

PROPOSED 2007 OPERATING BUDGET

Recommendation

The Budget Committee recommends:

- 1) That the following report and presentation on the Proposed 2007 Operating Budget be received;
- 2) That the deputations from the public be received; and
- 3) That the Proposed 2007 Operating Budget be approved subject to any changes as a result of public input.

Economic Impact

The attached Proposed 2007 Operating Budget, Attachment 1, reflects the requirement for a taxation funding increase of \$4.5m, which equates to a 4.43% tax increase or approximately a \$44.64 property tax increase on the average home assessed at \$412,070.

Communications Plan

Budget forums with the objective to obtain public consultation into the 2007 Operating budget were held March 19 at the Garnet Williams Community Centre, March 28 at Al Palladini Community Centre and April 11 at the Civic Centre. The budget forums were generally well attended and input was received.

Following Council approval of the budget, the appropriate press releases will be distributed per the City's policy. Key information will also be provided on the City's WEB site and the fact sheets will be provided to key stakeholders, Rate Payers Associations and the Chamber of Commerce.

Purpose

The purpose of the public meeting is to obtain public input and to provide the public with an overview of the Proposed 2007 Operating Budget, the major issues the municipality is facing and the impact on taxes to an average household in Vaughan.

Background - Analysis and Options

2007 Budget Process

Designed to Maintain Service Levels with Minimum Impact on Taxes

The City of Vaughan continues to be subject to the many factors that put significant pressure on the property tax rate. Inherent in the annual Operating Budget process are the normal pressures of inflation, growth, staffing resources, external contract costs, collective agreements, fluctuating revenues etc., which are further compounded by expanding service requirements and tax funded infrastructure renewal cost impacts experienced by a high growth municipality. The impacts of these pressures are often permanent and therefore require permanent funding solutions to ensure public services are sustainable in the future. The above situation presents significant challenges to achieving a balanced budget while minimizing associated tax rate increases and achieving Council's priorities.

Recognizing the continuation of budgetary challenges, the budget process and guidelines were further refined to incorporate a more comprehensive base budget review. This was accomplished through a combination of the following:

1. Strict Budget Guidelines to limit cost increases
2. Separate review process to assess Additional Resource Requests
3. The incorporation of Business Planning & associated service reviews
4. Expanded use of Performance Measures
5. Public Information/Consultation Forums

Comments with respect to each of these actions are provided in the following paragraphs.

1. Strict 2007 Budget Guidelines to Limit Cost Increases

Strict Operating Budget Guidelines were established by the Budget Committee to minimize the budgetary impact on the tax rate for 2007. These guidelines included freezing most account lines to 2006 levels with the exception of the following:

- Salary and benefits relating to previously approved employment agreements.
- Principal and Interest payments required to repay long-term debt
- Full year impacts of previously opened new facilities
- External contract price and volume increases
- Insurance impacts
- Utilities Increases

In addition to the above expenditure constraints, instructions were also provided that User Fee rates were expected to increase if departmental costs for the service provided were increasing. These User Fee instructions combined with the above expenditure limitations were designed to minimize the tax rate increase.

As part of the 2007 budget process, staff undertook an analysis of the Operating Budget to assess efficiency and ensure conformity with approved Operating Budget Guidelines. Staff approached this task by analyzing major department increases, specific expenditure types, department user fee recovery ratios, and overall budget reasonability. In addition, the performance measurement exercise initiated last year as part of the budget process has been expanded. It is discussed further under section 4 detailed below.

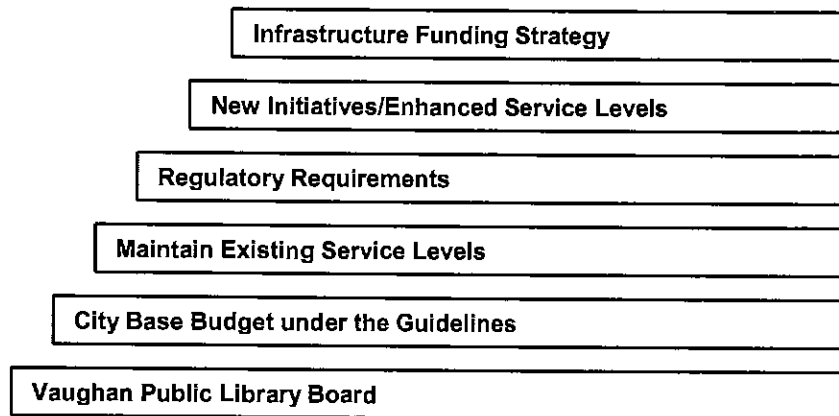
2. Separate Review Process to Assess Additional Resource Requests

Recognizing that freezing account lines for an extended period of time may potentially prevent departments from maintaining service levels or restrict the efficient operation of a department, the above guidelines were complimented by a process that allowed departments to formally submit requests for essential resources not permitted within the guidelines. Senior Management and/or Council consideration/approval is required with respect to the additional requests. Council approval is specifically required when, new staff resources are requested, there is a change in service levels or new initiatives are brought forward. These requests are not included in the Proposed 2007 Base Operating Budget. They are identified separately.

- Additional Resource Requests – Special or unique requirements not accommodated within existing guidelines requiring SMT and/or Council review and approval. Some requests were not approved. The additional resource requests are divided into the following subcategories:
 - Infrastructure Funding Strategy
 - New Initiatives/Enhanced Service Levels
 - Regulatory Requirements
 - Maintaining Service Levels
- Base Budget - Budget submissions based on approved guidelines

Senior Management and Budget Committee have since reviewed the Additional Resource Requests and this topic is further outlined in another section of this report.

The Proposed 2007 Operating Budget is presented as a series of building blocks as follows.



3. The Incorporation of Business Planning & Associated Service Reviews

New to the Operating Budget Process is the inclusion of Business Plans as required departmental submissions. The 2005–2007 Corporate Business Planning Process complements the Operating Budget Process by providing comprehensive department information on work plans, goals, and key performance indicators. In addition, linking Business Plans to the Operating Budget provides a framework to assess and demonstrate the efficiency and effectiveness of business operations and can assist stakeholders, SMT, and Council analyze and evaluate the feasibility of departmental budget increases and base budgets during budget deliberations.

4. Expanded Use of Performance Measures

Prior to assigning Additional Resources or recommending any increase in User Fees or property taxes it is important to determine if the resources currently assigned are being utilized efficiently. In early 2005 staff initiated work to formally incorporate Performance Measures into the budgeting process. The purpose was to over time build objective comparative data that could be used to assist in evaluating the efficiency of various operations within the City. As part of the 2007 Budget Process the list of services providing performance measures was expanded.

The results of the Performance Measurement program were discussed in a separate report prepared by Strategic Planning and received by Council on February 12th, 2007.

