Supplies & Expenses | 12,400 | 1.4% | 11,900 | 500 | 4.2% | 11,001 |
| Staff Development & Training | 10,220 | 1.2% | 9,720 | 500 | 5.1% | 8,047 |
| Meals & Travel | 5,500 | 0.6% | 3,000 | 2,500 | 83.3% | 3,475 |
| Office Equipment & Furniture | 1,530 | 0.2% | 1,530 | 0 | 0.0% | 871 |
| Communications | 950 | 0.1% | 950 | 0 | 0.0% | 876 |
| Tools & Equipment | 360 | 0.0% | 360 | 0 | 0.0% | 152 |
| Community Advertising & Promotion | 190 | 0.0% | 190 | 0 | 0.0% | 0 |
| Capital Funding | (291,110) | -33.0% | (291,110) | 0 | 0.0% | 67,088 |
| Other | 1,500 | 0.2% | 1,000 | 500 | 50.0% | 1,138 |
| Total Non Labour Costs | (116,735) | -13.2% | (110,460) | (6,275) | 5.7% | 142,910 |
| TOTAL EXPENSES | 881,495 | 100.0% | 830,525 | 50,970 | 6.1% | 874,024 |
| NET EXPENDITURES | 881,495 | | 830,525 | 50,970 | 6.1% | 691,584 |

POLICY PLANNING DEPARTMENT

BUSINESS OVERVIEW

Number of Completed and Initiated Projects per Year



Key Conclusion: (What are some conclusions which can be drawn from the measurement trend)

The number of complex policy planning studies initiated and completed, has increased each year with no new staff compliment. Completed and initiated studies: 8 in 2005, 12 in 2006, 13 in 2007 and 16 in 2008.

The Overtime Budget should be increased due to the increased number of projects and associated community consultation.

Notes about the Measure: (What are some assumptions about the performance measure which should be stated)

- 1) Study terms of reference are always approved by Council and form the basis of the RFP in the tendering process. The project, whether in-house or by consultants, must contain a work program setting out all tasks, milestones and key deliverables within the set budget timeframe. Throughout the course of a study, issues arise that may add to the complexity and/or change aspects of the study. The milestones, key deliverables and budget may change as a result.
- 2) Although the total number of projects completed per year is provided, projects vary in terms of complexity and conditions and must also be evaluated in their own right.
- 3) A project can be assessed on the basis of its own parameters – I.E. work to be carried out, time lines and successful production of the final recommendations (usually a planning document). Adoption/approval by Council and its implementation will be the key test of a successful project.

2007 Policy Planning Projects

| ME | √ - COMPLETED IN 2007 | O - ONGOING 2007 |
|----------------------------------|--------------------------|---------------------|
| | | C |
| Development Plan (Keele) | | |
| Map and Order Plan Highway | | C |
| | | |
| Land Use | √ | |
| Environment Area Study | √ | |
| Order of Use | √ | |
| 1 (Urban and Zoning) | | |
| Corridor | | |
| Conservation Plan | √ | |
| Waste Management Master | √ | |
| Historic District Study | √ | |
| Geography Study and | | |
| | 6/13 | 2/13 |

2008 Policy Planning Projects

| | PROJECT NAME | √ - COMPLETED IN 2008 | O - ONGOING IN 2008 | ■ - INITIATED IN 2008 |
|--------------|---|-----------------------|---------------------|-----------------------|
| 1. | Block Plan 40/47 | | | |
| 2. | Community Improvement Plan – Steeles (Jane to Keele) | √ | | |
| 3. | Detailed Streetscape and Open Space Master Plan Study for The Vaughan Corporate Centre (adopted in principal by Council) | √ | | |
| 4. | Group Homes | | O | |
| 5. | Highway 400 North Employment Area (Urban Design Guidelines and Zoning By-law) (ongoing) | | O | |
| 6. | Kipling Avenue Corridor Study (ongoing) | | O | |
| 7. | Major Mackenzie Dr/Jane St – Planning Study | | | ■ |
| 8. | Parking Standards Review & Cash-in-Lieu – City Wide (ongoing) | | | ■ |
| 9. | Sustainable Development Initiatives –Sustainable Development through LEED | √ | | ■ |
| 10. | Sustainable Development Initiatives - Evaluation at Site Plan & Plan of Subdivision | √ | | ■ |
| 11. | Sustainable Development Initiatives - Landform Conservation | | | ■ |
| 12. | Vaughan New Official Plan – First Phase, Visioning | √ | | ■ |
| 13. | Vaughan New Official Plan – Focused Area Study – Vaughan Corporate Center OPA 500 Review, Terms of Reference and Consultant Selection | | | ■ |
| 14. | Vaughan New Official Plan – Focused Area Study – Kleinburg Nashville Community Plan Review, Terms of Reference and Consultant Selection | | | ■ |
| 15. | Commercial Sectors Study – Terms of Reference and Consultant Selection | | | ■ |
| 16. | Vellore District Centre Review, Terms of Reference prepared | | | ■ |
| 17. | Woodbridge Heritage Conservation Study and Plan (ongoing) | | O | |
| 18. | Yonge Street Area Study (ongoing) | | | ■ |
| TOTAL | | 5/18 | 4/18 | 11/18 |

Committees

1. Committees requiring staff attendance and work:

- Accessibility Advisory Committee
- Official Plan Committee
- Environmental Committee

2006 Policy Planning Projects

| IE | √ - COMPLETED IN 2006 | O - ONGOING 2006 |
|-----------------------|--------------------------|---------------------|
| Centre Study | √ | |
| Centre and Open Study | | O |
| Land Use | | O |
| | √ | |
| Study Policy | √ | |
| Used an | √ | |
| Reservation | | |
| Thornhill | √ | |
| ongue | | |
| t | √ | |
| ole Master | | O |
| : PPS, Grow | √ | |
| idor Land | √ | |
| | √ | |
| | | O |
| | √ | |
| | √ | |
| | 11/16 | 4/16 |

2005 Policy Planning Projects

| PROJECT NAME | √ - COMPLETED IN 2005 | O - ONGOING IN 2005 | ■ - INITIATED IN 2005 |
|--|-----------------------|---------------------|-----------------------|
| 1. Carrville District Centre Study | | | ■ |
| 2. Centre Street Land Use Study | √ | | |
| 3. VCC Detailed Streetscape and Open Space Master Plan Study | | O | |
| 4. Highway 7 Land Use Futures Study | | O | |
| 5. Highway 400 North Employment Area | | | ■ |
| 6. Jane Street/Rutherford Road Land Use Planning Study | √ | | |
| 7. Kleinburg Core Area Policy Review | | | ■ |
| 8. Kleinburg Nashville Heritage Conservation District | √ | | |
| 9. Major Mackenzie Raised Planted Centre Median | | O | |
| 10. Markham-Vaughan-Thornhill Main Street Study (Yonge Street) | | O | |
| 11. Steeles Avenue Corridor Land Use Review | | O | |
| 12. Islington Avenue Land Use Study/OPA and Zoning By-Law | √ | | |
| 13. Pedestrian and Bicycle Master Plan Study | | O | |
| 14. Provincial Initiatives – PPS, Greenbelt, Places to Grow | | | ■ |
| 15. 18; Block Plans 40 | | O | |
| 16. 19; Block Plans 40/47 | | O | |
| 17. 20; Block Plans 57/58 | | O | |
| 18. 21; Block Plans 64 | | O | |
| TOTAL | 4/18 | 10/18 | 4/18 |

EXTRACT FROM COUNCIL MEETING MINUTES OF FEBRUARY 11, 2008

Item 5, Report No. 3, of the Budget Committee, which was adopted without amendment by the Council of the City of Vaughan on February 11, 2008.

5

**2008 DRAFT OPERATING BUDGET
DEVELOPMENT PLANNING DEPARTMENT REVENUE SHORTFALL
WORKPLAN/MITIGATION PLAN**

The Budget Committee recommends that the following report of the Commissioner of Planning, dated February 5, 2008, be received:

Recommendation

The Commissioner of Planning recommends that the following report be RECEIVED for information purposes.

Economic Impact

The Development Planning Department budgeted revenue amount for 2008 is \$2,875,600 and budgeted expense is \$2,647,030 compared to the 2007 Budget amounts of \$5,195,600 (revenue) and \$2,779,955 (expense).

Communications Plan

N/A

Purpose

To provide the Budget Committee with the Development Planning Department's Workplan/Mitigation in response to the revenue shortfall.

Background - Analysis and Options

In response to the Budget Committee meeting held January 18, 2008, this report has been prepared as a follow up to the Commissioner's verbal presentation.

In 2006, the Department took in a record amount of \$4,374,931 in planning application fees following the review of planning application fees and subsequent increase in fees. In 2007, the Department experienced a decline in fees to \$2,696,000 and the projected revenues for planning fees for 2008 are \$2,875,600. Revenue from planning fees between 2006 and 2007 declined by approximately 40% due primarily to the fact that the Department received fewer plans of subdivision applications (15 applications in 2006 to only 3 in 2007), resulting in a \$1,300,000 drop in fees for this type of application. The total number of planning applications received in 2006 was 317 compared to 235 applications in 2007. Notwithstanding the 40% decline in application fees between 2006 & 2007, the actual decline in the volume of applications was only 25%. The 235 new planning applications received during 2007 still represents a significant volume of applications for the Development Planning Department to process and although the projected revenues for 2008 are projected to be similar to 2007, it is expected that the number of applications the Department will receive in 2008 will also be consistent with 2007.

A factor contributing to the decline in planning applications is as a result of the servicing constraints facing most municipalities within York Region. The required YDSS infrastructure projects (conveyance and treatment) and the timing of those improvements, anticipated in 2012, has meant that there is a lack of servicing allocation available to accommodate new development proposals.

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF FEBRUARY 11, 2008

Item 5, Budget Report No. 3 – Page 2

In addition to the new applications that the Department will continue to receive during 2008, there exists a backlog of applications from previous years that still require ongoing staff time to manage and bring to completion. The total number of applications currently being dealt with by the 10 F/T Planners responsible for the development application file workload is approximately 600. Therefore, staff will be devoting more time to the processing of the backlog of planning applications. The current average file workload for each Planner is approximately 60 files per Planner based on the current staff complement of 10 Planners.

