

2007 DRAFT OPERATING BUDGET**Recommendation**

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

- 1) That Budget Committee approve the 2007 Draft Operating Budget provided as Attachment 1;
- 2) That the 2007 Draft Operating Budget be forwarded to the May 7, 2007 Council meeting for receipt and referral to a Special Council meeting to receive public input; and
- 3) That the appropriate notice be given, as per City By-law 394-2002, for a Special Council meeting in May 22, 2007.

Economic Impact

The attached 2007 Draft Operating Budget, Attachment 1, reflects the requirement for a taxation funding increase of \$6.3m, which equates to a 6.2% tax increase or approximately a \$62 property tax increase on the average home assessed at \$412,070.

Communications Plan

Once the Budget Committee recommends approval of the 2007 Draft Operating Budget, the appropriate notice will be given, as per City By-law 394-2002, for a Special Council meeting in May 2007 to receive public input.

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, Ratepayers Associations and the Chamber of Commerce.

Purpose

To provide the Budget Committee with the 2007 Draft Operating Budget incorporating budget recommendations provided since the February 6th, Budget Committee meeting and to recommend that the Budget Committee approve the 2007 Operating Budget and to forward the Budget to a Special Council meeting to receive public input in May 2007.

Background - Analysis and Options**2007 Budget Process****Designed to Maintain Service Levels with Minimum Impact on Taxes**

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

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

1. Strict Budget Guidelines to limit cost increases
2. Separate review process to assess additional resource requests
3. The incorporation of business planning & associated service reviews
4. Expanded use of Performance Measures
5. Public Information/Consultation Forums

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

1. Strict 2007 Budget Guidelines to Limit Cost Increases

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

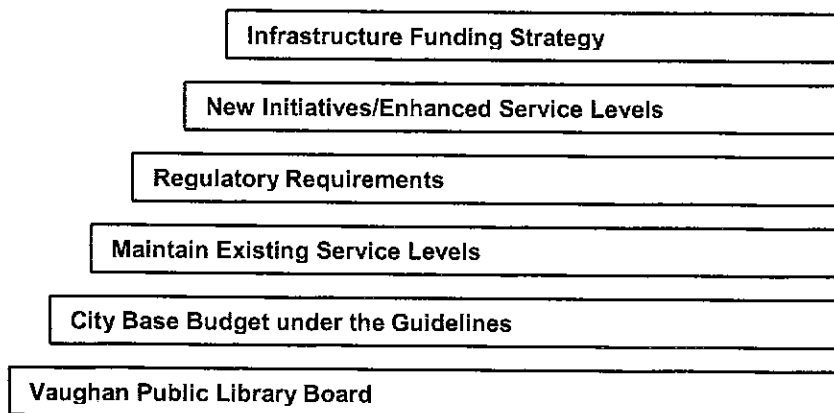
- Salary and benefits relating to previously approved employment agreements.
- Principal and Interest payments required to repay long-term debt
- Full year impacts of previously opened new facilities
- External contract price and volume increases
- Insurance impacts
- Utilities Increases

In addition to the above expenditure constraints, instructions were also provided that user fee rates 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 Budget Guidelines. Staff approached this task by analyzing major department increases, specific expenditure types, department user fee recovery ratios, and overall budget reasonability. In addition, the performance measurement exercise initiated last year as part of the budget process has been expanded. It is discussed further under section 4 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 and Budget Committee have since reviewed the additional resource requests and this topic is further 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.

5. Public Information/Consultation Forums

New to the Budgeting Process is the addition of public information/consultation forums. With respect to the City's 2007 Budget the objective of these forums 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 were held to obtain public input. Since the primary objective was to obtain public input the meetings focused on listening rather than debating. Three meetings were held at local community centers throughout the City on March 19th, 28th and April 11th. Overall the public information consultation meetings were well received by the residents of Vaughan. The public input from these sessions has been consolidated and form the basis of a separate report on 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	\$4,045
City of Vaughan portion (25%)	\$1,007
Reduction for qualifying seniors	\$250
A 1% increase in the tax rate equals	\$1,014,073
Impact of a 1% increase on the average home	\$10
Assessment Growth	3.4

2007 Base Budget Under the Guidelines

Based only on the Budget Guidelines the City's Draft Operating Budget is approximately \$175.4M and reflects a \$4.4m funding increase over 2006. This equates to a 4.3% 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 4.3% tax rate increase resulting from the budget guidelines, the following summary is provided.

