

2007 DRAFT OPERATING BUDGET

Recommendation

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

That the following report on the 2007 Draft Operating Budget be received for information and discussion purposes.

Economic Impact

The attached 2007 Draft Operating Budget reflects the results of departments following the budget guidelines approved by the Budget Committee and the City Manager and the Senior Management Team reviewing additional resource requests. The impact of the submissions based on the guidelines and the review of the additional requests is presented in the following report.

Purpose

To inform the Budget Committee as to the budget process followed, the result of that process, provide commentary on the issues and obtain input.

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 impact of these pressures is 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 Councils 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

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

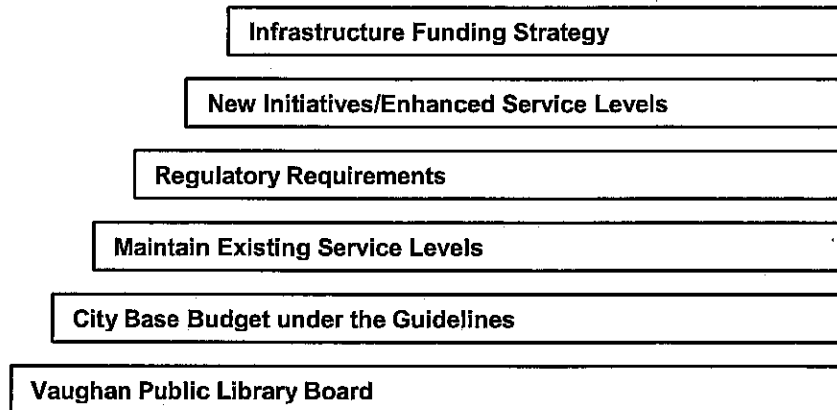
- Insurance impacts
- Utilities Increases

In addition to the above expenditure constraints, instructions were also provided that user fee rates are 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 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 more under Number 4 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 Draft 2007 Base Operating Budget. They are identified separately. The 2007 operating budget is presented as a series of building blocks as follows.



- 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 have since reviewed and prioritized all additional resource requests and a recommendation for budget committee consideration is outlined in another section of this report.

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 are discussed in a separate report which forms part of today's agenda.

Quick Facts

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

Average residential assessment	\$412,000
Total 2006 Taxes levied on the average assessed home	\$4,044
City of Vaughan portion (25%)	\$1,007
Reduction for qualifying seniors	\$250
A 1% increase in the tax rate equals	\$1,014,037
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 Draft Operating Budget is approximately \$175.0M and reflects a \$4.0m funding increase over 2006. This equates to a 3.9% tax rate increase **excluding** the budget impact of Senior Management's recommended additional resource requests and the Committee's decision with respect to an infrastructure funding strategy. The draft 2007 Operating Budget includes an anticipated \$2.5m surplus carried forward from 2006 and includes \$2.2m from the Tax Rate Stabilization Reserve. This recommendation is consistent with the prior year staff recommendation. To assist the Budget Committee in assessing the Base Operating Budget and the 3.9% 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	\$2.2m	
Service contract price and volume increases	\$1.7m	
Utilities price and volume increases	\$0.6m	
Recoveries and other expenditures	\$0.1m	
<u>Total Department Expenditures Increase</u>	<u>\$4.6m</u>	
<u>Less: Increase in fees & service charges</u>	<u>\$1.8m</u>	
Net Department Impact	\$2.8m	2.8%
Contingency	\$2.5m	2.4%
Long Term Debt	\$1.0m	1.0%

Tax rate stabilization reduction	\$2.1m	2.0%
Other	(\$0.9m)	(0.9%)
Net Impact	\$7.5m	7.3%
<u>Less: Assessment Growth</u>	<u>\$3.5m</u>	<u>3.4%</u>
Total (Includes provisions for labour negotiations)	\$4.0m	3.9%

An integral component of the 2006 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 3.13%.

Base Budget Revenue Review

Overall revenues decreased \$126,705 from 2006 levels, excluding assessment growth. The primary factors contributing to decline in revenue are as follows.

- The largest reduction in revenue is related to the rolling back of tax rate stabilization funding to the level recommended in 2006. The impact is a reduction from \$4.3m to \$2.2m. A reduction of \$2.1m is necessary to prevent a reliance on unsustainable funding and retain the reserve balance for extraordinary circumstances.
- Some of the 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.

The above revenue reductions were almost entirely offset by gains experienced in Planning, Recreation, and Corporate revenue. Further details on these increases are illustrated below.

- 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 94%, based on 2007 draft budget figures. Staff are preparing a further report to refine the 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.

A concern that revenue might not keep pace was anticipated and as a result, as part of the guidelines, 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 are user fees that are currently part of a separate user fee study (i.e. Planning fees, building permit fees, recreation fees) or instances where a department recommends that a fee should not be increased and provides a rationale. For expediency purposes, the 2007 Draft Operating Budget contains a general \$100k provision for anticipated fee changes, which will be reallocated to departments once fee/service charge changes are submitted.

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 \$7.4m 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. It is evident that the \$3.5m in assessment growth is insufficient to fully offset these costs.

To assist the Budget Committee 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	\$95.3m	54.5%	54.5%
Contracted Services	\$20.8m	11.9%	66.3%
Reserve Contributions	\$11.8m	6.7%	73.1%
Maintenance/Materials	\$8.6m	4.9%	78.0%
Capital from taxation	\$6.5m	3.7%	81.8%
Utilities	\$5.9m	3.4%	85.1%
Long Term Debt	\$5.8m	3.3%	88.4%
Contingency	\$3.0m	1.7%	90.2%
Insurance	\$2.2m	1.3%	91.4%
Professional fees	\$1.6m	1.0%	92.4%
Tax Write-Offs	\$1.3m	0.7%	93.1%
Vaughan Hockey Subsidy	\$1.1m	0.6%	93.7%
<u>All Other</u>	<u>\$11m</u>	<u>6.3%</u>	<u>100%</u>
Total Draft 2007 Expenditures	\$175m	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.

<u>Account</u>	<u>2007 Draft Budget</u>	<u>2006 Budget</u>	<u>Variance</u>
Advertising	330,650	326,195	4,455
Comp. Hardware/Software	969,420	994,070	(24,650)
Cellular	203,425	181,835	21,590
Office Equipment	180,410	230,005	(49,595)
Office Supplies	323,465	350,730	(27,265)
Overtime	897,165	993,160	(95,995)
Training & Development	422,160	422,945	(785)
Corporate Training	49,790	49,790	---
Professional fees	1,637,415	1,702,450	(65,035)
<u>Part-time</u>	<u>11,335,870</u>	<u>11,067,360</u>	<u>268,510</u>
<u>Total</u>	<u>16,349,770</u>	<u>16,318,540</u>	<u>31,230</u>

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 2 factors, increases in recreation programs that are offset by revenue and part-time compensation adjustments as per existing agreements. The increase in advertising and 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 \$31,230 over the prior year.

In addition to the above information, additional budget analysis and information is provided in the enclosed attachments.

Attachment 1 - 2007 Base Budget under the budget guidelines

Attachment 2 - More detailed analysis of expenditures

Attachment 3 - FTE Schedule, excludes new complement requests which are identified separately for Committee consideration

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 Compliment 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 4.4%.