The Development Planning Department also has a Planner 1 staff position that is dedicated to the review and commenting of variance and consent applications to the Committee of Adjustment. In 2007, the Planner 1 reviewed 415 variance and 96 consent applications and provided support at evening meetings to the Committee of Adjustment and attended OMB hearings on behalf of the City. The salary of this staff member is covered entirely by the Development Planning Department Budget, however none of the revenue collected from Committee of Adjustment application fees is directed to defer the Planning Department budget expenses.

Initiatives Taken To Date

1. Staff Redeployment and Vacant positions

In response to the decline in planning application revenue during 2007, the decision was made to place a hold on the recruitment of the 2 new F/T staff complement positions (1-GIS Technician and 1-Urban Designer) and deploy the existing Senior Environmental Planner. An Administrative position within the Development Planning staff complement to the Policy Planning Department. In addition, the Senior Environmental Planner and Office Co-coordinator positions were vacant for all of 2007 and the Department realized the benefit in savings in salary.

2. Further Review of Planning Fees

C.N. Watson and Associates Ltd. are currently undertaking a further review and refinement of the City's planning fees. This review will examine the distribution of the current planning fee schedule by application type and should more accurately weight the fee structure (base fee plus per unit fee) to assist the Department in collecting full cost recovery for each application type. Given that we have a baseline of two years it is suggested that the City request C.N. Watson to re-visit Vaughan's full cost recovery model to verify its currency.

New Initiatives

1. Conduct Policy Studies Internally with further deployment of staff from Development Planning to Policy

In addition to the 4 F/T staff that have been either transferred to the Policy Planning Department or placed on hold, it is also recommended that 2 additional Planners currently part of the Development Planning staff complement be seconded to the Policy Planning Department to assist in the preparation of the related Official Plan Review focused area studies. With the assistance from other department's including Engineering, Parks, Finance and Legal Services, the Planning Department will be in a position to undertake the preparation of a number of official plan review related studies in house, thereby saving several hundred thousand dollars in consulting costs. However, there still may be a need to retain consultants to conduct specialty work in support of certain components of these studies.

In 2007, the Department Organization Chart included a total approved complement of 32 F/T staff approved as part of the 2007 Budget process.

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF FEBRUARY 11, 2008

Item 5, Budget Report No. 3 – Page 3

The initiatives taken will have the effect of reducing the total complement within the Development Planning Department from a 2007 Budget approved staff complement of 32 F/T positions to 26 F/T staff for the 2008 Budget period. With the transfer of 2 additional Planners from the Development Planning Department to the Policy Planning Department the total number of Planners dedicated to the review of the backlog of approximately 600 planning applications will decline from 10 to 8, and the average number of applications per Planner will increase from 60 to 75. This is in contrast to other municipalities where the file load per Planner is much less (e.g. Brampton-26; Mississauga 30-35).

Relationship to Vaughan Vision 2020

This report is consistent with the priorities set forth in Vaughan Vision 2020, particularly "Plan & Manage Growth & Economic Vitality".

Regional Implications

N/A

Conclusion

The management of the Development Planning Department will continue to monitor the situation to ascertain if the changes will have any impact upon the level of service to our clients and to be cognizant of any impact upon our employees and will on an as need basis report such impacts and recommend remedial actions to the City Manager for review.

Attachments

N/A

Report prepared by:

John Zipay, Commissioner of Planning, ext. 8445
Marco Ramunno, Director of Development Planning, ext. 8485

/LG

Fleet Management Expenditures Favourable \$125,685

The favourable expenditure variance was mostly related to joint service revenue collected from the outcome of negotiations that included retroactive fuel charges (\$71k). Furthermore, reduced requirements from other departments resulted in lower than expected charges (\$22k); salary savings due to maternity leave (\$11k) and the remaining balance came from under spending in various accounts.

Parks Operations (Incl. Cemeteries) Revenue Favourable \$115,220

The majority of the favourable revenue variance is due to higher than forecasted recoveries from York Region for boulevard grass cutting services, as a result of the service tender coming in higher than anticipated (\$185k). The favourable variance is offset by reduced Asian Longhorn Beetle Program provincial assistance revenue (\$75k), as work requirements were less than initially anticipated.

Parks Operations Expenditures Favourable \$169,920

The favourable expenditure variance is largely caused by salaries & benefits staff vacancies (\$330k). In addition, there are favourable variances in contract, materials and supplies accounts due to staff performing this work in-house, such as flower bed planting, tree removal and pruning (\$239k). In addition, charges from other departments were lower because Park staff performed work normally completed by Public Works staff, in particular sidewalk snow ploughing (\$122k). The favourable variance is offset by higher machine time due to the increase in winter storm events (\$286k) and higher utility expenses, mainly water (\$175k) which has been historically under budgeted and recently corrected in the 2009 budget. The remaining balance is spread out in various accounts (e.g. uniforms, small tools, etc.)

Parks Development Expenditures Favourable \$102,120

The favourable variance is primarily savings in labour costs as a result of staff vacancies. Most vacant positions have been filled and the remaining vacancies are being currently actively recruited.

Commissioner of Planning

Commissioner of Planning Expenditures Unfavourable (\$2,065)

The unfavourable position is due to a variance in fuel costs caused by the average increase in 2008 fuel prices and a historically static budget which does not accurately reflect past consumption trends. This variance was partially offset by savings in other accounts.

Development Planning Expenditures Favourable \$115,105

The majority of favourable expenditure variance relates to vacancies in full-time positions (\$90k) and the associated costs in office equipment and computer hardware/software (\$25k). The department has had two staff complement positions vacant in the first half of 2008.

Policy Planning Expenditures Unfavourable (\$104,685)

The unfavourable variance is due to a transfer from capital which did not occur (\$291k), as a result of the need to redirect resources to other projects related to the New Official Plan. Furthermore, the transfer of one staff from Development Planning department to assist in the in-house projects related to the above did not occur due to workload and Municipal Board hearings. The above unfavourable variance was partially offset by savings in salaries and benefits for staff vacancies (\$88k) and the balance in professional fees related to work performed without consultants (e.g. sustainable development through leads, measuring environmental sustainability, Woodbridge core focus area study, etc).

June 2, 2010
Audit & Operational Review Committee

favourable winter conditions later in the year and various other minor account variances in utilities, computer hardware/software, small tools, equipment, etc.

Parks Development

Expenditure variance - \$24,328 or 2.3% unfavourable

The unfavourable variance was mainly related \$22k for sooner than expected replacement of special computer hardware and renewal of software licenses. There was also a \$3,500 unfavourable variance on maintenance and vehicle repairs caused by unforeseen vehicle repairs.

Commissioner of Planning

Commissioner of Planning

Expenditure variance - \$1,208 or 0.4% unfavourable

The small unfavourable variance was mainly a result of job evaluation adjustment to salaries and benefits as per City policy. The variance was covered in the corporate contingency account and savings in other accounts.

Development Planning

Revenue variance - \$197,001 or 8.3% favourable

The variance was a result of increased applications received during this time period e.g. (Official Plan and Zoning By-law Amendments, Subdivisions, Part-Lot Control, Site-Plans and Condominiums). This increase was mainly due to developers speeding up projects to avoid the HST which will increase prices by 8%.

Expenditure variance - \$247,329 or 9.5% favourable

The majority of the variance, approximately \$229k, was related to labour savings caused by two maternity leaves backfilled by lower cost contract staff and an approved position transfer to Policy Planning. The balance of the variance consists of savings in office equipment and furniture and other multiple minor variances.



Policy Planning

Expenditure variance - \$255,521 or 29.0% unfavourable

The variance was a result of a \$291k transfer from capital that was budgeted and did not occur. This transfer was part of a two year program that ended in 2009 and was not budgeted for 2010. There was \$76k overspending in labour costs for a position transferred from another department that was not budgeted and partially offset from savings for a vacancy. The above unfavourable variances were offset by under spending in professional fees for projects completed by City staff, approximately \$116k, and other minor accounts.

Building Standards

Revenue variance - \$1,343,765 or 14.5% favourable

Approximately 60% of the variance was a result of substantially higher than expected building permit volumes caused by Provincial government's HST announcement. The remainder of the variance was related to other service charges such as plumbing fees and sign and title restriction fees among other related fees.

The increased volume of permit activity resulted in a \$1.7m corporate contribution to the Building Standards Continuity Reserve Fund at the end of the year. The Building Standards Department will continue to monitor permit activity and if required, will review the building permit fee structure and make recommendations accordingly.

Expenditure variance - \$584,574 or 9.5% favourable

The majority of the favourable expenditure variance of \$408k relates to vacancies which have resulted in savings in the salary and benefits. Associated accounts, including training and development, office equipment, mileage and other accounts make up the balance of \$180k.



FINANCE & ADMIN. CMTEE
COMMUNICATION C2
Date: Jan 16/12 ITEM NO. 10

January 16th, 2012
To: Members of Council

From: Barbara Cribbett, Commissioner of Finance/City Treasurer

Re: Deputation regarding budget documentation level of detail

Item reference: January 16th, 2012 Finance and Administration Committee
Item #10 - Final 2012 Draft Operating Budget

Background - Analysis and Options

This correspondence has been prepared in response to a December 16th, 2011 Finance and Administration Committee deputation from Ms. Carolyn Marmurek regarding the City of Vaughan's budget documentation level of detail. The deputation is provided as Attachment #1.

Budget Process & Documentation Evolution

In developing the City's annual budget, various documents are provided to Committee/Council and the public. This year's Finance and Administration Committee budget deliberations began with the provision of a 950 page Draft Operating Budget Document, which has been available on the City's website since November 14th, 2011. This document forms the basis for budget deliberations and includes the following:

- ✓ City Budget summaries and analysis (major budget changes, full-time equivalents, department budget variance explanations, etc.).
- ✓ Department business plans & additional resource requests
- ✓ Department account level detail, including:
 - Prior year budget, draft budget, and a 2 year forecast
 - 2010 actual balances and 2011 forecasted actual balances

Note: At the point of issue 2011, actual balances were as of Oct. For consistency and comparison purposes a full year actual forecast is provided. (year to date plus 2011 remaining monthly budgets)

 - Budget variance comments

The above noted public document is provided to aid the Finance and Administration Committee and Council to understand the composition of current and future department budgets and make informed decisions while building the City's Budget. The above process was initiated in 2008 and was intended to provide detail clarity and transparency early in the budget process. As a result of this change, the budget process is smoother with fewer committee requests for additional detail. The information requested in the deputation is available within this document. For reference and illustration, a department summary from the 2012-2014 Draft Operating budget is provided as Attachment #2. In comparison, few municipalities provide a similar level of detail and typically report publicly to Council through presentations and reports at a much higher level of detail.