<u>Allowable Department Expenditure Increases</u>	<u>Avg. \$ Impact.</u>	<u>Tax Rate Impact</u>
Salary and benefit increase	\$2.5m	
Service contract price and volume increases	\$1.7m	
Utilities price and volume increases	\$0.6m	
<u>Recoveries and other expenditures</u>	<u>\$0.1m</u>	
Total Department Expenditures Increase	\$4.9m	
<u>Less: Increase in fees & service charges</u>	<u>\$1.9m</u>	
Net Department Impact	\$3.0m	3.0%
Contingency	\$2.5m	2.5%
Long Term Debt	\$1.0m	1.0%
Tax rate stabilization reduction	\$2.1m	2.1%
<u>Other</u>	<u>(\$0.8m)</u>	<u>(0.8%)</u>
Net Impact	\$7.8m	7.8%
<u>Less: Assessment Growth</u>	<u>\$3.5m</u>	<u>3.5%</u>
Total (Includes provisions for labour negotiations)	\$4.3m	4.3%

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 3.28%.

Base Budget Revenue Review

Overall revenues decreased \$32,610 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. This exercise reduced the Draft Operating Budget by approximately \$100K.

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

Base Budget Expenditure Review

Total expenditures increased \$7.8m 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	\$95.6m	54.5%	54.5%
Contracted Services	\$21.1m	12.0%	66.5%
Reserve Contributions	\$11.8m	6.7%	73.3%
Maintenance/Materials	\$8.7m	5.0%	78.2%
Capital from taxation	\$6.6m	3.8%	82.0%
Utilities	\$5.9m	3.4%	85.3%
Long Term Debt	\$5.8m	3.3%	88.7%
Contingency	\$3.0m	1.7%	90.4%
Insurance	\$2.2m	1.3%	91.6%
Professional fees	\$1.7m	1.0%	92.6%
Tax Write-Offs	\$1.3m	0.7%	93.3%
Vaughan Hockey Subsidy	\$1.1m	0.6%	94.0%
All Other	\$10.6m	6.0%	100%
Total Draft 2007 Expenditures	\$175.4m	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	202,665	181,835	20,830
Office Equipment	179,060	230,005	(50,945)
Office Supplies	268,865	350,730	(81,865)
Overtime	899,165	993,160	(93,995)
Training & Development	422,160	422,945	(785)
Corporate Training	49,790	49,790	----
Professional fees	1,657,415	1,702,450	(45,035)
Part-time	11,421,775	11,067,360	354,415
<u>Total</u>	<u>16,400,965</u>	<u>16,318,540</u>	<u>82,425</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 3 factors, increases in recreation programs that are offset by revenue, part-time increase approved by the Library board, and part-time compensation adjustments as per existing agreements. The increase in advertising 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 \$82,425 over the prior year.

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

Consideration of Additional Resource Requests

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

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

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

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

	<u>Departmental Requests</u>	<u>SMT Recommended</u>	<u>Net Reduction</u>
New Initiatives/Enhanced Service Levels	\$1.5m	\$0.5m	\$1.0m
Regulatory Requirements	\$0.6m	\$0.6m	---
Maintain Service Levels	<u>\$2.3m</u>	<u>\$0.8m</u>	<u>\$1.5m</u>
Total	\$4.1m	\$1.9m	\$2.5m

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

On April 23, 2007 Council approved the Budget Committee's recommendation approving the additional resource requests.

Business Planning

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

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

BUILDING THE BUDGET

Infrastructure Funding Strategy Infrastructure repair & replacement requirements	?
New Initiatives/Enhanced Service Levels Additional Resource Request	0.5%
Regulatory Requirements Additional Resource Request	0.6%
Maintain Level of Service Additional Resource Requests	0.8%
City Base Budget under the Guidelines	3.7%
Vaughan Public Library Board	0.6%
Tax Rate Impact	6.2%

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.

