

PROPOSED 2006 OPERATING AND CAPITAL BUDGETS

Recommendation

The Budget Committee recommends:

- 1) That the following report and presentation on the Proposed 2006 Operating and Capital Budgets be received;
- 2) That the deputations from the public be received; and
- 3) That the Proposed 2006 Operating and Capital Budgets be approved subject to any changes as a result of public input.

Purpose

The purpose of the public meeting is to obtain public input and to provide the public with an overview of the Proposed 2006 Operating and Capital Budgets; the major issues the municipality is facing and the impact on taxes to an average household in Vaughan.

Economic Impact

The Proposed 2006 Operating Budget includes a net increase in the taxation funding requirement of \$6.1m which equates to a 3.5% overall average budgeted tax rate increase.

Due to a favourable residential assessment shift, the residential tax rate increase will only be 3.2% which equates to approximately \$31 for a household in Vaughan assessed at \$412,070.

Background - Analysis and Options

Overview

The City of Vaughan continues to be subject to the many factors that put significant pressure on the property tax rate. It is not one or two specific factors that impact the City's budget. There are a variety of factors including increased costs for external service contracts for waste and winter control, increased cost for fire protection, community centres and Libraries, insurance costs and increased maintenance costs for an aging infrastructure. In addition to costs, budgets are impacted by fluctuating revenues as a result of economic and other issues. Declining revenues is a significant issue for Vaughan in the 2006 budget. These factors are accentuated in high growth municipalities like Vaughan and other municipalities within the GTA. These funding issues are often reoccurring and therefore require a permanent funding solution. This is important so that services to the public are sustainable in the long term. These pressures present significant challenges if the City is to achieve a balanced budget and keep the tax increase to a minimum. The three main challenges in achieving these objectives for 2006 were the impacts of significantly reduced development revenues, the full year implication of Bill 124, Provincial legislation that came into effect in 2005 and the settlement of the Fire Services collective agreement.

The City's Operating Budget is funded from two (2) main external sources, taxation and user fees. Taxation represents approximately 59% of the funding and is a stable and permanent source of funding. User fees on the other hand are more susceptible to general economic conditions. In 2006, a \$950,000 net change in the City's operating budget equates to a 1% change in the property tax rate.

Minimizing the Property Tax Increase

Council continuously strives to find opportunities to reduce Vaughan's tax burden, distribute that tax burden fairly across the property owners in Vaughan and provide services in an efficient and effective manner. This often requires challenging the status quo, working with other levels of government and introducing new processes. Examples of such initiatives include the following:

- Continuing to take the position that growth should pay for growth, (Status - ongoing and an example is the significant increase in Planning fees);
- Requesting that the Province assess the “407” and future “for-profit” toll roads so that they can pay their fair share of the tax burden, (Status - unsuccessful);
- Working with the Province to amend legislation to provide authority to increase the tax ratios and then convincing the Region of York to increase the ratios. This increased the tax burden that is paid by the business community and reduced the residential tax burden, (Status - successful);
- Requesting the Province eliminate GTA Pooling. GTA Pooling is the process of collecting property tax dollars in the 905 area to be given to fund social services in the City of Toronto. GTA Pooling is York Regions second largest expense next to Policing. Vaughan believes that social services are important, however they should not be funded through property taxes, (Status - ongoing);
- Requesting that the Province phase out GTA Pooling with the re-writing of the City of Toronto Act, (Status - ongoing).

Meeting the Challenges of 2006

Council and staff work together to ensure that property tax owners receive value for their property tax dollars. This fundamental philosophy is inherent in the budget process, and 2006 is no exception. The budget process must balance the pressures of cost increases, the provision of services and fluctuating revenues against the pressure to provide levels of service that are sustainable and tax rate and user fee increases that are reasonable. The following specific actions were undertaken early in 2005 in preparation for budget deliberations.

- Strict Budget Guidelines Issued
- Performance Measurement Initiative
- Service Review Undertaken
- User Fee Review Undertaken

Each of these is discussed in more detail in the following paragraphs.

