



**CITY OF VAUGHAN
SPECIAL COUNCIL MINUTES
MARCH 4, 2008**

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CITY OF VAUGHAN
SPECIAL COUNCIL MEETING

MONDAY, MARCH 4, 2008

MINUTES

7:00 P.M.

Council convened in the Municipal Council Chambers in Vaughan, Ontario, at 7:15 p.m.

The following members were present:

Mayor Linda D. Jackson, Chair
Regional Councillor Joyce Frustaglio
Regional Councillor Gino Rosati
Councillor Bernie Di Vona
Councillor Peter Meffe
Councillor Alan Shefman
Councillor Sandra Yeung Racco

43. CONFIRMATION OF AGENDA

MOVED by Councillor Di Vona
seconded by Councillor Meffe

THAT the agenda be confirmed.

CARRIED

44. DISCLOSURE OF INTEREST

There was no disclosure of interest by any member.

45. PROPOSED AMENDMENT TO THE FEES AND CHARGES BY-LAW NUMBER 396-2002, AS AMENDED REGARDING NEW INSPECTION FEE AMOUNTS FOR THE RELEASE OF SITE PLAN IRREVOCABLE LETTERS OF CREDIT
(Item 1)

No one appeared in deputation with respect to this matter.

MOVED by Councillor Di Vona
seconded by Councillor Yeung Racco

That the recommendation contained in the following report of the Commissioner of Planning, dated March 4, 2008, be approved:

CARRIED

Recommendation

The Commissioner of Planning recommends:

1. THAT deputations and/or written submissions regarding the above-noted matter BE RECEIVED;

2. THAT upon Council's consideration of such deputations and/or written submissions, Council confirm the following inspection fee amounts for the release of site plan irrevocable letters of credit:
 - i. THAT "Inspections" Schedule "A" of the City's Consolidated Fees and Charges By-law 396-2002, be amended to include the following inspection fee amounts for the release of Site Plan Irrevocable Letters of Credit:
 - a) \$475.00 for the first inspection for the release of the Irrevocable Letter of Credit by the Development Planning Department, and this fee will also include the first landscaping inspection for the release of the 20% landscape warranty holdback;
 - b) \$350 for the first inspection for the release of the Irrevocable Letter of Credit by the Engineering Department; and,
 - c) \$125.00 for each additional inspection to be performed by these respective Departments, to address deficiencies.

Economic Impact

The proposed inspection fees for the release of site plan irrevocable letters of credit will be used to recover costs associated to undertake inspections for hard and soft landscape works by the Development Planning Department, and engineering servicing works by the City Engineering Department. There should no longer be free inspections, which should be accounted for to recover costs. The revenue that could be generated by the proposed inspection fees is unknown.

Communications Plan

Pursuant to the City's Notice By-law Number 394-2002, public notice was provided with respect to the proposed fees.

Purpose

Pursuant to the Municipal Act, a municipality is required to give notice of the public meeting at which a proposed by-law or amendment to a by-law to impose fees and charges will be considered. Public notice was given in accordance with the City's Notice By-law Number 394-2002 that the proposed amendments to Schedule "A" would be considered at the Special Council meeting of March 4, 2008.

Background – Analysis and Options

Council, at its meeting of January 28, 2008, considered the matter entitled "Site Plan Control Process Review (City of Vaughan – File 12.28), and adopted in part:

- "5. THAT Schedule "A" (Inspections) to the City's Consolidated Fees and Charges By-law 396-2002, as amended by By-law 195-2007, be further amended to include the following inspection fee amounts for the release of Site Plan Letters of Credit:
 - a) \$475.00 for the first inspection for the release of the Letter of Credit by the Development Planning Department, and this fee will also include the second landscaping inspection for the release of the 20% landscape warranty holdback;
 - b) \$350 for the first inspection for the release of the Letter of Credit by the Engineering Department; and,
 - c) \$125.00 for each additional inspection to be performed by these respective Departments, to address deficiencies."

The above-noted inspection fees are intended to recover costs associated to undertake inspections for hard and soft landscape works by the Development Planning Department, and engineering servicing works by the City Engineering Department. There should no longer be free inspections (development must pay for development), which should be accounted for to recover costs.

The Fees and Charges By-law should be amended to include the above-noted resolution of Council. However, the Development Planning Department in consultation with the Reserves and Investments Department has identified minor administrative wording changes to clarify the intent of the original resolution, as follows:

- i) include the word “Irrevocable” in front of the words “Letter of Credit” in clauses (a) and (b) above, to read “Irrevocable Letter of Credit”; and,
- ii) change the word “second” to “first” in clause (a) above, to clarify that the \$475 inspection fee includes the “first” inspection for the Second stage release of the remaining 20% landscape warranty holdback, in addition to the first inspection for the First stage release of 80% of the Landscaping component, as discussed in the “Site Plan Control Process Review” report, and that if additional subsequent inspections are required after the first inspection in each of the First and Second stages to address deficiencies, then the \$125 additional inspection fee would apply as provided in clause (c) above.

The current Council resolution could suggest only two inspections are required for 100% release of the Irrevocable Letter of Credit, when there could be subsequent additional inspections required to be performed to address deficiencies in each of the First and Second stages thereby requiring additional inspection fees to be charged.

The amended wording for the inspection fees is reflected in the recommendation of this report.

Relationship to Vaughan Vision 2020

This report is consistent with the priorities set forth in Vaughan Vision 2020, particularly:

1. “Pursue Excellence in Service Delivery”;
2. “Ensure Financial Sustainability”; and,
3. “Plan & Manage Growth & Economic Vitality”.

Regional Implications

N/A

Conclusion

Following receipt of any deputations and/or written submissions, the Development Planning Department is requesting that Council confirm that the inspection fees for the release of site plan irrevocable letters of credit identified in this report, and as approved by Council on January 28, 2008 in the report entitled “Site Plan Control Process Review”, be charged, and direct that the Fees and Charges By-law be amended, accordingly.