5. Public Information/Consultation Forums

New to the Budgeting Process is the addition of Public Information/Consultation Forums in the community. At the February 5, 2007 Committee of the Whole meeting Mayor Jackson introduced an item with respect to obtaining public consultation into the 2007 Budget Process. Previously, as part of the City's Budget Process, a series of public Budget Committee meetings were held at the Civic Centre. This year the objective was to host three Budget Forums to engage the public in the community, rather than at the Civic Centre. The three meetings were held at Garnet A. Williams Community Centre on March 19th, Al Palladini Community Centre on March 28th, and the Civic Centre on April 11th. All forums were held in the evening.

In addition to the City, the York Region Separate and Catholic Schools Boards and the Region of York were invited to attend.

To achieve the maximum benefit from the forums the objective was two-fold as follows:

1. Educate and inform the public regarding City services, their cost, municipal issues and their relationship with property taxes; and
2. Obtain input and feedback from the public with respect to the range of services offered, service levels, priorities, etc.

Although the Forums were generally open to all input from the public, the intent was to get feedback with respect to the services provided by the City and whether or not residents believe they are getting value for their property tax dollar. Three questions were posed to the audience:

1. Are we providing the right **local** services?
2. Are **local** services provided at the appropriate level?
3. Are you getting value for your **local** property tax dollar?

Generally the forums were well attended and helpful feedback was received. As a general overview residents did not express any concern with the overall services provided or the administration of the City. The comments tended to relate to very specific issues or projects. A number of the requests are incorporated into the 2007 Budget as reported to the April 23rd Budget Committee.

Quick Facts

The following information is provided for quick reference to assist in providing Council members with a context within which to assess the budget.

Average residential assessment	\$412,000
Total 2006 Taxes levied on the average assessed home	\$4,045
City of Vaughan portion (25%)	\$1,007
Reduction for qualifying seniors	\$250
A 1% increase in the tax rate equals	\$1,014,073
Impact of a 1% increase on the average home	\$10
Assessment Growth	3.4%

2007 Base Budget Under the Guidelines

Based only on the Budget Guidelines the City's Proposed Operating Budget is approximately \$174.7M. On a net basis this reflects a \$2.7m funding increase over 2006. This equates to a 2.6% tax rate increase **excluding** the budget impact of the Budget Committee's recommended additional resource requests and decision with respect to an infrastructure funding strategy. The Proposed 2007 Operating Budget includes an anticipated \$2.5m surplus carried forward from 2006 and includes the Budget Committee's recommendation to draw \$3.2m from the Tax Rate Stabilization Reserve. To assist Council in assessing the Base Operating Budget and the 2.6% tax rate increase resulting from the budget guidelines, the following summary is provided.

<u>Allowable Department Expenditure Increases</u>	<u>Avg. \$ Impact.</u>	<u>Tax Rate Impact</u>
Salary and benefit increase	\$2.5m	
Service contract price and volume increases	\$1.3m	
Utilities price and volume increases	\$0.6m	
<u>Recoveries and other expenditures</u>	<u>\$0.1m</u>	
Total Department Expenditures Increase	\$4.5m	
<u>Less: Increase in fees & service charges</u>	<u>\$2.0m</u>	
Net Department Impact	\$2.5m	2.5%
Contingency	\$2.5m	2.5%
Long Term Debt	\$1.0m	1.0%
Tax rate stabilization reduction	\$1.0m	1.0%
<u>Other</u>	<u>(\$0.8m)</u>	<u>(0.9%)</u>
Net Impact	\$6.2m	6.1%
<u>Less: Assessment Growth</u>	<u>\$3.5m</u>	<u>3.5%</u>
Total (Includes provisions for labour negotiations)	\$2.7m	2.6%

An integral component of the 2007 Operating Budget Guidelines is the freezing of most account lines outside of the specific areas previously outlined in this report. In order to check adherence to this guideline, budget submissions were verified to ensure that there were no other increases or that any budgetary increases were offset by corresponding decreases in other line items. Through budget staff review of submissions and assurances from Commissioners and Directors, we have a very high level of confidence that approved guidelines are being followed. The Budget Guidelines were designed to limit expenditure increases and this exercise has been successful as demonstrated by a total department expenditures increase of only 3%.

Base Budget Revenue Review

Overall revenues increased just under a \$1M from 2006 levels, excluding assessment growth. The primary factors contributing the increase in revenue are as follows.

- The most notable increase in revenues is the \$1.1m increase in Planning revenues resulting from returning volumes and Council's direction with respect to cost recovery in the planning process. The additional budgeted revenue will improve the cost recovery ratio increasing it from 74% to 93%. However, the approved Additional Resource Requests discussed later in the report adjust the recovery ratio to approximately 90%. Staff are preparing a further report to refine planning fees by type of Planning Application.
- Budgeted revenue gains were also experienced in the Recreation Department resulting from continued implementation of Recreation & Cultural User Fee & Pricing Policy. Overall revenues have increased \$1m, which are met with corresponding department expense increases of \$600k, excluding the impact associated with ongoing Labour negotiations. Although the Recreation Department cost recovery ratio has marginally improved, further effort to increase fees and/or reduce costs will be required to achieve 100% cost recovery of direct costs.
- Property tax fines and penalties increased approximately \$500K to keep in line with the growing tax base and to better reflect historical trends.

The above revenue increases were partially offset by reductions in tax rate stabilization funding and adjustments to specific department revenue projections. Further details on these increases are illustrated below.

- The largest reduction in revenue is related to the rolling back of tax rate stabilization funding. On May 1st the Budget Committee proposed a two year phase in plan to reduce dependence on tax rate stabilization funding to prior year recommended levels. The impact is a reduction from \$4.3m to \$3.2m, which is necessary to prevent a reliance on unsustainable funding and retain the reserve balance for extraordinary circumstances.
- Some departments submitted revenue projections below 2006 budget levels. The most notable is a \$400k reduction in Enforcement Services revenue and a \$178K reduction in Fire and Rescue Services revenue, both of which are department budget adjustments to reflect volume decreases.

A concern that revenue might not keep pace was anticipated and as a result the guidelines included a requirement for fees to be increases in relation to the increase in associated costs. As a result of the departmental submissions not adequately addressing User Fees, departments were subsequently directed to increase all User Fees by an amount equal to inflation. The only exception to this process were User Fees currently part of a separate study (i.e. Planning fees, Building Permit fees, Recreation fees) or instances where a department recommended that a fee not be increased and provided a rationale. This exercise reduced the Draft Operating Budget by approximately \$100K.

It is important to recognize, there is an ongoing balance between funding through a user fee for specific user based services versus funding City services through the general tax rate. To the extent there is a user fee, that fee should be adjusted annually to reflect changes in the cost of delivering the service, otherwise by default there is a requirement to raise the property tax rate.