Correspondence

From this point the Finance and Administration Committee deliberates on the draft budget information provided, which can result in additional information requests or reports from staff. This information is also available to the public and posted on the City's website.

Once the budget is approved by Council, the City's Budget Book is developed, which is intended to summarize and consolidate the outcomes of the budget process, serving as a policy document, a financial plan, operations guide, and a communications device. Prior to 2009, once the budget was approved limited numerical data was provided in multiple separate documents. The format designed in 2009 consolidates all documents into one master document, which includes commentary to guide the reader through the budget to generate a greater appreciation and understanding of the budget pressures, decisions, and future implications.

The 2011 Budget Book illustrates prior year (2010) actual figures; however in cases of early budget approvals, audited actual figures may not be available until a later date. In these circumstances forecasted estimates or prior year balances are substituted. In order to keep the size of the Budget Book document manageable, currently over 600 pages, it is necessary to consolidate the volume of public information provided during the budget process and report at a higher level. As a result, department financial summaries were condensed through the use of consistent account groupings, which is a common practice in the GTA. For reference, department financial summaries from other GTA municipal budget books are provided as Attachment # 3. Of interest is the City of Vaughan's account level of detail which is similar, if not greater, than other GTA municipalities. Should additional detail be required, members of the public can access a number of the supporting budget documents available on the City's website. For special interest requests or to access unavailable information, residents can obtain information through the Freedom of Information process. With the exception of this single request, the Budget Department has not received any other requests related to providing a lower level of account level budget detail.

The new format also includes additional information on our community, the strategic plan, financial policies, and additional analysis providing greater holistic context and meaning to the City's current and future financial plans. This action is a significant improvement over the older format, which simply illustrated numbers. Budget books for the past three years are available on the City's Website. A print screen of this site is provided as Attachment # 4.

It should be noted: The Budget Book is a static document illustrating the annual funding plan for the City's departments. At this point the budget has been adopted and opportunities for further review and change are subject to the following budget process, which begins with a detailed draft budget, including associated department budget and actual account detail.

Budget Monitoring

Monitoring adherence to the City's financial plan is conducted through quarterly reporting, for which departments are required to comment on all unfavourable department variances and any favourable department variances in excess of \$100,000. These reports are lengthy and available to the public quarterly. Based on a brief review, it was found that a number of GTA municipalities do not perform budget vs. actual reviews as frequently or provide the same level of detail publicly. This is another example of Vaughan's dedication to transparency and strong financial management.

Distinguished Budget Presentation Award

As a result of the changes to the City's Budget Book format illustrated above, Vaughan has received the prestigious Distinguished Budget Presentation Award for 2009 and 2010.

The Government Finance Officers Association (GFOA) is a non-profit international professional association serving 17,600 government finance professionals throughout North America. The

GFOA has a very strong Canadian influence, which is demonstrated by Canadian's serving as the Executive Board President, Board members, and Policy Committee members, dedicated to providing top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management.

The awards presented to Vaughan represent a significant achievement as it reflects the commitment of the municipality and staff to meet the highest principles of Government budgeting. In order to receive this budget award, the City of Vaughan had to satisfy nationally recognized guidelines for effective budget presentation. The budget document was rated by 3 independent reviewers on 27 criteria, covering 4 categories. These guidelines are designed to assess how well the budget document serves as a policy document, financial plan, operational guide, and communications device. Having successfully achieved this goal, the City and the Budgeting and Financial Planning Department have received certificates of recognition, Attachment #5.

Conclusion

On December 16th, 2011 the Finance and Administration Committee received a deputation regarding the City of Vaughan's budget documentation level of detail. Subsequently, staff received electronic correspondence from the deputant regarding this topic.

As a result, staff have provided additional correspondence regarding the topic, which supports the following points:

- ✓ The information requested is available on-line in the 2012-2014 Draft Operating Budget document.
- ✓ The account level detail provided in the City's consolidated budget book is greater or the same as budget books provided by other GTA municipalities.
- ✓ The high quality of the City's budget document was recognized by receiving the Distinguished Budget Presentation Award for 2009 and 2010 documents.

The above points further demonstrate the City's dedication to transparency and financial leadership.

Respectfully submitted,



Barbara Cribbett, CMA
Commissioner of Finance/City Treasurer

Attachment #1

Good Evening Mayor and Members of Council.

I would like to speak to you tonight on a topic that I raised in April 2011.

At that time I had provided the Clerk and yourselves handouts of examples of various fiscal years operating budget formats.

In the years 2004 to 2008, the budget format was much easier to understand. I would like Council to revert back to this format given your promise for more accountability and transparency.

In addition, I further provided the format adopted by the previous Council in 2009. The format is not as reader friendly, does not identify all the expense accounts and is less transparent.

Although I am not providing handouts at this time, I can provide them to you via e-mail. Using the 2009 Operating Budget Format as an example, here are further points I would like to point out:

- 1. The 2009, format did not provide for actuals spent for the previous year in 2008. In fact it only provided for actuals for (2 years prior) 2007. ODD, because these actuals were already reported in the 2008 Operating Budget Format, again the format I wish Council seriously consider once again reverting and adopting.***
- 2. Expenses such as 407 ETR, Gas, Insurance, Rental/Leases of Vehicles is all lumped together, making it extremely difficult to determine yearly totals.***
- 3. In 2010, I have the same concerns as noted above, only it provides actual spent from two years earlier, being 2008. Other concerns are as noted above.***

However, when a member of the public requests print-outs, generated from the City's Software (People-Soft), it provides the Account Number and Line items (being the different General Ledgers) as was provided publicly in every Budget Year until 2008.

What changed that Senior Management convinced the last Council in producing the format authorized in 2009?

Why was the Budget in 2009, for Mayor and Members of Council still available in the old format, both on the City's Website and in the City's Budget Book, with the only exception being the actuals which remain a concern?

Once again, I urge this Council to demand that their Senior Staff and City Staff are just as transparent as Council and that these recommendations be adopted to make "accountability and transparency" an action for 2011's printed budget and onwards.

Attachment #2



Revenue and Expenditure Summary

2012-14 Operating Budget

| Department | Exp Category | Account | 2010 Actuals | | 2011 Forecast | | 2011 Budget | | 2012 Budget | | 2013 Forecast | | 2014 Forecast | |
|-----------------------|--------------|------------------------------------|-------------------|-------------------|-------------------|----------------|-------------|-------------------|----------------|-------------|-------------------|----------------|-------------------|----------------|
| | | | Actual | Forecast | Actual | Forecast | Actual | Forecast | Actual | Forecast | Actual | Forecast | Actual | Forecast |
| Revenue | | | | | | | | | | | | | | |
| | | 3574 Rev. frm Recov. Exp - Pd Duty | (19,325) | (502) | (14,757) | 0 | (7,239) | (21,996) | (7,239) | 49.1% | (21,996) | 0 | (21,996) | 0 |
| | | 3618 Dept. Misc. Revenues | (702,830) | (702,600) | (509,821) | 0 | 7,239 | (502,682) | 7,239 | (1.4%) | (502,682) | 0 | (502,682) | 0 |
| | | 3524 Fees from Other Municip. | (35,000) | (35,000) | (35,000) | 0 | 0 | (35,000) | 0 | 0.0% | (35,000) | 0 | (35,000) | 0 |
| | | Total Revenue | (757,155) | (738,102) | (659,678) | 0 | 0 | (659,678) | 0 | 0.0% | (659,678) | 0 | (659,678) | 0 |
| Labour Costs | | | | | | | | | | | | | | |
| | | 7010 Full Time | 22,677,105 | 24,411,754 | 24,918,668 | 667,124 | (16,000) | 25,569,792 | 651,124 | 2.6% | 25,539,228 | 369,437 | 26,190,024 | 250,795 |
| | | 7012 Overtime | 1,036,744 | 237,087 | 138,577 | 693 | 16,000 | 155,270 | 16,693 | 12.0% | 155,270 | 0 | 155,270 | 0 |
| | | 7015 Part Time | 5,028 | 1,786 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0 | 0 | 0 |
| | | 7017 Benefits | 6,047,499 | 6,283,796 | 6,356,447 | 331,707 | 0 | 6,688,154 | 331,707 | 5.2% | 6,967,696 | 279,502 | 7,218,646 | 250,992 |
| | | 7522 Volunteer Firefighters | 93,640 | 130,564 | 145,000 | 0 | 0 | 145,000 | 0 | 0.0% | 145,000 | 0 | 145,000 | 0 |
| | | Total Labour Costs | 29,860,016 | 31,084,997 | 31,598,692 | 999,524 | 0 | 32,558,216 | 999,524 | 0.0% | 33,207,155 | 648,939 | 33,708,942 | 901,787 |
| Other Expenses | | | | | | | | | | | | | | |
| | | 7100 Mileage | 4,002 | 6,129 | 9,055 | 1 | 0 | 9,056 | 1 | 0.0% | 9,056 | 0 | 9,056 | 0 |
| | | 7103 407-ETR Toll Charges | 468 | 314 | 97 | 0 | 0 | 97 | 0 | 0.0% | 97 | 0 | 97 | 0 |
| | | 7105 Membership/Dues/Fees | 4,925 | 6,363 | 10,706 | 0 | 0 | 10,706 | 0 | 0.0% | 10,706 | 0 | 10,706 | 0 |
| | | 7110 Meals and Meal Allowances | 6,935 | 4,878 | 6,248 | 0 | 0 | 6,248 | 0 | 0.0% | 6,248 | 0 | 6,248 | 0 |
| | | 7115 Training & Development | 178,167 | 121,689 | 113,255 | 3 | 0 | 113,258 | 3 | 0.0% | 113,258 | 0 | 113,258 | 0 |
| | | 7120 Telephone Charges | 0 | 957 | 928 | 0 | 0 | 928 | 0 | 0.0% | 928 | 0 | 928 | 0 |
| | | 7122 Cellular Telephones | 33,720 | 37,977 | 34,150 | (198) | 0 | 33,952 | (198) | (0.6%) | 33,952 | 0 | 33,952 | 0 |
| | | 7125 Subscriptions/Publications | 7,233 | 6,388 | 6,066 | (1) | 0 | 6,065 | (1) | (0.0%) | 6,065 | 0 | 6,065 | 0 |
| | | 7130 Seminars & Workshops | 2,324 | 3,990 | 6,953 | (2) | 0 | 6,361 | (2) | (0.0%) | 6,361 | 0 | 6,361 | 0 |
| | | 7200 Office Supplies | 13,748 | 16,389 | 12,701 | 667 | 0 | 13,368 | 667 | 5.3% | 13,368 | 0 | 13,368 | 0 |
| | | 7205 Computer Supplies | 4,805 | 4,981 | 3,914 | 3 | 0 | 3,917 | 3 | 0.1% | 3,917 | 0 | 3,917 | 0 |
| | | 7210 Office Equip. & Furniture | 8,013 | 8,313 | 23,826 | (5,001) | 0 | 18,825 | (5,001) | (21.0%) | 18,825 | 0 | 18,825 | 0 |
| | | 7211 Computer Hardware/Software | 19,853 | 34,191 | 47,730 | (5,002) | 0 | 42,728 | (5,002) | (10.5%) | 42,728 | 0 | 42,728 | 0 |
| | | 7215 Mfca. & Repairs - Equip | 19,684 | 733 | 3,132 | 1 | 0 | 3,133 | 1 | 0.0% | 3,133 | 0 | 3,133 | 0 |
| | | 7220 Copiers, Faxes and Supplies | 22,472 | 12,452 | 19,276 | 1 | 0 | 19,277 | 1 | 0.0% | 19,277 | 0 | 19,277 | 0 |
| | | 7300 Protective Clothing/Uniforms | 353,448 | 270,932 | 339,384 | 19,999 | 0 | 359,383 | 19,999 | 5.9% | 359,383 | 0 | 359,383 | 0 |
| | | 7305 Breathing & Medical Supplies | 46,440 | 57,316 | 47,035 | 0 | 0 | 47,035 | 0 | 0.0% | 47,035 | 0 | 47,035 | 0 |
| | | 7310 Mfca. Buildings & Facil. | 765 | 769 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0 | 0 | 0 |
| | | 7315 Vehicle Maintenance & Repairs | 493,217 | 448,901 | 386,954 | 27,492 | 0 | 414,446 | 27,492 | 7.1% | 425,141 | 10,695 | 431,026 | 5,885 |
| | | 7325 Janitorial Services | 37,337 | 34,586 | 17,526 | (1) | 0 | 17,525 | (1) | (0.0%) | 17,525 | 0 | 17,525 | 0 |
| | | 7330 Materials & Supplies | 220,926 | 150,357 | 166,590 | (5) | 0 | 166,585 | (5) | (0.0%) | 166,585 | 0 | 166,585 | 0 |
| | | 7331 Contractor & Contractor Mat. | 0 | 0 | 5,613 | 114 | 0 | 5,613 | 114 | 2.0% | 5,613 | 516 | 5,463 | 134 |
| | | 7335 Small Tools & Equipment | 108,941 | 84,142 | 88,653 | (2) | 0 | 88,651 | (2) | (0.0%) | 88,651 | 0 | 88,651 | 0 |
| | | 7345 Radio Operations | 176,013 | 289,217 | 268,799 | 0 | 0 | 268,799 | 0 | 0.0% | 268,799 | 0 | 268,799 | 0 |