- The Budget Committee approved strict budget guidelines. The guidelines permitted budgetary increases where services were expanded to service growth, to meet contractual obligations and costs that are not within the direct control of the municipality. Generally controllable costs were frozen. Staff undertook a comprehensive analysis of the 2006 budget expenditures to ensure a minimal budgetary impact on the tax rate for 2006. Staff approached this analysis in 3 different ways as noted below and detailed in Attachment 4:
 - 1) Major Departmental Increases: 85% of the departmental expenditure increase resides within 6 departments; these departments’ increases were analysed and were within the parameters of the Council approved budget guidelines.
 - 2) Specific Expenditure Types: 8 expenditure types were previously specifically identified by the Budget Committee to be compared to the prior year base budget. These were advertising, computer hdwr/soft, cellular, office equipment and supplies, overtime, part time, and professional fees. These expenditure types were analysed and were within the parameters of the Council approved budget guidelines.
 - 3) Overall Reasonability Test: A reasonability test of the overall percentage increase in departmental expenditures net of approved increases as per the budget guidelines was performed. The result was no net increase outside of the approved increases as per the Council approved budget guidelines.

This comprehensive budget expenditure analysis demonstrated that expenditures are under control and met the strict budget criteria as set out by Council.

- Undertaking a performance measurement initiative. The objective of the initiative was to gather data and develop performance measures to facilitate a fact based discussion with respect to the efficient delivery of selected City services. The results would provide evidence based information from which to make decisions around productivity, service levels and resource allocation.

This initiative was focused on the main tax supported services, such as Public Works, Recreation, Building and Facilities and Parks, etc. As presented to the Budget Committee on October 28, 2005 the key finding of this initiative were:

- Staff productivity in absorbing increasing volumes as the City grows;
- Demonstrable improvement in efficiency/productivity for a number of tax supported services
- Need to improve data collection processes in certain areas

In summary, the performance measurement initiative demonstrated a trend of improved efficiency.

- Council initiated a process whereby staff were to review the services that are provided by the City. Services were categorized as either mandated through legislation or regulations, essential to the operation of the municipality or value added. The purpose of the review was to provide information and facilitate budget deliberations around the allocation and re-allocation of limited resources.

The Budget Committee reviewed the following value added services currently provided by the roads department to the residents of Vaughan:

- 1) Plowing roads in excess of the Provincial Minimum Standards of 8-10cm on Class 3, 4, & 5 roads, with no accumulation limit on some of the smaller cul-de-a-sacs (Class 6)
- 2) Maintaining roads in a bare pavement condition in excess of the Provincial Minimum Standards for secondary roads. (i.e. salt application on secondary roads).
- 3) Maintaining full scale public sidewalks plowing and salting notwithstanding there is a By-Law requiring residents to maintain the public sidewalk to be free of ice and snow.
- 4) Providing residential windrow driveway snow clearing during snow plowing operations even though this service is not offered by most other municipalities.

The result of this initiative was to continue to maintain the higher level of service to residents by plowing roads in excess of the Provincial Minimum Standards, full scale public sidewalks plowing and salting, and to continue providing residential windrow driveway snow clearing during snow ploughing operations. The only recommended change was to now maintain roads in a bare pavement condition that meets the Provincial Minimum Standards for secondary roads through reduced salt application.

A services review will be an ongoing aspect of the budget process as each year decisions regarding the allocation of limited resources is required.

- Undertook a general user fee review to ensure the relationship between user fees and the cost of providing the service is maintained. The objective was to maintain the balance between funding through user fees and the general tax rate. Where there is a user fee, that fee should be adjusted annually to reflect changes in the cost of delivering the service. If the cost of delivery increases and the user fee does not increase, by default there is a need to raise the property tax rate. With this concept in mind, staff undertook a review of all existing user fees and assessed opportunities for new fees. The results of the user fees review, including a user fee policy for recreation are included in separate reports in today's agenda.

The City of Vaughan, with the support of Council, continues to aggressively meet the challenges that put pressure to increase property taxes. The initiatives above demonstrate effective financial management of the City operations. Council and staff will continue to seek opportunities to minimize property tax rate increases while providing value to the residents of Vaughan.

