

FINAL 2012 DRAFT OPERATING BUDGET**Recommendation**

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

1. That the 2012 Draft Operating Budget be revised to reflect the budget adjustments noted in this report and by incorporating the revisions made by the Finance and Administration Committee at its meeting of January 16, 2012;
2. That the Final 2012 Draft Operating Budget be forwarded to a Special Council Meeting for final approval; and
3. That the City Clerk be directed to schedule an evening Special Council Meeting to receive public deputations and to consider for final approval the 2012 User Fee/Service Charge By-law, the Final 2012 Draft Operating Budget, the Final 2012 Draft Capital Budget and any related matters.

Contribution to Sustainability

Sustainability by definition focuses on the ability to maintain a function over a period of time. Responsible budgeting allocates resources in a responsible way to sustain the City's operations and aspirations, balancing both current and future requirements. The budget approach seeks to minimize the current year requirements, while continuing to meet the requirements of the future.

Economic Impact

The favourable net economic impact associated with reported changes is illustrated in the below table.

Budget Highlights	2012	2013	2014
Operating Budget Adjustments - <i>Increase/(Reduction)</i>	\$ (2,071,805)	\$ 136,131	\$ 241,808
Revised Operating Budget Requirement (BASE +ARRS)	\$ 4,433,429	\$ 7,086,643	\$ 5,493,728
Revised Tax Rate Increase	3.12%	4.70%	3.44%
Increase on Avg. Tax Bill	\$ 37	\$ 57	\$ 44

Communication Plan

Public notice of the Special Council Meeting will be advertised in accordance with the City's policy. In addition, a media release will be developed that articulates the policies, strong management practices and oversight that the City currently has in place to manage revenues and expenses and ultimately provides the residents of Vaughan with high quality services and value for their property tax dollar.

Purpose

The purpose of this report is to provide Committee/Council with an update on the operating budget adjustments and have them reflected in the 2012 draft operating budget initially presented on November 21st, 2011 and subject to comments from the Finance and Administration Committee, to forward the Final 2012 Draft Operating Budget to a Special Council Meeting for adoption. In addition, a few minor corrections/adjustments to capital projects are noted in this report, which do not have a financial impact on the 2012 Capital Budget.

Background – Analysis and Options

Preparation of the Budget begins early in the year, with the process starting in June. As a result of this early timeline, budget estimates and assumptions are required. As more current information becomes available, adjustments are required to update the draft budgets. Detailed below are budget adjustments that have occurred subsequent to the draft budgets presented to Committee/Council earlier in the process.

Assessment Growth

The Municipal Property Assessment Corporation (MPAC) is responsible for all property assessment related valuation in the Province of Ontario. Assessment growth represents the year over year increase as a result of new residential and business construction activity in the City. In terms of the operating budget, growth is a key component, which provides additional tax revenue as a result of a larger assessment base. MPAC is mandated to provide a final assessment report, including growth in December of each year. As a result, staff estimated the assessment growth figure based on the best information at hand. The estimated growth figure included in the Draft 2012 Operating Budget was 3.1% or \$4,254,238. Subsequently, City staff received the final assessment growth figure from Municipal Property Assessment Corporation (MPAC) reflecting a 3.5% or \$4,803,172 as a result of a larger assessment base. This change translates into a \$548,934 revenue increase, above staff's initial 2012 estimate.

Payments in Lieu/Fines & Penalties

A further review of the payment in lieu account determined that all components were not included in the original department estimate. As a result, the Payment in Lieu budget was adjusted from \$2m to \$2.5m to accommodate these items, a \$500k increase.

In addition, the fine and penalty budget was also adjusted up from \$4.6m to \$4.8m to reflect more current information and trends, a \$200k increase.

Roads Reserve Contribution

An administrative correction was required to restate the roads reserve contribution balance. As part of the prior budget process, two recognized additional resource requests were funded by an associated reduction in the road reserve contribution. During the current budget process, these requests were reassessed and removed. Unfortunately, the supporting contribution reduction remained and was not reversed. As a result, the balance was adjusted up \$236k to reflect the correct amount.

User Fees/Service Charges

As part of the budget process, user fee and service charges are reviewed and updated. A report regarding changes to By-Law No. 396-2002 - General User Fee/Service Charges has been prepared for the Committee/Council deliberation. Consistent with prior years, these adjustments have been included in the contingency operating budget and distributed to departments after approval. As a result, the contingency budget was adjusted by \$27k to reflect the impact of these changes.

In addition to the above changes and subsequent to the Nov. 21st Finance and Administration Committee meeting, a few departments provided revised user fee volume estimates. The net impact on the budget is \$10k, which have been incorporated in the draft base operating budget to reflect trends experienced in departments e.g. Licensing, Parks, and Economic Development.

Council Budgets

A Council Budget Taskforce was created for the purpose of determining a methodology for Council Budgets. A recommendation was developed and a report will be presented by the Clerk's department for Committee/Council deliberation. As part of this process Council budgets will be set to 2011 levels and readjusted once Council direction is provided.

Insurance Reserve Funding

Based on recent information, it is anticipated the 2011 transfer from the insurance reserve to cover the associated premium increases will not be required, due to the City's overall favourable position. However insurance pressures continue in 2012. As a result, the balance in the Insurance Reserve can be allocated to phase in the \$1.5m insurance increase planned for 2012. This will be accomplished through 2012, 2013, & 2014 Insurance Reserve withdrawals of \$500k, 300k, & 100k, respectively.

Anticipated Labour Savings

Current practice is to budget for anticipated employee turnover or "churn". This figure is planned for corporately and is used to offset department gapping and vacancy savings that occur throughout the year. Third quarter results confirm trends in the 3 -3.5% range. As a result, the city's anticipated labour savings is being adjusted to \$3.9m (\$130m *3%), a budget increase of \$600k. It should be noted there are various unpredictable factors driving anticipated labour savings and estimates are conservatively trended.

Capital from Taxation

On December 13th, 2011, Council approved a December 6th Committee of the Whole staff report (#28) regarding Traffic Calming measures. As a result, the Operating and Capital budget will be adjusted to reflect this requirement. The funding source for this project is capital from taxation. The budget adjustment including the associated administration charge and contingency amounts is \$113,000.

Corporate Structure Review

On November 29th, 2011, Council approved the recommendations contained in report on the Corporate Structure Review. Changes associated with this review are cost neutral and funded without increasing the 2012 Budget. Reallocations are currently in the process of being finalized and will be incorporated in the Proposed Operating Budget Report, which will be presented to Special Council in early 2012.

Capital Project Adjustments

Capital Budget Project Department Transfer:

After further discussion, it was determined that capital project DT-7093-13 PD8 - Pumping Station Decommissioning will be led by the Engineering Construction Department and as such the project will be transferred accordingly. The funding amount and source will remain unchanged, only the department reference will change from a DT to an EN project.

Capital Project Removals:

Through additional review, it was discovered that two Capital Budget projects earmarked for 2014 and beyond are not required and therefore removed accordingly. This action does not impact the draft capital budget, which focuses on 2012 and 2013 only. These projects are as follows:

- BF-8179-14 Urban Village II CC – Block 18 Land Purchase. This project was an older request accidentally carried forward from a prior year budget process. This project is no longer relevant due to the development of the North Thornhill Block 10 Community Centre and was therefore removed from the 2014 capital forecast.
- BF-8195-09 Vellore Village CC Feasibility Study for Addition of New Fitness Centre. This project was accidentally duplicated and is not required as the project is currently underway and funded from prior year capital budget projects.

Relationship to Vaughan Vision 2020 / Strategic Plan

The Budget Process allocates and approves the resources necessary to continue the City's activities and implement Council's approved plans.

Regional Implications

None

Conclusion

As a result of the early budget timeline, estimates and assumptions are required. As more current information becomes available and additional review is undertaken, adjustments are required to update the draft budgets. Budget adjustments required subsequent to the draft budgets presented to Committee/Council earlier in the process are detailed within the report. A revised Base Budget summary and a listing of the Senior Management Team's additional resource requests are provided as attachment # 2 & #1, respectively. Below is a high level summary of adjustments and the City's Draft Budget totals.