Attachments

N/A

Report prepared by:

Grant Uyeyama, Manager of Development Planning, ext.8635

/LG

46. USER FEE/SERVICE CHARGE REVIEW

(Item 2)

No one appeared in deputation with respect to this matter.

MOVED by Councillor Shefman
seconded by Regional Councillor Rosati

That the recommendation contained in the following report of the City Manager, dated January 18, 2008, be approved:

CARRIED

Council, at its meeting of January 28, 2008, adopted the following Budget Committee recommendation:

That the user fees and service charges outlined in Attachment 1 be approved subject to the required public notice and meeting requirements.

Report of the City Manager, dated January 18, 2008

Recommendation

The City Manager in consultation with the Senior Management Team and the Director of Budgeting and Financial Planning recommend:

That the user fees and service charges outlined in Attachment 1 be approved subject to the required public notice and meeting requirements.

Economic Impact

The proposed economic impact will be \$16,710. A general contingency will be included in the 2008 Draft Operating Budget to account for anticipated user fee and service charge amendments.

Purpose

The purpose of this report is to provide the Budget Committee with information on proposed changes to user fees and service charges for 2008.

Background - Analysis and Options

Inherent in the 2008 budget guidelines and process is a continued emphasis on maximizing the cost recovered on services provided. In addition to adjusting revenues for anticipated changes in activity volume, departments were requested to:

- ❖ Explore and submit new user fee and service charge opportunities for existing non-revenue generating services.
- ❖ Increase established service charges and user fees by a similar percentage increase in department costs, excluding any volume related impacts. At minimum departments were expected to increase user fees & service charges by the rate of inflation, unless otherwise specified. Some user fees and service charges may be subject to other regulatory requirements or subject to ongoing studies and may be exempt from this requirement.

The budget impact associated with the above noted increases was not included in departmental 2008 draft operating budgets presented on December 17th, 2007, with exception for Council approved fee

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increases (i.e. Recreation). However, a general contingency will be included in the updated 2008 draft operating budgets to account for anticipated user fee and service charge amendments. This balance will be reallocated to the appropriate departments prior to the public forums.

User Fee/Service Charge Review Results

The 2008 annual operating budget impact associated with department submitted user fee and service charge increases amount to \$16,710. There were no new user fees or service charges proposed. Detailed below is a summary of the proposed increases by Department.

Summary of User Fee/Service Charge Increases	
Department	Amount
Finance	\$1,900.00
Fire & Rescue Services	\$8,940.00
Planning	\$3,250.00
Cultural	\$520.00
Encroachments	\$2,100.00
Total	\$16,710.00

Enclosed in Attachment 1 are the department recommended amendments to the City's user fees and service charges for the Budget Committee's review. The explanations related to user fee/service charge amendments are provided by the respective Commissioner and Department.

In addition to the user fees in Attachment 1 there are a number of user fees/service charges based on detailed studies. Some studies were as a result of legislative requirements and staff initiated a number of other in-depth studies. Detailed below is a brief synopsis of the user fee/service charge studies that have been performed:

Formal User Fee/Service Charge Studies

Building Standards – Effective July 1, 2005, Bill 124 required that municipalities limit the charges for Ontario Building Code related fees to not exceed the cost of issuing a building permit. The legislation allowed for the inclusion of direct costs, indirect costs and the establishment of a reserve. Traditionally, building permit revenue was a large source of revenue and this revenue was used to subsidize the Planning Act portion of the development application approval process. CN Watson was retained to assist staff in the cost justification for building permit processing. This study was completed and the outcomes presented to Council.

Planning / Committee of Adjustment – As a result of the elimination of the cross subsidization of building permit revenue offsetting the costs of processing Planning Act and Committee of Adjustment fees, a review of the costs associated with these fees was undertaken. In conjunction with the costing exercise required for Bill 124, CN Watson was engaged to assist staff in the determination of total costs for the Planning Act and Committee of Adjustment fees. This study was completed and the outcomes presented to Council. As a result of this study, a subsequent study on individual planning fees by application type is currently in process and a report on those findings is anticipated in early 2008.

Licensing – In 2003, the Municipal Act required the total amount of licensing fees to be charged shall not exceed the costs directly related to the administration and enforcement of the by-law. To meet this requirement CN Watson was retained to assist staff in the determination of licensing costs and fees. This study was completed and the resulting 5 year by-law approved.

Recently the Municipal Act was revised and the definition of the charges and fees changed. As a result, the licensing by-law is currently under review and report to Council on the impact of full cost recovery is anticipated in early 2008.

Recreation – In 2005, Recreation staff retained the IBI Group to undertake a costing and pricing study and to prepare a user fee policy that would guide the City’s annual fee schedule. On January 24, 2006, staff reported to Council on the results of the study and recommended a three year fee schedule with associated policies. Recreation fees were grouped into service categories with targeted recovery polices for each group. The overall goal is to achieve department cost-revenue neutrality. Since the implementation of the policy, the recreation department’s cost recovery ratio has steadily improved.

Below is a summary of the 2008 revenues associated with each of the above detailed studies.

Summary of User Fees/Service Charges Based on Studies

<u>User Fees/Service Charges</u>	<u>Associate Revenues</u>	<u>% of Total</u>
Building Standards (Building Code	\$9,002,912	28%
Planning / COA	2,725,600	8%
Licensing Fees	754,900	2%
Recreation Fees	14,655,235	46%
Total User Fees Based on Studies	27,138,647	84%
Total 2008 Draft Operating Budget User Fees/Service Charges	32,194,570	

As indicated above, 84% of the 2008 Draft Operating Budget user fees and service charges are based on detailed and extensive studies.

Relationship to Vaughan Vision 2008

This report is consistent with the priorities previously set by Council.

Conclusion

A user fee and service charge review has taken place and results are provided as Attachment #1.

Attachments

Attachment 1 – Proposed User Fee/Service Charge Amendments (Proposed amendments to Schedules “A”, “C”, “E”, “G” and “K” attached. Full document available in the Clerk’s Department.)