2006 is a Re-Assessment Year

Property values were last assessed and updated by the Municipal Property Assessment Corporation (MPAC) in 2003. MPAC has recently completed a re-assessment that will be used as the basis for the 2006 property tax billing. On average, residential properties in Vaughan increased by 11.7% as a result of the re-assessment. Re-assessment must be revenue neutral from the municipalities' perspective. Under Provincial legislation when there is a net increase in property values as a result of a re-assessment the City must lower its tax rate so that the amount of tax revenue that the City generates before and after the re-assessment are equal.

A re-assessment updates property values for existing homes and businesses based on their current market value. The effect of a re-assessment is to adjust property values which in turn shifts the tax burden amongst the various property owners, however as stated above there is no net increase in revenue generated for the City. As a "rule of thumb" your property taxes will be lower if the assessment increase of your property is less than the average increase across the City. Conversely, your taxes will increase if your assessment increased by more than the average.

Assessment Growth Does Not Cover All Cost Increases

Different from the re-assessment of existing properties is the growth in the assessment base as a result of new homes and businesses. Each year there is additional residential, commercial and industrial development in the City generating additional tax revenues. However, these additional tax revenues are offset by additional costs incurred to service the new growth. These additional costs include waste collection, road maintenance and winter control, fire protection, recreation, parks and library services.

In addition, although assessment growth generates additional revenue, tax increases are still required. An explanation is provided in the following paragraphs:

- Without a tax rate increase, homes and business would be billed at the prior year's tax rate. The prior year's rate does not take into account the year over year increase in costs and other factors impacting the City's operations. The tax rate must therefore be adjusted annually to take inflation and other changes into account.
- The development industry, through development charges, has funded the initial capital cost of growth infrastructure such as roads, fire halls, libraries and community centres. Since the original infrastructure was not funded from taxation, there is no funding provision for the repair and replacement of this growth related infrastructure in the base tax rate. Therefore the tax rate must be increased to fund the repair and replacement as the infrastructure ages. The impact of this increases as the City grows and the amount of infrastructure being built increases.
- A further compounding issue is when services are provided before all the homes and businesses that will eventually use the service are built. This impact is more pronounced in a high growth municipality where the need to put facilities in place in advance is greater. For example, this can be the case with Fire and Rescue Services.
- Historically taxation funding, including revenues from increased assessment growth represent approximately 55% of municipal funding. Therefore if user fees and other revenues don't keep pace an increase in the tax rate is required to cover the shortfall.

Revenue from assessment growth reduces the requirement to increase taxes, but will not eliminate a tax rate increase.

Operating Budget Summary

The City's Proposed Operating Budget is approximately \$167.6m (Attachment 1). Inherent in these budgets are cost pressures from growth, inflation, repair and replacement of aging infrastructure and reduced revenues in certain areas.

The Operating Budget highlights are as follows:

- Total Operating Budget of \$167.6m
- \$948,845 equals a 1% tax rate increase
- Assessment Growth 3.05% (2005 5.32%)
- \$2.5M Surplus carried forward from 2004
- \$4.0M from Tax Rate Stabilization Reserve
- \$0.5M from the Planning Reserve
- Full year impact of Provincial legislation, Bill 124, (-\$3.1m)
- Decline in development activity and associated revenues, (- \$0.9m)
- Roll out of Citizen Information Center – Access Vaughan
- Developed a comprehensive Recreation User Fee Policy that relates the fee structure to different types of service
- User Fees adjusted to reflect cost increases
- Firefighter Collective Agreement Settled
- Full Year Operation of the Vellore Village Community Centre and Chancellor Park CC Expansion

In addition, included in the Proposed 2006 Operating Budget is the continued utilization of one-time reserve subsidies of \$4.0m from the tax rate stabilization reserve and \$0.5m from the Planning Reserve. The increase in the utilization of the tax rate stabilization reserve from the 2005 level of \$2.2m is primarily due to the decline in planning application revenue and the full year impact of provincial legislation on building permit revenue, Bill 124. In an earlier report, the Planning department indicated that the decline in planning revenue was short term in nature. This level of reserve funding is not sustainable and is in addition to the \$2.5 carried forward from the 2005 surplus.