| Department | Exp. Category | Account | 2010 Actuals | | 2011 Forecast | | 2011 Budget | | 2012 Budget | | 2013 Forecast | | 2014 Forecast | |
|------------|---------------|---------------------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|------------------|------------------|---------------|
| | | | Actual | Forecast | Actual | Forecast | Budget | Forecast | Budget | Forecast | Budget | Forecast | Budget | Forecast |
| | | 7410 Rental, Leases - Equipment | 108 | 67 | 283 | 0 | 283 | 0 | 283 | 0 | 283 | 0 | 283 | 0 |
| | | 7520 Professional Fees | 0 | 375 | 2,285 | 0 | 2,285 | 0 | 2,285 | 0 | 2,285 | 0 | 2,285 | 0 |
| | | 7530 Outside Services | 6,085 | 15,460 | 28,168 | 560 | 28,728 | 560 | 28,728 | 560 | 28,728 | 560 | 28,728 | 0 |
| | | 7550 Fire Prevention | 29,483 | 38,736 | 46,844 | 1 | 46,845 | 1 | 46,845 | 1 | 46,845 | 1 | 46,845 | 0 |
| | | 7660 Gas/Diesel - Vehicles | 49,874 | 62,920 | 66,699 | 23,066 | 89,765 | 23,066 | 89,765 | 23,066 | 89,765 | 23,066 | 89,765 | 0 |
| | | 7630 Wireless/Internet Commun. | 1,577 | 1,418 | 1,884 | 0 | 1,884 | 0 | 1,884 | 0 | 1,884 | 0 | 1,884 | 0 |
| | | 7696 Grouped Expenses | 41,647 | 47,392 | 40,035 | 0 | 40,035 | (40,035) | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 7699 Sundry Expenses | 22,689 | 18,885 | 20,225 | 0 | 20,225 | 40,035 | 60,260 | 60,260 | 60,260 | 60,260 | 60,260 | 0 |
| | | 7700 Chgs. from Otha Depts. | 792 | 496 | 3,108 | 2 | 3,110 | 0 | 3,110 | 2 | 3,110 | 0 | 3,110 | 0 |
| | | 7710 Internal Recoveries | 0 | (2,537) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 7780 Trf to Reserve Insurance | 283,960 | 349,990 | 349,990 | (349,990) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 7785 Trf to Reserves-Other | 1,096,150 | 1,096,150 | 1,096,150 | (1,096,150) | 0 | 0 | 0 | (349,990) | 0 | 0 | 0 | 0 |
| | | 7790 Trsf. to Expend Res | 0 | (300,000) | (300,000) | 150,000 | (150,000) | 0 | 0 | (1,096,150) | 0 | 0 | 0 | 0 |
| | | Total Other Expenses | 3,305,601 | 2,941,296 | 2,971,588 | (1,234,442) | 1,737,146 | (1,234,442) | 1,737,146 | (1,234,442) | 1,907,302 | 1,907,302 | 1,916,261 | 10,959 |
| | | Total Fire and Rescue | 3,305,601 | 3,305,601 | 3,305,601 | (234,916) | 3,373,654 | (234,916) | 3,373,654 | (234,916) | 3,373,654 | 3,373,654 | 3,373,654 | 5,746 |

* Note: Actual Forecast 2011 is for reference purposes only and is based on year to date actuals as of September 2011 plus the remainder of the calendarized budget.

2012 Budget Variance Comments

| Revenues | Expenses |
|---|--|
| 3574 - Rev. from Recover. Expenses | 7010 - Full Time |
| 3618 - Dept. Misc. Revenues | 7012 - Overtime |
| | 7017 - Benefits |
| | 7122 - Cellular Telephones |
| | 7200 - Office Supplies |
| | 7210 - Office Equip. & Furniture |
| | 7211 - Computer Hardware/Software |
| | 7300 - Protect. Clothing/Uniforms |
| | 7315 - Vehicle Maintenance & Repairs |
| | 7331 - Contractor & Contract. Mat. |
| | 7530 - Outside Services |
| Reallocation from Rev. from Recover. Expenses to Dept. Misc. Revenues to realign with User Fees | Increase due to 2011 ARR gapped increase, pro-rated progression & adjustments and offsets by other minor adjustments |
| Reallocation from Rev. from Recover. Expenses to Dept. Misc. Revenues to realign with User Fees | Reallocation of Standby-call out pay to overtime as per collective agreement which no longer requires standby-callout pay & overtime rate adjusted |
| | Increase in relation to salary and benefit rate increase |
| | Decrease-one time costs from 2011 ARR |
| | Gapped continuous increase from 2011 ARR |
| | Decrease-one time costs from 2011 ARR |
| | Decrease-one time costs from 2011 ARR |
| | Gapped continuous increase from 2011 ARR |
| | Increase due to fuel price and volume following Budget Guidelines. |
| | Minor Price Increase for defibrillator maintenance for the fire vehicles |
| | Gapped continuous increase from 2011 ARR |

Attachment #3

City of Vaughan
Revenue/Expenditure Summary Report
2011-12 Operating Budget

| | | | 2010 Actual | 2010 Budget | 2011 | | | 2012 Forecast | |
|--------------------------|---------------------------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| | | | | | 2011 Budget | % of Total Budget | Budget Variance \$ | Budget Variance % | |
| Fire and Rescue Services | Revenue | Rev. frm Recov. Exp | (19,325) | (7,664) | (14,757) | 2.6% | (7,093) | 92.55% | (21,851) |
| | | Fees from Other Municip. | (35,000) | (35,000) | (35,000) | 6.3% | (0) | 0.0% | (35,000) |
| | | Dept. Misc. Revenues | (702,830) | (346,897) | (509,921) | 91.1% | (163,024) | 46.99% | (511,582) |
| Total Revenues | | | (757,155) | (389,561) | (559,678) | 100.0% | (170,117) | 43.67% | (568,433) |
| Labour Costs | Staffing Costs (incl Benefits) | | 29,860,016 | 29,524,152 | 31,558,692 | 91.4% | 2,034,540 | 6.89% | 35,047,971 |
| Other Expenses | Capital Funding | | 1,096,150 | 1,096,150 | 796,150 | 2.3% | (300,000) | -27.37% | 946,150 |
| | Tools & Equipment | | 508,830 | 468,603 | 475,072 | 1.4% | 6,469 | 1.38% | 557,909 |
| | General Mtce & Repairs | | 513,666 | 378,283 | 390,086 | 1.1% | 11,803 | 3.12% | 390,786 |
| | Corporate Accounts | | 293,960 | 293,960 | 349,990 | 1.0% | 56,030 | 19.06% | 372,095 |
| | Communications | | 211,310 | 187,869 | 305,761 | 0.9% | 117,892 | 62.75% | 305,563 |
| | Service Contracts and Materials | | 264,348 | 220,851 | 215,983 | 0.6% | (4,868) | -2.2% | 216,537 |
| | Staff Development & Training | | 192,649 | 134,027 | 136,390 | 0.4% | 2,363 | 1.76% | 136,390 |
| | Office Equipment & Furniture | | 27,866 | 65,334 | 71,556 | 0.2% | 6,222 | 9.52% | 71,753 |
| | Utilities & Fuel | | 49,874 | 60,786 | 66,699 | 0.2% | 5,913 | 9.73% | 68,928 |
| | Other | | 64,336 | 60,261 | 60,260 | 0.2% | (1) | 0.0% | 60,260 |
| | Community Advertising & Promotion | | 29,483 | 46,644 | 46,644 | 0.1% | 0 | 0.0% | 46,645 |
| | Office Supplies & Expenses | | 41,025 | 37,633 | 35,891 | 0.1% | (1,742) | -4.63% | 36,562 |
| | Meals & Travel | | 11,405 | 15,626 | 15,400 | 0.0% | (226) | -1.45% | 15,401 |
| | Joint Services & Department Transfers | | 792 | 3,108 | 3,108 | 0.0% | 0 | 0.0% | 3,110 |
| | Professional Fees | | 0 | 2,244 | 2,285 | 0.0% | 41 | 1.83% | 2,285 |
| | Operating Leases | | 108 | 300 | 283 | 0.0% | (17) | -5.67% | 283 |
| | Total Non Labour Costs | | 3,305,801 | 3,071,679 | 2,971,558 | 8.6% | (100,121) | -3.26% | 3,230,657 |
| Total Expenses | | | 33,165,817 | 32,595,831 | 34,530,250 | 100.0% | 1,934,419 | 5.93% | 38,278,628 |
| Net Expenditures | | | 32,408,662 | 32,206,270 | 33,970,572 | | 1,764,302 | 5.48% | 37,710,195 |