Base Budget Expenditure Review

Total expenditures increased \$7.1m from 2006 levels. A significant portion of the above increase is associated with labour costs as per recognized agreements (i.e. economic adjustments, progressions for new hires, job evaluation, and benefits impacts). The next major expenditure increase is due to contracted services. These increases are typically the result of increasing demands on public provided services due to volume growth and contractual or industry price increases, and the full year implementation of the Green Bin Organic Collection Program, which contributed \$915K to the overall increase in contracted services. Finally the repayment of long term debt increased \$1m. Debt has previously been issued primarily to fund major roads projects. Based on the above, it is evident that the \$3.5m in assessment growth is insufficient to fully offset these costs.

To assist the Council in assessing the base budget, the following summary illustrates how the City's expenses are allocated to major expense types.

<u>Operating Expenditures</u>	<u>2007 Draft Budget</u>	<u>Budget %</u>	<u>Cumulative %</u>
Salaries and Benefits	\$95.6m	54.7%	54.7%
Contracted Services	\$20.9m	12.0%	66.7%
Reserve Contributions	\$11.4m	6.5%	73.2%
Maintenance/Materials	\$8.7m	5.0%	78.2%
Capital from taxation	\$6.7m	3.8%	82.0%
Utilities	\$5.9m	3.4%	85.4%
Long Term Debt	\$5.7m	3.3%	88.7%
Contingency	\$2.9m	1.7%	90.3%
Insurance	\$2.1m	1.2%	91.5%
Professional fees	\$1.6m	0.9%	92.4%
Tax Write-Offs	\$1.3m	0.7%	93.2%
Vaughan Hockey Subsidy	\$1.1m	0.6%	93.8%
All Other	\$10.8m	6.2%	100.0%
Total Draft 2007 Expenditures	\$174.7m	100.0%	100.0%

The above summary illustrates that the City has limited flexibility in any given year to significantly alter the City's cost structure. Many of the costs are committed through collective agreements or service contracts. Other reductions will impact the maintenance and repair of the City's infrastructure. The following summary of specific expense lines illustrates that many of the discretionary expense lines are decreasing and not increasing, indicating further cost absorption and heightened efficiency.

<u>Account</u>	<u>2007 Draft Budget</u>	<u>2006 Budget</u>	<u>Variance</u>
Advertising	350,199	326,195	24,004
Comp. Hardware/Software	949,950	994,070	(44,120)
Cellular	202,515	181,835	20,680
Office Equipment	179,060	230,005	(50,945)
Office Supplies	267,515	350,730	(83,215)
Overtime	896,780	993,160	(96,380)
Training & Development	421,660	422,945	(1,285)
Corporate Training	49,790	49,790	----
Professional fees	1,647,415	1,702,450	(55,035)
Part-time	11,422,775	11,067,360	355,415
Total	16,387,659	16,318,540	69,119

With the exception of advertising, cellular and part-time all other account lines are below 2006 budget levels. The increase in part-time is primarily attributed to 3 factors, increases in recreation programs that are offset by revenue, part-time increase approved by the Library Board, and part-time compensation adjustments as per existing agreements. The increase in advertising is related to the recently approved Corporate Communications Advertising Schedule. The increase in cellular account lines is the result of a reallocation of funds from other expense accounts to more accurately align budgets with actual results. As illustrated by the above table, the net 2007 impact associated with these accounts is an increase of \$69,119 over the prior year.

The above expenditure analysis is intended to demonstrate that expenditures are closely monitored and have met the strict criteria as set out by Council. Resource requests outside the guidelines are discussed below.

Consideration of Additional Resource Requests

As indicated earlier in this report, the Budget Guidelines were complimented by a process that allowed departments to formally submit requests for essential resources not permitted by the above guidelines for Senior Management and/or Council further consideration. A business case and/or justification memo were required for all requests and submitted as one of the following classifications.

- o New Complement Requests
- o Request for Increases in Expenses Other Than Allowable under the Guidelines
- o New Initiatives/Service Level Adjustments
(Request may include associated new complement requests)

As a result, Departments submitted 77 Additional Resource Requests with a total annual cost of approximately \$4.4 million, which translates into an additional tax rate increase of approximately 4.3%.

Recognizing the challenge of balancing requests for additional resources with limited funding options, SMT initiated a process in which to prioritize and review Additional Resource Requests. The process infuses a high degree of objectivity & transparency and the end result of this process is a recommended listing of Additional Resource Requests prioritized based on a blend of associated municipal risk and the Vaughan Vision goals and objectives. Senior Management reviewed all Additional Resource Requests and proposed the resulting recommendations, which were approved by Budget Committee on April 17th. A summary of the results is provided below.

	<u>Departmental Requests</u>	<u>SMT Recommended</u>	<u>Net Reduction</u>
New Initiatives/Enhanced Service Levels	\$1.5m	\$0.5m	\$1.0m
Regulatory Requirements	\$0.6m	\$0.6m	---
Maintain Service Levels	<u>\$2.3m</u>	<u>\$0.8m</u>	<u>\$1.5m</u>
Total	\$4.4m	\$1.9m	\$2.5m

The above figures represent annual costs, which can be adjusted for new complement gapping. However it should be noted, that although gapping impacts the 2007 Budget favourably, the balance of the costs will impact the 2008 Budget.

On April 23, 2007 Council approved the Budget Committee’s recommended Additional Resource Requests and on May 7th, Council approved the Budget Committee’s recommendation to gap additional resource requests by \$112,000.

Business Planning

As previously indicated, Business Plans are incorporated in the 2007 Budget Process to help establish and reinforce connections between strategic priorities and resource allocation, thus moving the organization closer to realizing Vaughan's Vision and strategic goals. Department Business Plans provide stakeholders with an overview of the department's goals, strategic priorities, as well as demonstrated efficiency and effectiveness through the use of performance measures. This information compliments the Budget Process and can assist in evaluating base budgets and analyzing the feasibility of departmental budget increases and resource allocation. Department Business Plans were provided to Budget Committee by the Department of Strategic Planning on February 20th.

Very tight Budget Guidelines, approved by Council were issued to departments. Resource requests over and above the guidelines were scrutinize by Senior Management, the City Manager, and the Budget Committee. Only those determined essential have been put forward. The results of the process described above, including the budget request from the Vaughan Public Library Board is summarized below. What is not yet included is direction with respect to an infrastructure funding strategy. This is discussed in the next section.