Summary of Budget Adjustments	2012	2013	2014
<i>Favourable/(Unfavourable)</i>			
Assessment Growth	\$ 548,934	\$ (45,686)	\$ (42,973)
Payments In Lieu	\$ 499,960	\$ 100,000	\$ -
Fines & Penalties	\$ 200,000	\$ -	\$ -
Roads Reserve Contribution	\$ (236,644)	\$ (9,690)	\$ (9,884)
User Fees/Service Charges/Misc. Items	\$ 37,989	\$ 19,245	\$ 11,049
Council Budgets	\$ 34,566	\$ -	\$ -
Insurance Reserve Funding	\$ 500,000	\$ (200,000)	\$ (200,000)
Anticipated Labour Savings	\$ 600,000	\$ -	\$ -
Capital From Taxation- Traffic Calming	\$ (113,000)	\$ -	\$ -
Total Adjustment	\$ 2,071,805	\$ (136,131)	\$ (241,808)

Components	2012			2013			2014		
	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.
Base Budget	1.15%	1.63	13.54	2.77%	4.17	33.59	1.44%	2.29	18.26
ARR	1.97%	2.80	23.23	1.93%	2.91	23.47	2.00%	3.20	25.49
City Operations	3.12%	4.43	36.77	4.70%	7.08	57.06	3.44%	5.49	43.75
City Capital Budget		46.75			41.89			TBD	

Staff recommend that the above operating budget adjustments be reflected in the 2012 draft operating budget initially presented on November 21st, 2011 and subject to comments from the Finance and Administration Committee, the Final 2012 Operating Budget be forwarded to a Special Council Meeting for adoption.

Attachments

Attachment 1: Senior Management Team's Recommended Additional Resource Requests
Attachment 2: 2012-2014 Operating Budget Financial Summary

Report prepared by:

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

Respectfully submitted,

Barbara Cribbett, CMA
Commissioner of Finance/City Treasurer

John Henry, CMA
Director of Budgeting & Financial Planning

Attachment #1: 2012-14 Additional Resource Requests

2012 Additional Resource Requests

#	Note 1	Note 2	Department	Description	# of Positions	2012 Net FTE	2012 Budget Change	Cum \$ Net Change	Tax Rate % Incr.	Cum Tax Rate % Incr.
2012 Base Budget Increase									1.15%	1.15%
Zero Budget Impact										
A1		✓	Dev/Trans. Eng	Manager of Transportation Engineering	1	1.00	-	-	0.00%	1.15%
A2	✓	✓	Dev/Trans. Eng	TTC/YRRT - Construction Liaison/Inspector	1	1.00	-	-	0.00%	1.15%
A3	✓		PW - Roads	Maintenance of New Pedestrian Walkway	-	-	-	-	0.00%	1.15%
A4		✓	HR	Learning & Dev. Specialist	1	1.00	-	-	0.00%	1.15%
A5		✓	Corporate Comm.	Public Relations Strategic and Media Mgmt	1	1.00	-	-	0.00%	1.15%
A6			Commissioner, Eng & PW	Manager, Special Projects	1	1.00	-	-	0.00%	1.15%
A7			PW - Roads	Roads Foreperson	1	1.00	-	-	0.00%	1.15%
A8		✓	Corporate Comm.	Comm. Specialist, Client/Issue Mgmt (FTE Conversion)	1	-	-	-	0.00%	1.15%
A9			Fleet	Mechanic II (FTE Conversion)	1	-	-	-	0.00%	1.15%
A10	✓		Cultural Services	PT Graphics Services Tech. (FTE in lieu of Prof fees)	1	0.59	-	-	0.00%	1.15%
A11	✓	✓	Eco. Development	VBEC Transfer of 2 Contract Positions to FTEs (FTE)	2	-	-	-	0.00%	1.15%
A12			Reserves & Investments	Investment Software	-	-	-	-	0.00%	1.15%
A13			Policy Planning	Permanent P/T Clerk Typist	1	0.69	-	-	0.00%	1.15%
A14			ITM	Tech. Specialist DBA (FTE in lieu of Prof Fees/Contr)	1	1.00	-	-	0.00%	1.15%
A15			Dev/Trans. Eng	Lot Grading Application Expediter	1	1.00	-	-	0.00%	1.15%
A16			Eng. Serv.	Utility Inspector	1	1.00	-	-	0.00%	1.15%
A17			ITM	Sys. Analyst/Proj. Leader (VOL) (FTE Conversion)	1	-	-	-	0.00%	1.15%
A18			ITM	Web Architect (FTE Conversion)	1	-	-	-	0.00%	1.15%
A19			Accounting Services	PT Accounting Clerk (Partial FTE Conversion)	1	0.19	-	-	0.00%	1.15%
Budget Impact										
1	✓	✓	Building Standards	Zoning By-law Review	4	4.23	359,395	359,395	0.25%	1.40%
2		✓	Strategic Planning	Operational/Business review Consulting Support	-	-	130,000	489,395	0.09%	1.49%
3		✓	Development Planning	Urban Designer - VMC	1	1.00	92,856	582,251	0.07%	1.56%
4	✓		B&F	McMillan Farm Building Maintenance	-	-	35,000	617,251	0.02%	1.58%
5	✓		Parks & Forestry Ops.	McMillan Farm Land Maintenance	-	-	25,000	642,251	0.02%	1.60%
6	✓	✓	Policy Planning	Senior Policy Planner (2 yr contract) OP/OMB	1	1.00	94,879	737,130	0.07%	1.67%
7		✓	HR	Professional Fees - Engagement Survey	-	-	50,000	787,130	0.04%	1.70%
8	✓		Library	Thornhill Woods Neighb. Library - Operations	-	-	148,500	935,630	0.10%	1.81%
9	✓		Library	Thornhill Woods Neighb. Library - Staffing	9	9.02	531,946	1,467,576	0.37%	2.18%
10		✓	Access Vaughan	2 Permanent P/T Staff Access Vaughan	1	1.38	81,552	1,549,128	0.06%	2.24%
11		✓	Budgeting/Financial Plan.	Special Projects Analyst	1	1.00	95,221	1,644,349	0.07%	2.31%
12			Eco. Development	Strategy to Implement a Municipal Sponsorship Prog	-	-	55,000	1,699,349	0.04%	2.35%
13	✓		HR	Administrative Coordinator	1	1.00	81,992	1,781,341	0.06%	2.40%
14	✓		Fire Training	Training Officer	1	1.00	132,565	1,913,906	0.09%	2.50%
15			Recreation	Client Serv. Supervisor R&C - CSD (FTE Conversion)	1	-	19,750	1,933,656	0.01%	2.51%
16	✓		Parks & Forestry Ops.	Temporary Seasonal Employees (2012X2, 2013X2)	1	1.38	63,019	1,996,675	0.04%	2.56%
17			Enforcement Services	Property Standards Officer	2	2.00	150,211	2,146,886	0.11%	2.66%
18			Parks & Forestry Ops.	10 Month Forestry Temps (Emerald Ash Borer) X2	1	1.38	49,244	2,196,130	0.03%	2.70%
19	✓		Parks & Forestry Ops.	Tree Pruning (routine street pruning)	-	-	150,000	2,346,130	0.11%	2.80%
20	✓		Library	VPL Citizen Telephone Survey	-	-	35,000	2,381,130	0.02%	2.83%
21			B&F	Facility Operator I - New City Hall	1	1.00	55,859	2,436,989	0.04%	2.87%
22	✓		B&F	Facility Operator I - Vellore Vill. CC Expansion	1	1.00	55,859	2,492,848	0.04%	2.91%
23	✓	✓	Fire Communications	Communication Operators	2	2.00	155,961	2,648,809	0.11%	3.01%
24	✓		Purchasing Services	Senior Technical Clerk	1	1.00	73,013	2,721,822	0.05%	3.07%
25			Emergency Planning	Emergency Planner (Partial FTE Conversion)	1	0.69	78,663	2,800,485	0.06%	3.12%
Total of ARR's Recommended by Senior Management Team					48	40.55	\$ 2,800,485		1.97%	

Total Tax Increase (1%=\$1,420,367)

2012 Base Budget Increase

Tax Increase due to ARR's Recommended by Senior Management Team

3.12%

1.15%

1.97%

Note 1: Indicates a minimum requirement.

Note 2: Indicates ARR has link to Vaughan Vision, strategy or master plan.