| 2011 ARRs | | | | | | | | | | | |
|--------------------------------------|-----------------|---------------|----------|-------------------|---------------|----------------|-----------|-----------------|-----------|-----------------|-----------|
| Commission/Description | Position Status | Annual Impact | | | | Gapping Impact | | Net 2011 Impact | | Net 2012 Impact | |
| | | FTE | Expenses | Revenue / Offsets | Net Budget \$ | FTE | Budget \$ | FTE | Budget \$ | FTE | Budget \$ |
| Fire Fighters and Assistant Captains | FT | 10.0 | 959,746 | 0 | 959,746 | (6.7) | (633,031) | 3.33 | 326,715 | 6.67 | 622,831 |
| Mechanic - EVT | FT | 1.0 | 81,674 | (25,000) | 56,674 | | | 1.00 | 56,674 | - | 0 |

| 2012 ARRs | | | | | | | | | | | |
|--------------------------------------|-----------------|---------------|-----------|-------------------|---------------|----------------|-----------|-----------------|-----------|-----------------|-----------|
| Commission/Description | Position Status | Annual Impact | | | | Gapping Impact | | Net 2012 Impact | | Net 2013 Impact | |
| | | FTE | Expenses | Revenue / Offsets | Net Budget \$ | FTE | Budget \$ | FTE | Budget \$ | FTE | Budget \$ |
| Fire Fighters and Assistant Captains | FT | 20.0 | 1,711,015 | 0 | 1,711,015 | | | 20.00 | 1,711,015 | - | (10,200) |
| Communication Operators | FT | 2.0 | 154,761 | | 154,761 | | | 2.00 | 154,761 | - | 0 |

York Region

Transit Branch

Financial Summary

Transit Branch

| | Tax Levy prior to Allocations | | | | \$000's | | | | |
|--------------------------------------|-------------------------------|---------------|---------------|---------------|----------------|------------|----------------|----------------|----------------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | % | 2012 | 2013 | 2014 |
| | Actual | Actual | Actual | Restated | Approved | Change | Outlook | Outlook | Outlook |
| Conventional | 57,243 | 57,692 | 63,897 | 73,850 | 84,707 | 15% | 97,872 | 108,645 | 117,649 |
| Mobility Plus | 8,565 | 9,514 | 10,145 | 11,060 | 13,326 | 20% | 14,974 | 16,328 | 17,494 |
| Rapid Transit | 5,220 | 6,359 | 6,230 | 9,831 | 12,351 | 26% | 13,675 | 15,175 | 16,269 |
| Tax Levy Prior to Allocations | 71,029 | 73,565 | 80,271 | 94,741 | 110,384 | 17% | 126,521 | 140,148 | 151,412 |

| | | | | | \$000's | | | | |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|-----------------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | % | 2012 | 2013 | 2014 |
| | Actual | Actual | Actual | Restated | Approved | Change | Outlook | Outlook | Outlook |
| Expenditures | | | | | | | | | |
| Salaries and Benefits | 7,769 | 10,265 | 12,016 | 15,762 | 16,819 | 7% | 17,858 | 19,586 | 19,976 |
| Program Specific Expenses | 64,909 | 98,582 | 100,801 | 106,816 | 113,556 | 6% | 125,146 | 133,824 | 143,352 |
| Professional Contracted Services | 26,534 | 1,147 | 1,848 | 2,657 | 2,575 | -3% | 2,970 | 3,053 | 3,117 |
| General Expenses | 3,470 | 4,335 | 4,694 | 8,635 | 17,862 | 107% | 19,843 | 22,416 | 23,822 |
| Occupancy Costs | 3,771 | 3,945 | 3,921 | 6,927 | 7,422 | 7% | 8,590 | 9,104 | 9,293 |
| Minor Capital | 25 | 46 | 63 | 99 | 138 | 40% | 141 | 143 | 146 |
| Expenditures | 106,478 | 118,320 | 123,343 | 140,897 | 158,371 | 12% | 174,547 | 188,127 | 199,707 |
| Financing Costs and Reserves | | | | | | | | | |
| Financing Costs | 11,413 | 12,086 | 14,105 | 15,380 | 15,177 | -1% | 17,312 | 19,109 | 21,254 |
| Contribution to Reserves | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| Contribution to Capital | 5,200 | 6,105 | 7,200 | 7,200 | 6,200 | -14% | 7,200 | 8,200 | 9,200 |
| Financing Costs and Reserves | 16,613 | 18,191 | 21,305 | 22,580 | 21,377 | -5% | 24,512 | 27,309 | 30,454 |
| Gross Expenditures | 123,091 | 136,510 | 144,648 | 163,477 | 179,748 | 10% | 199,059 | 215,436 | 230,160 |
| Revenues | | | | | | | | | |
| Grant Subsidies | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| User Fees | (43,229) | (47,459) | (48,165) | (51,930) | (53,023) | 2% | (56,624) | (59,981) | (63,471) |
| Fees and Charges | (232) | (166) | (190) | (180) | (180) | 0% | (180) | (180) | (180) |
| Development Charges | (997) | (1,019) | (1,388) | (1,321) | (1,342) | 2% | (935) | (351) | (345) |
| Contribution from Reserves | (9,220) | (14,520) | (14,520) | (14,400) | (14,400) | 0% | (14,400) | (14,400) | (14,400) |
| Third Party Recoveries | (10) | (15) | (38) | (6) | (6) | 0% | (6) | (6) | (6) |
| Revenues | (53,688) | (63,179) | (64,300) | (67,836) | (68,931) | 2% | (72,145) | (74,918) | (78,403) |
| Negotiated Specific & Recoveries | | | | | | | | | |
| Negotiated Specific | 590 | 562 | 510 | 850 | 956 | 13% | 973 | 993 | 1,014 |
| Departmental Charges & Recoveries | 1,416 | 347 | 353 | (179) | 314 | -276% | 317 | 321 | 325 |
| Capital Recoveries | (380) | (676) | (940) | (1,571) | (1,684) | 7% | (1,684) | (1,684) | (1,685) |
| Other Recoveries | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| Negotiated Specific & Recoveries | 1,625 | 233 | (78) | (900) | (414) | -54% | (393) | (370) | (346) |
| Gross Expenditures including Negotiated Specific & Recoveries | 124,717 | 136,743 | 144,571 | 162,577 | 179,334 | 10% | 198,666 | 215,066 | 229,815 |
| Tax Levy Prior to Allocations | 71,029 | 73,565 | 80,271 | 94,741 | 110,384 | 17% | 126,521 | 140,148 | 151,412 |
| % change | | | | | 17% | | 15% | 11% | 8% |



FIRE & EMERGENCY SERVICES 2011 OPERATING BUDGET

| Description | 2010 Actual | 2010 Budget | 2011 Budget | 2011 Bud. vs. 2010 Bud. | | 2011 Bud. Vs. 2010 Act. | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------------|---------------|-------------------------|-------------|
| | | | | \$ Incr./ (Decr.) | % Change | \$ Incr./ (Decr.) | % Change |
| Revenues | | | | | | | |
| FINES | 32,000 | 3,000 | 3,000 | 0 | 0.0% | (29,000) | -90.6% |
| USER FEES & SERVICE CHARGES | 34,312 | 90,000 | 30,000 | (60,000) | -66.7% | (4,312) | -12.6% |
| SALES | (385) | 2,000 | 2,000 | 0 | 0.0% | 2,385 | -619.5% |
| RECOVERIES & CONTRIBUTIONS | 196,622 | 280,961 | 280,961 | 0 | 0.0% | 84,339 | 42.9% |
| OTHER INCOME | 60,175 | 25,000 | 25,000 | 0 | 0.0% | (35,175) | -58.5% |
| Total Revenues | 322,724 | 400,961 | 340,961 | (60,000) | -15.0% | 18,237 | 5.7% |
| Expenses | | | | | | | |
| SALARIES AND BENEFITS | 26,266,807 | 25,498,720 | 28,214,020 | 2,715,300 | 10.6% | 1,947,213 | 7.4% |
| PRINTING & OFFICE SUPPLIES | 38,367 | 35,109 | 35,109 | 0 | 0.0% | (3,258) | -8.5% |
| PURCHASES FOR RESALE | 812 | 3,883 | 3,883 | 0 | 0.0% | 3,071 | 378.2% |
| OPERATING MATERIALS & SUPPLIES | 272,128 | 289,963 | 349,963 | 60,000 | 20.7% | 77,835 | 28.6% |
| VEHICLE SUPPLIES | 0 | 2,913 | 2,913 | 0 | 0.0% | 2,913 | 0.0% |
| UTILITIES | 189,545 | 194,418 | 197,867 | 3,449 | 1.8% | 8,322 | 4.4% |
| COMMUNICATIONS | 76,674 | 79,027 | 79,027 | 0 | 0.0% | 2,353 | 3.1% |
| TRAVEL EXPENSES | 25,989 | 35,067 | 35,067 | 0 | 0.0% | 9,078 | 34.9% |
| TRAINING | 21,046 | 38,000 | 38,000 | 0 | 0.0% | 16,954 | 80.6% |
| CONTRACTS & SERVICE AGREEMENTS | 25,433 | 21,830 | 21,830 | 0 | 0.0% | (3,603) | -14.2% |
| MAINT. & REPAIR-TIME/MATERIAL | 106,021 | 97,000 | 127,000 | 30,000 | 30.9% | 20,979 | 19.8% |
| RENTAL/LEASE | 3,088 | 3,297 | 3,297 | 0 | 0.0% | 209 | 6.8% |
| PROFESSIONAL SERVICES | 81,798 | 71,078 | 12,878 | (58,200) | -81.9% | (68,920) | -84.3% |
| LICENCES, PERMITS, FEES | 4,841 | 5,000 | 5,000 | 0 | 0.0% | 159 | 3.3% |
| OFFICE FURNISHINGS & EQUIPMENT | 677 | 900 | 900 | 0 | 0.0% | 223 | 32.9% |
| WRITE-OFFS | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| TRANSFERS TO RESERVES | 41,000 | 41,000 | 41,000 | 0 | 0.0% | 0 | 0.0% |
| Total Expenses | 27,154,226 | 26,417,205 | 29,167,754 | 2,750,549 | 10.4% | 2,013,528 | 7.4% |
| Net Expenditures/(Revenues) | 26,831,502 | 26,016,244 | 28,826,793 | 2,810,549 | 10.8% | 1,995,291 | 7.4% |

Changes in the 2011 Budget from the 2010 Budget over \$50,000:

User Fees & Services Charges: Decrease due to loss of dispatch fees

Salaries and Benefits: Increase is due to annualization of cost of living adjustment and movement of staff along the Town's Salary Grids.