BUILDING THE BUDGET

Infrastructure Funding Strategy Infrastructure repair & replacement requirements	?
New Initiatives/Enhanced Service Levels Additional Resource Request	0.5%
Regulatory Requirements Additional Resource Request	0.6%
Maintain Level of Service Additional Resource Requests	0.7%
City Base Budget under the Guidelines	2.0%
Vaughan Public Library Board	0.6%
Tax Rate Impact	4.4%

Long-Range Financial Planning

On March 20th 2006, staff presented Council with a report on Long-Range Financial Planning. The purpose of this report was to provide Council with an overview of the current Long-Range Financial Planning process and outcomes. The prevailing theme throughout the Long-Range Financial Planning study was that infrastructure repair and replacement is of a paramount concern and Vaughan is currently experiencing the following:

- Significant new infrastructure is being built/assumed annually
- Infrastructure is aging
- Infrastructure spending requirements are significantly under funded
- Infrastructure reserve balances and funding levels will not sustain requirements
- Long-term debt requirements will rise

Over the past two decades the City of Vaughan has grown at an unparalleled pace, adding new facilities, parks, and transportation networks on an annual basis. Vaughan is now entering an era where these assets require significant investment to ensure they are maintained in an acceptable state of repair. This is evident by the recent increase in capital funding requests. As Vaughan ages and continues to transition from a rapidly growing Township to a thriving mature City, infrastructure repair and replacement requirements will begin to accumulate at a pace similar to that when they were constructed. Without further infrastructure investment, Vaughan's infrastructure network will deteriorate potentially compromising community health, safety, and service levels. The condition and state of municipal infrastructure is an important factor in assessing a Community's overall quality of life and economic health. Consequently, it is critical to understand that there is a great need and benefit for further infrastructure investment in order to protect, sustain, and maximize the use of Vaughan's infrastructure assets.

Infrastructure Funding Strategy

Given the significance and magnitude of the trends and outcomes previously presented, it is recommended and financially responsible for Vaughan to institute a systematic plan to address existing and future infrastructure spending requirements, based on when infrastructure exceeds their life cycle. However, as a result of the sheer size of the investment required it is suggested the Infrastructure funding strategy initially focus on addressing immediate infrastructure spending requirements and then refocus efforts towards building infrastructure reserves in order to meet and smooth future requirements. It was determined that a 4-part plan is best suited for the challenge and consists of the following:

1. Advocating for assistance from other levels of government
2. Rethink infrastructure placement and replacement
3. Controlled infrastructure reserve spending
4. Increasing infrastructure funding

Advocate Assistance from Other Levels of Government

Infrastructure renewal has become a common topic in the media and Provincial and Federal governments are beginning to recognize its importance. The Federal and Provincial government's recent willingness to share a portion of the gas tax demonstrates this fact. Although appreciated by Municipalities, the gas tax funding is dedicated to new environmentally sustainable projects and will only marginally assist in the formulation of a complete infrastructure funding strategy.

In March of this year the Province announced a new plan to phase out GTA pooling by 2013. Through this plan the Region of York will benefit considerably. The opportunity is available for Vaughan to advocate that a portion of these funds be redirected to the Municipal level to assist with infrastructure renewal.

As part of the overall plan, it is necessary that other levels of government assist with funding for infrastructure repair and replacement.

Rethink Infrastructure Placement and Replacement

Since it is evident that funding infrastructure repair and replacement is a significant challenge, it is necessary to rethink the way in which new infrastructure is recommended and in the way that existing infrastructure is eventually replaced. This will potentially reduce the forecasted financial burden that the Municipality is currently facing. Therefore, the City should undertake a review of infrastructure placement and replacement in an effort to provide the same functionality at a more affordable replacement, repair, and maintenance spending level. This may require a need to reexamine infrastructure service levels and consider alternative infrastructure choices.

Controlled Reserve Spending

As a result of the Long-Range Financial Planning policies established in 1996, the Municipality is in a stronger financial position and discretionary reserve balances have improved considerably and are now slightly exceeding the discretionary reserve ratio policy target. Achieving this target required fiscal management and a dedicated focus on building reserve balances. Currently, approximately 30% of the discretionary reserve balance consists of infrastructure reserves. Now that the established target has been maintained and exceeded, infrastructure reserves can begin to fund infrastructure spending requirements to the extent the approved discretionary reserve ratio is maintained and cognizant of other existing and future reserve considerations. This amount will be determined on an annual basis and it is recommended that it be dedicated to reducing the existing infrastructure backlog. This has been addressed as part of the 2007 Capital Budget process.

Increasing Infrastructure Funding Options

The largest part and most financially significant component of the funding strategy lie in increasing the City's infrastructure funding effort. This poses a complicated challenge as the initial requirements are overwhelming and will prove challenging to overcome immediately. Recognizing this situation, Finance staff undertook an evaluation of different options to begin addressing the infrastructure funding shortfall. The following options were presented to Council:

1. Fund now through tax increases based on life cycle costing
2. Fund over time through fixed annual increases
3. Fund all incremental infrastructure spending requirements through long-term debt
4. Hybrid – fixed tax increases, LTD, and reduced infrastructure spending requirements

It is important to reiterate that any tax rate increases associated with the above options are in addition to normal Operating Budget requirements and focus solely on infrastructure spending requirements. In addition, the above options exclude annual debenture funding requirement associated with the approved roads program as these requirements are established and the funding policy approved. This important and complex topic was further detailed in a separate report provided to the Budget Committee on February 20th and received by Council on February 26th.

Subsequent to the February 20, 2007 Budget Committee meeting, the Province announced the elimination of GTA Pooling over the next seven (7) years. The annual contribution of the residents and businesses in the City of Vaughan to GTA Pooling is significant. The City will be exploring opportunities to access and utilize a portion of these funds to address infrastructure issues.

Relationship to Vaughan Vision 2007

The Proposed 2007 Operating Budget is the process to allocate and approve the resources necessary to continue operations and implement Council's approved plans.

Regional Implications

There are no regional implications associated with this report.

Conclusion

The City has followed a very thorough process to minimize any tax increase while maintaining levels of service and meeting regulatory requirements.

As shown in the chart below the increase in the property tax impact of the City's base operating budget has been limited to a 0.9% increase. In addition to the base is an additional tax impact for two (2) main reasons. The largest \$1m or a 1% tax increase is for the repayment of debentures for the repair/reconstruction of roads. The second is \$.8m or a .8% increase to support the City's "Greening Vaughan" environmental initiative, specifically the green bin program.

The above noted increases along with a response to regulatory requirements, new initiatives and increased Library Board funding results in a 4.4% property tax increase, or \$44.64 per year to the average assessed home in Vaughan.