Attachment 2 – Notice of Public Meeting

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

47. PROPOSED 2008 CAPITAL BUDGET
(Item 3)

No one appeared in deputation with respect to this matter.

MOVED by Councillor Di Vona
seconded by Councillor Shefman

That the recommendation contained in the following report of the Budget Committee, dated March 4, 2008, be approved:

CARRIED UNANIMOUSLY

Recommendation

The Budget Committee recommends:

1. That the following report on the Proposed 2008 Capital Budget be received;
2. That deputations from the public be received; and
3. That the Proposed 2008 Capital Budget totaling \$53,615,655 comprised of funding of \$37,539,400 from Reserves and sources other than taxation and Long-term debt (Attachment 2), \$9,423,800 from Long-term debt (Attachment 3) and \$6,652,455 from taxation (Attachment 4) be approved subject to any changes as a result of public input.

Economic Impact

The Proposed 2008 Capital Budget is \$53,615,655 and funded from various sources (Attachment 1). The Proposed Capital Budget is within Council approved policies and recognizes the limited amount of tax dollars available for capital work.

The future operating budget impact of the proposed capital budget is \$1,655,337 or a 1.51% tax increase.

Communications Plan

Three Budget forums, with the objective to obtain public consultation into the 2008 Capital budget, were held early in the process at the following locations and dates:

- Vellore Village Community Centre on Oct. 22nd
- Civic Centre on Nov. 20th
- Garnet A. Williams Community Centre on Nov. 26th.

In addition to the forums several public budget meetings have been held. Input on the budget has been received throughout the process and considered during the budget deliberations.

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

Purpose

The purpose of the public meeting is to obtain input and to provide the public with an overview of the Proposed 2008 Capital Budget and specific projects recommended for approval.

Background - Analysis and Options

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A number of issues were taken into consideration in the preparation of the capital budget. The continued pressures of growth, maintaining existing infrastructure and provision of new services were balanced against available funding, the impact on the operating budget and the available staff resources to undertake and properly manage the projects.

Total capital funds requested equals \$88,931,585. The Proposed 2008 Capital Budget submission totals \$53,615,655.

Capital projects are funded from four main sources:

1. Development Charges;
2. Reserves;
3. Long Term Debt; and
4. Taxation.

Departments have prioritized the projects within each funding source. Based on previously approved Council policies, Finance staff have assessed the availability of funding and established a funding line within each funding source. The following list summarizes the financial policy areas:

1. Level of Discretionary Reserves
2. Level of Working Capital
3. Level of Debt
4. The requirement of funds to be on hand prior to Project approval.

Over the years these policies have had a positive impact on the financial stability of the municipality. The key financial information/ratios approved by Council are being met. The following summarizes the key financial information ratios compared to targets approved by Council:

	Projected Dec. 31, 2007	Approved Target
Net Development Charge Balance	\$65.4M	N/A
Discretionary Reserves	59.7%	50% of own source revenues
Working Capital	11.6%	10% of own source revenues
Debt Level *	5.2%	10% of own source revenues

*Includes Commitments for OSA & Vaughan Sports Complex

Development Charge Reserves

For the projects submitted to be funded from Development Charges, the following guidelines previously approved by Council were taken into consideration:

- 1) No service category with a positive balance should be placed into a pre-financing position (requirement of funds to be on hand);
- 2) With the exception of Management Studies, no service category pre-financing should not be increased; and
- 3) Commit no more than 50% of anticipated revenue for any service category that is already pre-financed.

Each department has prioritized the capital projects within each development charges funding source. Finance staff have assessed the funding availability and established a specific funding line for each service.

Taxation

Projects identified for taxation funding are non-growth related projects that have not other source of financing such as infrastructure maintenance and repairs. In addition, included in the funding request from taxation is the 10% co-funding requirement of the Development Charges Act for certain growth

related services (Libraries, Recreational Complexes, Parks, Vehicles and Growth Related Studies). This taxation co-funding is particularly onerous in 2008 due to the taxation requirement for the Block 10 community centre, \$1.5m.

The amount of funding available for taxation funded projects is \$6,652,455 from the 2008 Operating Budget. The 2008 requests total \$18,252,885 Senior staff reviewed the \$18,252,885 in requests and prioritized projects totaling \$6,652,455 (Attachment 4). This was a challenging task as a number of important projects will not receive funding without increasing the allocation of tax funding from the operating budget. Given that there are insufficient funds provided from the 2008 Operating Budget to fund all the taxation funded capital projects, staff reviewed the list of previously approved taxation funded projects to determine potential surplus funds. There are no additional funds available from previously approved taxation funded capital projects. Of the \$6,652,455, \$2,731,655 relates to development charges co-funding required under the Development Charges Act. Any approval of taxation funded capital requests in excess of \$6,652,455 would have an additional impact on the 2008 Operating Budget and the property tax rate.

Long Term Debt

Capital projects identified for long-term debt financing tend to be large projects (road resurfacing, road reconstruction and rural road upgrading) that have no other source of funding other than taxation and have a long useful life.

Under Ontario Regulation 403/02, a municipality may borrow or undertake financial obligations provided that the annual repayment related to the debt and financial obligations do not exceed 25% of our own source revenues. It is recommended that the capital projects identified above the funding line from long term debt totaling \$9,423,800 (Attachment 3) be approved. With this approval, the City of Vaughan debt charges will be within the 10% debt policy approved by Council. The Annual Debt Repayment Limit calculated pursuant to Ontario Regulation 403/02 included the proposed debt charges and financial obligation is 3.93% of net revenue fund revenue well within the 25% maximum allowed under the regulation. The issuance of proposed 2008 Long term debt will have an estimated future operating budget impact of \$1,219,800.

Operating Budget Implication

The Proposed 2008 Capital Budget funding lines have been recommended. Should Council approve the capital projects identified above the proposed funding line, the City will experience future net operating costs that are associated with the approved projects. The estimated future operating cost implication is estimated at \$1,655,337 or approximately 1.51% in property tax rate increase when the projects are complete. This excludes any lifecycle costs associated with the projects.