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

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

Rethink Infrastructure Placement and Replacement

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

Controlled Reserve Spending

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

Increasing Infrastructure Funding Options

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

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

It is important to reiterate that any tax rate increases associated with the above options are in addition to normal Operating Budget requirements and focus solely on infrastructure spending requirements. In addition, the above options exclude annual debenture funding requirement associated with the approved roads program as these requirements are established and the funding policy approved.

This important and complex topic was further detailed in a separate report provided to the Budget Committee on February 20th, 2007.

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

Conclusion

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

As shown in the chart below the increase in the property tax impact of the City's base operating budget has been limited to a 2.6% increase. In addition to the base is an additional tax impact for two (2) main reasons. The largest \$1m or a 1% tax increase is for the repayment of debentures for the repair/reconstruction of roads. The second is \$.8m or a .8% increase to support the City's "Greening Vaughan" environmental initiative, specifically the green bin program.

The above noted increases along with a response to regulatory requirements, new initiatives and increased Library Board funding results in a 6.2% property tax increase, or \$62.00 per year to the average assessed home in Vaughan.

**CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET
Draft Tax Increase Overview**

<i>Major Components</i>	2007 Budget Impact	Res. Tax Rate Increase
Road Debenture Requirements	1,000,000	1.0%
Green Bin Initiative - Full Year Impact	845,510	0.8%
Regulatory Requirements (PSAB, Street Locates, Etc)	580,266	0.6%
New Initiative requests	526,698	0.5%
Sub Total	2,952,474	2.9%
Base Budget	2,691,614	2.7%
2007 City Proposed Tax Increase	5,644,088	5.6%
Library Board	631,490	0.6%
2007 Draft Operating Budget Tax Increase (City & Library Board)	6,275,578	6.2%

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 Revenue and Expenditure Summary

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Respectfully submitted,

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CITY OF VAUGHAN

2007 DRAFT

OPERATING BUDGET

Revenue and Expenditure

Summary

Budget Committee

April 23, 2007

CITY OF VAUGHAN

2007 Draft Operating Budget

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CITY OF VAUGHAN 2007 DRAFT OPERATING BUDGET

1

TAX LEVY SUMMARY

	2007 BUDGET	2006 BUDGET	\$ CHG.
REVENUES	67,271,380	67,192,615	78,765
EXPENDITURES	177,454,258	167,613,385	9,840,873
NET EXPENDITURES	110,182,878	100,420,770	9,762,108
PRIOR YEAR SURPLUS CARRY FORWARD TO REDUCE TAX LEVY	2,500,000	2,500,000	0
LEVY	107,682,878	97,920,770	9,762,108
LESS: ASSESSMENT GROWTH @ 3.41%	3.41%	3.05%	3,486,530
2007 OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED			6,275,578
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS			6.2%
INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT \$412,070 IN DOLLAR TERMS (2006 Valuation)			\$62

2

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	12,264,775	14,706,995	(2,442,220)
CORPORATE	14,976,800	14,472,920	503,880
FEES AND SERVICE CHARGES	34,886,570	32,969,465	1,917,105
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	2,500,000	0
TOTAL REVENUES	167,692,150	167,613,385	78,765
EXPENDITURES:			
DEPARTMENTAL	154,001,413	147,261,800	6,739,613
CORPORATE AND ELECTION	7,849,800	8,565,155	(715,355)
LONG TERM DEBT	5,750,000	4,750,000	1,000,000
CONTINGENCY	3,266,230	499,430	2,766,800
CAPITAL FROM TAXATION	6,586,815	6,537,000	49,815
TOTAL EXPENDITURES	177,454,258	167,613,385	9,840,873
LESS: ASSESSMENT GROWTH @ 3.41%	3,486,530	—————	3,486,530
OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED	6,275,578	0	6,275,578
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS			6.2%
INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT \$412,070 IN DOLLAR TERMS (2006 Valuation)			\$62