Attachment #1: 2012-14 Additional Resource

2012 Additional Resource Requests

#	Note 1	Note 2	Department	Description	# of Positions	Position Status	Grade	Rate	OT Pay	Salary	OT	Benefit	Other	Computer Equipment	Office Equip & Furniture	Offset	Other One-Time	Total Cost
2012 Base Budget Increase																		
Zero Budget Impact																		
A1		✓	Dev/Trans. Eng	Manager of Transportation Engineering	1	FT	9	2	No	101,757	-	26,457	3,250	4,000	-	(135,464)	-	-
A2	✓	✓	Dev/Trans. Eng	TTC/YRRT - Construction Liaison/Inspector	1	FT	6	1	No	72,977	-	12,917	3,750	4,000	250	(94,144)	250	-
A3	✓		PW - Roads	Maintenance of New Pedestrian Walkway	-					-	-	-	15,000	-	-	(15,000)	-	-
A4		✓	HR	Learning & Dev. Specialist	1	FT	6	1	No	72,977	-	18,974	-	-	-	(91,951)	-	-
A5		✓	Corporate Comm.	Public Relations Strategic and Media Mgmt	1	FT	9	3	No	106,383	-	27,660	2,000	2,184	1,150	(139,377)	-	-
A6			Commissioner, Eng & PW	Manager, Special Projects	1	FT	9	2	No	101,757	-	26,457	3,550	4,000	-	(135,764)	-	-
A7			PW - Roads	Roads Foreperson	1	FT	F	Start	Yes	45,777	12,500	15,152	3,600	1,500	-	(78,529)	-	-
A8		✓	Corporate Comm.	Comm. Specialist, Client/Issue Mgmt (FTE Conversion)	1	FT	6	5	No	86,876	-	22,588	-	-	-	(109,464)	-	-
A9			Fleet	Mechanic II (FTE Conversion)	1	FT	I	1 year	No	67,266	-	17,489	-	-	-	(84,755)	-	-
A10	✓		Cultural Services	PT Graphics Services Tech. (FTE in lieu of Prof fees)	1	PT	5	Start	No	30,819	-	4,341	-	-	-	(35,160)	-	-
A11	✓	✓	Eco. Development	VBC Transfer of 2 Contract Positions to FTEs (FTE)	2	FT	7&4	4&1	No	152,049	-	39,533	-	-	-	(191,582)	-	-
A12			Reserves & Investments	Investment Software	-					-	-	-	25,000	-	-	(25,000)	-	-
A13			Policy Planning	Permanent P/T Clerk Typist	1	PT	C	Start	No	29,564	-	4,814	250	2,139	200	(37,117)	150	-
A14			ITM	Tech. Specialist DBA (FTE in lieu of Prof Fees/Contr)	1	FT	7	2	No	84,095	-	21,865	2,750	2,500	3,500	(114,710)	-	-
A15			Dev/Trans. Eng	Lot Grading Application Expediter	1	FT	E	Start	Yes	47,757	2,000	12,937	1,800	-	-	(67,994)	3,500	-
A16			Eng. Serv.	Utility Inspector	1	PT	J	1	No	23,760	-	3,869	2,300	1,500	2,000	(33,929)	500	-
A17			ITM	Sys. Analyst/Proj. Leader (VOL) (FTE Conversion)	1	FT	7	3	No	87,917	-	22,858	-	-	-	(110,775)	-	-
A18			ITM	Web Architect (FTE Conversion)	1	FT	7	4	No	91,738	-	23,852	-	-	-	(115,590)	-	-
A19			Accounting Services	PT Accounting Clerk (Partial FTE Conversion)	1	PT	4	Start	No	26,359	-	3,714	-	-	-	(30,073)	-	-
Budget Impact																		
1	✓	✓	Building Standards	Zoning By-law Review	4	PT	Various	Various	Yes	264,075	3,750	40,151	101,500	9,900	-	(109,981)	50,000	359,395
2		✓	Strategic Planning	Operational/Business review Consulting Support	-					-	-	-	130,000	-	-	-	-	130,000
3		✓	Development Planning	Urban Designer - VMC	1	FT	K	Start	No	70,759	-	18,397	750	1,800	250	-	900	92,856
4	✓		B&F	McMillan Farm Building Maintenance	-					-	-	-	35,000	-	-	-	-	35,000
5	✓		Parks & Forestry Ops.	McMillan Farm Land Maintenance	-					-	-	-	25,000	-	-	-	-	25,000
6	✓	✓	Policy Planning	Senior Policy Planner (2 yr contract) OP/OMB	1	FT	7	1	No	80,271	-	14,208	400	-	-	-	-	94,879
7		✓	HR	Professional Fees - Engagement Survey	-					-	-	-	-	-	-	-	50,000	50,000
8	✓		Library	Thornhill Woods Neighb. Library - Operations	-					-	-	-	162,100	-	-	(13,600)	-	148,500
9	✓		Library	Thornhill Woods Neighb. Library - Staffing	9	FT & PT	Various	Various	No	441,370	-	90,576	-	-	-	-	-	531,946
10		✓	Access Vaughan	2 Permanent P/T Staff Access Vaughan	1	PT	5	Start	No	63,243	-	8,909	2,600	3,600	2,200	-	1,000	81,552
11		✓	Budgeting/Financial Plan.	Special Projects Analyst	1	FT	6	1	No	72,977	-	18,974	1,850	1,420	-	-	-	95,221
12			Eco. Development	Strategy to Implement a Municipal Sponsorship Prog	-					-	-	-	-	-	-	-	55,000	55,000
13		✓	HR	Administrative Coordinator	1	FT	4	1	No	60,311	-	15,681	500	5,000	500	-	-	81,992
14		✓	Fire Training	Training Officer	1	FT		1	No	94,655	-	24,610	5,100	3,000	5,000	-	200	132,565
15			Recreation	Client Serv. Supervisor R&C - CSD (FTE Conversion)	1	FT	7	1	No	80,271	-	20,870	100	-	-	(81,991)	500	19,750
16	✓		Parks & Forestry Ops.	Temporary Seasonal Employees (2012X2, 2013X2)	1	PT	A	Start	No	53,485	-	7,534	1,000	-	-	-	1,000	63,019
17			Enforcement Services	Property Standards Officer	2	FT	I	Start	Yes	129,914	2,000	34,298	9,000	4,000	1,000	(30,000)	-	150,211
18			Parks & Forestry Ops.	10 Month Forestry Temps (Emerald Ash Borer) X2	1	PT		Start	No	45,812	-	1,833	1,200	-	-	-	400	49,244
19	✓		Parks & Forestry Ops.	Tree Pruning (routine street pruning)	-					-	-	-	150,000	-	-	-	-	150,000
20		✓	Library	VPL Citizen Telephone Survey	-					-	-	-	-	-	-	-	35,000	35,000
21			B&F	Facility Operator I - New City Hall	1	FT	E	Start	No	44,332	-	11,526	-	-	-	-	-	55,858
22	✓		B&F	Facility Operator I - Vellore Vill. CC Expansion	1	FT	E	Start	No	44,332	-	11,526	-	-	-	-	-	55,858
23	✓	✓	Fire Communications	Communication Operators	2	FT		4	No	121,874	-	31,687	2,400	-	-	-	-	155,961
24	✓		Purchasing Services	Senior Technical Clerk	1	FT	F	Start	Yes	53,931	1,000	14,282	300	2,500	-	-	1,000	73,013
25			Emergency Planning	Emergency Planner (Partial FTE Conversion)	1	FT	5	1	No	66,342	-	17,249	2,000	-	-	(6,928)	-	78,663
Total of ARRs Recommended by Senior Management Team					48					3,017,781	21,250	687,788	694,050	53,043	16,050	(1,888,878)	199,400	2,800,485

Total Tax Increase (1%=\$1,420,367)

2012 Base Budget Increase

Tax Increase due to ARRs Recommended by Senior Management Team

Note 1: Indicates a minimum requirement.

Note 2: Indicates ARR has link to Vaughan Vision, strategy or master plan.

Attachment #1: 2012-14 Additional Resource Requests

2013 Additional Resource Requests

#	Note 1	Note 2	Department	Description	# of Positions	2013 Net FTE	2013 Budget Change	Cum \$ Net Change	Tax Rate % Incr.	Cum Tax Rate % Incr.
2013 Base Budget Increase									2.82%	2.82%
Impact of 2012 ARR on 2013							(159,082)	(159,082)	-0.11%	2.71%
Zero Budget Impact										
A1	✓	✓	Dev/Trans. Eng	Transportation Engineer	1	1.00	-	(159,082)	0.00%	2.71%
Budget Impact										
1	✓	✓	Building Standards	Zoning By-law Review	5	5.00	633,929	474,847	0.43%	3.14%
2		✓	Environmental Sustainability	Local action plan for reducing GHG emissions	-	-	22,500	497,347	0.02%	3.16%
3	✓		Strategic Planning	PM Software Maintenance Costs	-	-	10,000	507,347	0.01%	3.16%
4	✓		City Clerk	EDMS Business Analyst	1	1.00	118,791	626,138	0.08%	3.24%
5		✓	City Clerk	EDMS Technical SME	1	1.00	118,791	744,929	0.08%	3.32%
6		✓	Strategic Planning	On-Line Citizen Public Engagement Survey	-	-	75,000	819,929	0.05%	3.37%
7		✓	Eco. Development	Employment Zone, VMC Marketing	-	-	50,000	869,929	0.03%	3.41%
8	✓	✓	Development Planning	Senior Planner/Project Mgr (Contract) Hospital	1	1.00	106,631	976,560	0.07%	3.48%
9		✓	HR	Learning & Development Specialist	1	1.00	100,462	1,077,022	0.07%	3.55%
10	✓		Fire & Rescue Operations	STN 75 - 16 Firefighters & 4 Captains	20	20.00	1,703,727	2,780,749	1.15%	4.70%
11	✓		B&F	Facility Operator I - Fr. Ermanno CC Expansion	1	1.00	56,581	2,837,330	0.04%	4.74%
12		✓	City Clerk	Claims Analyst	1	1.00	77,319	2,914,649	0.05%	4.79%
Total of ARRs Recognized by Senior Management Team					32	32.00	3,073,731		2.08%	

Total Tax Increase (1%=\$1,479,797)

2013 Base Budget Increase

Tax Increase due to ARRs Recognized by Senior Management Team

4.79%
2.82%
1.97%

Note 1: Indicates a minimum requirement.