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 has now reviewed all additional resource requests and the resulting recommendations are summarized for the Budget Committee in Attachment 4 of this report. A summary of the results is provided below for Budget Committee's information.

	<u>Departmental Requests</u>	<u>SMT Recommended</u>	<u>Net Reduction</u>
New Initiatives/Enhanced Service Levels	\$1.5m	\$0.6m	\$0.9m
Regulatory Requirements	\$0.6m	\$0.6m	---
Maintain Service Levels	<u>\$2.3m</u>	<u>\$0.7m</u>	<u>\$1.6m</u>
Total	\$4.1m	\$1.9m	\$2.5m

The above figures represent annual costs, which will 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.

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. More details with respect to the Business Plans is provided in a separate report on this agenda.

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 financial 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. 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. There will be more discussion on this as part of the 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 will be more fully explored as a separate report and presentation at a future Budget Committee meeting.

Budget Communication Strategy

With respect to the City's 2007 budget the objective of the communications strategy is twofold:

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.

Prior to the approval of the budget evening public consultation meetings will be held to obtain public input. Since the primary objective is to obtain public input the meeting will focus on listening rather than debating. The number of meetings and their location will be determined by Council. Once the dates, times and locations are confirmed public notification will be provided consistent with City policy. The specific format of the meetings has yet to be finalized.

The public input will be consolidated and taken into consideration when the final budget recommendations are presented to Council. 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.

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. Resource requests over and above the guidelines were scrutinize by Senior Management and the City Manager. Only those determined essential have been put forward. The results of the process described above, including the budget request from the Vaughan Public Library is summarized below. What is not yet included is direction with respect to an infrastructure funding strategy.

BUILDING THE BUDGET

Infrastructure Funding Strategy Infrastructure repair & replacement requirements	?
New Initiatives/Enhanced Service Levels Additional Resource Request	0.6%
Regulatory Requirements Additional Resource Request	0.6%
Maintain Level of Service Additional Resource Requests	0.7%
City Base Budget under the Guidelines	3.6%
Vaughan Public Library Board	0.3%
Tax Rate Impact	5.8%

Relationship to Vaughan Vision 2007

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

Attachments

Attachment 1 - 2007 Draft Operating Budget, based on the guidelines

Attachment 2 - Budget Expenditure Increase Analysis

Attachment 3 - FTE schedule

Attachment 4 - Additional Resource Requests Summary

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John Zipay
Commissioner of Planning

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Acting Director of Budgeting & Financial Planning



CITY OF VAUGHAN

2007 DRAFT

OPERATING BUDGET

Revenue and Expenditure

Summary

Budget Committee

February 6, 2007

CITY OF VAUGHAN

2007 Draft Operating Budget

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**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET**

TAX LEVY SUMMARY

	2007 BUDGET	2006 BUDGET	\$ CHG.
REVENUES	67,065,910	67,192,615	(126,705)
EXPENDITURES	174,967,100	167,613,385	7,353,715
NET EXPENDITURES	107,901,190	100,420,770	7,480,420
PRIOR YEAR SURPLUS CARRY FORWARD TO REDUCE TAX LEVY	2,500,000	2,500,000	0
LEVY	105,401,190	97,920,770	7,480,420
LESS: ASSESSMENT GROWTH @ 3.41%	3.41%	3.05%	3,486,530
2007 OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED			3,993,890
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS			3.9%
INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT \$412,070 IN DOLLAR TERMS (2006 Valuation)			\$40

**CITY OF VAUGHAN
2007 DRAFT 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	12,138,400	14,706,995	(2,568,595)
CORPORATE	14,973,100	14,472,920	500,180
FEES AND SERVICE CHARGES	34,811,175	32,969,465	1,841,710
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	2,500,000	0
TOTAL REVENUES	167,486,680	167,613,385	(126,705)
EXPENDITURES:			
DEPARTMENTAL	151,818,660	147,186,795	4,631,865
CORPORATE AND ELECTION	7,834,805	8,565,160	(730,355)
LONG TERM DEBT	5,750,000	4,750,000	1,000,000
CONTINGENCY	3,026,635	574,430	2,452,205
CAPITAL FROM TAXATION	6,537,000	6,537,000	0
TOTAL EXPENDITURES	174,967,100	167,613,385	7,353,715
LESS: ASSESSMENT GROWTH @ 3.41%	3,486,530	—————	3,486,530
OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED	3,993,890	0	3,993,890
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS			3.9%
INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT \$412,070 IN DOLLAR TERMS (2006 Valuation)			\$40

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

			<u>Inc. / (Dec.)</u>
<u>REVENUE IMPACTS</u>			
		\$M Amount	
<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	0.3		
- Insurance Reserve	(0.1)		
- Tax Rate Stabilization Reserve	(2.1)		
- Election Reserve	(0.6)		
			(2.5)
<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	0.1		
- ETD - Tourism - Outside Contributions	0.1		
- Public Works	0.1		
- Other Departments	0.1		
			1.8
2007 OPERATING BUDGET REVENUE DECREASE FROM 2006 OPERATING BUDGET			(0.1)
<u>EXPENDITURE IMPACTS</u>			
<u>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		
			1.9
<u>Fixed Contract Obligations</u>			
- Public Works - Green Bin Organic Collection	0.9		
- Public Works - Waste Collection / Yard Waste Collection / Curbside Recycling Collection	(0.2)		
- 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	(0.1)		
			1.7
<u>Long Term Debt / Infrastructure Replacement / Reserve Analysis</u>			
- Long Term Debt for Road Repairs	1.0		
- Heritage Reserve Contribution	0.2		
			1.2
<u>Utilities Price and Volume Increase</u>			
- Buildings and Facilities	0.3		
- Parks Operations	0.1		
- Public Works	0.1		
			0.5
<u>Election Costs</u>			(0.6)
<u>Vaughan Public Library</u>			
- Progression / Benefits / Service Contracts / Data Processing Services			0.3

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

Inc. / (Dec.)

EXPENDITURE IMPACTS Continued

Contingency

2.5

Other Various Departmental Budget Impacts

(0.1)

2007 OPERATING BUDGET EXPENDITURE INCREASE OVER 2006 OPERATING BUDGET

7.4

2007 Budget Increase before Assessment Growth

7.5

Less: Assessment Growth @ 3.41%

3.5

2007 Budget Increase after Assessment Growth

4.0

2007 Budget Tax Rate % Increase after Assessment Growth

3.9%

Increase for an Average Household Assessed at \$412,070 in Dollar Terms (2006 Valuation)