Operating Materials and Supplies – Growth related increase in training & uniform replacement.

Professional Services – Decrease in base hospital expenses.

TOWN OF AURORA
2011 BUSINESS PLAN AND BUDGET

Parks & Recreation Services Department

2011 Budget Highlights:

Base Budget

| Parks & Recreation | 2010 Actuals (unaudited) | 2010 Adjusted Budget | 2011 Budget | Variance (Favourable)/UnFavourable | |
|--------------------|--------------------------------|----------------------------|--------------------|---------------------------------------|---------|
| | | | | \$ | % |
| Personnel Costs | 4,798,800 | 4,790,200 | 5,056,400 | 266,200 | 5.56% |
| Other Expenditures | 1,893,900 | 2,093,000 | 2,057,500 | (35,500) | (1.70%) |
| Total Expenditures | 6,692,700 | 6,883,200 | 7,113,900 | 230,700 | 3.35% |
| Revenues | (5,098,000) | (5,248,100) | (5,304,900) | (56,800) | (1.08%) |
| Net | 1,594,700 | 1,635,100 | 1,809,000 | 173,900 | 10.64% |

New Items

- Part-time Seasonal Parks Serviceperson \$27,995 (Parks)
- Part-time Parks Summer Student \$9,580 (Parks)
- Integration Support Workers \$19,120 (Recreational Programming)
- Senior Centre General Reception \$21,025 (Recreational Programming)
- Facility Receptionist/Registration Clerk \$12,900 (Business Support)

2011 Approved Budget

| Parks & Recreation | 2010 Actuals (unaudited) | 2010 Adjusted Budget | 2011 Budget | Variance (Favourable)/UnFavourable | |
|--------------------|--------------------------------|----------------------------|--------------------|---------------------------------------|---------|
| | | | | \$ | % |
| Personnel Costs | 4,798,800 | 4,790,200 | 5,147,000 | 356,800 | 7.45% |
| Other Expenditures | 1,894,000 | 2,093,100 | 2,057,500 | (35,600) | (1.70%) |
| Total Expenditures | 6,692,800 | 6,883,300 | 7,204,500 | 321,200 | 4.67% |
| Revenues | (5,097,900) | (5,248,100) | (5,304,900) | (56,800) | (1.08%) |
| Net | 1,594,900 | 1,635,200 | 1,899,600 | 264,400 | 16.17% |

TOWN OF RICHMOND HILL

2011 Budget

COMMUNITY SERVICES DEPARTMENT

FIRE & EMERGENCY SERVICES

The Fire & Emergency Services Division provides firefighting, rescue and emergency medical services as well as fire prevention and public fire safety education services to the Town of Richmond Hill.

The Fire Department is comprised of the following divisions:

| | |
|--|-----------------------------------|
| Administration Operations Training | Fire Prevention Communications |
|--|-----------------------------------|

2011 Budget Overall Summary

| | Actuals as of <u>31-Dec-09</u> | Preliminary Actuals <u>31-Dec-10</u> | 2010 Approved <u>Budget</u> | 2011 Draft <u>Budget</u> | Variance Increase <u>(Decrease)</u> | <u>%</u> |
|---------------------------|--------------------------------------|--|-----------------------------------|--------------------------------|---|------------|
| Personnel Costs | \$16,084,703 | \$16,821,040 | \$17,135,900 | \$17,920,600 | \$784,700 | 4.6 |
| Other Expenditures | 1,150,681 | 1,126,468 | 1,089,500 | 1,212,500 | 123,000 | 11.3 |
| Total Expenditures | 17,235,385 | 17,947,508 | 18,225,400 | 19,133,100 | 907,700 | 5.0 |
| Total Revenues | (995,522) | (1,256,141) | (1,249,500) | (1,480,500) | (231,000) | (18.5) |
| | <u>\$16,239,863</u> | <u>\$16,691,367</u> | <u>\$16,975,900</u> | <u>\$17,652,600</u> | <u>\$676,700</u> | <u>4.0</u> |

2011 Budget Summary – By Cost Centre

| | Actuals as of <u>31-Dec-09</u> | Preliminary Actuals <u>31-Dec-10</u> | 2010 Approved <u>Budget</u> | 2011 Draft <u>Budget</u> | Variance Increase <u>(Decrease)</u> | <u>%</u> |
|-----------------|--------------------------------------|--|-----------------------------------|--------------------------------|---|------------|
| Administration | \$1,075,011 | \$1,208,378 | \$1,273,500 | \$1,342,700 | \$69,200 | 5.4 |
| Operations | 13,421,892 | 13,780,751 | 13,819,000 | 14,397,800 | 578,800 | 4.2 |
| Training | 395,421 | 355,559 | 342,000 | 300,500 | (41,500) | (12.1) |
| Fire Prevention | 841,243 | 834,431 | 955,800 | 985,900 | 30,100 | 3.1 |
| Communications | 506,296 | 512,248 | 585,600 | 625,700 | 40,100 | 6.8 |
| | <u>\$16,239,863</u> | <u>\$16,691,367</u> | <u>\$16,975,900</u> | <u>\$17,652,600</u> | <u>\$676,700</u> | <u>4.0</u> |

TOWN OF RICHMOND HILL

2011 Budget

COMMUNITY SERVICES DEPARTMENT

FIRE & EMERGENCY SERVICES – ADMINISTRATION

Program Description

The Administration Division of the Fire & Emergency Services Division provides a number of functions such as planning & policy development, records management, occupational health & safety, apparatus, equipment and facilities maintenance, purchasing and budget preparation & control. The Administration Division is also responsible for the selection and assignment of staff and personnel management.

The Administration Division administers invoices on behalf of other Fire Department Divisions. In 2010 approximately 488 Motor Vehicle Accident, 118 False Alarm were issued.

2011 Budget Highlights

| | Actuals as of <u>31-Dec-09</u> | Preliminary Actuals <u>31-Dec-10</u> | 2010 Approved <u>Budget</u> | 2011 Draft <u>Budget</u> | Variance Increase <u>(Decrease)</u> | <u>%</u> |
|-------------------------------|--------------------------------------|--|-----------------------------------|--------------------------------|---|---------------|
| Personnel Costs | | | | | | |
| Full Time Salaries & Benefits | \$636,106 | \$718,185 | \$743,600 | \$737,300 | (\$6,300) | (0.8) |
| Casual wages and benefits | 225,706 | 252,147 | 273,900 | 315,400 | 41,500 | 15.2 |
| Other | 14,918 | 10,589 | 22,500 | 22,500 | - | - |
| Total Personnel Costs | 876,729 | 980,921 | 1,040,000 | 1,075,200 | 35,200 | 3.4 |
| Uniforms/Clothing | 61,385 | 70,439 | 70,000 | 75,000 | 5,000 | 7.1 |
| Emergency Preparedness | 24,717 | 26,099 | 27,500 | 27,500 | - | - |
| Minor Capital | 16,784 | 14,965 | 32,800 | 52,800 | 20,000 | 61.0 |
| Other expenditures | 100,991 | 126,918 | 110,700 | 120,700 | 10,000 | 9.0 |
| Total Expenditures | 1,080,606 | 1,219,342 | 1,281,000 | 1,351,200 | 70,200 | 5.5 |
| Emergency Preparedness Rev. | - | (800) | (2,500) | (2,500) | - | - |
| Donations & Other Revenues | (5,595) | (10,164) | (5,000) | (6,000) | (1,000) | (20.0) |
| Total Revenues | (5,595) | (10,964) | (7,500) | (8,500) | (1,000) | (13.3) |
| Net Budget | \$1,075,011 | \$1,208,378 | \$1,273,500 | \$1,342,700 | \$69,200 | 5.4 |

THE CORPORATION OF THE TOWNSHIP OF KING
2011 TAX RATE OPERATING BUDGET - DETAILS (COUNCIL APPROVED)
TOWNSHIP ONLY

Fire And Emergency Services

Revenue

| | | |
|--------------|--|----------------|
| 1.15.241.264 | MTO Revenue | 50,000 |
| 1.15.241.277 | Insurance Calls | 35,000 |
| 1.15.241.278 | Fire Inspections | 1,000 |
| 1.15.241.279 | Other Fire Revenue | 40,000 |
| 1.15.241.281 | Fire Agreements - Other municipalities | 100,000 |
| | Total Revenue | 226,000 |

Expenditures

| | | |
|--------------|------------------------------------|-----------|
| 1.22.310.500 | Wages Volunteer Force | 1,060,000 |
| 1.22.310.505 | Benefits Volunteer Force | 74,200 |
| 1.22.310.510 | Salaries Administration | 316,387 |
| 1.22.310.515 | Benefits Administration | 76,209 |
| 1.22.310.520 | Office Supplies | 22,000 |
| 1.22.310.526 | Telephone | 8,000 |
| 1.22.310.527 | Travel | 4,000 |
| 1.22.310.528 | Cellular Telephone | 7,000 |
| 1.22.310.533 | Education, Memberships | 9,000 |
| 1.22.310.534 | Fire Prevention & Public Education | 10,000 |
| 1.22.310.539 | Medical Supplies | 16,000 |
| 1.22.310.544 | Training Supplies | 30,000 |