Relationship to Vaughan Vision 2020

The budget process links the Vaughan Vision 2020 through the setting of priorities and allocation of resources.

This report is consistent with the priorities previously set by Council and is the process whereby the necessary resources are allocated and approved.

Regional Implications

Not applicable.

Conclusion

The City Manager, the Deputy City Manager/Commissioner of Finance & Corporate Services, the Senior Management Team and Finance staff have reviewed the Capital Budget submission and have established priorities and appropriate funding lines. The Proposed 2008 Capital Budget is \$53,615,655. The operating budget implication for the Proposed 2008 Capital Budget included above

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the proposed funding lines in this report is \$1,655,337 or approximately 1.51% future property tax increase when the projects are complete.

Attachments

Attachment 1 – Proposed 2008 Capital Budget Funding Summary
Attachment 2 – Proposed 2008 Capital Budget Funded other than Taxation and Long-Term Debt
Attachment 3 – Proposed 2008 Capital Budget funded from Long-Term Debt
Attachment 4 – Proposed 2008 Capital Budget Funded from Taxation

Report prepared by:

Ferrucio Castellarin, CGA
Director of Reserves & Investments
Ext. 8271

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

48. PROPOSED 2008 OPERATING BUDGET (Item 4)

No one appeared in deputation with respect to this matter.

MOVED by Councillor Meffe
seconded by Councillor Di Vona

That the recommendation contained in the following report of the Budget Committee, dated March 4, 2008, be approved:

CARRIED UNANIMOUSLY

Recommendation

The Budget Committee recommends:

- 1) That the following report and presentation on the Proposed 2008 Operating Budget be received;
- 2) That the deputations from the public be received; and
- 3) That the Proposed 2008 Operating Budget be approved subject to any changes as a result of public input.

Economic Impact

The attached Proposed 2008 Operating Budget, Attachment 1, reflects the requirement for a taxation funding increase of \$4.37m, an approximate property tax increase of \$42 a year on the average home assessed at \$412,070 or a 3.98% tax increase.

Communications Plan

Three Budget forums, with the objective to obtain public consultation into the 2008 Operating budget, were held early in the process at the following locations and dates:

- Vellore Village Community Centre on Oct. 22nd
- Civic Centre on Nov. 20th

- Garnet A. Williams Community Centre on Nov. 26th.

In addition to the forums several public budget meetings have been held. Input on the budget has been received throughout the process and considered during the budget deliberations.

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

Purpose

The purpose of the Special Council meeting is to obtain public input and to provide the public with an overview of the Proposed 2008 Operating Budget, the major issues the Municipality is facing and the impact on taxes to an average household in Vaughan.

Background - Analysis and Options

Executive Summary

Overall the budget maintains levels of services while serving an ever increasing population. The budget provides the funding necessary for maintaining an expanding network of roads, parks, and other infrastructure and the increasing cost of providing services such as snow removal, waste collection, programs as well as supporting Vaughan's strategic initiatives. The proposed 2008 operating budget is \$181.9 million resulting in a residential tax increase of approximately \$42 per year for the average residential property in Vaughan assessed at \$412,070. It represents a 3.98% tax increase.

Limiting the tax increase has been a very difficult and challenging task. The City of Vaughan continues to be subject to the many factors that put significant upward pressure on the property tax rate. These include inflation, collective agreements, fluctuating revenues, increasing service requirements related to growth, and escalating infrastructure renewal costs. To address this challenge a very comprehensive budgeting process was implemented, designed to maintain service levels with a minimal increase in taxes.

Prior to any decision to increase property taxes the City wanted to ensure that existing tax dollars were being well managed, that residents were getting value for your property tax dollars. This was accomplished through the use of performance measures and detailed analysis. In addition to this internal assessment, public input was sought and several opportunities were provided for public input.

The tax rate increase is largely driven by the following three main issues:

1. \$2.3m decline in Development Planning revenue
2. \$1.3m increase in roads program long-term debt repayments
3. \$0.5m reduction in the tax rate stabilization reserve budget subsidy

The Budget Committee and Council have been able to balance the various competing interests. The 2008 Operating Budget represents a reasonable balance of competing interests for limited resources. The City is pleased to bring forward a surplus of \$2.5m from 2007 and with the approval of the Budget, the City expects to maintain its position as having one of the lowest property tax rates in the GTA.

Maintaining Services Levels with a Minimum Impact on Taxes was a Priority

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 impact of these

pressures is often permanent and therefore requires permanent funding solutions to ensure public services are sustainable in the future. This situation presents significant challenges to achieving a balanced budget and maintaining service levels while minimizing associated tax rate increases and achieving Council's priorities.

Recognizing that many of the budgetary challenges are ongoing, the budget process and guidelines continue to incorporate a very 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. Business plans, service reviews, & performance measures
4. Public consultation forums

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

1. **Strict 2008 Budget Guidelines to Limit Cost Increases**

Continued strict Operating Budget Guidelines are required to minimize the budgetary impact on the 2008 tax rate. The guidelines focus on external pressures and established commitments, limiting base budget increases to only the following:

Allowable Budget Increases

- Salary and benefits relating to approved employment agreements
- Full year impacts of opened new facilities
- Full year impacts of prior Council approved initiatives
- Supported external contract price and volume increases
- Supported utility increases (Hydro, Water, Natural Gas, & Fuel)
- Insurance adjustments
- Required long term debt principal and interest payments

As a result, departments are expected to absorb any other increases in their respective departmental budgets. This is necessary in order to limit the aggregate 2008 budget increase to the known and approved budget impacts.

As part of the 2008 Budget Process, staff undertook an analysis of the operating budget to assess efficiency and ensure conformity with approved operating guidelines. Staff approached this task by analyzing major departmental increases, specific expenditure types, department user fee recovery ratios, and overall budget reasonability.