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

	Inc. / (Dec.)	
REVENUE IMPACTS		
		<u>SM Amount</u>
<u>Tax Supplementals</u>		(0.1)
<u>Payments in Lieu</u>		0.2
<u>Tax Fines and Penalties</u>		0.5
<u>Reserve Analysis - Transfers to the Operating Budget</u>		
- Engineering Reserve	0.4	
- Insurance Reserve	(0.1)	
- Tax Rate Stabilization Reserve	(2.1)	
- Election Reserve	(0.6)	
	<u>(2.4)</u>	(2.4)
<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	0.2	
	<u>1.9</u>	1.9
2007 OPERATING BUDGET REVENUE INCREASE FROM 2006 OPERATING BUDGET		0.1
EXPENDITURE IMPACTS		
<u>New Complements Requests / Collective Agreements / By-Laws / Progressions and Full Year Impacts</u>		
- Mgmt/Non-Union/Union Progressions and balance of existing Collective Agreement partial impact (excluding VPL)	1.0	
- Benefits Increase (excluding VPL)	0.9	
- New Complement Requests recommended at April 17, 2007 Budget Committee (salaries and benefits)	1.0	
	<u>2.9</u>	2.9
<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)	
- Regulatory Request - underground streetlight power-line locates recommended at April 17, 2007 Budget Committee	0.5	
	<u>2.2</u>	2.2
<u>Long Term Debt / Infrastructure Replacement / Reserve Analysis</u>		
- Long Term Debt for Road Repairs	1.0	
- Heritage Reserve Contribution	0.2	
	<u>1.2</u>	1.2
<u>Utilities Price and Volume Increase</u>		
- Buildings and Facilities	0.3	
- Parks Operations	0.1	
- Public Works	0.1	
	<u>0.5</u>	0.5

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

	Inc. / (Dec.)
<u>EXPENDITURE IMPACTS Continued</u>	
	<u>\$M Amount</u>
<u>Election Costs</u>	(0.6)
 <u>Vaughan Public Library</u>	
- Progression / Collective Agreements / Job Evaluation / Benefits and Resource Materials	0.6
 <u>Contingency</u>	
- Base	2.5
- Departmental Reorganization - New / Enhanced Service Level Request recommended at April 17, 2007 Budget Committee	0.3
	<u>2.8</u>
 <u>Other Various Departmental Budget Impacts</u>	
- Additional Resource Requests recommended at April 17, 2007 Budget Committee	0.2
	<u>0.2</u>
 2007 OPERATING BUDGET EXPENDITURE INCREASE OVER 2006 OPERATING BUDGET	<u>9.8</u>
 2007 Budget Increase before Assessment Growth	9.7
Less: Assessment Growth @ 3.41%	<u>3.5</u>
2007 Budget increase after Assessment Growth	<u>6.2</u>
2007 Budget Tax Rate % Increase after Assessment Growth	<u>6.2%</u>
Increase for an Average Household Assessed at \$412,070 In Dollar Terms (2006 Valuation)	<u>\$62</u>

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**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	3,130,695	2,767,865	362,730
LIBRARY	0	68,000	(68,000)
PARKS DEVELOP. / URBAN DESIGN / REAL ESTATE	360,000	300,000	60,000
FINANCE - FROM CAPITAL	1,080,000	1,080,000	0
FLEET MANAGEMENT	867,335	845,850	21,485
PLANNING	500,000	500,000	0
INSURANCE	2,242,000	2,365,000	(123,000)
TAX RATE STABILIZATION	2,209,955	4,279,790	(2,069,835)
ELECTION	15,000	650,000	(635,000)
WATER & WASTEWATER RECOVERY	1,500,000	1,500,000	0
TOTAL RESERVES	12,264,775	14,706,995	(2,442,220)
FEES/SERVICE CHARGES			
FIRE AND RESCUE SERVICES	487,120	657,715	(170,595)
CLERKS	33,950	29,500	4,450
CLERKS - LICENSING	744,400	747,800	(3,400)
COMMITTEE OF ADJUSTMENT	350,000	315,650	34,350
LEGAL SERVICES	70,000	70,000	0
ENFORCEMENT SERVICES	1,603,220	2,004,000	(400,780)
COMMUNITIES IN BLOOM SPONSORSHIP	15,000	15,000	0
RECREATION	14,816,995	13,872,355	944,640
BUILDINGS AND FACILITIES	96,025	141,025	(45,000)
PARKS OPERATIONS	301,840	314,100	(12,260)
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	451,750	394,750	57,000
ECONOMIC AND BUSINESS DEVELOPMENT	330,000	201,805	128,195
CORPORATE COMMUNICATIONS	84,530	84,530	0
ENGINEERING SERVICES	386,750	325,090	61,660
PUBLIC WORKS - OPERATIONS	559,620	432,625	126,995
NON-PROFIT HOUSING	9,000	9,000	0
VAUGHAN PUBLIC LIBRARIES	246,770	246,770	0
TOTAL FEES / SERVICE CHARGES	34,886,570	32,969,465	1,917,105
TOTAL CORPORATE REVENUES	14,976,800	14,472,920	503,880
TOTAL REVENUE	67,271,380	67,192,615	78,765