Results of the Proposed 2006 Operating Budget

The Proposed 2006 Operating Budget includes a net increase in the taxation funding requirement of \$6.1m which equates to a 3.5% overall average budgeted tax rate increase, with a residential tax rate increase of 3.2% which equates to approximately \$31 for a household in Vaughan assessed at \$412,070. Although the average tax increase across all property classes is 3.5%, the tax increase for the residential property class is slightly less. The reason for the difference is a small shift in the weighting of Commercial/Industrial assessment vs. residential assessment. The Commercial/Industrial property classes grow proportionally more so they take more of the tax burden. This means that the City can have a lower rate increase for residential property owners. The proposed residential tax rate increase of 3.2% can be broken down as follows:

	% inc	avg \$ impact
Fire & Rescue Services/Emergency Mgmt	1.3%	\$12.73
Vaughan Public Libraries	0.2%	\$1.96
Development Revenue Decline & Bill 124	4.0%	\$39.16
Remaining Municipal Services	<u>(2.3%)</u>	<u>(\$22.99)</u>
Total	3.2%	\$30.86

The tax rate increase relating to fire protection results from the fire services collective agreement settlement and accounts for 1.3% of the 3.2% residential tax rate increase. The largest single reason for the 3.2% residential tax rate increase is due to the reduction in revenue resulting from the impact of provincial legislation, Bill 124, on building permits and anticipated reduced volume in planning applications. The combination of these 2 areas increases the tax rate by 4.0% or \$39.16 per household. The remaining municipal services which include snow removal, waste collection, recreation facilities, parks, building and facilities maintenance and administration offset the increases with a 2.3% tax rate decrease or approximately a \$22.99 reduction per household. With this \$30.86 increase, a \$412,070 home in Vaughan will remit \$1009.56 to cover the cost of services provided by Vaughan.

Good Value for Your Property Tax Dollar

The City of Vaughan is responsible for the billing and collection of the property tax requirements of York Region and the Province for education purposes. Of your total property tax bill only 25% goes to the City of

Vaughan. The majority, 75% of your residential property taxes are forwarded to York Region and Provincial.

The 2005 Property Tax Rate Chart, (Attachment 3), compares Vaughan's tax rate to other municipalities in the GTA and indicates that Vaughan's residential tax rate is one of the lowest in the GTA, outside of Toronto.

Although other municipalities have not finalized their 2006 Budget deliberations, it is expected that Vaughan will continue to have one of the lowest residential tax rates in the GTA, outside of Toronto.

With only a 25% share of your property taxes going to the City of Vaughan, Vaughan has achieved the following:

- Providing a wide range of services from Fire & Rescue, Roads, Waste Collection, Recreation, Library, etc.
- Cumulative tax rate increases since 1993 that approximate inflation
- Cost Effective Services
- One of the lowest residential tax rates in the GTA (outside of Toronto)

Based on the Proposed 2006 Operating Budget, a Vaughan home assessed at \$412,070 would remit \$1,010 to cover the cost of all the services provided by the City of Vaughan. The following Table illustrates the cost of service based on the average assessed home in Vaughan.

Cost Per Household for Residential Property Assessed at \$412,070

Major City Services

Fire & Rescue & Emergency Management Services	\$267.10
Public Works & Roads Operations	\$191.74
Recreation	\$108.35
Vaughan Public Libraries	\$ 99.18
Corporate and Development	\$ 88.74
Parks Design, Maintenance and Construction	\$ 87.86
Waste Management	\$ 81.40
Buildings and Facilities	\$ 62.08
Corporate Infrastructure Reserve	<u>\$ 23.13</u>
Total	<u>\$1,009.56</u>

The \$1,010 in property taxes for all the services provided by the City of Vaughan compares favourably to the annual cost of hydro and natural gas.

Capital Budget Summary

The Proposed Capital Budget is \$48.3 M (Attachment 2). A financial policy based approach approved by Council was used in the preparation of this capital budget. Pressures of growth and maintaining existing infrastructure were balanced against available funding, the impact on the operating budget, the staff resources to undertake and properly manage the capital projects and the impact the funding requirements would have on the overall financial position of the City.