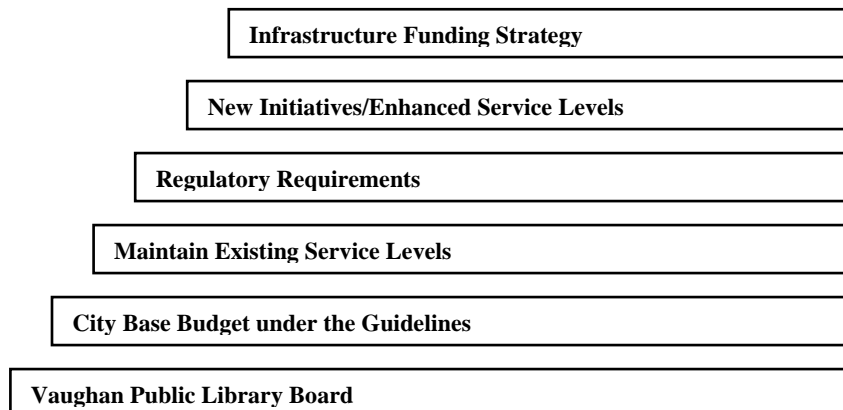
Inherent in the 2008 Budget Process is a continued emphasis on maximizing the cost recovered on services provided. In addition to adjusting revenues for anticipated changes in activity, departments were instructed to increase User Fees and Service Charges in relation to department cost increases and at minimum, by the rate of inflation, unless otherwise specified. These adjustments are provided for in the base budget contingency account and will be redistributed after Council approval. A separate report was provided to Budget Committee on January 18, 2008 which is included in today's Special Council agenda.

2. **Additional Resource Requests Individually Scrutinized**

Recognizing that the Budget Guidelines are very restrictive and understanding that Departments may require funding in excess of base budget guidelines to meet strategic priorities, maintain service levels, adhere to regulatory requirements, or implement initiatives, the base budget guidelines continue to be complemented by a process that provides departments with an opportunity to formally submit requests for essential resources not permitted within the base budget guidelines. The process summarized above essentially separates the Operating Budget into the following two classifications:

- Base Budget - Budget submissions based on approved guidelines – Minimal tax increase
- Additional Resource Requests – Special or unique requirements not accommodated within existing guidelines requiring Budget Committee and Council review and approval.

The intent of this process is to dissect the budget into manageable components and pinpoint key operating budget pressures to better understand the budget and assess department needs. As such the 2008 Operating Budget is presented as a series of building blocks:



3. **Business Plans, Service Reviews, & Performance Measures Used to Manage Resources**

To help establish and reinforce connections between strategic priorities and resource allocation, Business Plans were further incorporated into the Operating Budget Process. This information complements the existing budget process by providing comprehensive department information on work plans, goals and key performance metrics. This information is a valuable component of the budget process because it provides additional evidence based information supporting department base budget efficiency, effectiveness, and productivity through goal & performance measures. This information also serves as a platform to better understand department budget pressures and can assist in evaluating departmental additional resource requests. The Senior Manager of Strategic Planning was intricately involved with this process and oversaw the completion of all business plans. All Departmental Business Plans were provided to Budget Committee on December 17, 2007 and subsequently received by Council on January 18, 2008.

4. **Public Consultation was Important to the Process**

Continuing with the process established for the 2007 budget, a series of Public Consultation/Information Forums were held throughout the community early in the 2008 budget process. Three meetings were held in the evening at the following locations and dates:

- Vellore Village Community Centre on Oct.22nd
- Civic Centre on Nov. 20th
- Garnet A. Williams Community Centre on Nov. 26th.

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

- Educate and inform the public regarding City services, their cost, municipal issues and their relationship with property taxes; and
- Obtain input and feedback from the public with respect to the local services provided and their value.

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

Although the Forums were open to all input from the public, the intent was to get feedback with respect to the services provided at the local level by the City and whether or not residents believe they are getting value for their property tax dollar. As a general overview residents did not express any concern with the overall services provided or the administration of the City. Comments tended to relate to very specific issues or projects, which were considered by staff.

Quick Facts

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

Average residential assessment	\$412,070
Total 2007 Taxes levied on the average assessed home	\$4,182
City of Vaughan portion (25%)	\$1,051
2007 Reduction for qualifying seniors	\$250
A 1% increase in the tax rate equals	\$1,098,168
Impact of a 1% increase on the average home	\$10.51
Assessment Growth (Projected)	3.7%

NOTE: Amounts rounded for illustration purposes.

2008 Base Budget under the Guidelines

Based only on the budget guidelines, the City's Proposed Operating Budget is approximately \$180.6m and reflects a \$3.2m funding increase over 2007. This equates to a 2.9% tax rate increase **excluding** the budget impact of Budget Committee's recommended additional resource requests. The Proposed 2008 Operating Budget includes an anticipated \$2.5m surplus carried forward from 2007 and includes \$2.7m from the Tax Rate Stabilization Reserve, as recommended by Budget Committee. To assist Council in assessing the Base Operating Budget and the 2.9% 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	\$1.7m	1.6%
Service contract price and volume increases	\$1.0m	0.9%
Utilities price and volume increases	\$0.3m	0.3%
Recoveries and other expenditures	(\$0.3m)	-0.3%
Total Department Expenditures Increase	\$2.7m	2.5%
Add: Decrease in fees & service charges	(\$4.0m)	3.7%
Net Department Impact	\$6.7m	6.2%
Contingency	\$1.7m	1.6%
Long Term Debt	\$1.3m	1.1%
Tax rate stabilization reduction	\$0.5m	0.5%
Corporate Expenditures	(\$1.7m)	-1.6%
Supplemental Taxation	(\$0.4m)	- 0.4%
Corporate Revenues	(\$0.3m)	- 0.3%
Other	(\$0.7m)	-0.6%
Net Impact	\$7.1m	6.5%
Less: Assessment Growth Estimate (3.7%)	\$3.9m	3.6%
Total	\$3.2m	2.9%
Increase for Average Household (\$412,070)	\$30/year	

NOTE : Amounts rounded for illustration purposes.

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NOTE: Vaughan Public Library expenditure increase of \$434k or 4.1% (0.40% tax rate impact) is included in the table above.