CITY OF VAUGHAN 2007 DRAFT OPERATING BUDGET

REVENUE BY MAJOR SOURCE CORPORATE REVENUE DETAIL

CORPORATE REVENUE DETAIL :

FINES AND PENALTIES

TAX CERTIFICATES AND DOCUMENTS

INVESTMENT INCOME

HYDRO INVESTMENT INCOME

HYDRO DIVIDENDS

PROVINCIAL OFFENSES ACT

MISCELLANEOUS REVENUE

PURCHASING

CAPITAL ADMIN. REVENUE

TOTAL CORPORATE REVENUE

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

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**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	243,195	187,335	55,860
CORPORATE POLICY	114,320	113,860	440
FIRE AND RESCUE SERVICES	26,750,550	26,365,710	383,840
EMERGENCY PLANNING	152,850	148,095	4,755
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	463,530	457,155	6,375
CITY FINANCIAL SERVICES	2,382,315	2,342,375	39,940
BUDGETING AND FINANCIAL PLANNING	1,066,875	1,092,405	(25,530)
RESERVES AND INVESTMENTS	733,416	625,280	108,136
PURCHASING SERVICES	1,044,200	1,027,080	17,120
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	333,915	404,685	(70,770)
CITY CLERK	4,264,790	4,112,975	151,815
CITY CLERK - INSURANCE	2,242,000	2,365,000	(123,000)
LEGAL SERVICES	1,373,785	1,383,575	(9,790)
ENFORCEMENT SERVICES	3,204,305	3,064,780	139,525
HUMAN RESOURCES	2,661,900	2,561,145	100,755
COMMISSIONER OF COMMUNITY SERVICES	578,990	575,675	315
COMMUNITY GRANTS AND ADVISORY COMMITTEES	60,340	58,640	1,700
RECREATION	16,024,085	16,475,060	548,025
CULTURAL SERVICES	895,175	672,165	223,010
BUILDINGS AND FACILITIES	15,699,705	15,143,550	556,155
FLEET MANAGEMENT	867,335	852,075	15,260
PARKS OPERATIONS	9,536,102	8,931,300	604,802
PARKS DEVELOPMENT	985,545	962,710	22,835
COMMISSIONER OF PLANNING	308,965	305,740	3,225
DEVELOPMENT PLANNING	2,779,955	2,588,570	191,385
POLICY PLANNING AND URBAN DESIGN	908,100	890,395	17,705
BUILDING STANDARDS	5,699,819	5,664,950	34,869
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS	314,245	313,290	955
ECONOMIC AND BUSINESS DEVELOPMENT	1,491,030	1,168,935	322,095
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	2,344,065	2,098,640	245,425
ENGINEERING AND CONSTRUCTION SERVICES	3,706,265	3,484,380	221,885
PUBLIC WORKS - OPERATIONS	24,405,026	22,255,675	2,149,351
VAUGHAN PUBLIC LIBRARIES	10,688,900	10,105,410	583,490
TOTAL DEPARTMENTAL EXPENDITURES	154,001,413	147,261,800	6,739,613
CORPORATE AND ELECTION	7,849,800	8,655,155	(715,355)
LONG TERM DEBT	5,750,000	4,750,000	1,000,000
CONTINGENCY	3,266,230	499,430	2,766,800
CAPITAL FROM TAXATION	6,586,815	6,537,000	49,815
TOTAL EXPENDITURES	177,454,258	167,813,385	9,840,873