The following Capital Budget highlights provide an over view of what is contained in the Capital Budget:

- 124 New Capital Projects
- \$22.8M in New Infrastructure
 - 2 Neighbourhood Parks (4.4 Hectares)
 - Green Bin Organic Recycling Initiative
 - Servicing for the additional Public Works Yard
 - 8.1 Km of New Watermains and Sanitary Sewer Outlet
 - 3 New Valley Crossing & New Mid Block Collector

- \$25.5M allocated to repairs, maintenance, and improvements to existing infrastructure
 - Sports field repairs and maintenance
 - Playground retro-fit program to ensure code compliance
 - 24.5 Km of Road Construction, Resurfacing, and Rural Road Upgrading
 - 3.5 Km of Watermain Replacement

The Proposed Capital Budget is \$48.3m, with funding sources of \$22.8m from development charges, \$7.1m from Reserves, taxation funded projects of \$6.6m, long term debt of \$10.4m and \$1.4m in miscellaneous revenue.

An application was submitted to the Canada Ontario Municipal Rural Infrastructure Fund (COMRIF) requesting 2/3 funding for the Green Bin Organic Program. The City of Vaughan anticipates being notified in the first quarter of 2006 whether the application or part thereof was successful. In the event the COMRIF application is not approved the Municipal Gas Tax Funding in the amount of \$1,774,656.70 (received November 2005) will be used to partially fund the Green Bin Program. In the event the COMRIF application is successful, staff will report at a later date on a capital infrastructure plan for the Municipal Gas Tax Rebate Funds.

Relationship to Vaughan Vision 2007

The Proposed 2006 Operating and Capital Budgets provides the funding for the City to deliver the services to the residents and achieve its strategic objectives in 2006.

Conclusion

The Proposed 2006 Operating and Capital Budgets are recommended for approval, subject to considering the input received from the public.

Attachments

- Attachment 1 – Proposed 2006 Operating Budget
- Attachment 2 – Proposed 2006 Capital Budget
- Attachment 3 - Comparison of 2005 Property Tax Rates in the GTA
- Attachment 4 – Budget Expenditure Increase Analysis



CITY OF VAUGHAN

PROPOSED

2006 OPERATING BUDGET

**REVENUE AND EXPENDITURE
SUMMARY**

**SPECIAL COUNCIL
PUBLIC MEETING**

January 24, 2006

CITY OF VAUGHAN PROPOSED 2006 OPERATING BUDGET SPECIAL COUNCIL

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**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

TAX LEVY SUMMARY

	2006 BUDGET	2005 BUDGET	\$ CHG.
REVENUES	66,932,960	63,991,345	2,941,615
EXPENDITURES	167,638,385	158,567,490	9,070,896
NET EXPENDITURES	100,705,425	94,576,145	6,129,280
PRIOR YEAR SURPLUS CARRY FORWARD TO REDUCE TAX LEVY	2,500,000	2,500,000	0
LEVY	98,205,425	92,076,145	6,129,280
LESS: ASSESSMENT GROWTH	3.05%	5.32%	2,808,320
2006 OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED			3,320,960
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS			3.5%
RESIDENTIAL TAX RATE INCREASE IN PERCENTAGE TERMS			3.2%
RESIDENTIAL INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT \$412,070 IN DOLLAR TERMS			\$31

**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

REVENUE AND EXPENDITURE SUMMARY

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
REVENUES:			
TAXATION	92,076,145	92,076,145	0
SUPPLEMENTAL TAXATION	2,300,000	2,750,000	(450,000)
GRANT / PAYMENT IN LIEU / OTHER	2,743,235	2,943,235	(200,000)
RESERVES	14,452,340	9,464,680	4,987,660
CORPORATE	14,472,920	13,139,800	1,333,120
FEES AND SERVICE CHARGES	32,964,465	35,693,630	(2,729,165)
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	2,500,000	0
TOTAL REVENUES	161,509,105	158,567,490	2,941,615
EXPENDITURES:			
DEPARTMENTAL	146,642,400	138,531,950	8,110,450
CORPORATE AND ELECTION	8,568,985	8,033,045	535,940
LONG TERM DEBT	4,750,000	4,400,000	350,000
CONTINGENCY	1,140,000	563,495	576,505
CAPITAL FROM TAXATION	6,537,000	7,039,000	(502,000)
TOTAL EXPENDITURES	167,638,385	158,567,490	9,070,895
LESS: ASSESSMENT GROWTH @ 3.05%	2,808,320	—————	2,808,320
OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED	3,320,960	0	3,320,960
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS			3.5%
RESIDENTIAL TAX RATE INCREASE IN PERCENTAGE TERMS			3.2%
RESIDENTIAL INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT \$412,070 IN DOLLAR TERMS			\$31