An integral component of the 2008 Operating Budget Guidelines was the freezing of most account lines outside of the specific areas permitted as outlined previously in this report. In order to check adherence to this guideline, budget submissions were verified to ensure there were no other increases or that any budgetary increases outside the guidelines were offset by corresponding decreases in other line items. Through budget staff review of submissions and assurances from Commissioners and Directors, there is a very high level of confidence that approved guidelines were 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 \$2.2m, which represents a 1.4% increase in departmental expenses over 2007, excluding the Vaughan Public Libraries.

Three (3) Main Issues Driving the Increase

Although there were many components to the base budget, the associated increase is concentrated in three main areas. In the absence of these pressures, the 2008 Base Operating Budget would be \$0.2m lower than the 2007 Operating Budget, representing a 0.2% tax decrease. These main pressures are illustrated in the following table:

Major Budget Impact Analysis	Avg. Impact (\$ mil)	Tax Rate Impact
Base Budget Increase (illustrated above)	\$3.2	2.9%
Less the Following 3 Issues:		
1. Development Planning (Revenue Reduction)	\$2.3	2.1
2. Tax Rate Stabilization (Reduction)	\$0.5	0.5
3. Long-Term Debt (Increase)	\$1.3	1.2
Subtotal	\$4.1	3.7%
Less Mitigation Strategy (Planning Revenues & LTD)	(\$0.7)	-0.6%
	\$3.4	3.1%
Base Budget before Impacts noted above:	(\$0.2)	-0.2%

NOTE: Amounts rounded for illustration purposes.

Base Budget Revenue Review

Overall revenues decreased \$3.1m or 4.6% from 2007 levels, excluding assessment growth. The primary factors contributing to the decline in revenue are as follows.

- The most notable reduction in revenue is related to a \$2.3m decrease in Development Planning revenues as a result of housing allocation constraints and an industry slowdown. This industry trend began mid 2007 and is causing a decline in planning application activity, specifically in official plan and zoning amendments, plans of subdivision and condominium, and site plans as part lot control applications. The decline in budgeted revenue will impact the Development Planning department full cost recovery ratio reducing it from 90% to 47% and drop department direct cost recovery to approximately 91%. Staff are preparing a further report to refine planning fees by type of planning application. On a related note, Senior Management has implemented mitigation measures to help offset development planning revenue reductions, including the elimination of previously approved but never successfully recruited positions, and allocating work related to various studies that would have otherwise been sourced out to consultants. This amounted to over \$450k.
- Another large reduction in revenue is related to the rolling back of the tax rate stabilization funding. On February 26, 2008, Council adopted a two year phase in plan to reduce the dependence on tax rate stabilization funding to prior year recommended

levels. The impact of the 2008 phase would have been a reduction in tax rate stabilization funding from \$3.2m to \$2.2m. However, due to the reduction in development planning revenues, the phase in plan has been extended by another year, thereby reducing the funding from \$3.2m to \$2.8m. This reduction remains necessary to prevent a reliance on unsustainable funding and retain the reserve balance for extraordinary circumstances.

- Building Standards budgeted revenue decreased \$1.8m. This is a result of a lagging response to the decline in Development Planning applications, current industry trends, and a revenue adjustment to ensure the Building Standards Service Continuity reserve is maintained within established targets, as per current policy. This revenue budget reduction will have an overall neutral impact on the City budget as the corresponding transfer to reserves for any revenues in excess of full cost will reflect a similar adjustment.
- Power Stream dividend income was reduced by 25% or \$584K to reflect a recent change in policy. This amount is offset by an unrelated increase in investment income in response to a relatively strong performance record.
- Some departments submitted revenue projections below 2007 budget levels. \$162k reduction in Recreation revenues resulting from a change in program offerings, which is offset by significant expenditure reductions. An additional \$109k reduction in Engineering Services revenues primarily related to an internal transfer to Development and Transportation Engineering for external recovery service now handled by that department.

The revenue reductions noted above were partially offset by increases in funding from reserves and corporate revenues. Further details on these increases are illustrated below.

- The largest offset to the decreases noted above is related to increases in the funding from the Engineering & Parks Development reserves. Funding from these reserves is based on department provided labour and resource allocations. The increase in funding represents the anticipated resource allocations based on growth trends for these services.
- Investment income increased \$600k. This adjustment was necessary to better reflect historical trends, which helped to offset the decrease in Power Stream dividend income.
- Property tax fines and penalties increased \$300k and supplemental taxation increased \$400k. These adjustments were necessary to better reflect historical trends and keep inline with the growing tax base.

A concern that revenue might not keep pace was anticipated and as a result the guidelines included a requirement for all User Fees and Service Charges to be increased in relation to department cost increases and at minimum by the rate of inflation. The only exception to this process are user fees that are currently part of a separate user fee study (i.e. Planning fees, Building permit fees, Licensing fees, Recreation fees) or instances where a department recommends that a fee should not be increased and provides a rationale. This exercise reduced the proposed budget by approximately \$16k, which is provided for in contingency until User Fee / Service Charge increases are Council approved. A separate report is on today's agenda for public input and approval.