Note 2: Indicates ARR has link to Vaughan Vision, strategy or master plan.

Attachment #1: 2012-14 Additional Resource R

2013 Additional Resource Requests

#	Note 1	Note 2	Department	Description	# of Positions	Position Status	Grade	Rate	OT Pay	Salary	Overtime	Benefit	Other	Computer Equipment	Office Equip & Furniture	Offset	Other One-Time	Total Cost
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2013 Base Budget Increase

Impact of 2012 ARRs on 2013

Zero Budget Impact

A1	✓	✓	Dev/Trans. Eng	Transportation Engineer	1	FT	8	1	No	88,302	-	23,577	3,250	4,000	-	(119,129)	-	-
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Budget Impact

1	✓	✓	Building Standards	Zoning By-law Review	5	FT	Various	Various	Yes	428,529	11,250	75,850	100,000	18,300	-	-	-	633,929
2		✓	Environmental Sustainability	Local action plan for reducing GHG emissions	-					-	-	-	-	-	-	(22,500)	45,000	22,500
3		✓	Strategic Planning	PM Software Maintenance Costs	-					-	-	-	10,000	-	-	-	-	10,000
4		✓	City Clerk	EDMS Business Analyst	1	FT	7	3	No	87,917	-	23,474	1,900	2,500	2,500	-	500	118,791
5		✓	City Clerk	EDMS Technical SME	1	FT	7	3	No	87,917	-	23,474	1,900	2,500	2,500	-	500	118,791
6		✓	Strategic Planning	On-Line Citizen Public Engagement Survey	-					-	-	-	35,000	-	-	-	40,000	75,000
7		✓	Eco. Development	Employment Zone, VMC Marketing	-					-	-	-	50,000	-	-	-	-	50,000
8	✓	✓	Development Planning	Senior Planner/Project Mgr (Contract) Hospital	1	FT	8	1	No	88,302	-	15,629	500	1,800	150	-	250	106,631
9		✓	HR	Learning & Development Specialist	1	FT	6	1	No	72,977	-	19,485	2,500	5,000	500	-	-	100,462
10	✓		Fire & Rescue Operations	STN 75 - 16 Firefighters & 4 Captains	20	FT	Various	1	No	1,288,624	-	344,063	62,840	3,000	5,000	-	200	1,703,727
11	✓		B&F	Facility Operator I - Fr. Ermanno CC Expansion	1	FT	E	Start	No	44,657	-	11,923	-	-	-	-	-	56,581
12		✓	City Clerk	Claims Analyst	1	FT	H	Start	No	61,026	-	16,294	-	-	-	-	-	77,319

Total of ARRs Recognized by Senior Management Team

32										2,248,251	11,250	553,769	267,890	37,100	10,650	(141,629)	86,450	3,073,731
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Total Tax Increase (1%=\$1,479,797)

2013 Base Budget Increase

Tax Increase due to ARRs Recognized by Senior Management Team

Note 1: Indicates a minimum requirement.

Note 2: Indicates ARR has link to Vaughan Vision, strategy or master plan.

Attachment #1: 2012-14 Additional Resource Requests

2014 Additional Resource Requests

#	Note 1	Note 2	Department	Description	# of Positions	2014 Net FTE	2014 Budget Change	Cum \$ Net Change	Tax Rate % Incr.	Cum Tax Rate % Incr.
2014 Base Budget Increase									1.46%	1.46%
Impact of 2012-13 ARRs on 2014							62,737	62,737	0.04%	1.50%
Budget Impact										
1		✓	HR	HR Specialist, Workplace Health and Safety	1	1.00	120,997	183,734	0.08%	1.58%
2			B&F	Assistant Foreperson	1	1.00	62,687	246,421	0.04%	1.62%
3			Enforcement Services	Property Standards Officer	1	1.00	73,037	319,458	0.05%	1.67%
4			Enforcement Services	Property Standards Officer	1	1.00	73,499	392,957	0.05%	1.71%
5		✓	Parks & Forestry Operations	Community Services Asset Management Coordina	1	1.00	106,365	499,322	0.07%	1.78%
6			Parks & Forestry Operations	Emerald Ash Borer (EAB) Tree Removals	-	-	460,000	959,322	0.29%	2.07%
7			Parks & Forestry Operations	Emerald Ash Borer (EAB) Tree Stump Removals	-	-	50,000	1,009,322	0.03%	2.11%
8			Parks & Forestry Operations	Forestry Arborist	1	1.00	69,889	1,079,211	0.04%	2.15%
9		✓	HR	HR Specialist, Absence and Disability Managemen	1	1.00	92,420	1,171,631	0.06%	2.21%
10		✓	Fire & Rescue Operations	4 District Chiefs	4	4.00	538,995	1,710,626	0.34%	2.55%
11		✓	Fire & Rescue Operations	4 District Chiefs	4	4.00	538,995	2,249,621	0.34%	2.90%
12		✓	PW - Admin	Operations Review Analyst	1	1.00	94,479	2,344,100	0.06%	2.96%
13		✓	Economic & Business Develop	Business Development Officer - Advanced Goods f	1	1.00	90,046	2,434,146	0.06%	3.02%
14		✓	Corporate Comm.	Communications Specialist, Website Content Mana	1	1.00	89,320	2,523,466	0.06%	3.07%
15		✓	Corporate Comm.	Communications Specialist, Client Services	1	1.00	89,320	2,612,786	0.06%	3.13%
16		✓	PW - Roads	Roads Labourer	1	1.00	53,468	2,666,254	0.03%	3.16%
17		✓	PW - Roads	Equipment Operator II - Heavy Equipment Operato	2	2.00	138,559	2,804,813	0.09%	3.25%
18		✓	PW - Roads	Equipment Operator I	2	2.00	136,125	2,940,938	0.09%	3.34%
19			Library	eMarketing & Communications Specialist - Pilot Pro	1	1.00	76,785	3,017,723	0.05%	3.39%
20			Parks & Forestry Operations	Additional GPS Units	-	-	30,000	3,047,723	0.02%	3.41%
21		✓	Parks & Forestry Operations	Temporary Seasonal Employees (2012X2, 2013X2	1	1.38	63,467	3,111,190	0.04%	3.45%
22		✓	HR	Awards Budget Increase	-	-	15,000	3,126,190	0.01%	3.46%
23			Cultural Services	Diversity & Inclusivity Signage and Communication	-	-	75,000	3,201,190	0.05%	3.51%
Total of ARRs Recognized by Senior Management Team					27	27.38	3,138,453		2.00%	

Total Tax Increase (1%=\$1,567,165)

2014 Base Budget Increase

Tax Increase due to ARRs Recognized by Senior Management Team

3.51%

1.46%

2.04%

Note 1: Indicates a minimum requirement.

Note 2: Indicates ARR has link to Vaughan Vision, strategy or master plan.