\$40

**CITY OF VAUGHAN
2007 DRAFT 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	350,490	9,400
ENGINEERING	3,033,785	2,767,865	265,920
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	852,770	845,850	6,920
PLANNING	500,000	500,000	0
INSURANCE	2,242,000	2,365,000	(123,000)
TAX RATE STABILIZATION	2,209,955	4,279,790	(2,069,835)
ELECTION	0	650,000	(650,000)
WATER & WASTE WATER RECOVERY	1,500,000	1,500,000	0
TOTAL RESERVES	12,138,400	14,706,995	(2,568,595)
FEES/SERVICE CHARGES			
FIRE AND RESCUE SERVICES	480,000	657,715	(177,715)
CLERKS	27,500	29,500	(2,000)
CLERKS - LICENSING	744,400	747,800	(3,400)
COMMITTEE OF ADJUSTMENT	350,000	315,650	34,350
LEGAL SERVICES	70,000	70,000	0
ENFORCEMENT SERVICES	1,600,000	2,004,000	(404,000)
COMMUNITIES IN BLOOM SPONSORSHIP	15,000	15,000	0
RECREATION	14,812,995	13,872,355	940,640
BUILDINGS AND FACILITIES	93,025	141,025	(48,000)
PARKS OPERATIONS	291,105	314,100	(22,995)
CEMETERIES	59,000	59,000	0
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	414,750	394,750	20,000
ECONOMIC AND BUSINESS DEVELOPMENT	330,000	201,805	128,195
CORPORATE COMMUNICATIONS	84,530	84,530	0
ENGINEERING SERVICES	384,000	325,090	58,910
PUBLIC WORKS - OPERATIONS	558,500	432,625	125,875
NON-PROFIT HOUSING	9,000	9,000	0
VAUGHAN PUBLIC LIBRARIES	246,770	246,770	0
TOTAL FEES / SERVICE CHARGES	34,811,175	32,969,465	1,841,710
TOTAL CORPORATE REVENUES	14,973,100	14,472,920	500,180
TOTAL REVENUE	67,065,910	67,192,615	(126,705)

CITY OF VAUGHAN 2007 DRAFT OPERATING BUDGET

REVENUE BY MAJOR SOURCE CORPORATE REVENUE DETAIL

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	276,100	281,800	(5,700)
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	50,000	45,000	5,000
CAPITAL ADMIN. REVENUE	16,000	15,120	880
TOTAL CORPORATE REVENUE	14,973,100	14,472,920	500,180

**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET**

EXPENDITURE BY MAJOR CATEGORY (1)

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
COUNCIL	1,215,025	1,211,979	3,046
CITY MANAGER	551,110	549,690	1,420
OPERATIONAL AUDIT	165,470	159,595	5,875
STRATEGIC PLANNING	193,195	187,335	5,860
CORPORATE POLICY	114,320	113,880	440
FIRE AND RESCUE SERVICES	26,750,550	26,366,710	383,840
EMERGENCY PLANNING	152,850	148,095	4,755
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	459,530	457,155	2,375
CITY FINANCIAL SERVICES	2,382,315	2,342,370	39,945
BUDGETING AND FINANCIAL PLANNING	1,066,875	1,092,405	(25,530)
RESERVES AND INVESTMENTS	632,040	625,280	6,760
PURCHASING SERVICES	1,044,200	1,027,080	17,120
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	333,915	404,685	(70,770)
CITY CLERK	4,074,025	4,037,975	36,050
CITY CLERK - INSURANCE	2,242,000	2,365,000	(123,000)
LEGAL SERVICES	1,373,785	1,383,575	(9,790)
ENFORCEMENT SERVICES	3,121,305	3,064,780	56,525
HUMAN RESOURCES	2,578,060	2,561,145	16,915
COMMISSIONER OF COMMUNITY SERVICES	578,990	578,675	315
COMMUNITY GRANTS AND ADVISORY COMMITTEES	60,340	58,640	1,700
RECREATION	16,020,085	15,476,060	544,025
CULTURAL SERVICES	855,875	672,165	183,710
BUILDINGS AND FACILITIES	15,699,705	15,143,550	556,155
FLEET MANAGEMENT	852,770	852,075	695
PARKS OPERATIONS	9,349,150	8,931,300	417,850
PARKS DEVELOPMENT	985,545	962,710	22,835
COMMISSIONER OF PLANNING	308,965	305,740	3,225
DEVELOPMENT PLANNING	2,628,330	2,588,570	39,760
POLICY PLANNING AND URBAN DESIGN	908,100	890,395	17,705
BUILDING STANDARDS	5,702,105	5,664,950	37,155
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS	314,245	313,290	955
ECONOMIC AND BUSINESS DEVELOPMENT	1,421,040	1,168,935	252,105
ACCESS VAUGHAN	645,495	615,770	29,725
INFORMATION TECHNOLOGY MANAGEMENT	5,595,025	5,421,355	173,670
CORPORATE COMMUNICATIONS	1,222,045	1,200,385	21,660
COMMISSIONER OF ENGINEERING SERVICES AND PUBLIC WORKS OPERATIONS	301,650	299,390	2,260
DEVELOPMENT AND TRANSPORTATION ENGINEERING	2,150,445	2,098,640	51,805
ENGINEERING AND CONSTRUCTION SERVICES	3,570,640	3,484,380	86,260
PUBLIC WORKS - OPERATIONS	23,784,610	22,255,675	1,528,935
VAUGHAN PUBLIC LIBRARIES	10,412,935	10,105,410	307,525
TOTAL DEPARTMENTAL EXPENDITURES	151,818,660	147,186,795	4,631,865
CORPORATE AND ELECTION	7,834,805	8,565,160	(730,355)
LONG TERM DEBT	5,750,000	4,750,000	1,000,000
CONTINGENCY	3,026,635	574,430	2,452,205
CAPITAL FROM TAXATION	6,537,000	6,537,000	0
TOTAL EXPENDITURES	174,967,100	167,613,385	7,353,715

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

**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
DEPARTMENTAL DETAILS:			
COUNCIL	1,215,025	1,211,979	3,046
CITY MANAGER	551,110	549,690	1,420
OPERATIONAL AUDIT	165,470	159,595	5,875
STRATEGIC PLANNING	193,195	187,335	5,860
CORPORATE POLICY	114,320	113,880	440
FIRE AND RESCUE SERVICES DETAIL:			
FIRE ADMINISTRATION	914,785	1,023,025	(108,240)
FIRE COMMUNICATION	919,005	888,825	30,180
FIRE MECHANICAL	559,880	486,730	73,150
FIRE PREVENTION	1,469,865	1,438,325	31,540
FIRE OPERATIONS	22,329,170	21,974,465	354,705
FIRE TRAINING	482,810	479,995	2,815
EMERGENCY MEDICAL PROGRAM	75,035	75,345	(310)
TOTAL FIRE AND RESCUE SERVICES	26,750,550	26,366,710	383,840
EMERGENCY PLANNING	152,850	148,095	4,755
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	459,530	457,155	2,375
CITY FINANCIAL SERVICES DETAIL:			
CITY FINANCIAL SERVICES ADMINISTRATION	365,140	356,900	8,240
ACCOUNTING SERVICES	907,930	890,620	17,310
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	2,342,370	39,945
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	632,040	625,280	6,760
PURCHASING SERVICES	1,044,200	1,027,080	17,120