Descriptions

2011 Budget

| | | |
|--------------|--|------------------|
| 1.22.310.546 | Breathing Air Program | 60,000 |
| 1.22.310.570 | Hydro | 15,000 |
| 1.22.310.569 | Water | 2,000 |
| 1.22.310.572 | Heating Fuel | 13,000 |
| 1.22.310.582 | Personal Protective Equipment | 80,000 |
| 1.22.310.585 | Uniforms | 25,000 |
| 1.22.310.587 | Fuel- Gasoline | 42,000 |
| 1.22.310.593 | Fire/ Dispatch Agreements | 130,000 |
| 1.22.310.608 | Security/ Fire Alarm Systems | 3,500 |
| 1.22.310.611 | Equipment Repairs & Maintenance Supplies | 56,295 |
| 1.22.310.612 | Building Repair, Maintenance & Supplies | 40,000 |
| 1.22.310.640 | Vehicle Expense | 110,000 |
| | Total Expenditures | 2,209,591 |

Total Fire And Emergency Services

| | |
|--------------|--------------------|
| Revenue | 226,000 |
| Expenditures | 2,209,591 |
| Net | (1,983,591) |

FIRE

2011 CURRENT BUDGET
DEPARTMENT SUMMARY

| 2009 | 2010 | | 2011 (APPROVED) | | | | | |
|-------------------|-------------------|-------------------|--------------------------------|-------------------|-------------------------|-----------------|-------------------|-------------------------|
| | BUDGET | YEAR-END ACTUAL | FINANCIAL RESOURCE CATEGORIES | BASE BUDGET | % CHANGE VS 2010 BUDGET | PROGRAM CHANGES | TOTAL BUDGET | % CHANGE VS 2010 BUDGET |
| 21,387,359 | 22,723,836 | 22,060,484 | Human Resources | 23,224,129 | 2.2 | 53,000 | 23,277,129 | 2.4 |
| 775,194 | 826,900 | 691,746 | Operating/Minor Capital Equip. | 833,700 | 0.8 | 28,200 | 861,900 | 4.2 |
| 559,827 | 718,639 | 595,113 | Purchased Services | 710,665 | -1.1 | 11,000 | 721,665 | 0.4 |
| 49,598 | 33,500 | 38,340 | Corp. Expenditures/Provisions | 33,500 | 0.0 | 0 | 33,500 | 0.0 |
| 174 | 47,200 | 22,765 | Internal Charges & Settlements | 266,350 | 464.3 | 0 | 266,350 | 464.3 |
| 22,772,151 | 24,350,075 | 23,408,448 | TOTAL EXPENDITURES | 25,068,344 | 3.0 | 92,200 | 25,160,544 | 3.3 |
| -937,109 | -1,294,800 | -1,082,921 | Controllable Revenues | -1,332,589 | 2.9 | 0 | -1,332,589 | 2.9 |
| -18,687 | -31,100 | -15,223 | General Revenues & Recoveries | -118,250 | 280.2 | 0 | -118,250 | 280.2 |
| -955,797 | -1,325,900 | -1,098,144 | TOTAL REVENUES | -1,450,839 | 9.4 | 0 | -1,450,839 | 9.4 |
| 21,816,354 | 23,024,175 | 22,310,304 | NET OPERATING BUDGET | 23,617,505 | 2.6 | 92,200 | 23,709,705 | 3.0 |

HUMAN RESOURCES REQUIREMENTS (shown in Full Time Equivalents - FTE's)

| | 202.0 | 202.0 | 202.0 | 202.0 |
|-------|-------|-------|-------|-------|
| 199.0 | 202.0 | 202.0 | 202.0 | 202.0 |
| 199.0 | 202.0 | 202.0 | 202.0 | 202.0 |
| 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4.5 | 4.5 | 4.5 | 4.5 | 4.5 |

Oakville

Emergency Services 2011 Expenditure Summary by Program and Service

| | 2010 | 2010 - 2011 |
|--------------------------------------|-------------------|-------------------|
| | 2010 | 2010 - 2011 |
| | YTD | Base |
| | Actuals | Budget |
| | | Change |
| | | (%) |
| EXPENDITURE BY PROGRAM | | |
| Emergency Services | | |
| Administration | 1,225,400 | 1,168,200 |
| Emergency Planning | 38,900 | 39,500 |
| Training | 863,600 | 886,700 |
| Fire Prevention | 1,034,100 | 1,073,700 |
| Suppression | 21,545,800 | 23,040,400 |
| Communications | 886,800 | 1,008,700 |
| TOWARF | 32,500 | 32,500 |
| Total EXPENDITURE BY PROGRAM | 25,627,100 | 27,249,700 |
| REVENUES | | |
| Activity Revenue | 472,100 | 412,400 |
| Internal Recoveries | 32,500 | 32,500 |
| Total Revenues | 504,600 | 444,900 |
| Tax Levy Requirement | 25,122,500 | 26,804,800 |
| TAX LEVY BY PROGRAM | | |
| Emergency Services | | |
| Administration | 1,225,400 | 1,168,200 |
| Emergency Planning | 38,900 | 39,500 |
| Training | 763,600 | 786,700 |
| Fire Prevention | 1,004,100 | 1,043,700 |
| Suppression | 21,203,700 | 22,758,000 |
| Communications | 886,800 | 1,008,700 |
| TOWARF | 0 | 0 |
| Total TAX LEVY BY PROGRAM | 25,122,500 | 26,804,800 |
| Gross Expenditures by Type | | |
| Salaries, Wages, Benefits | 22,774,700 | 24,171,100 |
| Materials & Supplies | 623,800 | 654,400 |
| Purchased Services | 1,349,000 | 1,478,400 |
| Internal Charges | 71,200 | 132,800 |
| Other Expenditures | 33,500 | 34,500 |
| Minor Capital & Transfer to Reserves | 774,900 | 778,500 |
| Gross Operating Expenditures | 25,627,100 | 27,249,700 |

Community Services: Fire and Emergency Services Overview

Current Budget Financial Summary - Division

| (\$000s) | VARIANCE | | | | |
|-------------------------------------|-----------------|------------------|-----------------|-----------------------------------|-------------|
| | 2010 BUDGET | 2010 ACTUALS* | 2011 BUDGET | 2011 BUDGET VS. 2010 BUDGET | % CHANGE |
| <i>BREAKDOWN BY CATEGORY</i> | | | | | |
| Labour Expenditures | \$42,983 | \$43,929 | \$45,712 | \$2,729 | 6.3% |
| Other Expenditures | \$2,414 | \$2,107 | \$2,513 | \$99 | 4.1% |
| Total Expenditures | \$45,397 | \$46,036 | \$48,225 | \$2,828 | 6.2% |
| Gross Revenues | (\$520) | (\$307) | (\$520) | \$0 | 0.0% |
| Net Expenditures | \$44,877 | \$45,729 | \$47,705 | \$2,828 | 6.3% |

*Forecast year- end actuals based on August 31st, 2010 actual results

Note: Figures in the table may not add due to rounding



Mississauga 2011 Budget Book
Fire & Emergency Services Department

2011 - 2014 Net Operating Budget by Program

| Program Expenditures (\$'000's) | 2011 Budget | 2012 Budget | 2013 Forecast | 2014 Forecast |
|---------------------------------|---------------|---------------|---------------|---------------|
| Suppression | 71,985 | 75,083 | 79,472 | 81,159 |
| Building Maintenance | 1,038 | 1,145 | 1,156 | 1,083 |
| Vehicle Maintenance | 2,967 | 3,052 | 3,137 | 3,165 |
| Prevention | 4,296 | 4,562 | 4,828 | 4,928 |
| Divisional Support Services | 4,577 | 5,222 | 5,795 | 6,072 |
| Net Budget Impact | 84,863 | 89,064 | 94,387 | 96,407 |

Note: Numbers may not balance due to rounding.

2011 Net Budget by Program

| Program Expenditures (\$'000's) | 2009 Actual | 2010 Budget | 2011 Base Budget | 2011 Base Change % | 2011 Program Changes | 2011 Request | 2011 Change | 2011 Change (%) |
|---------------------------------|---------------|---------------|------------------|--------------------|----------------------|---------------|--------------|-----------------|
| Suppression | 64,970 | 68,907 | 71,902 | 4.3 | 83 | 71,985 | 3,078 | 4.5 |
| Building Maintenance | 873 | 907 | 1,038 | 14.4 | 0 | 1,038 | 131 | 14.4 |
| Vehicle Maintenance | 2,815 | 2,797 | 2,955 | 5.6 | 12 | 2,967 | 170 | 6.1 |
| Prevention | 3,723 | 4,145 | 4,296 | 3.6 | 0 | 4,296 | 151 | 3.6 |
| Divisional Support Services | 5,485 | 4,825 | 4,523 | (6.3) | 54 | 4,577 | (249) | (5.2) |
| Net Budget Impact | 77,866 | 81,582 | 84,714 | 3.8% | 149 | 84,863 | 3,281 | 4.0% |

Note: Numbers may not balance due to rounding.

4 Year Budget and Forecast

| (\$'000's) | 2010 Budget | 2011 Budget | 2012 Budget | 2013 Forecast | 2014 Forecast |
|---------------------------|---------------|---------------|---------------|---------------|---------------|
| Labour Costs | 79,343 | 82,092 | 86,068 | 91,275 | 93,336 |
| Other Operating Expenses | 3,203 | 3,484 | 3,779 | 3,851 | 3,784 |
| Total Costs | 82,546 | 85,577 | 89,837 | 95,125 | 97,120 |
| Total Revenues | (1,749) | (1,564) | (1,664) | (1,664) | (1,664) |
| Net Cost | 80,797 | 84,013 | 88,173 | 93,462 | 95,456 |
| Allocations | 785 | 850 | 890 | 926 | 951 |
| Net of Allocations | 81,582 | 84,863 | 89,064 | 94,387 | 96,407 |

Note: Numbers may not balance due to rounding.