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET
Tax Increase Overview**

Major Components	2007 Budget Impact	Res. Tax Rate Increase
Road Debenture Requirements	1,000,000	1.0%
Green Bin Initiative - Net Full Year Impact	845,510	0.8%
Regulatory Requirements (PSAB, Street Locates, Etc)	545,546	0.6%
New Initiative requests	524,218	0.5%
Sub Total	2,915,274	2.9%
Base Budget	991,626	0.9%
2007 City Proposed Tax Increase	3,906,900	3.8%
Library Board	569,140	0.6%
2007 Draft Operating Budget Tax Increase (City & Library Board)	4,476,040	4.4%

Attachments

Attachment 1 – Proposed 2007 Operating Budget Revenue and Expenditure Summary

Report prepared by:

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CITY OF VAUGHAN

PROPOSED 2007

OPERATING BUDGET

Revenue and Expenditure

Summary

Special Council

Public Meeting

June 14, 2007

CITY OF VAUGHAN PROPOSED 2007 OPERATING BUDGET

TABLE OF CONTENTS

	<u>Page #</u>
Tax Levy Summary	1
Revenue and Expenditure Summary	2
Major New Impact Increases - Summary by Specific City Category	3 - 4
Revenue By Major Source	5
Revenue By Major Source - Corporate Revenue Details	6
Expenditure By Major Category	7
Expenditure Details by Department	8 - 12
Corporate and Election Expenditure - Details	13

CITY OF VAUGHAN PROPOSED 2007 OPERATING BUDGET

TAX LEVY SUMMARY

	2007 BUDGET	2006 BUDGET	\$ CHG.
REVENUES	68,211,155	67,192,615	1,018,540
EXPENDITURES	176,613,840	167,613,385	9,000,455
NET EXPENDITURES	108,402,685	100,420,770	7,981,915
PRIOR YEAR SURPLUS CARRY FORWARD TO REDUCE TAX LEVY	2,500,000	2,500,000	0
LEVY	105,902,685	97,920,770	7,981,915
LESS: ASSESSMENT GROWTH @ 3.41%	3.41%	3.05%	3,486,530
2007 OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED			4,495,385
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS (rounded to 2 decimal places)			4.43%
INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT \$412,070 IN DOLLAR TERMS (2006 Valuation)			\$44.64

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET**

REVENUE AND EXPENDITURE SUMMARY

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
REVENUES:			
TAXATION	97,920,770	97,920,770	0
SUPPLEMENTAL TAXATION	2,200,000	2,300,000	(100,000)
GRANT / PAYMENT IN LIEU / OTHER	2,943,235	2,743,235	200,000
RESERVES	13,157,125	14,706,995	(1,549,870)
CORPORATE	14,976,800	14,472,920	503,880
FEES AND SERVICE CHARGES	34,933,995	32,969,485	1,964,530
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	2,500,000	0
TOTAL REVENUES	168,631,925	167,613,385	1,018,540
EXPENDITURES:			
DEPARTMENTAL	153,691,115	147,261,800	6,429,315
CORPORATE AND ELECTION	7,351,255	8,565,155	(1,213,900)
LONG TERM DEBT	5,750,000	4,750,000	1,000,000
CONTINGENCY	3,156,155	499,430	2,656,725
CAPITAL FROM TAXATION	6,665,315	6,537,000	128,315
TOTAL EXPENDITURES	176,613,840	167,613,385	9,000,455
LESS: ASSESSMENT GROWTH @ 3.41%	3,486,530	—————	3,486,530
OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED	4,495,385	0	4,495,385
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS (rounded to 2 decimal places)			4.43%
INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT \$412,070 IN DOLLAR TERMS (2006 Valuation)			\$44.64

**City of Vaughan
Proposed 2007 Operating Budget
Major New Impact Increases
Summary By Specific City Category**

	Inc. / (Dec.)
<u>REVENUE IMPACTS</u>	<u>\$M Amount</u>
<u>Tax Supplementals</u>	(0.1)
<u>Payments in Lieu</u>	0.2
<u>Tax Fines and Penalties</u>	0.5
<u>Reserve Analysis - Transfers to the Operating Budget</u>	
- Engineering Reserve	0.4
- Insurance Reserve	(0.3)
- Tax Rate Stabilization Reserve	(1.1)
- Election Reserve	(0.6)
	<u>(1.6)</u>
<u>Departmental Budget Impacts</u>	
- Fire and Rescue Services	(0.2)
- By Law Enforcement	(0.4)
- Recreation - Programmes / Fitness Centers / Permits	0.9
- Development Planning	1.1
- Building Standards - Building Permits	0.2
- ETD - Tourism - Outside Contributions	0.1
- Public Works	0.1
- Other Departments	0.2
	<u>2.0</u>
2007 OPERATING BUDGET REVENUE INCREASE FROM 2006 OPERATING BUDGET	1.0
<u>EXPENDITURE IMPACTS</u>	
<u>New Complements Requests / Collective Agreements / By-Laws / Progressions and Full Year Impacts</u>	
- Mgmt/Non-Union/Union Progressions and balance of existing Collective Agreement partial impact (excluding VPL)	1.0
- Benefits increase (excluding VPL)	0.9
- New Complement Requests recommended at April 17, 2007 Budget Committee (salaries and benefits)	1.0
	<u>2.9</u>
<u>New Department</u>	
- Office of the Integrity Commissioner	0.1
<u>Fixed Contract Obligations</u>	
- Public Works - Green Bin Organic Collection	0.9
- Public Works - Waste Collection / Yard Waste Collection / Curbside Recycling Collection	(0.5)
- Public Works - Streetlight Mtce. - price and volume impacts	0.2
- Public Works - Winter Control Program and Materials	0.4
- Buildings and Facilities - Existing Facilities Maintenance	0.1
- Parks Operations - Multiple Contracts (Boulevard / Horticulture / Parks Maintenance etc.)	0.2
- Recreation - York Region Transit Ticket / Pass Purchases	0.2
- Insurance Premium	(0.3)
- Regulatory Request - underground streetlight power-line locates recommended at April 17, 2007 Budget Committee	0.5
	<u>1.7</u>
<u>Long Term Debt / Infrastructure Replacement / Reserve Analysis</u>	
- Long Term Debt for Road Repairs	1.0
- Heritage Reserve Contribution	0.3
- Building Standards - Service Continuity Reserve Contribution	(0.3)
	<u>1.0</u>
<u>Utilities Price and Volume Increase</u>	
- Buildings and Facilities	0.3
- Parks Operations	0.1
- Public Works	0.1
	<u>0.5</u>

City of Vaughan
Proposed 2007 Operating Budget
Major New Impact Increases
Summary By Specific City Category

			Inc. /Dec.
<u>EXPENDITURE IMPACTS Continued</u>			<u>\$M Amount</u>
<u>Election Costs</u>			(0.6)
<u>Vaughan Public Library</u>			
- Progression / Collective Agreements / Job Evaluation / Benefits and Resource Materials			0.5
<u>Capital from Taxation</u>			0.1
<u>Contingency</u>			
- Base		2.5	
- Departmental Reorganization - New / Enhanced Service Level Request recommended at April 17, 2007 Budget Committee		0.2	2.7
<u>Other Various Departmental Budget Impacts</u>			
- Additional Resource Requests recommended at April 17, 2007 Budget Committee		0.2	
- Additional Resource Requests Gapping		(0.1)	0.1
 2007 OPERATING BUDGET EXPENDITURE INCREASE OVER 2006 OPERATING BUDGET			9.0
 2007 Budget Increase before Assessment Growth			8.0
Less: Assessment Growth @ 3.41%			3.5
2007 Budget Increase after Assessment Growth			4.5
2007 Budget Tax Rate % Increase after Assessment Growth (rounded to 2 decimal places)			4.43%
Increase for an Average Household Assessed at \$412,070 in Dollar Terms (2006 Valuation)			\$44.64