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

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**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	243,195	187,335	55,860
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	162,850	148,095	4,755
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	463,530	457,155	6,375
CITY FINANCIAL SERVICES DETAIL:			
CITY FINANCIAL SERVICES ADMINISTRATION	365,140	356,900	8,240
ACCOUNTING SERVICES	907,930	890,625	17,305
TAXATION AND PROPERTY ASSESSMENT	1,054,555	1,040,920	13,635
PAYROLL SERVICES	54,690	53,930	760
TOTAL CITY FINANCIAL SERVICES	2,382,315	2,342,375	39,940
BUDGETING AND FINANCIAL PLANNING DETAIL:			
BUDGETING ADMINISTRATION	260,855	267,095	(6,240)
BUDGETING	669,515	583,145	(13,630)
FINANCIAL PLANNING	118,175	121,000	(2,825)
ACTIVITY COSTING	118,330	121,165	(2,835)
TOTAL BUDGETING AND FINANCIAL PLANNING	1,066,875	1,092,405	(25,530)
RESERVES AND INVESTMENTS	733,416	625,280	108,136
PURCHASING SERVICES	1,044,200	1,027,080	17,120

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**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	923,345	932,475	(9,130)
COMMUNICATIONS	91,275	91,050	225
RECORDS MANAGEMENT	300,590	204,820	95,770
ARCHIVAL SERVICES	109,190	106,435	2,755
MAILROOM / PRINTSHOP / COURIER SERVICES	817,340	817,725	(385)
LICENSING AND SPECIAL PROJECTS	408,805	405,810	2,995
COMMITTEE OF ADJUSTMENT AND DEVELOP. SERV.	483,940	471,670	12,270
COUNCIL CORPORATE	88,440	88,440	0
COUNCIL ADMINISTRATIVE ASSISTANTS	1,041,865	994,550	47,315
TOTAL CITY CLERK	4,264,790	4,112,975	151,815
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	2,844,305	2,675,500	168,805
ANIMAL CONTROL	360,000	389,280	(29,280)
TOTAL ENFORCEMENT SERVICES	3,204,305	3,064,780	139,525
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	454,865	407,965	46,900
CROSSING GUARDS	811,790	774,040	37,750
HEALTH AND WELLNESS	494,710	491,310	3,400
TOTAL HUMAN RESOURCES	2,661,900	2,561,145	100,755

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**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	4,527,625	4,473,655	53,970
PROGRAMMES ADMINISTRATION	531,965	579,100	(47,135)
AQUATICS	2,872,695	2,813,510	59,185
FITNESS	1,441,475	1,409,375	32,100
GENERAL PROGRAMMES	2,526,410	2,322,580	203,830
CAMPS	1,566,055	1,497,370	68,685
SKATING	85,805	72,505	13,300
CITY PLAYHOUSE	405,235	410,640	(5,405)
PERMITS (VAUGHAN HOCKEY SUBSIDY)	1,096,305	1,074,805	21,500
OTHER PROGRAMMES	970,515	822,520	147,995
TOTAL RECREATION	16,024,085	15,476,060	548,025
CULTURAL SERVICES DETAIL:			
CULTURAL SERVICES ADMINISTRATION	852,296	629,665	222,630
VAUGHAN CULTURAL INTERPRETIVE CENTER	9,880	9,500	380
FESTIVAL OF THE ARTS	16,500	16,500	0
HERITAGE VAUGHAN	16,500	16,500	0
TOTAL CULTURAL SERVICES	895,175	672,165	223,010
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	422,970	407,935	15,035
FLEET MANAGEMENT SERVICES	444,365	444,140	225
TOTAL FLEET MANAGEMENT	867,335	852,075	15,260