**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
DEPARTMENTAL DETAILS:			
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	333,915	404,685	(70,770)
CITY CLERK DETAILS:			
CLERKS ADMINISTRATION	848,345	857,475	(9,130)
COMMUNICATIONS	91,275	91,050	225
RECORDS MANAGEMENT	211,740	204,820	6,920
ARCHIVAL SERVICES	109,190	106,435	2,755
MAILROOM / PRINTSHOP / COURIER SERVICES	817,340	817,725	(385)
LICENSING AND SPECIAL PROJECTS	408,225	405,810	2,415
COMMITTEE OF ADJUSTMENT AND DEVELOP. SERV.	483,940	471,670	12,270
COUNCIL CORPORATE	88,440	88,440	0
COUNCIL ADMINISTRATIVE ASSISTANTS	1,015,530	994,550	20,980
TOTAL CITY CLERK	4,074,025	4,037,975	36,050
CITY CLERK - INSURANCE	2,242,000	2,365,000	(123,000)
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	2,761,305	2,675,500	85,805
ANIMAL CONTROL	360,000	389,280	(29,280)
TOTAL ENFORCEMENT SERVICES	3,121,305	3,064,780	56,525
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	389,865	407,965	(18,100)
CROSSING GUARDS	792,950	774,040	18,910
HEALTH AND WELLNESS	494,710	491,310	3,400
TOTAL HUMAN RESOURCES	2,578,060	2,561,145	16,915

**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
DEPARTMENTAL DETAILS:			
COMMISSIONER OF COMMUNITY SERVICES	453,185	453,675	(490)
COMMUNITIES IN BLOOM	125,805	125,000	805
COMMUNITY GRANTS AND ADVISORY COMMITTEES	60,340	58,640	1,700
RECREATION DETAIL:			
RECREATION ADMINISTRATION	4,526,225	4,473,655	52,570
PROGRAMMES ADMINISTRATION	531,965	579,100	(47,135)
AQUATICS	2,869,195	2,813,510	55,685
FITNESS	1,441,475	1,409,375	32,100
GENERAL PROGRAMMES	2,518,335	2,322,580	195,755
CAMPS	1,566,055	1,497,370	68,685
SKATING	85,805	72,505	13,300
CITY PLAYHOUSE	405,235	410,640	(5,405)
PERMITS (VAUGHAN HOCKEY SUBSIDY)	1,096,305	1,074,805	21,500
OTHER PROGRAMMES	979,490	822,520	156,970
TOTAL RECREATION	16,020,085	15,476,060	544,025
CULTURAL SERVICES DETAIL:			
CULTURAL SERVICES ADMINISTRATION	812,995	629,665	183,330
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	855,875	672,165	183,710
BUILDINGS AND FACILITIES DETAIL:			
ADMINISTRATION	2,022,170	1,983,840	38,330
TRADES SHOPS	449,530	433,250	16,280
CIVIC CENTRE	1,162,945	1,206,080	(43,135)
BUILDING OPERATIONS	12,065,060	11,520,380	544,680
TOTAL BUILDINGS AND FACILITIES	15,699,705	15,143,550	556,155
FLEET MANAGEMENT DETAIL:			
FLEET MANAGEMENT ADMINISTRATION	408,405	407,935	470
FLEET MANAGEMENT SERVICES	444,365	444,140	225
TOTAL FLEET MANAGEMENT	852,770	852,075	695

**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
DEPARTMENTAL DETAILS:			
COMMISSIONER OF COMMUNITY SERVICES - continued			
PARKS OPERATIONS DETAIL:			
PARKS ADMINISTRATION	1,417,180	1,267,330	149,850
OPERATIONS	5,277,080	5,003,055	274,025
FORESTRY	929,355	911,615	17,740
CEMETERIES / CAPITAL PROJECTS	1,725,535	1,749,300	(23,765)
TOTAL PARKS OPERATIONS	9,349,150	8,931,300	417,850
PARKS DEVELOPMENT	985,545	962,710	22,835
COMMISSIONER OF PLANNING	308,965	305,740	3,225
DEVELOPMENT PLANNING DETAIL:			
PLANNING ADMINISTRATION	496,695	487,960	8,735
DEVELOPMENT PLANNING	1,914,505	1,886,065	28,440
DRAFTING	217,130	214,545	2,585
TOTAL DEVELOPMENT PLANNING	2,628,330	2,588,570	39,760
POLICY PLANNING AND URBAN DESIGN	908,100	890,395	17,705
BUILDING STANDARDS	5,702,105	5,664,950	37,155
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORP. COMMUNICATIONS	314,245	313,290	955
ECONOMIC AND BUSINESS DEVELOPMENT DETAIL:			
ECONOMIC AND BUSINESS DEVELOP. ADMIN.	668,145	654,070	14,075
BUSINESS DEVELOPMENT	250,425	219,600	30,825
MARKETING	150,590	146,590	4,000
TOURISM	300,010	96,805	203,205
ENVIRONMENT	51,870	51,870	0
TOTAL ECONOMIC AND BUSINESS DEVELOPMENT	1,421,040	1,168,935	252,105
ACCESS VAUGHAN	645,495	615,770	29,725
INFORMATION TECHNOLOGY MANAGEMENT DETAIL:			
INFORMATION TECHNOLOGY MGMT. ADMINISTRATION	325,490	317,340	8,150
TECHNICAL SERVICES	2,373,525	2,318,010	55,515
BUSINESS SOLUTIONS	1,958,420	1,942,170	16,250
CLIENT SERVICES	937,590	843,835	93,755
TOTAL INFORMATION TECHNOLOGY MANAGEMENT	5,595,025	5,421,355	173,670
CORPORATE COMMUNICATIONS ADMINISTRATION	1,222,045	1,200,385	21,660

**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET**

EXPENDITURE DETAILS BY DEPARTMENT

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
DEPARTMENTAL DETAILS:			
COMMISSIONER OF ENGINEERING SERVICES AND PUBLIC WORKS OPERATIONS	301,650	299,390	2,260
ENGINEERING SERVICES DETAIL:			
DEVELOPMENT AND TRANSPORTATION ENGINEERING	2,150,445	2,098,640	51,805
ENGINEERING AND CONSTRUCTION SERVICES	3,570,640	3,484,380	86,260
TOTAL ENGINEERING SERVICES	5,721,085	5,583,020	138,065
PUBLIC WORKS DETAIL:			
PUBLIC WORKS ADMINISTRATION	1,753,485	1,768,175	(14,690)
ROADS MAINTENANCE	6,046,385	5,569,645	476,740
WINTER CONTROL	7,356,220	7,000,095	356,125
WASTE MANAGEMENT	8,628,520	7,917,760	710,760
TOTAL PUBLIC WORKS	23,784,610	22,255,675	1,528,935
VAUGHAN PUBLIC LIBRARIES DETAIL:			
PERSONNEL AND ADMINISTRATION	7,276,870	7,231,060	45,810
COMMUNICATIONS	857,800	617,870	239,930
RESOURCES	1,339,400	1,343,900	(4,500)
FACILITIES	938,865	912,580	26,285
TOTAL VAUGHAN PUBLIC LIBRARY	10,412,935	10,105,410	307,525
TOTAL DEPARTMENTAL EXPENDITURES	151,818,660	147,186,795	4,631,865

**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET**

**CORPORATE AND ELECTION
EXPENDITURE - DETAILS**

CORPORATE AND ELECTION DETAIL :

RESERVE CONTRIBUTIONS:

1998 & PRIOR BLDG & FACIL. INFRAST. RES. CONTRIB.
 POST 1998 BLDG & FACIL. INFRAST. RES. CONTRIB.
 ROADS INFRASTRUCTURE RESERVE CONTRIBUTION
 PARKS INFRASTRUCTURE RESERVE CONTRIBUTION
 BLDG. STDS. SERVICE CONTINUITY RESERVE CONTRIB.
 VEHICLE RESERVE CONTRIBUTION
 ELECTION RESERVE CONTRIBUTION

2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
825,000	825,000	0
675,000	675,000	0
475,000	475,000	0
275,000	275,000	0
2,555,920	2,555,920	0
0	0	0
200,000	250,000	(50,000)

TOTAL RESERVE CONTRIBUTIONS

5,005,920	5,055,920	(50,000)
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CORPORATE EXPENDITURES:

BANK CHARGES
 PROFESSIONAL FEES
 MAJOR OMB HEARINGS - PROFESSIONAL FEES
 JOINT SERVICES
 SUNDRY, DUES & MUNICIPAL GRANTS
 CITY HALL FUNDING
 TAX ADJUSTMENTS
 CORPORATE INSURANCE
 AMO MEMBERSHIP
 CONFERENCES
 ELECTION COSTS
 SALARY SAVINGS FROM TURNOVER (GAPPING)

20,000	20,000	0
146,820	146,820	0
200,000	200,000	0
240,000	240,000	0
34,905	34,905	0
1,000,000	1,000,000	0
1,296,175	1,296,175	0
574,765	605,220	(30,455)
11,850	11,750	100
29,370	29,370	0
0	650,000	(650,000)
(725,000)	(725,000)	0

TOTAL CORPORATE EXPENDITURES

2,828,885	3,509,240	(680,355)
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TOTAL RESERVE CONTRIBUTIONS AND CORP. EXPENDITURES

7,834,805	8,565,160	(730,355)
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City of Vaughan
Proposed 2007 Operating Budget
Budget Committee February 6, 2007

2007 BUDGET ANALYSIS

1. 2007 Revenue Budget Impacts :

<u>Major Revenue Decreases:</u>	<u>2007 Budget</u>	
Tax Rate Stabilization Reserve	2,069,835	
Enforcement Services	404,000	
Fire and Rescue Services	<u>177,715</u>	2,651,550
<u>Major Revenue Increases:</u>		
Development Planning	1,090,600	
Recreation	940,640	
Fines and Penalties	<u>500,000</u>	<u>2,531,240</u>
Sub-Total Inc. / (Dec.)		(120,310)
Other Net Revenue Inc. / (Dec.)		<u>(6,395)</u>
Total Revenue Decrease		<u>(126,705)</u>

The above analysis indicates the major factors impacting 2007 budget revenue. As illustrated above significant pressure is being experienced as a result of reduced funding from the tax rate stabilization reserve, down from 4.3M to 2.2M, and department revenue reductions. The above combined revenue budget reductions contribute 2.4% to the overall tax rate increase.

2. Major Departmental Expenditure Increases:

Total 2007 departmental budgeted expenditures increased \$4.6M, or 3.1% over the 2006 budget. Approximately 90% of the departmental expenditure increase resides within 7 departments; these department increases are analyzed below:

- Fire and Rescue Services – Increase of \$383,840

The majority of increase is related to labour cost increases as a result of Firefighter progressions and the full year impact of the 2006 Council approved Fire Mechanic position.

- Recreation – Increase of \$544,025

The \$544K increase is primarily attributable to increases in program and labour cost increases of \$384K and York Region mandated transit ticket purchases of \$160K. These costs are fully offset by increases in budgeted program revenues and transit ticket sales.

- Buildings and Facilities – Increase of \$556,155

The department expenditure increase is attributable to \$152K in labour related cost increases and \$307 in utility increases resulting from anticipated price adjustments, increase facility use, new facilities, and meter reading corrections for various buildings. The remaining increase is related to increases in building maintenance service contracts such as garbage disposal, security, and cleaning.

- Parks Operations – Increase of \$417,850

The department expenditure increase is attributable to \$377K in labour related cost increases. A \$103K budget increase in utilities is due to anticipated price increases and additional path and walkway lighting. The remaining budget increase resides in contract and contract materials and is related to flower planning, blvd. maintenance, public building snow lot removal, and park/park infrastructure maintenance, which is offset by reductions in charges from other departments and materials and supplies.

- Economic and Business Development – Increase of \$252,105

The department expenditure increase is largely a result of the continued implementation of the Vaughan Tourism Strategy approximately \$200K, which is partially offset by a \$125K increase in sponsorship and advertising revenues. The budget was increased an additional \$30k as a result of the City's participation in hosting the 2009 Communities in Bloom Conference. The remaining portion of the increase is related to salary cost and associated benefit increases.

- Public Works – Operations – Increase of \$1,528,935

Of the \$1.5M departmental increase, \$915K is related to the full year impact of the Green Bin Organic Collection Program. The remaining budget increase is attributable to labour related cost increases of \$100k, utility increases of \$120 as a result of anticipated price and streetlight volume increases, and winter control and streetlight maintenance contract increases, \$400K and \$167k respectively, that are offset by approximately \$170k reductions in waste collection.

- Vaughan Public Libraries – Increase of \$307,525

\$260k of the increase is attributable to salary related progressions, associated benefits, and the full year impact of 2006 staffing adjustments. In addition, Joint Service costs increased \$49K which is fully recovered by the Building and Facilities Dept.

All of the increases from these departments were allowed within the approved parameters of the Council budget guidelines.

3. Major Corporate Expenditure Increases:

Total 2007 corporate budgeted expenditures increased \$2.7M, or 13.4% over the 2006 budget. All of the corporate expenditure increase is attributable to the two areas analyzed below:

- Long Term Debt – Increase of \$1,000,000
- Contingency – Increase of \$2,452,205

The \$2.5M increase represents estimated funding for job evaluation, pending labour negotiations, and other general contingencies.

The above noted increases were offset by a \$730k reduction in the Corporate & Election budget. These reductions are directly related to the removal of 2006 budgeted elections costs offset by a reserve transfer and amortizing election reserve contributions over a 4 year term.

4. Overall Department Expenditure Reasonability Test

A reasonability test of the overall percentage increase in departmental expenditures net of approved increases as per the budget guidelines was preformed. The following data provides that analysis.

Overall departmental expenditure percentage increase	3.1%
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Less: Allowable departmental expenditure percentage increase

Allowable Dept. Expenditure Increases

Salaries and Benefits	(1.5%)
Full Year Impact Green bin program	(0.6%)
Outside Service Contracts (excludes Green Bin contracts)	(0.5%)
Utilities	(0.4%)
Tourism Strategy - increase partially offset by revenue	(0.1%)
YTR Ticket/Pass Purchases – increase offset by revenue	(0.1%)
Insurance (reduction experienced)	<u>0.1%</u>

Remaining expenditure percentage increase (Rounded)	<u>0.0%</u>
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The above illustration indicates there were no significant department increases outside of the Council approved guidelines.