**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

REVENUE BY MAJOR SOURCE

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
TAXATION			
SUPPLEMENTALS	2,300,000	2,750,000	(450,000)
GRANT			
LIBRARY GRANT	143,235	143,235	0
PAYMENT IN LIEU / OTHER			
PAYMENT IN LIEU / OTHER	2,600,000	2,800,000	(200,000)
RESERVES			
HERITAGE	350,490	309,530	40,960
ENGINEERING	2,767,865	2,475,065	292,800
LIBRARY	68,000	68,000	0
PARKS DEVELOP. / URBAN DESIGN / REAL ESTATE	300,000	300,000	0
FINANCE - FROM CAPITAL	1,080,000	1,080,000	0
FLEET MANAGEMENT	845,850	722,130	123,720
PLANNING	500,000	500,000	0
INSURANCE	2,365,000	0	2,365,000
TAX RATE STABILIZATION	4,025,135	2,209,955	1,815,180
DEBENTURE CONTRIBUTION	0	500,000	(500,000)
ELECTION	650,000	0	650,000
WATER & WASTE WATER RECOVERY	1,500,000	1,300,000	200,000
TOTAL RESERVES	14,452,340	9,464,680	4,987,660
FEES/SERVICE CHARGES			
NON-PROFIT HOUSING	9,000	9,400	(400)
CLERKS	29,500	29,500	0
LICENSING - CLERKS	747,800	739,900	7,900
COMMITTEE OF ADJUSTMENT	315,650	415,925	(100,275)
LEGAL SERVICES	70,000	70,000	0
ENFORCEMENT SERVICES	2,004,000	2,358,500	(354,500)
FIRE AND RESCUE SERVICES	657,715	605,000	52,715
BUILDING STANDARDS - LICENSES/PERMITS	9,040,000	12,000,000	(2,960,000)
- PLUMBING PERMITS	545,000	725,000	(180,000)
- SERVICE CHARGES	248,500	127,000	121,500
ECONOMIC & BUSINESS DEVELOPMENT	201,805	105,000	96,805
CORPORATE COMMUNICATIONS	84,530	32,500	52,030
ENGINEERING SERVICES	325,090	429,750	(104,660)
PUBLIC WORKS - OPERATIONS	432,625	217,525	215,100
BUILDINGS AND FACILITIES	141,025	139,825	1,200
COMMUNITIES IN BLOOM SPONSORSHIP	15,000	30,000	(15,000)
RECREATION	13,872,355	12,448,675	1,423,680
PARKS OPERATIONS	314,100	498,200	(184,100)
CEMETERIES	59,000	59,000	0
DEVELOPMENT PLANNING AND POLICY	3,605,000	4,406,160	(801,160)
VAUGHAN PUBLIC LIBRARIES	246,770	246,770	0
TOTAL FEES / SERVICE CHARGES	32,964,465	35,693,630	(2,729,165)
TOTAL CORPORATE REVENUES	14,472,920	13,139,800	1,333,120
TOTAL REVENUE	66,932,960	63,991,345	2,941,615

**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

**REVENUE BY MAJOR SOURCE
CORPORATE REVENUE DETAIL**

CORPORATE REVENUE DETAIL :

FINES AND PENALTIES
TAX CERTIFICATES AND DOCUMENTS
INVESTMENT INCOME
HYDRO INVESTMENT INCOME
PROVINCIAL OFFENSES ACT
MISCELLANEOUS REVENUE
PURCHASING
CAPITAL ADMIN. REVENUE
TOTAL CORPORATE REVENUE

2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
3,600,000	3,675,000	(75,000)
281,800	269,800	12,000
2,900,000	2,900,000	0
6,700,000	5,500,000	1,200,000
890,000	699,000	191,000
41,000	41,000	0
45,000	40,000	5,000
15,120	15,000	120
14,472,920	13,139,800	1,333,120