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET**

REVENUE BY MAJOR SOURCE

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
TAXATION			
SUPPLEMENTALS	2,200,000	2,300,000	(100,000)
GRANT			
LIBRARY GRANT	143,235	143,235	0
PAYMENT IN LIEU / OTHER			
PAYMENT IN LIEU / OTHER	2,800,000	2,600,000	200,000
RESERVES			
HERITAGE	359,890	350,480	9,400
ENGINEERING	3,130,595	2,767,865	362,730
LIBRARY	0	68,000	(68,000)
PARKS DEVELOP. / URBAN DESIGN / REAL ESTATE	360,000	300,000	60,000
FINANCE - FROM CAPITAL	1,080,000	1,080,000	0
FLEET MANAGEMENT	867,335	845,850	21,485
PLANNING	500,000	500,000	0
INSURANCE	2,099,435	2,365,000	(265,565)
TAX RATE STABILIZATION	3,244,870	4,279,790	(1,034,920)
ELECTION	15,000	650,000	(635,000)
WATER & WASTEWATER RECOVERY	1,500,000	1,500,000	0
TOTAL RESERVES	13,157,125	14,706,995	(1,549,870)
FEES/SERVICE CHARGES			
FIRE AND RESCUE SERVICES	487,120	657,715	(170,595)
CLERKS	33,950	29,500	4,450
CLERKS - LICENSING	744,400	747,800	(3,400)
COMMITTEE OF ADJUSTMENT	350,000	315,650	34,350
LEGAL SERVICES	72,500	70,000	2,500
ENFORCEMENT SERVICES	1,600,720	2,004,000	(403,280)
COMMUNITIES IN BLOOM SPONSORSHIP	15,000	15,000	0
RECREATION	14,816,995	13,872,365	944,640
BUILDINGS AND FACILITIES	96,025	141,025	(45,000)
PARKS OPERATIONS	286,530	314,100	(27,570)
CEMETERIES	71,855	59,000	12,855
DEVELOPMENT PLANNING	4,695,600	3,605,000	1,090,600
BUILDING STANDARDS - LICENSES/PERMITS	9,000,000	8,898,750	101,250
- PLUMBING PERMITS	545,000	545,000	0
- SERVICE CHARGES	451,750	394,750	57,000
ECONOMIC AND BUSINESS DEVELOPMENT	330,000	201,805	128,195
CORPORATE COMMUNICATIONS	84,530	84,530	0
ENGINEERING SERVICES	386,750	325,090	61,660
PUBLIC WORKS - OPERATIONS	608,500	432,625	176,875
NON-PROFIT HOUSING	9,000	9,000	0
VAUGHAN PUBLIC LIBRARIES	246,770	246,770	0
TOTAL FEES / SERVICE CHARGES	34,933,995	32,969,465	1,964,530
TOTAL CORPORATE REVENUES	14,976,800	14,472,920	503,880
TOTAL REVENUE	68,211,155	67,192,615	1,018,540

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET**

**REVENUE BY MAJOR SOURCE
CORPORATE REVENUE DETAILS**

CORPORATE REVENUE DETAIL :

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
FINES AND PENALTIES	4,100,000	3,600,000	500,000
TAX CERTIFICATES AND DOCUMENTS	279,100	281,800	(2,700)
INVESTMENT INCOME	2,900,000	2,900,000	0
HYDRO INVESTMENT INCOME	4,365,585	4,365,585	0
HYDRO DIVIDENDS	2,334,415	2,334,415	0
PROVINCIAL OFFENSES ACT	890,000	890,000	0
MISCELLANEOUS REVENUE	41,000	41,000	0
PURCHASING	50,700	45,000	5,700
CAPITAL ADMIN. REVENUE	16,000	15,120	880
TOTAL CORPORATE REVENUE	14,976,800	14,472,920	503,880

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET**

EXPENDITURE BY MAJOR CATEGORY (1)

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
COUNCIL	1,235,820	1,211,979	23,841
OFFICE OF THE INTEGRITY COMMISSIONER	100,000	0	100,000
CITY MANAGER	550,900	549,690	1,210
OPERATIONAL AUDIT	165,470	159,595	5,875
STRATEGIC PLANNING	243,195	187,335	55,860
CORPORATE POLICY	114,320	113,880	440
FIRE AND RESCUE SERVICES	26,734,420	26,368,710	365,710
EMERGENCY PLANNING	152,715	148,085	4,620
DEPUTY CITY MANAGER / COMMISSIONER OF FINANCE AND CORPORATE SERVICES	470,885	457,165	13,720
CITY FINANCIAL SERVICES	2,382,315	2,342,375	39,940
BUDGETING AND FINANCIAL PLANNING	1,066,875	1,092,405	(25,530)
RESERVES AND INVESTMENTS	733,415	625,280	108,135
PURCHASING SERVICES	1,044,035	1,027,080	16,955
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	333,755	404,885	(70,930)
CITY CLERK	4,264,590	4,112,975	151,615
CITY CLERK - INSURANCE	2,099,435	2,385,000	(285,565)
LEGAL SERVICES	1,373,785	1,383,575	(9,790)
ENFORCEMENT SERVICES	3,202,680	3,064,780	137,900
HUMAN RESOURCES	2,681,900	2,581,145	100,755
COMMISSIONER OF COMMUNITY SERVICES	578,845	578,875	170
COMMUNITY GRANTS AND ADVISORY COMMITTEES	60,840	58,640	2,200
RECREATION	16,015,335	16,475,060	(459,725)
CULTURAL SERVICES	995,175	872,165	123,010
BUILDINGS AND FACILITIES	15,710,810	15,143,550	567,260
FLEET MANAGEMENT	867,335	882,075	(14,740)
PARKS OPERATIONS	9,535,925	8,931,300	604,625
PARKS DEVELOPMENT	985,235	982,710	2,525
COMMISSIONER OF PLANNING	308,805	305,740	3,065
DEVELOPMENT PLANNING	2,779,955	2,598,570	181,385
POLICY PLANNING AND URBAN DESIGN	901,100	890,395	10,705
BUILDING STANDARDS	5,698,385	5,664,950	33,435
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS	314,070	313,290	780
ECONOMIC AND BUSINESS DEVELOPMENT	1,475,870	1,168,935	306,935
ACCESS VAUGHAN	635,495	615,770	19,725
INFORMATION TECHNOLOGY MANAGEMENT	5,592,460	5,421,355	171,105
CORPORATE COMMUNICATIONS	1,265,390	1,200,385	65,005
COMMISSIONER OF ENGINEERING SERVICES AND PUBLIC WORKS OPERATIONS	301,605	299,390	2,215
DEVELOPMENT AND TRANSPORTATION ENGINEERING	2,344,065	2,098,540	245,525
ENGINEERING AND CONSTRUCTION SERVICES	3,704,685	3,484,380	220,305
PUBLIC WORKS - OPERATIONS	24,081,770	22,255,875	1,825,895
VAUGHAN PUBLIC LIBRARIES	10,606,550	10,105,410	501,140
TOTAL DEPARTMENTAL EXPENDITURES	153,691,115	147,261,800	6,429,315
CORPORATE AND ELECTION	7,351,255	8,665,165	(1,213,900)
LONG TERM DEBT	5,750,000	4,750,000	1,000,000
CONTINGENCY	3,155,155	499,430	2,655,725
CAPITAL FROM TAXATION	6,665,315	6,537,000	128,315
TOTAL EXPENDITURES	176,613,840	167,613,395	9,000,445