Attachment #4

VAUGHAN **Live** **Work** **Play**

- Community
- Education
- Health
- Budgets
- Government
- Rec. & Culture
- Tourism

SEARCH WEBSITE:

citizens first through service excellence

- INSIDE GOVERNMENT**
City Of Vaughan
- City Of Vaughan
 - Mayor's Message
 - City Council
 - Agendas, Minutes & Extracts
 - Live Council Broadcast
 - Proclamations
 - more...
 - Department Listing
 - Office of the City Manager
 - Fire & Rescue
 - Community Services
 - Recreation & Culture
 - Building & Facilities
 - Parks & Forestry Operations
 - Parks Development
 - Fleet
 - Non-Profit Housing
 - Finance & Corporate Services
 - Financial Services
 - Purchasing
 - Reserves & Investments
 - Legal & Administrative
 - Office of the City Clerk
 - Legal Services
 - Human Resources
 - Planning
 - Development Planning
 - Policy Planning / Urban Design
 - Buildings Standards
 - Economic / Technology Development & Comm.
 - Economic & Tech. Development
 - Information & Tech. Management
 - Corporate Communications
 - Engineering & Public Works
 - Engineering Services
 - Development / Transportation Engineering
 - Public Works

You are here... Home / vaughan / departments / budget / 2012_budget.cfm

City budgets

Shaping the future

As Vaughan moves forward, financial sustainability continues as one of our key priorities. Over the next decade, the City of Vaughan is expected to undergo a tremendous transformation fueled by sustained high growth rates, provincially driven intensification, and a number of vision-based master plans reflecting important community needs. Recognizing the challenges that lay ahead and building on the financial planning efforts, the City's budget continues to incorporate a future focus, which provides citizens with more certainty about the direction of City services, finances, and tax levels.

For several years, the City's rigorous budgetary process has focused on containing costs and implementing best practices with the goal of developing realistic and responsible financial plans. This year's budget will continue to build on those core values and successful business practices. Vaughan is in a very strong financial position and offers value to its residents by providing some of the lowest property tax rates in York Region and the Greater Toronto Area, while providing quality community services.

As the budget process unfolds, related content will be provided on this site, including presentations, items, reference material, and links to prior budget materials.

Public consultation is integral to building the budget. Listed below are scheduled Finance and Administration Committee meeting dates. These meetings are open to the public and offer residents the opportunity to comment on budget related topics.

Finance and Administration Committee Meeting Dates

- November 21, 2011 - 9:30 a.m. - 12:00 p.m.
- November 28, 2011 - 7:00 p.m. - 10:00 p.m.
- December 5, 2011 - 1:30 p.m. - 4:30 p.m.
- December 13, 2011 - 7:00 p.m. - 10:00 p.m.
- January 16, 2012 - 1:30 p.m. - 4:30 p.m.

Click [here](#) to download full meeting schedule.

All meetings will take place at Vaughan City Hall, 2141 Major Mackenzie Dr., Committee Room 242/243.

2012-2014 Budget Highlights

- For 2012, the City will present a 3-year Operating plan and a 2-year Capital Budget.
- Program Review discussed at December 13, 2011 Finance and Administration Committee meeting.
- 2012 Capital Budget and 2013 Capital Budget plan discussed at November 28, 2011 Finance and Administration Committee meeting.
- Operating Budget discussed at November 21, 2011 Finance and Administration Committee meeting.

Draft Documents

- » [Coming Soon](#)

Presentations

- » Program Review (Dec 13)
- » Draft 2012 Capital Budget and 2013 Capital Plan (Nov 28)
- » Draft 2012 Budget and 2013-14 Operating Plan (Nov 21)

Agendas

- » Finance and Administration Committee (Jan 16)
- » Finance and Administration Committee (Dec 13)
- » Finance and Administration Committee (Dec 5)
- » Finance and Administration Committee (Nov 28)
- » Finance and Administration Committee (Nov 21)

Budget - Prior Years

2011

- » 2011 budget book: volume 1
- » 2011 budget book: volume 2
- » 2011 capital projects

2010

- » 2010 budget book: volume 1
- » 2010 budget book: volume 2
- » 2010 capital projects

2009

- » 2009 budget book
- » 2009 capital projects

[back](#)

SEARCH WEBSITE:



citizens first through service excellence

INSIDE GOVERNMENT

City Of Vaughan

- » **City Council**
- » Mayor's Message
- » Agendas, Minutes & Extracts
- » Live Council Broadcast
- » Integrity Commissioner
- » Council Meetings
- » Council Expenditure Reports
- » 2010 Municipal Election
- » Most Requested By-Laws
- » Ward Map
- » more...

You are here: Home / vaughan / council / minutes_agendas / committee_2011 / a20111121fa.cfm

**finance and administration committee
november 21, 2011 - 9:30 a.m.**

Committee Rooms 242/243
 2nd Floor
 Vaughan City Hall
 2141 Major Mackenzie Drive
 Vaughan, Ontario
 Tel: 905-832-8504 • Fax 905-832-8535
 Email: clerks@vaughan.ca

Disclaimer: Due to time constraints, addendum items may not be posted on this site. Further, users may find that charts, images and tables may be difficult to read. Be advised that complete information regarding Council and Committee of the Whole agendas and minutes can be obtained from the City Clerk's Department at (905) 832-8504.



To view documents in PDF format, you need the free Adobe Acrobat Reader

AGENDA

1. CONFIRMATION OF AGENDA
2. DISCLOSURE OF INTEREST
3. CEREMONIAL PRESENTATIONS
4. COMMUNICATIONS
 - [click to view](#)
5. DETERMINATION OF ITEMS REQUIRING SEPARATE DISCUSSION INCLUDING MEMBERS RESOLUTION(S)
6. ADOPTION OF ITEMS NOT REQUIRING SEPARATE DISCUSSION
7. CONSIDERATION OF ITEMS REQUIRING SEPARATE DISCUSSION
8. PRESENTATIONS AND DEPUTATIONS
9. CONSIDERATION OF AD HOC COMMITTEE REPORTS
10. NEW BUSINESS
11. ADJOURNMENT

ITEM

1. **DRAFT 2012 BUDGET AND 2013-2014 OPERATING PLAN**
 Report of the City Manager, the Commissioner of Finance/City Treasurer, the Senior Management Team and the Director of Budgeting and Financial Planning with respect to the above.

 Attachment 1

- Council Members**
- » Mayor Bevilacqua
- » Regional Councillor Rosati
- » Regional Councillor Di Biase
- » Regional Councillor Schulte
- » Councillor Iafrate
- » Councillor Carella
- » Councillor DeFrancesca
- » Councillor Racco
- » Councillor Shefman
- City Of Vaughan**
- » City Services
- » Departments
- » Events Calendar
- » Forms and Documents
- » Proclamations

Attachment #5



GOVERNMENT FINANCE OFFICERS ASSOCIATION

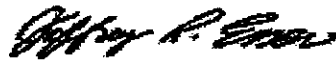

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Vaughan
Ontario**

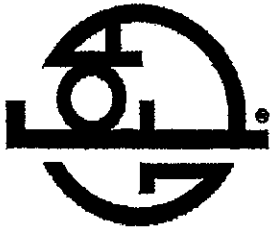
For the Fiscal Year Beginning

January 1, 2010



President

Executive Director



The Government Finance Officers Association
of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

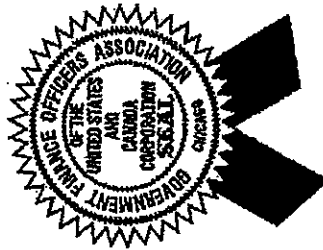
to

Budgeting and Financial Planning
City of Vaughan, Ontario

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Date October 13, 2010





Date: January 16, 2012

To: Honourable Maurizio Bevilacqua, Mayor
And Members of Council

From: Barbara Cribbett, Commissioner of Finance/City Treasurer

Re: Item Reference #5 - Committee Information Request – Concord Thornhill Regional
Artificial Soccer Turf – Funding Options – Relocate Fire Station 7-3 Land Acquisition –
Updated Information

Background – Analysis and Options

A minor correction to Recommendation 2 is required:

*“That in the event that Council determines debt financing is an appropriate funding source for the old City Hall demolition, the resulting capital funding from **Taxation** be re-deployed as outlined in this report to fund the Concord Thornhill Regional Artificial Soccer Turf and the Fire Hall 7-3 land acquisition project.”*

Respectfully submitted,

Barbara Cribbett, CMA
Commissioner of Finance/City Treasurer

Correspondence

January 16 2012
Richard Lorello
235 Treelawn Blvd PO 927
Kleinburg, Ontario, L0J 1C0

Good afternoon Mayor, Members of Council

Mr. Chair

I come before you to discuss an item that impacts our operating budget. I have come before you on previous occasions to discuss this matter and I have asked that it be dealt with by council.

I am referring to the issue of Senior Management expenses and specifically the issue of the reimbursement of personal expenses for Senior Management such as fuel, 407 tolls, meals, entertainment and other expense such as flowers and gifts.

This of course was exposed when in the case of former commissioner Zipay, the court ruled that his complete 407 invoices be released which I have now had a chance to review. The documentation clearly shows the bulk of the 407 expenses were for personal use which was also confirmed by the city's lawyer in court. During his tenure I have estimated that the cost to taxpayers for Mr. Zipay's 407 expenses were in the neighborhood of \$35,000 and again the bulk of which was personal and a cost that should not have been borne by the taxpayer.

The issue of was again highlighted with the fuel expenses of the City Manager, fuel expenses incurred in cottage country which I would consider to be personal in nature, excessive meals, gifts and entertainment. Fuel expenses alone for the City Manager amounted to over \$25,000.

Now this is of course only 2 senior managers. Given that we have 6 commissioners, 10 directors and several managers I would have to estimate that this is costing the taxpayers tens of thousands of dollars/per year for what are really personal expenses probably in the neighborhood of \$70-\$100/year in personal expenses paid for by the taxpayer.

I have read some of your comments and suggesting that the payment of these expenses are part of employment contracts and cannot be revoked. To which I would respond that the city has employment contracts that contradict city policy which expressly prohibits the payment of personal expenses. I would also point out that recently in the news that Minister of Health has revoked perks for in the contracts of hospital executives.

Given that the city has initiated a program review which could result in higher user fees or cuts to existing programs, I strongly believe that this matter cannot be ignored. I would very much like to have a rational discussion on this matter and not that I come here to give my deputation and subsequently the matter be ignored. I do have some suggestions which we can discuss here or as I have suggested in the past, to meet with the mayor which I am still very much open.

I would start by suggesting the following. The immediate ban of;

- personal fuel and 407 expenses
- lunch and beverage expenses
- ban gas guzzling SUV leases
- only allow fuel efficient cars

Sincerely
Richard T. Lorello