It is important to recognize, there is an ongoing balance between funding through a 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 \$4.0m over 2007 levels. The primary factors contributing to the increase in City expenditures are as follows:

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- Approximately \$2.7m of the base budget expenditure increase is related to pressures experienced in departmental expenditures, including the \$434k Library Board increase. This represents an increase of 1.7% over the 2007 departmental budget and is a clear indication departments are adhering to the approved guidelines.
 - Of the total departmental budget increase approximately 2/3^{rds} is associated with labour costs, as per recognized agreements (i.e. economic adjustments, progressions for new hires, job evaluation, and benefits impacts).
 - The second largest component of the department expenditure budget increase is related to pressures from contract services and utilities. These increases are typically the result of increasing demands on public provided services due to volume growth and contractual or industry price increases.
 - As part of the budget review process, \$117.5k in 2007 one time funding increases were identified and removed from various 2008 department base budgets.
 - In addition to the impacts listed above, significant pressure is placed on departments to service new and evolving City needs. As a result, Council pre-approved approximately \$567k in new funding requests throughout 2007 directly impacting 2008 department budgets.
- A \$1.7m expenditure increase is also experienced in the City's contingency account and relates to ongoing labour negotiations and certain foreseeable events.
- The repayment of long term debt increased \$1.25m. Debt has previously been issued primarily to fund major roads projects. Measures have been taken in 2008 to help reduce the budget impact by drawing \$265k from the Debenture Reserve Fund. However, reliance on reserve funding is not sustainable and should not be viewed as a permanent reduction to the operating budget.
- As required under the Post 1998 Buildings & Facilities Infrastructure Reserve policy, a contribution is required for all new facilities (2% of asset value). As a result of the Block 10 Community Centre, \$550k was added to the base budget reserve contribution.
- A \$1.7m expenditure decrease is experienced in the City's corporate and elections account and relates primarily to the \$2.2m elimination of the Building Standards Service Continuity Reserve contribution, as the reserve has achieved the established target.

Based on the summary noted above, it is evident that the estimated \$3.9m in assessment growth is insufficient to fully offset cost increases even after issuing strict guidelines, not to mention the 2008 revenue challenges previously presented.

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

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Operating Expenditures	Proposed 2008 Budget (m)	% of Proposed 2008 Budget	Cumulative %
Salaries and Benefits	99.6	55.1%	55%
Contracted Services	22.4	12.4%	68%
Maintenance/ Materials	9.9	5.5%	73%
Reserve Contributions	9.1	5.0%	78%
Long Term Debt	7.0	3.9%	82%
Capital from Taxation	6.7	3.7%	86%
Utilities	6.2	3.4%	89%
Contingency	3.5	1.9%	91%
Insurance	2.0	1.1%	92%
Professional Fees	1.8	1.0%	93%
Tax Adjustments	1.3	0.7%	94%
Vaughan Hockey Subsidy	1.1	0.6%	94%
All Other	9.9	5.5%	100%
TOTAL	181	100%	100%

NOTE: Amounts rounded for illustration purposes.

The summary above illustrates that the City has limited flexibility in any given year to significantly alter the City's cost structure in the short term. 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 some discretionary expense lines in total are decreasing.

<u>Accounts of Interest</u>	<u>2008 PROPOSED BUDGET</u>	<u>2007 BUDGET</u>	<u>VARIANCE</u>	<u>% Change</u>
Advertising	431,340	349,760	81,580	23.32%
Comp. Hard/Software	751,600	1,050,940	-299,340	-28.48%
Cellular	226,505	218,665	7,840	3.59%
Grouped Expenses	162,950	544,585	-381,635	-70.08%
Office Equipment	199,015	207,130	-8,115	-3.92%
Office Supplies	277,670	268,720	8,950	3.33%
Overtime	955,465	926,685	28,780	3.11%
Part Time	11,270,870	11,360,660	-89,790	-0.79%
Professional Fees	1,812,415	1,672,415	140,000	8.37%
Total	16,087,830	16,599,560	-511,730	-3.08%

The majority of the variances illustrated above are caused by either budget reclassifications to better reflect the true nature of the expense or reallocations to more accurately align budgets with actual results. It is important to note that adjustments of this type have a neutral impact on the budget, due to offsetting adjustments. The majority of the variances illustrated in advertising, grouped expenses, and computer hardware software accounts are truly reclassifications.

Departments have made substantial efforts to better classify grouped expenses resulting in the variances illustrated in advertising and grouped expenses. Similarly, a significant portion of the computer hardware/software variance is a result of an ITM transfer to contract & professional fees. Increases in cellular and office supplies are relatively minor department reallocations initiated to more accurately align budgets with actual results. The last three accounts illustrated in the above chart impact the budget and are as follows: The overtime budget increased slightly and is related to costs

associated with opening on the newly created “Family Day” statutory holiday and salary/rate increases as per recognized agreements. Budget reductions in part-time are largely caused by recreation program changes to reflect demand and department efficiencies. As noted above, a significant portion of the increase in professional fees is related to ITM Business Solutions reallocation of costs from computer hardware to professional fees. The remaining balance is largely related to costs associated with the new closed session investigator and corporate branding strategy. As illustrated by the table above, the net 2008 impact associated with these accounts is a decrease of \$511,730 over the previous year.

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 the Budget Committee and Council consideration. As a result, Departments submitted 48 additional resource requests with a total annual cost of approximately \$4.5m. This figure excludes the Library Board’s additional resource requests of \$235k, which is incorporated into the 2008 base budget.

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. All additional resource requests were evaluated based on the following criteria:

- Mitigating municipal risk
- Maintaining service levels; and
- Achieving the Vaughan Vision initiatives

The process infuses a high degree of objectivity & transparency and the end result of this process is a significantly reduced recommended list of additional resource requests prioritized based on a blend of associated municipal risk exposure, service levels, and the Vaughan Vision initiatives.

Senior Management has reviewed all additional resource requests and proposed the resulting final recommendation, which was approved by Budget Committee on February 26th :

Funding Request Type	Annual Impact	1/2 Year Gapping	Net 2008 Impact	Tax Rate Impact	FTE's
New Initiatives/Enhanced Service Levels	196	52	144	0.13%	1.5
Regulatory Requirements	259	109	150	0.14%	2.4
<u>Maintain Service Levels</u>	<u>1,402</u>	<u>513</u>	<u>889</u>	<u>0.81%</u>	<u>8.2</u>
Total	1,857	674	1,183	1.08%	12.1

NOTE: Amounts rounded o the nearest thousand for illustration purposes.

The above figures represent annual costs adjusted for new complement gapping. However, it should be noted that although gapping impacts the 2008 budget favourably, the balance of the costs will impact the 2009 operating budget.

As illustrated above the majority of the recommended requests, approximately 90% is related to maintaining existing service levels & regulatory requirements. This is a very responsible position as Vaughan is committed to providing existing service levels to the community and has an obligation to comply with various legislative requirements. A full list of all recommended additional resource requests is provided in Section 3 of the attachment.