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**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	5,464,032	5,003,055	460,977
FORESTRY	929,355	911,615	17,740
CEMETERIES / CAPITAL PROJECTS	1,725,535	1,749,300	(23,765)
TOTAL PARKS OPERATIONS	9,536,102	8,931,300	604,802
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	2,066,130	1,886,065	180,065
DRAFTING	217,130	214,545	2,585
TOTAL DEVELOPMENT PLANNING	2,779,955	2,588,570	191,385
POLICY PLANNING AND URBAN DESIGN	908,100	890,395	17,705
BUILDING STANDARDS	5,699,819	5,664,950	34,869
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	290,425	219,600	70,825
MARKETING	180,690	146,590	34,000
TOURISM	300,000	96,805	203,195
ENVIRONMENT	51,870	51,870	0
TOTAL ECONOMIC AND BUSINESS DEVELOPMENT	1,491,030	1,168,935	322,095
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**

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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	2,344,066	2,098,640	245,426
ENGINEERING AND CONSTRUCTION SERVICES	3,706,265	3,484,380	221,885
TOTAL ENGINEERING SERVICES	6,050,330	5,583,020	467,310
PUBLIC WORKS DETAIL:			
PUBLIC WORKS ADMINISTRATION	1,753,485	1,768,175	(14,690)
ROADS MAINTENANCE	6,662,801	5,669,645	1,093,156
WINTER CONTROL	7,366,220	7,000,095	366,125
WASTE MANAGEMENT	8,632,520	7,917,760	714,760
TOTAL PUBLIC WORKS	24,405,026	22,255,675	2,149,351
VAUGHAN PUBLIC LIBRARIES DETAIL:			
PERSONNEL AND ADMINISTRATION	7,532,835	7,231,060	301,775
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	10,668,900	10,105,410	563,490
TOTAL DEPARTMENTAL EXPENDITURES	154,001,413	147,261,800	6,739,613

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CITY OF VAUGHAN
2007 DRAFT OPERATING BUDGET

**CORPORATE AND ELECTION
EXPENDITURE - DETAILS**

CORPORATE AND ELECTION DETAIL :

	2007 BUDGET	2006 BUDGET	\$ INC./ (DEC.) 2007 / 2006 BUDGET
RESERVE CONTRIBUTIONS:			
1998 & PRIOR BLDG & FACIL. INFRASTR. RES. CONTRIB.	825,000	825,000	0
POST 1998 BLDG & FACIL. INFRASTR. RES. CONTRIB.	675,000	675,000	0
ROADS INFRASTRUCTURE RESERVE CONTRIBUTION	475,000	475,000	0
PARKS INFRASTRUCTURE RESERVE CONTRIBUTION	275,000	275,000	0
BLDG, STDS. SERVICE CONTINUITY RESERVE CONTRIB.	2,555,920	2,555,920	0
ELECTION RESERVE CONTRIBUTION	200,000	250,000	(50,000)
TOTAL RESERVE CONTRIBUTIONS	5,005,920	5,055,920	(50,000)
CORPORATE EXPENDITURES:			
BANK CHARGES	20,000	20,000	0
PROFESSIONAL FEES	146,820	146,820	0
MAJOR OMB HEARINGS - PROFESSIONAL FEES	200,000	200,000	0
JOINT SERVICES	240,000	240,000	0
SUNDRY, DUES & MUNICIPAL GRANTS	34,900	34,900	0
CITY HALL FUNDING	1,000,000	1,000,000	0
TAX ADJUSTMENTS	1,296,175	1,296,175	0
CORPORATE INSURANCE	574,765	605,220	(30,455)
AMO MEMBERSHIP	11,850	11,750	100
CONFERENCES	29,370	29,370	0
ELECTION COSTS	15,000	650,000	(635,000)
SALARY SAVINGS FROM TURNOVER (GAPPING)	(725,000)	(725,000)	0
TOTAL CORPORATE EXPENDITURES	2,843,880	3,509,235	(665,355)
TOTAL RESERVE CONTRIBUTIONS AND CORP. EXPENDITURES	7,849,800	8,565,155	(715,355)