Attachment #1: 2012-14 Additional Resource

2014 Additional Resource Rec

#	Note 1	Note 2	Department	Description	Position Status	Grade	Rate	OT Pay	Salary	Overtime	Benefit	Other	Computer Equipment	Office Equip & Furniture	Offset	Other One-Time	Total Cost
2014 Base Budget Increase																	
Impact of 2012-13 ARRs on 2014																	
Budget Impact																	
1		✓	HR	HR Specialist, Workplace Health and Safety	FT	8	1	No	88,302	-	24,195	3,000	5,000	500	-	-	120,997
2			B&F	Assistant Foreperson	FT	G	Start	No	49,205	-	13,482	-	-	-	-	-	62,687
3			Enforcement Services	Property Standards Officer	FT	I	Start	Yes	65,433	500	18,066	2,250	2,000	250	(15,000)	-	73,499
4			Enforcement Services	Property Standards Officer	FT	I	Start	Yes	65,433	500	18,066	2,250	2,000	250	(15,000)	-	73,499
5		✓	Parks & Forestry Operations	Community Services Asset Management Coordina	FT	7	1	No	80,271	-	21,994	600	1,500	1,500	-	500	106,365
6			Parks & Forestry Operations	Emerald Ash Borer (EAB) Tree Removals					-	-	-	460,000	-	-	-	-	460,000
7			Parks & Forestry Operations	Emerald Ash Borer (EAB) Tree Stump Removals					-	-	-	50,000	-	-	-	-	50,000
8			Parks & Forestry Operations	Forestry Arborist	FT	I	Start	No	54,230	-	14,859	800	-	-	-	-	69,889
9		✓	HR	HR Specialist, Absence and Disability Management	FT	5	1	No	66,342	-	18,178	2,300	5,000	600	-	-	92,420
10		✓	Fire & Rescue Operations	4 District Chiefs	FT		4	No	406,244	-	111,311	13,240	3,000	5,000	-	200	538,995
11		✓	Fire & Rescue Operations	4 District Chiefs	FT		4	No	406,244	-	111,311	13,240	3,000	5,000	-	200	538,995
12		✓	PW - Admin	Operations Review Analyst	FT	7	1	No	80,271	-	14,208	-	-	-	-	-	94,479
13		✓	Economic & Business Develop	Business Development Officer - Advanced Goods	FT	5	2	No	69,502	-	19,044	-	1,500	-	-	-	90,046
14		✓	Corporate Comm.	Communications Specialist, Website Content Mana	FT	5	1	No	66,342	-	18,178	800	4,000	-	-	-	89,320
15		✓	Corporate Comm.	Communications Specialist, Client Services	FT	5	1	No	66,342	-	18,178	800	4,000	-	-	-	89,320
16	✓		PW - Roads	Roads Labourer	FT	A	Start	Yes	39,041	1,750	11,177	1,500	-	-	-	-	53,468
17	✓		PW - Roads	Equipment Operator II - Heavy Equipment Operato	FT	D	Start	Yes	86,404	20,000	29,155	3,000	-	-	-	-	138,559
18	✓		PW - Roads	Equipment Operator I	FT	C	Start	Yes	83,494	21,000	28,631	3,000	-	-	-	-	136,125
19			Library	eMarketing & Communications Specialist - Pilot Pro	FT	6	Start	No	60,460	-	16,566	-	-	-	-	-	77,026
20			Parks & Forestry Operations	Additional GPS Units					-	-	-	30,000	-	-	-	-	30,000
21	✓		Parks & Forestry Operations	Temporary Seasonal Employees (2012X2, 2013X2)	PT	A	Start	No	53,877	-	7,591	1,000	-	-	-	1,000	63,467
22		✓	HR	Awards Budget Increase					-	-	-	15,000	-	-	-	-	15,000
23			Cultural Services	Diversity & Inclusivity Signage and Communication					-	-	-	15,000	-	-	-	60,000	75,000
Total of ARRs Recognized by Senior Management Team									1,961,026	48,750	531,470	622,030	34,000	18,100	(138,122)	61,900	3,139,156

Total Tax Increase (1%=\$1,567,165)

2014 Base Budget Increase

Tax Increase due to ARRs Recognized by Senior Management Team

Note 1: Indicates a minimum requirement.

Note 2: Indicates ARR has link to Vaughan Vision, strategy or master plan.



CITY OF VAUGHAN

2012-14

OPERATING BUDGET

Revenue & Expenditure Summary

F&A DRAFT

Monday, January 16, 2012

CITY OF VAUGHAN

2012-14 OPERATING BUDGET

TAX LEVY SUMMARY

	2011 BUDGET	Proposed 2012 BUDGET	INC. / (DEC.) \$	%	Proposed 2013 BUDGET	INC. / (DEC.) \$	%	Proposed 2014 BUDGET	INC. / (DEC.) \$	%
REVENUES	76,812,934	76,470,855	-342,079	-0.4%	78,658,591	2,187,736	2.9%	82,344,754	3,686,163	4.7%
EXPENDITURES	216,546,423	222,640,460	6,094,038	2.8%	233,310,570	10,670,110	4.8%	243,854,136	10,543,566	4.5%
NET EXPENDITURES	139,733,489	146,169,605	6,436,117	4.6%	154,651,979	8,482,374	5.8%	161,509,382	6,857,403	4.4%
PRIOR YEAR SURPLUS CARRY FORWARD TO REDUCE TAX LEVY	2,500,000	2,500,000	0	0.0%	2,500,000	0	0.0%	2,500,000	0	0.0%
LEVY	137,233,489	143,669,605	6,436,117	4.7%	152,151,979	8,482,374	5.9%	159,009,382	6,857,403	4.5%
LESS: ASSESSMENT GROWTH (2012 @ 3.50%, 2013 @ 3.0% and 2014 @ 3.0%)	3.50%	4,803,172	4,803,172		9,113,260	4,310,088		13,677,820	4,564,559	
		4,803,172	4,803,172		9,113,260	4,310,088		13,677,820	4,564,559	
2012-14 OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED			1,632,944			4,172,286			2,292,844	
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS (rounded to 2 decimal places)			1.15%			2.82%			1.46%	
INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT 2012 @ \$485,122, 2013 @ \$498,220 and 2014 @ \$511,672			\$13.70			\$34.54			\$18.19	

CITY OF VAUGHAN 2012-14 OPERATING BUDGET REVENUE AND EXPENDITURE SUMMARY

	2011 BUDGET	Proposed 2012 BUDGET	INC. / (DEC.) \$ %	Proposed 2013 BUDGET	INC. / (DEC.) \$ %	Proposed 2014 BUDGET	INC. / (DEC.) \$ %
REVENUES:							
2011 TAXATION	137,233,489	137,233,489		137,233,489	-	137,233,489	-
ASSESSMENT GROWTH		4,803,172	4,803,172 3.50%	9,113,260	4,310,088 3.0%	13,677,820	4,564,559 3.0%
BASE TAXATION	137,233,489	142,036,661	4,803,172 3.5%	146,346,749	4,310,088 3.0%	150,911,309	4,564,559 3.1%
SUPPLEMENTAL TAXATION	3,050,000	4,000,000	950,000 31.1%	4,000,000	0 0.0%	4,000,000	0 0.0%
GRANT / PAYMENT IN LIEU / OTHER	2,945,240	2,645,200	(300,040) -10.2%	2,645,200	0 0.0%	2,645,200	0 0.0%
RESERVES	18,949,064	16,139,251	(2,809,813) -14.8%	17,066,438	927,187 5.7%	18,712,139	1,645,701 9.6%
CORPORATE	17,314,759	17,701,578	386,819 2.2%	18,004,378	302,800 1.7%	18,359,150	354,772 2.0%
FEES AND SERVICE CHARGES	34,553,871	35,984,826	1,430,955 4.1%	36,942,575	957,749 2.7%	38,628,265	1,685,690 4.6%
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	2,500,000	0 0.0%	2,500,000	0 0.0%	2,500,000	0 0.0%
TOTAL REVENUES	216,546,423	221,007,516	4,461,093 2.0%	227,505,340	6,497,824 2.9%	235,756,063	8,250,722 3.6%
EXPENDITURES:							
DEPARTMENTAL	191,420,403	196,359,369	4,938,966 2.6%	201,342,961	4,983,592 2.5%	205,216,278	3,873,317 1.9%
CORPORATE AND ELECTION	4,690,637	4,083,130	(607,507) -13.0%	4,543,985	460,855 11.3%	5,890,551	1,346,566 29.6%
LONG TERM DEBT	12,087,862	12,259,188	171,326 1.4%	14,198,430	1,939,242 15.8%	15,948,217	1,749,787 12.3%
CONTINGENCY	1,717,999	3,063,671	1,345,673 78.3%	5,838,144	2,774,473 90.6%	9,412,040	3,573,896 61.2%
CAPITAL FROM TAXATION	6,629,522	6,875,102	245,580 3.7%	7,387,050	511,948 7.4%	7,387,050	0 0.0%
TOTAL EXPENDITURES	216,546,423	222,640,460	6,094,038 2.8%	233,310,570	10,670,110 4.8%	243,854,136	10,543,566 4.5%
FUNDING REQUIREMENT							
2012 TAXATION INCREASE	0	1,632,944	1,632,944	1,632,944		1,632,944	
2013 TAXATION INCREASE				4,172,286	4,172,286	4,172,286	
2014 TAXATION INCREASE						2,292,844	2,292,844
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS			1.15%		2.82%		1.46%
INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT 2012 @ \$485,122, 2013 @ \$498,220 and 2014 @ \$511,672			\$13.70		\$34.54		\$18.19