City of Vaughan
Proposed 2007 Operating Budget
Budget Committee February 6, 2007

2007 BUDGET ANALYSIS

1. 2007 Revenue Budget Impacts :

<u>Major Revenue Decreases:</u>	<u>2007 Budget</u>	
Tax Rate Stabilization Reserve	2,069,835	
Enforcement Services	404,000	
Fire and Rescue Services	<u>177,715</u>	2,651,550
<u>Major Revenue Increases:</u>		
Development Planning	1,090,600	
Recreation	940,640	
Fines and Penalties	<u>500,000</u>	2,531,240
Sub-Total Inc. / (Dec.)		<u>(120,310)</u>
Other Net Revenue Inc. / (Dec.)		<u>(6,395)</u>
Total Revenue Decrease		<u>(126,705)</u>

The above analysis indicates the major factors impacting 2007 budget revenue. As illustrated above significant pressure is being experienced as a result of reduced funding from the tax rate stabilization reserve, down from 4.3M to 2.2M, and department revenue reductions. The above combined revenue budget reductions contribute 2.4% to the overall tax rate increase.

2. Major Departmental Expenditure Increases:

Total 2007 departmental budgeted expenditures increased \$4.6M, or 3.1% over the 2006 budget. Approximately 90% of the departmental expenditure increase resides within 7 departments; these department increases are analyzed below:

- Fire and Rescue Services – Increase of \$383,840

The majority of increase is related to labour cost increases as a result of Firefighter progressions and the full year impact of the 2006 Council approved Fire Mechanic position.

- Recreation – Increase of \$544,025

The \$544K increase is primarily attributable to increases in program and labour cost increases of \$384K and York Region mandated transit ticket purchases of \$160K. These costs are fully offset by increases in budgeted program revenues and transit ticket sales.

- Buildings and Facilities – Increase of \$556,155

The department expenditure increase is attributable to \$152K in labour related cost increases and \$307 in utility increases resulting from anticipated price adjustments, increase facility use, new facilities, and meter reading corrections for various buildings. The remaining increase is related to increases in building maintenance service contracts such as garbage disposal, security, and cleaning.

- Parks Operations – Increase of \$417,850

The department expenditure increase is attributable to \$377K in labour related cost increases. A \$103K budget increase in utilities is due to anticipated price increases and additional path and walkway lighting. The remaining budget increase resides in contract and contract materials and is related to flower planning, blvd. maintenance, public building snow lot removal, and park/park infrastructure maintenance, which is offset by reductions in charges from other departments and materials and supplies.

- Economic and Business Development – Increase of \$252,105

The department expenditure increase is largely a result of the continued implementation of the Vaughan Tourism Strategy approximately \$200K, which is partially offset by a \$125K increase in sponsorship and advertising revenues. The budget was increased an additional \$30k as a result of the City's participation in hosting the 2009 Communities in Bloom Conference. The remaining portion of the increase is related to salary cost and associated benefit increases.

- Public Works – Operations – Increase of \$1,528,935

Of the \$1.5M departmental increase, \$915K is related to the full year impact of the Green Bin Organic Collection Program. The remaining budget increase is attributable to labour related cost increases of \$100k, utility increases of \$120 as a result of anticipated price and streetlight volume increases, and winter control and streetlight maintenance contract increases, \$400K and \$167k respectively, that are offset by approximately \$170k reductions in waste collection.

- Vaughan Public Libraries – Increase of \$307,525

\$260k of the increase is attributable to salary related progressions, associated benefits, and the full year impact of 2006 staffing adjustments. In addition, Joint Service costs increased \$49K which is fully recovered by the Building and Facilities Dept.

All of the increases from these departments were allowed within the approved parameters of the Council budget guidelines.

3. Major Corporate Expenditure Increases:

Total 2007 corporate budgeted expenditures increased \$2.7M, or 13.4% over the 2006 budget. All of the corporate expenditure increase is attributable to the two areas analyzed below:

- Long Term Debt – Increase of \$1,000,000
- Contingency – Increase of \$2,452,205

The \$2.5M increase represents estimated funding for job evaluation, pending labour negotiations, and other general contingencies.

The above noted increases were offset by a \$730k reduction in the Corporate & Election budget. These reductions are directly related to the removal of 2006 budgeted elections costs offset by a reserve transfer and amortizing election reserve contributions over a 4 year term.

4. Overall Department Expenditure Reasonability Test

A reasonability test of the overall percentage increase in departmental expenditures net of approved increases as per the budget guidelines was preformed. The following data provides that analysis.

Overall departmental expenditure percentage increase	3.1%
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Less: Allowable departmental expenditure percentage increase

Allowable Dept. Expenditure Increases

Salaries and Benefits	(1.5%)
Full Year Impact Green bin program	(0.6%)
Outside Service Contracts (excludes Green Bin contracts)	(0.5%)
Utilities	(0.4%)
Tourism Strategy - increase partially offset by revenue	(0.1%)
YTR Ticket/Pass Purchases – increase offset by revenue	(0.1%)
Insurance (reduction experienced)	<u>0.1%</u>

Remaining expenditure percentage increase (Rounded)	<u>0.0%</u>
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The above illustration indicates there were no significant department increases outside of the Council approved guidelines.

**City of Vaughan
2007 Operating Budget
Full Time Equivalents (FTEs)**

Attachment 3

2007 FTE Increase Summary

	<u>2007 FTE Impact</u>	<u>Note</u>
<u>City New Full Time Complements Previously Approved by Council</u>		
Fire Mechanic	1.0	
<u>City Full Time FTE Reductions</u>		
Special City Solicitor - retired May 2006	(0.4)	
Assistant City Clerk (full time reduction offset by equivalent increase in part time)	(0.9)	
Public Works Dispatcher (full time reduction offset by equivalent increase in part time)	<u>(0.4)</u>	(1.7)
<u>City Part Time FTE Adjustments</u>		
City Manager - Administrative Assistant / Office Coordinator	(0.1)	
Recreation General Programmes and Summer Camp Staff	5.2	
Assistant City Clerks and Public Works Dispatcher full time leave coverage	1.3	
Enforcement Services - CSMS Council Liaison Clerk	(0.3)	
Building Standards - Summer Students	(1.0)	
Commissioner of Community Services - Non-Profit Housing Assistant	(0.6)	
Other Part Time Reductions	<u>(0.1)</u>	4.4
City Overtime FTE Adjustments		<u>(0.2)</u>
Total City 2007 Budget FTE increase over 2006 Budget		3.5
<u>Vaughan Public Library Full Time FTE Increases</u>		
Clerk III (2 positions moved from part time to full time)	2.0	
Promotions Assistant (1 position moved from part time to full time)	1.0	
Branch Coordinators (3 new positions filled)	3.0	
Strategic Development Officer (position not replaced)	(1.0)	
Branch Manager (position not replaced)	(1.0)	
Librarian (position not replaced)	<u>(1.0)</u>	3.0
<u>Vaughan Public Library Part Time FTE Reductions</u>		
Vaughan Public Libraries - Clerk III / Promotions Assistant / Public Service Attendants		<u>(2.8)</u>
Total Library 2007 Budget FTE increase over 2006 Budget		<u>0.2</u>
Grand Total 2007 Budget FTE increase over 2006 Budget		<u>3.7</u> (1)

Note: (1) The 3.7 FTE increase does not take into account any SMT recommended New Complement Requests.
The above figures may differ slightly from the FTE Summary By Department as those are broken out by Full Time, Overtime and Part Time.