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

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
DEPARTMENTAL DETAILS:			
COUNCIL	1,235,820	1,211,979	23,841
OFFICE OF THE INTEGRITY COMMISSIONER	100,000	0	100,000
CITY MANAGER	550,900	549,690	1,210
OPERATIONAL AUDIT	165,470	159,595	5,875
STRATEGIC PLANNING	243,195	187,335	55,860
CORPORATE POLICY	114,320	113,880	440
FIRE AND RESCUE SERVICES DETAIL:			
FIRE ADMINISTRATION	899,030	1,023,025	(123,995)
FIRE COMMUNICATION	919,005	888,825	30,180
FIRE MECHANICAL	559,880	486,730	73,150
FIRE PREVENTION	1,489,865	1,438,325	51,540
FIRE OPERATIONS	22,329,170	21,974,465	354,705
FIRE TRAINING	482,810	479,995	2,815
EMERGENCY MEDICAL PROGRAM	74,660	75,345	(685)
TOTAL FIRE AND RESCUE SERVICES	26,734,420	26,366,710	367,710
EMERGENCY PLANNING	152,715	148,085	4,620
DEPUTY CITY MANAGER / COMMISSIONER OF FINANCE AND CORPORATE SERVICES	470,885	457,155	13,730
CITY FINANCIAL SERVICES DETAIL:			
CITY FINANCIAL SERVICES ADMINISTRATION	366,140	358,900	8,240
ACCOUNTING SERVICES	907,930	890,625	17,305
TAXATION AND PROPERTY ASSESSMENT	1,054,555	1,040,920	13,635
PAYROLL SERVICES	54,690	53,930	760
TOTAL CITY FINANCIAL SERVICES	2,382,315	2,342,375	39,940
BUDGETING AND FINANCIAL PLANNING DETAIL:			
BUDGETING ADMINISTRATION	260,855	267,095	(6,240)
BUDGETING	569,515	583,145	(13,630)
FINANCIAL PLANNING	118,175	121,000	(2,825)
ACTIVITY COSTING	118,330	121,165	(2,835)
TOTAL BUDGETING AND FINANCIAL PLANNING	1,066,875	1,092,405	(25,530)
RESERVES AND INVESTMENTS	733,415	625,280	108,135
PURCHASING SERVICES	1,044,035	1,027,080	16,955

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
DEPARTMENTAL DETAILS:			
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	333,765	404,685	(70,930)
CITY CLERK DETAILS:			
CLERKS ADMINISTRATION	923,345	932,475	(9,130)
COMMUNICATIONS	91,275	91,050	225
RECORDS MANAGEMENT	300,590	204,820	95,770
ARCHIVAL SERVICES	109,190	106,435	2,755
MAILROOM / PRINTSHOP / COURIER SERVICES	817,340	817,725	(385)
LICENSING AND SPECIAL PROJECTS	406,605	405,810	2,795
COMMITTEE OF ADJUSTMENT AND DEVELOP. SERV.	483,940	471,670	12,270
COUNCIL CORPORATE	88,440	88,440	0
COUNCIL ADMINISTRATIVE ASSISTANTS	1,041,865	994,550	47,315
TOTAL CITY CLERK	4,264,590	4,112,975	151,615
CITY CLERK - INSURANCE	2,099,435	2,365,000	(265,565)
LEGAL SERVICES DETAIL:			
LEGAL SERVICES ADMINISTRATION	1,057,880	1,069,090	(11,210)
REGISTRATION FEES	26,430	26,430	0
REAL ESTATE	289,475	288,055	1,420
TOTAL LEGAL SERVICES	1,373,785	1,383,575	(9,790)
ENFORCEMENT SERVICES DETAIL:			
ENFORCEMENT SERVICES ADMINISTRATION	2,842,680	2,675,500	167,180
ANIMAL CONTROL	360,000	389,280	(29,280)
TOTAL ENFORCEMENT SERVICES	3,202,680	3,064,780	137,900
HUMAN RESOURCES DETAIL:			
HUMAN RESOURCES ADMINISTRATION	36,880	36,875	5
RECRUITMENT AND TRAINING	422,860	416,750	6,110
EMPLOYEE RELATIONSHIPS	440,795	434,205	6,590
EMPLOYEE SERVICES	454,865	407,865	48,990
CROSSING GUARDS	811,790	774,040	37,750
HEALTH AND WELLNESS	494,710	491,310	3,400
TOTAL HUMAN RESOURCES	2,661,900	2,661,145	100,755

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
DEPARTMENTAL DETAILS:			
COMMISSIONER OF COMMUNITY SERVICES	453,040	453,675	(635)
COMMUNITIES IN BLOOM	125,805	125,000	805
COMMUNITY GRANTS AND ADVISORY COMMITTEES	60,840	58,640	2,200
RECREATION DETAIL:			
RECREATION ADMINISTRATION	4,518,875	4,473,655	45,220
PROGRAMMES ADMINISTRATION	631,965	679,100	(47,135)
AQUATICS	2,872,695	2,813,510	59,185
FITNESS	1,441,475	1,409,375	32,100
GENERAL PROGRAMMES	2,526,410	2,322,580	203,830
CAMPS	1,566,055	1,497,370	68,685
SKATING	85,805	72,605	13,300
CITY PLAYHOUSE	405,235	410,640	(5,405)
PERMITS (VAUGHAN HOCKEY SUBSIDY)	1,096,305	1,074,805	21,500
OTHER PROGRAMMES	970,515	822,520	147,995
TOTAL RECREATION	16,015,335	15,476,060	539,275
CULTURAL SERVICES DETAIL:			
CULTURAL SERVICES ADMINISTRATION	952,295	629,665	322,630
VAUGHAN CULTURAL INTERPRETIVE CENTER	9,880	9,500	380
FESTIVAL OF THE ARTS	16,500	16,500	0
HERITAGE VAUGHAN	16,500	16,500	0
TOTAL CULTURAL SERVICES	995,175	672,165	323,010
BUILDINGS AND FACILITIES DETAIL:			
ADMINISTRATION	1,991,275	1,983,840	7,435
TRADES SHOPS	449,530	433,250	16,280
CIVIC CENTRE	1,162,945	1,206,080	(43,135)
BUILDING OPERATIONS	12,107,060	11,520,380	586,680
TOTAL BUILDINGS AND FACILITIES	15,710,810	15,143,560	567,260
FLEET MANAGEMENT DETAIL:			
FLEET MANAGEMENT ADMINISTRATION	422,970	407,935	15,035
FLEET MANAGEMENT SERVICES	444,365	444,140	225
TOTAL FLEET MANAGEMENT	867,335	852,075	16,260