CITY OF VAUGHAN
2012-14 OPERATING BUDGET
REVENUE BY MAJOR SOURCE

	2011 BUDGET	Proposed 2012 BUDGET	Corp Adj		Dept Adj		Total Adj		Proposed 2013 BUDGET	INC. / (DEC.)		Proposed 2014 BUDGET	INC. / (DEC.)	
			\$	%	\$	%	\$	%		\$	%		\$	%
TAXATION														
Supplementals	3,050,000	4,000,000	0	0%	950,000	31%	950,000	31.1%	4,000,000	0	0.0%	4,000,000	0	0.0%
GRANT														
Library Grant	145,240	145,200	0	0%	(40)	0%	(40)	0.0%	145,200	0	0.0%	145,200	0	0.0%
PAYMENT IN LIEU / OTHER														
Payment In Lieu / Other	2,800,000	2,500,000	0	0%	(300,000)	-11%	(300,000)	-10.7%	2,500,000	0	0.0%	2,500,000	0	0.0%
RESERVES														
Engineering Reserve	4,303,849	4,210,802	0	0%	(93,047)	-2%	(93,047)	-2.2%	4,294,083	83,281	2.0%	4,330,180	36,097	0.8%
Roads Infrastructure Reserve	78,195	0	0	0%	(78,195)	-100%	(78,195)	-100.0%	0	0	0.0%	0	0	0.0%
Election	0	0	0	0%	0	0%	0	0.0%	0	0	0.0%	1,024,794	1,024,794	0.0%
CIL Recreation Land Reserve	644,310	664,310	0	0%	20,000	3%	20,000	3.1%	664,310	0	0.0%	664,310	0	0.0%
DC Mgmt Studies Reserve (Legal OP)	112,910	112,910	0	0%	0	0%	0	0.0%	112,910	0	0.0%	112,910	0	0.0%
Finance - From Capital	1,350,000	1,500,000	0	0%	150,000	11%	150,000	11.1%	1,500,000	0	0.0%	1,500,000	0	0.0%
Fleet Management Reserve	934,305	242,747	(603,915)	-65%	(87,643)	-9%	(691,558)	-74.0%	121,374	(121,373)	-50.0%	0	(121,374)	-100.0%
Planning Reserve	0	0	0	0%	0	0%	0	0.0%	0	0	0.0%	0	0	0.0%
Building Standards Service Continuity Reserve	778,674	870,000	0	0%	91,326	12%	91,326	11.7%	990,000	120,000	13.8%	1,050,000	60,000	6.1%
Insurance Reserve	3,167,000	500,000	(3,167,000)	-100%	500,000	16%	(2,667,000)	-84.2%	300,000	(200,000)	-40.0%	100,000	(200,000)	-66.7%
Tax Rate Stabilization Reserve	2,757,410	2,757,410	0	0%	0	0%	0	0.0%	2,757,410	0	0.0%	2,757,410	0	0.0%
Debenture Payment Reserve	2,602,862	2,602,862	0	0%	0	0%	0	0.0%	3,602,862	1,000,000	38.4%	4,402,862	800,000	22.2%
Winterization Reserve	0	0	0	0%	0	0%	0	0.0%	0	0	0.0%	0	0	0.0%
Water & Wastewater Recovery	2,219,549	2,678,210	414,270	19%	44,391	2%	458,661	20.7%	2,723,489	45,279	1.7%	2,769,673	46,184	1.7%
TOTAL RESERVES	18,949,064	16,139,251	(3,356,645)	-17.7%	546,832	2.9%	(2,809,813)	-14.8%	17,066,438	927,187	5.7%	18,712,139	1,645,701	177.5%
FEES/SERVICE CHARGES/RECOVERIES														
CITY MANAGER														
Fire And Rescue Services	559,678	559,678	0	0%	0	0%	0	0.0%	559,678	0	0.0%	559,678	0	0.0%
COMMISSIONER OF LEGAL & ADMIN. SERV.														
Clerks	31,875	32,739	0	0%	864	3%	864	2.7%	32,739	0	0.0%	32,739	0	0.0%
Clerks - Licensing	966,529	1,074,122	0	0%	107,593	11%	107,593	11.1%	1,115,877	41,755	3.9%	1,160,972	45,095	4.0%
Committee Of Adjustment	402,215	410,621	0	0%	8,406	2%	8,406	2.1%	410,621	0	0.0%	410,621	0	0.0%
Legal Services	83,990	83,990	0	0%	0	0%	0	0.0%	83,990	0	0.0%	83,990	0	0.0%
Enforcement Services	2,217,397	2,195,945	0	0%	(21,452)	-1%	(21,452)	-1.0%	2,195,945	0	0.0%	2,199,945	4,000	0.2%
COMMISSIONER OF COMMUNITY SERVICES														
Communities In Bloom Sponsorship	15,000	10,000	0	0%	(5,000)	-33%	(5,000)	-33.3%	10,000	0	0.0%	10,000	0	0.0%
Non-Profit Housing	9,000	0	0	0%	(9,000)	-100%	(9,000)	-100.0%	0	0	0.0%	0	0	0.0%
Recreation	16,983,160	17,727,675	0	0%	744,515	4%	744,515	4.4%	18,292,130	564,455	3.2%	19,574,360	1,282,230	7.0%
Culture Services	484,050	517,950	0	0%	33,900	7%	33,900	7.0%	517,950	0	0.0%	517,950	0	0.0%
Buildings And Facilities	186,140	187,340	0	0%	1,200	1%	1,200	0.6%	187,340	0	0.0%	187,340	0	0.0%
Parks Operations	46,640	46,390	0	0%	(250)	-1%	(250)	-0.5%	46,910	520	1.1%	46,910	0	0.0%
Cemeteries	102,515	113,518	0	0%	11,003	11%	11,003	10.7%	113,518	0	0.0%	113,518	0	0.0%

**CITY OF VAUGHAN
2012-14 OPERATING BUDGET
REVENUE BY MAJOR SOURCE**

	2011 BUDGET	Proposed 2012 BUDGET	Corp Adj		Dept Adj		Total Adj		Proposed 2013 BUDGET	INC. / (DEC.)		Proposed 2014 BUDGET	INC. / (DEC.)	
			\$	%	\$	%	\$	%		\$	%		\$	%
COMMISSIONER OF PLANNING														
Development Planning	2,432,460	3,199,029	0	0%	766,569	32%	766,569	31.5%	3,527,048	328,019	10.3%	3,873,013	345,965	9.8%
Building Standards - Licenses/Permits	6,956,125	6,878,872	0	0%	(77,253)	-1%	(77,253)	-1.1%	6,878,872	0	0.0%	6,878,872	0	0.0%
- Plumbing Permits	500,000	500,000	0	0%	0	0%	0	0.0%	500,000	0	0.0%	500,000	0	0.0%
- Service Charges	461,475	500,475	0	0%	39,000	8%	39,000	8.5%	500,475	0	0.0%	500,475	0	0.0%
COMMISSIONER OF ECONOMIC & TECHNOLOGY DEVELOPMENT & COMMUNICATIONS														
Economic And Business Development	5,000	4,000	0	0%	(1,000)	-20%	(1,000)	-20.0%	4,000	0	0.0%	4,000	0	0.0%
Corporate Communications	0	0	0	0%	0	0%	0	0.0%	0	0	0.0%	0	0	0.0%
COMMISSIONER OF ENGINEERING & PUBLIC WORKS														
Development And Transport. Engineering	441,409	288,086	0	0%	(153,323)	-35%	(153,323)	-34.7%	305,186	17,100	5.9%	307,286	2,100	0.7%
Engineering Services	132,509	134,754	0	0%	2,245	2%	2,245	1.7%	134,754	0	0.0%	134,754	0	0.0%
Public Works - Operations	1,254,014	1,231,942	0	0%	(22,072)	-2%	(22,072)	-1.8%	1,231,942	0	0.0%	1,231,942	0	0.0%
VAUGHAN PUBLIC LIBRARIES	282,690	287,700	0	0%	5,010	2%	5,010	1.8%	293,600	5,900	2.1%	299,900	6,300	2.1%
TOTAL FEES / SERVICE CHARGES	34,553,871	35,984,826	0		1,430,955		1,430,955	4.1%	36,942,575	957,749	2.7%	38,628,265	1,685,690	4.6%
TOTAL CORPORATE REVENUES	17,314,759	17,701,578	0		386,819	2%	386,819	2.2%	18,004,378	302,800	1.7%	18,359,150	354,772	2.0%
TOTAL REVENUE	76,812,934	76,470,855	(3,356,645)	-4%	3,014,566	4%	-342,079	-0.4%	78,658,591	2,187,736	2.9%	82,344,754	3,686,163	4.7%

CORPORATE REVENUE DETAIL :

Fines And Penalties	4,900,000	4,800,000	0	0%	(100,000)	-2%	(100,000)	-2.0%	4,900,000	100,000	2.1%	4,900,000	0	0.0%
Tax Certificates And Documents	461,609	467,428	0	0%	5,819	1%	5,819	1.3%	470,228	2,800	0.6%	475,000	4,772	1.0%
Investment Income	3,750,000	3,000,000	0	0%	(750,000)	-20%	(750,000)	-20.0%	2,750,000	(250,000)	-8.3%	2,500,000	(250,000)	-9.1%
Hydro Investment Income	4,853,450	4,853,450	0	0%	0	0%	0	0.0%	4,853,450	0	0.0%	4,853,450	0	0.0%
Hydro Dividends	3,175,000	4,425,000	0	0%	1,250,000	39%	1,250,000	39.4%	4,875,000	450,000	10.2%	5,475,000	600,000	12.3%
Provincial Offenses Act	0	0	0	0%	0	0%	0	0.0%	0	0	0.0%	0	0	0.0%
Miscellaneous Revenue	69,000	70,000	0	0%	1,000	1%	1,000	1.4%	70,000	0	0.0%	70,000	0	0.0%
Purchasing	80,700	60,700	0	0%	(20,000)	-25%	(20,000)	-24.8%	60,700	0	0.0%	60,700	0	0.0%
Capital Admin. Revenue	25,000	25,000	0	0%	0	0%	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
TOTAL CORPORATE REVENUE	17,314,759	17,701,578	0	0%	386,819	2%	386,819	2.2%	18,004,378	302,800	1.7%	18,359,150	354,772	2.0%