**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET
FULL TIME EQUIVALENTS
SUMMARY BY DEPARTMENT**

<i>COMMISSIONER / DEPARTMENT</i>	<i>2007 BUDGET</i>	<i>2006 BUDGET</i>	<i>2007 vs. 2006 BUDGET</i>
	<i>TOTAL FTEs</i>	<i>TOTAL FTEs</i>	<i>TOTAL FTEs</i>
CITY MANAGER			
CITY MANAGER	4.0	4.1	(0.1)
OPERATIONAL AUDIT	1.0	1.0	0.0
STRATEGIC PLANNING	1.0	1.0	0.0
CORPORATE POLICY	1.0	1.0	0.0
FIRE AND RESCUE SERVICES	255.4	254.5	0.9
EMERGENCY MANAGEMENT	1.3	1.3	0.0
TOTAL CITY MANAGER	263.7	262.9	0.8
COMMISSIONER OF FINANCE AND CORPORATE SERVICES			
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	3.7	3.7	0.0
CITY FINANCIAL SERVICES	30.8	30.8	0.0
BUDGETING AND FINANCIAL PLANNING	11.0	11.0	0.0
RESERVES AND INVESTMENTS	7.0	7.0	0.0
PURCHASING SERVICES	12.2	12.3	(0.1)
TOTAL COMMISSIONER OF FINANCE AND CORPORATE SERVICES	64.7	64.8	(0.1)
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES			
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	2.0	2.0	0.0
CITY CLERK	42.7	42.7	0.0
LEGAL SERVICES	11.7	12.1	(0.4)
ENFORCEMENT SERVICES	36.7	36.9	(0.2)
HUMAN RESOURCES	52.3	52.3	0.0
TOTAL COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	145.4	146.0	(0.6)
COMMISSIONER OF COMMUNITY SERVICES			
COMMISSIONER OF COMMUNITY SERVICES	2.8	3.4	(0.6)
RECREATION	297.8	292.7	5.1
CULTURAL SERVICES	4.5	4.5	(0.0)
BUILDINGS AND FACILITIES	94.0	94.0	(0.0)
FLEET MANAGEMENT	8.7	8.7	0.0
PARKS OPERATIONS	98.7	98.7	0.0
PARKS DEVELOPMENT	11.5	11.5	(0.0)
TOTAL COMMISSIONER OF COMMUNITY SERVICES	518.0	513.5	4.5

**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET
FULL TIME EQUIVALENTS
SUMMARY BY DEPARTMENT**

<i>COMMISSIONER / DEPARTMENT</i>	<i>2007 BUDGET</i>	<i>2006 BUDGET</i>	<i>2007 vs. 2006 BUDGET</i>
	<i>TOTAL FTEs</i>	<i>TOTAL FTEs</i>	<i>TOTAL FTEs</i>
COMMISSIONER OF PLANNING			
COMMISSIONER OF PLANNING	2.0	2.0	0.0
DEVELOPMENT PLANNING	30.4	30.4	0.0
POLICY PLANNING AND URBAN DESIGN	7.0	7.0	(0.0)
BUILDING STANDARDS	66.1	67.2	(1.1)
TOTAL COMMISSIONER OF PLANNING	105.5	106.6	(1.1)
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS			
COMMISSIONER OF ETD AND CORPORATE COMMUNICATIONS	2.0	2.0	0.0
ECONOMIC AND BUSINESS DEVELOPMENT	8.7	8.7	0.0
ACCESS VAUGHAN	9.7	9.7	(0.0)
INFORMATION TECHNOLOGY MANAGEMENT	31.5	31.5	0.0
CORPORATE COMMUNICATIONS	8.4	8.4	0.0
TOTAL COMMISSIONER OF ETD AND CORPORATE COMMUNICATIONS	60.3	60.3	(0.0)
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS			
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	2.0	2.0	0.0
DEVELOP. / TRANSPORT. ENGINEERING	24.3	24.3	0.0
ENGINEERING AND CONSTRUCTION SERVICES	36.4	36.4	0.0
PUBLIC WORKS - OPERATIONS	56.5	56.5	(0.0)
TOTAL COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	119.2	119.2	0.0
VAUGHAN PUBLIC LIBRARY	140.8	140.6	0.2
CITYWIDE TURNOVER/GAPPING	(10.4)	(10.4)	0.0
TOTAL CITY AND VAUGHAN PUBLIC LIBRARY COMPLEMENT	1,407.2	1,403.5	3.7



ATTACHMENT #4

CITY OF VAUGHAN

2007 DRAFT

OPERATING BUDGET

***ADDITIONAL RESOURCE
REQUESTS SUMMARY***

Budget Committee

February 6, 2007

**City of Vaughan
2007 Operating Budget
Additional Resource Requests Summary**

	Annual Budget Impact	% tax increase
New Initiatives/Enhanced Service Level Requests	\$556,698	0.6%
Regulatory Requests	\$580,266	0.5%
Maintain Service Level Requests	\$770,784	0.8%
Total Recommended Additional Resource Requests	<u>\$1,907,748</u>	<u>1.9%</u>

City of Vaughan
2007 Operating Budget

**Additional Resource Requests Requiring Council Approval
New Initiatives/Enhanced Service Level Requests Summary**

Department	Description	Annual Budget Impact
Strategic Planning	Strategic Planning Publication	\$20,000
	Strategic Planning Citizen Survey as part of the VV 2007 Review	\$30,000
Licensing	Blackberry unit and airtime charges for licensing enforcement	\$580
Enforcement Services	Real-time data extraction- Blackberries & Time for Field Workers	\$16,600
	First Attendance Adjudicator	\$61,400
Human Resources	Introduction of a corporate Training & Develop't Program thru Schulich Executive Education Centre.	\$40,000
City Clerk-Records Mgmt.	Records Mgm't Software/EDMS Support Analyst	\$67,020
Cultural Services	Part-time Cultural Heritage Coordinator (Maple Heritage Conservation Districts)	\$39,300
Parks Operations	Real-time data extraction-Blackberries & Time for forestry field workers	\$31,798
Corporate Communications	Annual Success Report*	\$0
	(*Annual success report initiative costs will be absorbed within the department's budget)	
Corporate	Department Re-organization-General Contingency	\$250,000
TOTAL NEW INITIATIVES/SERVICE LEVEL ADJUSTMENTS REQUESTS REQUIRING COUNCIL APPROVAL		\$556,698
Complement value associated with New Initiatives/Enhanced Service Level Requests		\$167,720
*Further information is provided in the new initiative/enhanced service level associated new complement detail sheet.		