Long-Range Financial Planning

On February 12th 2008, staff presented to Budget Committee a report and presentation on Long-Range Financial Planning. The purpose was to provide Council with an overview of the current Long-Range Financial Planning process, outcomes and request direction from Council with respect to an infrastructure funding strategy. 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

The Challenge of Funding the significant costs of infrastructure repair and replacement is a paramount concern for most municipalities across Canada. This is largely caused from new facility construction having been primarily funded through development charges, leaving the municipalities to fund those rapidly aging assets at a later date from the tax base. 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. 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 renewal has become a very common topic in the media today and illustrated below are a few key events in the municipal world, which further validate the seriousness and magnitude of the topic.

- In November of 2007, the Federation of Canadian Municipalities released a report indicating the national municipal infrastructure deficit rose from a \$60 billion reported in 2003 to a \$123 billion.
- The Infrastructure and Investment Coalition very recently released a study on Ontario's Bridges estimating at least \$2 billion will be required over the next 5 years
- The Public Sector Accounting Board (PSAB) introduced a new accounting guideline regarding local government tangible asset reporting. This guideline requires municipalities to report capital assets in their financial statements by 2009.
- In a recent survey, GTA mayors cited infrastructure repair as one of their biggest budget pressures for 2008
 - Mississauga estimates a \$1.5 billion infrastructure funding deficit over the next 20 years and is proposing a 5 % infrastructure levy
 - Brampton estimates a \$273 million infrastructure funding deficit over the next 10 years and is considering a 2% annual infrastructure tax levy
 - Waterloo estimates a \$160 million infrastructure funding deficit over the next 10 years
- In desperate need of additional funding, Municipalities are campaigning for financial assistance from both levels of government. For example:
 - David Miller's "One Cent Now" campaign – requesting 1% of the GST
 - The City of Waterloo's request to exempt Municipalities from paying Provincial sales tax to fund infrastructure

- Hazel McCallion's "Cities Now" campaign – requesting surplus funds

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. On February 12th, a 4-part plan was recommended to the Budget Committee consisting of the following:

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

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 proposed different funding options to begin addressing the infrastructure funding shortfall. The funding options associated annual incremental tax rate increases vary drastically and Budget Committee recommended for these options to be considered during 2009 budget deliberations. This important and complex topic was further detailed in a separate report provided to the Budget Committee on February 12th and received by Council on February 25th.

Relationship to Vaughan Vision 2020

The 2008 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. Very tight budget guidelines, approved by Council were issued to departments. The results and major impacts of the base budget process, including the budget request from the Vaughan Public Library, is summarized below.

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	Proposed 2008 Variance	Tax rate Impact	Cumulative Tax Rate Impact
Revenues:			
Development Planning (reduction)	\$ (2,320,000)	2.1%	
Building Standards Permits (reduction)	\$ (1,820,000)	1.6%	
Tax Rate Stabilization (reduction)	\$ (514,920)	0.5%	
Debenture Reserve Withdrawal	\$ 265,000	-0.2%	
Other (net increase)	\$ 1,249,845	-1.1%	
	\$ (3,140,075)	2.9%	2.9%
Corp. Expenditures:			
Contingency (increase)	\$ 1,748,940	1.6%	
Long Term Debt (increase)	\$ 1,250,000	1.1%	
Building Standards Reserve Contribution	\$ (2,205,920)	-2.0%	
Other (net reduction)	\$ 540,495	0.5%	
	\$ 1,333,515	1.2%	4.1%
Departmental Expenditures (increase)	\$ 3,107,365	2.8%	
Mitigation Strategy (Dev Planning)	\$ (455,155)	-0.4%	
	\$ 2,652,210	2.4%	6.5%
SUBTOTAL	\$ 7,125,800	6.5%	
Less: Assessment Growth	\$ 3,914,163	3.6%	
NET IMPACT	\$ 3,211,637	2.9%	2.9%
Less Library Board	\$ 434,000	0.4%	
City Base Budget (Less Library Board)	\$ 2,777,637		2.5%

In addition to the strict base budget guidelines, a number of additional resource requests were put forward by departments to maintain service levels, comply with regulatory requirements, and implement new initiatives. The resulting outcome of the base budget and additional resource request amalgamation is illustrated below in the building the budget diagram.

BUILDING THE BUDGET

Infrastructure Funding Strategy Infrastructure Repair & Replacement Requirements	?
New Initiatives/Enhanced Service Levels Additional Resource Request	0.13% 0.6%
Regulatory Requirements Additional Resource Request	0.14%
Maintain Level of Service Additional Resource Requests	0.81%
City Base Budget under the Guidelines	2.53
Vaughan Public Library Board (Net)	0.37%
Tax Rate Impact	3.98%

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NOTE: Amounts rounded for illustration purposes.

Attachments

Attachment 1 - 2008 Proposed Operating Budget Summary

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

49. BY-LAWS FIRST, SECOND AND THIRD READINGS

MOVED by Regional Councillor Rosati
seconded by Regional Councillor Frustaglio

THAT the following by-law be read a First, Second and Third time and enacted:

By-Law Number 58-2008 A By-law to amend By-law Number 396-2002, as amended, to provide for fees and charges by amending Schedules "A", "C", "E", "G and "K". (User Fee/Service Charge Review) (Council, January 28, 2008, Item 2, Budget Committee Report No. 1)

CARRIED

50. CONFIRMING BY-LAW

MOVED by Councillor Di Vona
seconded by Councillor Meffe

THAT By-law Number 59-2008, being a by-law to confirm the proceedings of Council at its meeting on March 4, 2008, be read a First, Second and Third time and enacted.

CARRIED

51. ADJOURNMENT

MOVED by Councillor Di Vona
seconded by Councillor Meffe

THAT the meeting adjourn at 7:50 p.m.

CARRIED

Linda D. Jackson, Mayor

Rose Magnifico, Acting Clerk