**CITY OF VAUGHAN
2012-14 OPERATING BUDGET**

Expenditure By Major Category (1)

	2011 BUDGET	Proposed 2012 BUDGET	Corp Adj \$ %	Dept Adj \$ %	Total Adj \$ %	Proposed 2013 BUDGET	INC. / (DEC.) \$ %	Proposed 2014 BUDGET	INC. / (DEC.) \$ %
COUNCIL	1,384,675	1,384,675	0 0.0%	0 0.0%	0 0.0%	1,384,675	0 0.0%	1,384,675	0 0.0%
OFFICE OF THE INTEGRITY COMMISSIONER	199,940	199,940	0 0.0%	0 0.0%	0 0.0%	199,940	0 0.0%	199,940	0 0.0%
<i>City Manager</i>	769,085	792,056	(8,395) -1.1%	31,366 4.1%	22,971 3.0%	806,185	14,129 1.8%	817,348	11,163 1.4%
Operational Audit	173,143	194,945	0 0.0%	21,802 12.6%	21,802 12.6%	192,839	(2,106) -1.1%	193,735	896 0.5%
Strategic Planning	244,318	221,120	0 0.0%	(23,198) -9.5%	(23,198) -9.5%	222,014	894 0.4%	222,910	896 0.4%
Environment Sustainability	248,272	268,205	0 0.0%	19,933 8.0%	19,933 8.0%	279,332	11,127 4.1%	287,170	7,838 2.8%
Corporate Policy	130,659	123,446	0 0.0%	(7,213) -5.5%	(7,213) -5.5%	129,442	5,996 4.9%	135,488	6,046 4.7%
Fire and Rescue Services	34,530,250	34,295,332	(1,446,140) -4.2%	1,211,222 3.5%	(234,918) -0.7%	35,114,457	819,125 2.4%	35,627,203	512,746 1.5%
Emergency Planning	179,455	178,454	(6,110) -3.4%	5,109 2.8%	(1,001) -0.6%	179,128	674 0.4%	179,792	664 0.4%
TOTAL CITY MANAGER	36,275,182	36,073,558	(1,460,645) 0.0%	1,259,021 3.5%	(201,624) -0.6%	36,923,397	849,839 2.4%	37,463,646	540,249 1.5%
<i>Commissioner of Finance and City Treasurer</i>	399,156	402,973	(6,692) -1.7%	10,509 2.6%	3,817 1.0%	404,871	1,898 0.5%	406,765	1,894 0.5%
City Financial Services	2,849,492	2,977,161	0 0.0%	127,669 4.5%	127,669 4.5%	3,016,150	38,989 1.3%	3,037,023	20,873 0.7%
Budgeting and Financial Planning	1,980,015	2,144,582	0 0.0%	164,567 8.3%	164,567 8.3%	2,192,434	47,852 2.2%	2,227,297	34,863 1.6%
Reserves and Investments	533,574	539,712	0 0.0%	6,138 1.2%	6,138 1.2%	555,541	15,829 2.9%	570,288	14,747 2.7%
Purchasing Services	1,312,703	1,357,997	(4,296) -0.3%	49,590 3.8%	45,294 3.5%	1,374,649	16,652 1.2%	1,381,815	7,166 0.5%
TOTAL COMM. OF FINANCE AND CITY TREASURER	7,074,940	7,422,425	(10,988) 0.0%	358,473 5.1%	347,485 4.9%	7,543,645	121,220 1.6%	7,623,188	79,543 1.1%
<i>Commissioner of Legal and Administrative Services</i>	385,680	394,051	(4,900) -1.3%	13,271 3.4%	8,371 2.2%	396,646	2,595 0.7%	398,974	2,328 0.6%
City Clerk	3,999,781	4,262,414	(6,408) -0.2%	269,041 6.7%	262,633 6.6%	4,311,299	48,885 1.1%	4,349,034	37,735 0.9%
Clerks - Licensing	598,186	628,968	(8,810) -1.5%	39,592 6.6%	30,782 5.1%	636,868	7,900 1.3%	640,199	3,331 0.5%
Committee of Adjustment	540,190	566,145	0 0.0%	25,955 4.8%	25,955 4.8%	575,553	9,408 1.7%	579,443	3,890 0.7%
City Clerk - Insurance	3,167,000	4,727,000	0 0.0%	1,560,000 49.3%	1,560,000 49.3%	5,198,000	471,000 10.0%	5,675,600	477,600 9.2%
Legal Services	1,932,643	2,043,276	0 0.0%	110,633 5.7%	110,633 5.7%	2,069,439	26,163 1.3%	2,090,675	21,236 1.0%
Enforcement Services	4,832,064	4,915,280	(113,122) -2.3%	196,338 4.1%	83,216 1.7%	5,024,388	109,108 2.2%	5,077,236	52,848 1.1%
Human Resources	3,183,779	3,278,635	0 0.0%	94,856 3.0%	94,856 3.0%	3,299,108	20,473 0.6%	3,311,090	11,982 0.4%
TOTAL COMM. OF LEGAL AND ADMINISTRATIVE SERVICES	18,639,323	20,815,769	(133,240) 0.0%	2,309,686 12.4%	2,176,446 11.7%	21,511,301	695,532 3.3%	22,122,251	610,950 2.8%
<i>Commissioner of Community Services</i>	441,360	453,056	(4,550) -1.0%	16,246 3.7%	11,696 2.6%	455,377	2,321 0.5%	457,550	2,173 0.5%
Communities In Bloom	80,140	80,140	0 0.0%	0 0.0%	0 0.0%	80,140	0 0.0%	80,140	0 0.0%
Community Grants and Advisory Committees	105,670	97,695	0 0.0%	(7,975) -7.5%	(7,975) -7.5%	97,695	0 0.0%	97,695	0 0.0%
Recreation	17,934,187	19,186,553	(192,665) -1.1%	1,445,031 8.1%	1,252,366 7.0%	19,664,502	477,949 2.5%	20,351,516	687,014 3.5%
Cultural Services	2,059,902	1,988,837	(215,000) -10.4%	143,935 7.0%	(71,065) -3.4%	2,013,195	24,358 1.2%	2,029,692	16,497 0.8%
Buildings and Facilities	20,466,750	20,332,267	(766,931) -3.7%	632,448 3.1%	(134,483) -0.7%	20,858,527	526,260 2.6%	21,509,444	650,917 3.1%
Fleet Management	964,220	2,570,844	1,570,362 162.9%	36,262 3.8%	1,606,624 166.6%	2,587,303	16,459 0.6%	2,594,719	7,416 0.3%
Parks Operations	12,153,906	12,056,080	(695,015) -5.7%	597,189 4.9%	(97,826) -0.8%	12,271,736	215,656 1.8%	12,405,445	133,709 1.1%
Parks Development	1,126,006	1,115,805	(18,045) -1.6%	7,844 0.7%	(10,201) -0.9%	1,143,228	27,423 2.5%	1,156,501	13,273 1.2%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	55,332,141	57,881,277	(321,844) 0.0%	2,870,980 5.2%	2,549,136 4.6%	59,171,703	1,290,426 2.2%	60,682,702	1,510,999 2.6%
<i>Commissioner of Planning</i>	359,850	344,312	(5,845) -1.6%	(9,693) -2.7%	(15,538) -4.3%	356,166	11,854 3.4%	368,135	11,969 3.4%
Development Planning	2,761,198	2,875,393	0 0.0%	114,195 4.1%	114,195 4.1%	2,929,920	54,527 1.9%	2,953,021	23,101 0.8%
Policy Planning	1,135,510	1,201,813	0 0.0%	66,303 5.8%	66,303 5.8%	1,226,997	25,184 2.1%	1,236,182	9,185 0.7%
Building Standards	6,370,914	6,376,784	(80,893) -1.3%	86,763 1.4%	5,870 0.1%	6,458,873	82,089 1.3%	6,498,785	39,912 0.6%
TOTAL COMMISSIONER OF PLANNING	10,627,472	10,798,302	(86,738) 0.0%	257,568 2.4%	170,830 1.6%	10,971,956	173,654 1.6%	11,056,123	84,167 0.8%

**CITY OF VAUGHAN
2012-14 OPERATING BUDGET**

Expenditure By Major Category (1)