City of Vaughan
2007 Operating Budget

New Initiatives/Enhanced Service Level Requests
Associated New Complement Detail

Department	Position Description	Relates to New Init	Status	Full Comp.	2007 FTE	Grade / Level	Rate / Level	OT Pay Y / N	2007 Salary	2007 Benefits	2007 Other	Offsetting Reductions	Annual Budget Impact
City Clerk	Records Mgmt. Software /EDMS Support Analyst	Y	FT	1.0	1.0	H	Start	N	\$51,080	\$13,030	\$2,500	\$0	\$67,020
Enforcement Services	First Attendance Adjudicator	Y	FT	1.0	1.0	G	Start	Y	\$48,900	\$12,500	\$0	\$0	\$61,400
Cultural Services	Cultural Heritage Co-ordinator	Y	PT	0.7	0.7	7	Start	N	\$29,780	\$4,020	\$5,500	\$0	\$39,300
TOTAL NEW COMPLEMENTS ASSOCIATED WITH NEW INITIATIVES				2.7	2.7	-	-	-	\$128,770	\$29,550	\$8,400	\$0	\$167,720

REQUIRE COUNCIL APPROVAL

Additional Resource Requests Requiring Council Approval
Regulatory Requests Summary

<u>Department</u>	<u>Description</u>	<u>Annual Budget Impact</u>
Reserves & Investments	Senior Analyst, Capital Assets and Reserves	\$101,376
Construction Engineering Serv.	Infrastructure Analyst	\$28,890
Public Works	Underground streetlight power supply locates	\$450,000
TOTAL REGULATORY REQUESTS REQUIRING COUNCIL APPROVAL		\$580,266
Complement value associated with Regulatory Requests		\$130,265

*Further information is provided in the regulatory requests associated new complement detail sheet.

City of Vaughan
 2007 Operating Budget
 Regulatory Requests
 Associated New Complement Detail

Department	Position Description	Relates to New Init	Status	Full Comp.	2007 FTE	Grade / Level	Rate / Level	OT Pay Y/N	2007 Salary	2007 Benefits	2007 Other	Offsetting Reductions	Annual Budget Impact
Reserves and Investments	Senior Analyst, Capital Assets and Reserves	N	FT	1.0	1.0	7	2	N	\$70,400	\$17,975	\$13,000	\$0	\$101,376
Construction Engineering Serv.	Infrastructure Analyst	N	FT	1.0	1.0	1	Start	N	\$54,780	\$13,870	\$0	(\$39,850)	\$28,890 (1)
TOTAL NEW COMPLEMENTS ASSOCIATED WITH REGULATORY REQUESTS REQUIRE COUNCIL APPROVAL				2.0	2.0	-	-	-	\$125,180	\$31,845	\$13,000	(\$39,850)	\$130,265

Notes:

(1) The position is offset by part-time salaries & benefits.

Additional Resource Requests Requiring Council Approval
Maintain Service Level Requests Summary

Department	Description	Annual Budget Impact
Clerks	Administrative Assistant (Mayor's Office)	26,335
Records Management	Increase offsite records storage	21,830
Enforcement Services	Parking licensing system. (I.e. Machine Replacement)	5,000
Human Resources	Collective agreements and grievance negotiation funding	25,000
Fleet Management	Fleet Clerk	14,565
Parks Operations	Park Attendent	45,350
	Arborist I	61,432
	Temporary Park Labourers- turf crews	20,872
Development Planning	GIS system upgrades to maintain productivity	3,800
	GIS Technician	68,435
	Urban Designer	79,390
Building Standards	Plan Examiner I (Architectural)	-11,186
Economic & Business Development	City international partnerships and business development efforts	40,000
	Tourism Coordinator- Contract base	0
Develop't & Transport Engineering	Manager-Development Inspection & Grading	96,810
	Storm Drainage Engineer	0
Construction Engineer Serv.	AutoCAD software upgrade & maintenance subscription fee	32,790
	Traffic Analyst	79,945
Public Works	Roads Division - Equipment Operator II	56,779
	Roads Division- Equipment Operator I	109,637
TOTAL MAINTAIN SERVICE LEVEL REQUESTS REQUIRE COUNCIL APPROVAL		\$770,784

Complement value associated with Maintain Service Level Requests \$642,363

*Further information is provided in the maintain service level requests associated new complement detail sheet.

City of Vaughan
2007 Operating Budget
Maintain Service Level Requests
Associated New Complement Detail

Department	Position Description	Relates to New		Full Comp.	2007 FTE	Grade / Level	Rate / Level	OT Pay Y/N	2007 Salary	2007 Benefits	2007 Other	Offsetting Reductions	Annual Budget Impact	
		Init	Status											
Clerks	Administrative Assistant (Mayor's Office)	N	FT	1.0	1.0	4	1	N	\$50,490	\$12,875	\$0	(\$37,030)	\$25,335	(1)
Fleet Management	Fleet Clerk	N	PT	0.7	0.7	A	Start	Y	\$22,740	\$3,070	\$0	(\$11,245)	\$14,565	(2)
Parks Operations	Park Attendant	N	FT	1.0	1.0	C	100%	Y	\$36,135	\$9,215	\$0	\$0	\$45,350	
	Arborist I	N	FT	1.0	1.0	F	90%	Y	\$48,950	\$12,462	\$0	\$0	\$61,432	
	Temporary Park Labourers- turf crews	N	PT	n/a	0.5	A	90%	N	\$18,390	\$2,482	\$0	\$0	\$20,872	
Development Planning	GIS Technician	N	FT	1.0	1.0	G	Start	N	\$48,950	\$12,485	\$7,000	\$0	\$68,435	
	Urban Designer	N	FT	1.0	1.0	K	Start	N	\$59,570	\$15,220	\$4,500	\$0	\$79,390	
Building Standards	Plan Examiner I (Architectural)	N	FT	1.0	-0.4	J	Start	Y	\$62,332	\$16,895	\$0	(\$89,413)	(\$11,186)	(3)
Economic & Business Development	Tourism Coordinator- Contract base	N	PT/cont	1.0	1.0	D	Start	Y	\$37,900	\$8,667	\$4,845	(\$52,412)	(\$0)	(4)
Develop't & Transport Engineering	Manager-Development Inspection & Grading	N	FT	1.0	1.0	B	1	N	\$73,925	\$18,850	\$4,035	\$0	\$96,810	
	Storm Drainage Engineer	N	FT	1.0	1.0	B	1	N	\$73,925	\$18,850	\$4,035	(\$96,810)	\$0	(5)
Construction Engineer	Traffic Analyst	N	FT	1.0	1.0	I	Start	Y	\$54,780	\$13,970	\$6,195	\$0	\$73,945	
Public Works	Roads Division - Equipment Operator II	N	FT	1.0	1.0	D	Start	Y	\$45,240	\$11,539	\$0	\$0	\$56,779	
	Roads Division- Equipment Operator I	N	FT	2.0	2.0	C	Start	Y	\$87,560	\$22,277	\$0	\$0	\$109,837	
TOTAL NEW COMPLEMENTS REQUESTS REQUIRE COUNCIL APPROVAL				13.7	12.8	-	-	-	\$720,787	\$176,876	\$28,510	(\$285,910)	\$642,363	

Notes:

- (1) This position is offset by part-time salaries & benefits.
- (2) The increase from Part Time to Full Time will be offset by the permanent part-time salaries & benefits (\$11,245). Furthermore, the entire cost is funded through the Fleet Reserve.
- (3) This position is fully offset by the conversion of two part-time salary costs & benefits.
- (4) The contract full-time position will be funded by Vaughan Besh and advertising proceeds, as part of the Tourism strategy.
- (5) This position is fully funded from the Engineering Development Reserve.