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 BUDGET	2008 BUDGET	\$ INC./ (DEC.) 2007 / 2008 BUDGET
DEPARTMENTAL DETAILS:			
COMMISSIONER OF COMMUNITY SERVICES - continued			
PARKS OPERATIONS DETAIL:			
PARKS ADMINISTRATION	1,417,180	1,267,330	149,850
OPERATIONS	5,464,035	5,003,055	460,980
FORESTRY	929,355	911,615	17,740
CEMETERIES / CAPITAL PROJECTS	1,726,355	1,749,300	(23,945)
TOTAL PARKS OPERATIONS	9,535,925	8,931,300	604,625
PARKS DEVELOPMENT	985,235	962,710	22,525
COMMISSIONER OF PLANNING	308,805	305,740	3,065
DEVELOPMENT PLANNING DETAIL:			
PLANNING ADMINISTRATION	486,895	487,960	8,735
DEVELOPMENT PLANNING	2,066,130	1,886,065	180,065
DRAFTING	217,130	214,645	2,585
TOTAL DEVELOPMENT PLANNING	2,779,955	2,688,670	191,385
POLICY PLANNING AND URBAN DESIGN	901,100	890,395	10,705
BUILDING STANDARDS	5,698,385	5,664,950	33,435
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORP. COMMUNICATIONS	314,070	313,290	780
ECONOMIC AND BUSINESS DEVELOPMENT DETAIL:			
ECONOMIC AND BUSINESS DEVELOP. ADMIN.	652,985	654,070	(1,085)
BUSINESS DEVELOPMENT	290,425	219,600	70,825
MARKETING	180,590	146,590	34,000
TOURISM	300,000	96,805	203,195
ENVIRONMENT	51,870	51,870	0
TOTAL ECONOMIC AND BUSINESS DEVELOPMENT	1,475,870	1,168,935	306,935
ACCESS VAUGHAN	635,495	615,770	19,725
INFORMATION TECHNOLOGY MANAGEMENT DETAIL:			
INFORMATION TECHNOLOGY MGMT. ADMINISTRATION	325,340	317,340	8,000
TECHNICAL SERVICES	2,372,445	2,318,010	54,435
BUSINESS SOLUTIONS	1,957,515	1,942,170	15,345
CLIENT SERVICES	937,160	843,835	93,325
TOTAL INFORMATION TECHNOLOGY MANAGEMENT	5,592,460	5,421,355	171,105
CORPORATE COMMUNICATIONS ADMINISTRATION	1,266,390	1,200,385	66,005

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

DEPARTMENTAL DETAILS:

**COMMISSIONER OF ENGINEERING SERVICES
AND PUBLIC WORKS OPERATIONS**

ENGINEERING SERVICES DETAIL:

DEVELOPMENT AND TRANSPORTATION ENGINEERING
ENGINEERING AND CONSTRUCTION SERVICES

TOTAL ENGINEERING SERVICES

PUBLIC WORKS DETAIL:

PUBLIC WORKS ADMINISTRATION
ROADS MAINTENANCE
WINTER CONTROL
WASTE MANAGEMENT

TOTAL PUBLIC WORKS

VAUGHAN PUBLIC LIBRARIES DETAIL:

PERSONNEL AND ADMINISTRATION
COMMUNICATIONS
RESOURCES
FACILITIES

TOTAL VAUGHAN PUBLIC LIBRARY

TOTAL DEPARTMENTAL EXPENDITURES

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
	301,506	299,390	2,115
	2,344,066	2,098,640	245,425
	3,704,685	3,484,380	220,305
	8,048,750	6,683,020	1,365,730
	1,716,230	1,768,175	(52,945)
	6,662,800	5,669,645	1,093,155
	7,356,220	7,000,095	356,125
	8,347,520	7,917,760	429,760
	24,081,770	22,255,675	1,826,095
	7,470,485	7,231,060	239,425
	857,800	617,870	239,930
	1,339,400	1,343,900	(4,500)
	938,865	912,580	26,285
	10,606,550	10,105,410	501,140
	153,691,115	147,281,800	6,429,315

**CITY OF VAUGHAN
PROPOSED 2007 OPERATING BUDGET**

**CORPORATE AND ELECTION
EXPENDITURE DETAILS**

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
CORPORATE AND ELECTION DETAIL :			
RESERVE CONTRIBUTIONS:			
1998 & PRIOR BLDG & FACIL. INFRAST. RES. CONTRIB.	825,000	825,000	0
POST 1998 BLDG & FACIL. INFRAST. RES. CONTRIB.	675,000	675,000	0
ROADS INFRASTRUCTURE RESERVE CONTRIBUTION	475,000	475,000	0
PARKS INFRASTRUCTURE RESERVE CONTRIBUTION	275,000	275,000	0
BLDG. STDS. SERVICE CONTINUITY RESERVE CONTRIB.	2,205,920	2,555,920	(350,000)
ELECTION RESERVE CONTRIBUTION	200,000	250,000	(50,000)
TOTAL RESERVE CONTRIBUTIONS	4,655,920	5,055,920	(400,000)
CORPORATE EXPENDITURES:			
BANK CHARGES	20,000	20,000	0
PROFESSIONAL FEES	146,820	146,820	0
MAJOR OMB HEARINGS - PROFESSIONAL FEES	200,000	200,000	0
JOINT SERVICES	240,000	240,000	0
SUNDRY, DUES & MUNICIPAL GRANTS	34,900	34,900	0
CITY HALL FUNDING	1,000,000	1,000,000	0
TAX ADJUSTMENTS	1,296,175	1,296,175	0
CORPORATE INSURANCE	638,220	605,220	(67,000)
AMO MEMBERSHIP	11,850	11,750	100
CONFERENCES	29,370	29,370	0
ELECTION COSTS	15,000	650,000	(635,000)
SALARY SAVINGS FROM TURNOVER (GAPPING)	(837,000)	(725,000)	(112,000)
TOTAL CORPORATE EXPENDITURES	2,695,335	3,509,235	(813,900)
TOTAL RESERVE CONTRIBUTIONS AND CORP. EXPENDITURES	7,351,255	8,565,155	(1,213,900)