	2011 BUDGET	Proposed 2012 BUDGET	Corp Adj \$ %	Dept Adj \$ %	Total Adj \$ %	Proposed 2013 BUDGET	INC. / (DEC.) \$ %	Proposed 2014 BUDGET	INC. / (DEC.) \$ %
<i>Commissioner of Economic and Technology Development and Communications</i>	248,808	256,124	(8,830) -3.5%	16,146 6.5%	7,316 2.9%	267,472	11,348 4.4%	278,937	11,465 4.3%
Economic and Business Development	1,270,776	1,359,322	(3,510) -0.3%	92,056 7.2%	88,546 7.0%	1,389,806	30,484 2.2%	1,409,626	19,820 1.4%
Access Vaughan	771,758	828,691	0 0.0%	56,933 7.4%	56,933 7.4%	837,555	8,864 1.1%	842,095	4,540 0.5%
Information and Technology Management	7,267,141	7,730,858	(60,615) -0.8%	524,332 7.2%	463,717 6.4%	7,863,515	132,657 1.7%	7,871,465	7,950 0.1%
Corporate Communications	1,031,469	1,110,739	0 0.0%	79,270 7.7%	79,270 7.7%	1,118,447	7,708 0.7%	1,122,483	4,036 0.4%
TOTAL COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS	10,589,952	11,285,734	(72,955) 0.0%	768,737 7.3%	695,782 6.6%	11,476,795	191,061 1.7%	11,524,606	47,811 0.4%
<i>Commissioner of Engineering and Public Works</i>	353,000	363,329	(4,655) -1.3%	14,984 4.2%	10,329 2.9%	365,546	2,217 0.6%	367,615	2,069 0.6%
Development and Transport. Engineering	3,973,362	3,959,286	(11,500) -0.3%	(2,576) -0.1%	(14,076) -0.4%	4,032,207	72,921 1.8%	4,072,433	40,226 1.0%
Engineering Services	3,980,415	4,064,239	(28,318) -0.7%	112,142 2.8%	83,824 2.1%	4,141,644	77,405 1.9%	4,180,822	39,178 0.9%
Public Works	30,662,282	29,246,942	(1,616,162) -5.3%	200,822 0.7%	(1,415,340) -4.6%	30,498,854	1,251,912 4.3%	31,350,220	851,366 2.8%
TOTAL COMMISSIONER OF ENGINEERING SERVICES AND PUBLIC WORKS	38,969,059	37,633,796	(1,660,635) 0.0%	325,372 0.8%	(1,335,263) -3.4%	39,038,251	1,404,455 3.7%	39,971,090	932,839 2.4%
VAUGHAN PUBLIC LIBRARIES	12,327,719	12,863,893	(50,900) -0.4%	587,074 4.8%	536,174 4.3%	13,121,298	257,405 2.0%	13,188,057	66,759 0.5%
TOTAL DEPARTMENTAL EXPENDITURES	191,420,403	196,359,369	(3,797,945) -2.0%	8,736,911 4.6%	4,938,966 2.6%	201,342,961	4,983,592 2.5%	205,216,278	3,873,317 1.9%
CORPORATE AND ELECTION	4,690,637	4,083,130	444,805 0.0%	(1,052,312) -22.4%	(607,507) -13.0%	4,543,985	460,855 11.3%	5,890,551	1,346,566 29.6%
LONG TERM DEBT	12,087,862	12,259,188	0 0.0%	171,326 1.4%	171,326 1.4%	14,198,430	1,939,242 15.8%	15,948,217	1,749,787 12.3%
CONTINGENCY	1,717,999	3,063,671	(3,505) 0.0%	1,349,178 78.5%	1,345,673 78.3%	5,838,144	2,774,473 90.6%	9,412,040	3,573,896 61.2%
CAPITAL FROM TAXATION	6,629,522	6,875,102	0 0.0%	245,580 3.7%	245,580 3.7%	7,387,050	511,948 7.4%	7,387,050	0 0.0%
TOTAL EXPENDITURES	216,546,423	222,640,460	(3,356,645) -1.6%	9,450,683 4.4%	6,094,038 2.8%	233,310,570	10,670,110 4.8%	243,854,136	10,543,566 4.5%

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

**CITY OF VAUGHAN
2012-14 OPERATING BUDGET**

Expenditure By Major Category (1)

	2011 BUDGET	Proposed 2012 BUDGET	Corp Adj		Dept Adj		Total Adj		Proposed 2013 BUDGET	INC. / (DEC.)		Proposed 2014 BUDGET	INC. / (DEC.)	
			\$	%	\$	%	\$	%		\$	%		\$	%
CORPORATE AND ELECTION DETAIL :														
RESERVE CONTRIBUTIONS:														
1998 & Prior Bldg & Facil. Infrast. Res.	825,000	825,000		0	0	0	0.0%		825,000	0	0.0%	825,000	0	0.0%
Post 1998 Bldg & Facil. Infrast. Res.	1,259,000	1,314,296	0	0	55,296	0	55,296	4.4%	1,371,268	56,972	4.3%	1,416,726	45,458	3.3%
Roads Infrastructure Res.	475,000	403,988	0	0	(71,012)	(0)	(71,012)	-14.9%	413,678	9,690	2.4%	423,562	9,884	2.4%
Parks Infrastructure Res.	275,000	356,685	0	0	81,685	0	81,685	29.7%	492,007	135,322	37.9%	642,410	150,403	30.6%
Bldg Stds. Service Continuity Res.	0	0	0	0	0	0	0	0.0%	0	0	0.0%	0	0	0.0%
Election Reserve Contribution	300,000	300,000	0	0	0	0	0	0.0%	300,000	0	0.0%	300,000	0	0.0%
Additional Vehicle Contribution	0	65,964	0	0	65,964	0	65,964	0.0%	85,589	19,625	29.8%	105,605	20,016	23.4%
Fire & Rescue Contribuiton	0	1,174,726	1,096,150	0	78,576	0	1,174,726	0.0%	1,197,087	22,361	1.9%	1,219,896	22,809	1.9%
Heritage Contribution	0	204,000	200,000	0	4,000	0	204,000	0.0%	208,080	4,080	2.0%	212,242	4,162	2.0%
Streetscapes Contribution	0	323,328	0	0	323,328	0	323,328	0.0%	612,578	289,250	89.5%	757,498	144,920	23.7%
City Playhouse Contribution	0	15,000	15,000	0	0	0	15,000	0.0%	15,000	0	0.0%	15,000	0	0.0%
TOTAL RESERVE CONTRIBUTIONS	3,134,000	4,982,987	1,311,150		537,837		1,848,987	59.0%	5,520,287	537,300	10.8%	5,917,939	397,652	7.2%
CORPORATE EXPENDITURES:														
Bank Charges	111,936	90,000	0	0	(21,936)	(0)	(21,936)	-19.6%	95,000	5,000	5.6%	100,000	5,000	5.3%
Professional Fees	244,224	244,224	0	0	0	0	0	0.0%	244,224	0	0.0%	244,224	0	0.0%
Major Omb Hearings - Professional Fees	407,040	407,000	0	0	(40)	(0)	(40)	0.0%	407,000	0	0.0%	407,000	0	0.0%
Joint Services (Payroll/Cashiering)	460,000	595,153	0	0	135,153	0	135,153	29.4%	613,008	17,855	3.0%	631,398	18,390	3.0%
Sundry	20,000	20,000	0	0	0	0	0	0.0%	20,000	0	0.0%	20,000	0	0.0%
City Hall Funding	1,000,000	0	0	0	(1,000,000)	(1)	(1,000,000)	-100.0%	0	0	0.0%	0	0	0.0%
Tax Adjustments	1,400,000	1,600,000	0	0	200,000	0	200,000	14.3%	1,600,000	0	0.0%	1,600,000	0	0.0%
Corporate Insurance	866,345	0	(866,345)	-100.0%	0	0.0%	(866,345)	-100.0%	0	0	0.0%	0	0	0.0%
Amo Membership	18,826	15,500	0	0	(3,326)	(0)	(3,326)	-17.7%	16,200	700	4.5%	16,930	730	4.5%
Conferences	28,266	28,266	0	0	0	0	0	0.0%	28,266	0	0.0%	28,266	0	0.0%
Election	0	0	0	0	0	0	0	0.0%	0	0	0.0%	1,024,794	1,024,794	0.0%
Anticipated Labour Savings	(3,000,000)	(3,900,000)	0	0	(900,000)	0	(900,000)	30.0%	(4,000,000)	(100,000)	2.6%	(4,100,000)	(100,000)	2.5%
TOTAL CORPORATE EXPENDITURES	1,556,637	(899,857)	(866,345)	-55.7%	(1,590,149)	-102.15%	(2,456,494)	-157.8%	(976,302)	(76,445)	8.5%	(27,388)	948,914	-97.2%
TOTAL RESERVE CONTRIBUTIONS AND CORP. EXPENDI	4,690,637	4,083,130	444,805	9.5%	(1,052,312)	-22.43%	(607,507)	-13.0%	4,543,985	460,855	11.3%	5,890,551	1,346,566	29.6%