**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

EXPENDITURE BY MAJOR CATEGORY (1)

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
COUNCIL	1,202,459	1,199,225	3,234
CITY MANAGER	535,005	592,445	(57,440)
OPERATIONAL AUDIT	159,595	147,375	12,220
STRATEGIC PLANNING	187,335	170,360	16,975
CORPORATE POLICY	113,880	109,450	4,430
FIRE AND RESCUE SERVICES	26,491,705	24,765,730	1,725,975
EMERGENCY MANAGEMENT	148,095	142,895	5,200
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	449,010	422,580	26,430
CITY FINANCIAL SERVICES	2,246,680	2,204,790	41,890
BUDGETING AND FINANCIAL PLANNING	1,091,060	942,505	148,555
RESERVES AND INVESTMENTS	621,815	597,750	24,065
PURCHASING SERVICES	943,300	915,055	28,245
COMMISSIONER OF LEGAL AND ADMINISTRATIVE SERVICES	397,095	313,700	83,395
CITY CLERK	3,986,700	3,848,335	138,365
CITY CLERK - INSURANCE	2,385,000	0	2,385,000
LEGAL SERVICES	1,344,265	1,119,025	225,240
ENFORCEMENT SERVICES	3,064,780	2,934,705	130,075
HUMAN RESOURCES	2,538,305	2,444,910	93,395
COMMISSIONER OF COMMUNITY SERVICES	571,085	576,195	(5,110)
COMMUNITY GRANTS AND ADVISORY COMMITTEES	58,640	56,420	2,220
RECREATION	15,463,305	14,207,125	1,256,180
CULTURAL SERVICES	672,165	649,630	22,535
BUILDINGS AND FACILITIES	15,128,410	14,372,975	755,435
FLEET MANAGEMENT	845,850	730,185	115,665
PARKS OPERATIONS	8,919,415	8,656,940	262,475
PARKS DEVELOPMENT	949,060	923,090	25,970
COMMISSIONER OF PLANNING	298,150	288,495	9,655
PLANNING / POLICY / URBAN DESIGN	3,461,830	3,339,940	121,890
BUILDING STANDARDS	5,499,250	5,246,585	252,665
COMMISSIONER OF ECONOMIC AND TECHNOLOGY DEVELOPMENT AND CORPORATE COMMUNICATIONS	305,700	294,910	10,790
ECONOMIC AND BUSINESS DEVELOPMENT	1,160,295	1,170,355	(10,060)
ACCESS VAUGHAN	615,770	175,380	440,390
INFORMATION TECHNOLOGY MANAGEMENT	5,500,895	5,286,025	234,870
CORPORATE COMMUNICATIONS	1,121,045	1,064,115	56,930
COMMISSIONER OF ENGINEERING AND PUBLIC WORKS	291,800	287,655	4,145
DEVELOP. / TRAFFIC AND TRANSPORT. ENGINEERING	2,530,940	2,228,095	302,845
ENGINEERING AND CONSTRUCTION SERVICES	3,005,840	2,882,785	123,055
PUBLIC WORKS - OPERATIONS	22,251,680	23,519,805	(1,268,145)
VAUGHAN PUBLIC LIBRARIES	10,105,410	9,724,410	381,000
TOTAL DEPARTMENTAL EXPENDITURES	146,642,400	138,531,950	8,110,450
CORPORATE AND ELECTION	8,568,985	8,033,045	535,940
LONG TERM DEBT	4,750,000	4,400,000	350,000
CONTINGENCY	1,140,000	563,495	576,505
CAPITAL FROM TAXATION	6,537,000	7,039,000	(502,000)
TOTAL EXPENDITURES	167,638,385	158,567,490	9,070,895

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

**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

EXPENDITURE DETAILS BY DEPARTMENT

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
DEPARTMENTAL DETAILS:			
COUNCIL	1,202,459	1,199,225	3,234
CITY MANAGER	535,005	592,445	(57,440)
OPERATIONAL AUDIT	159,595	147,375	12,220
STRATEGIC PLANNING	187,335	170,360	16,975
CORPORATE POLICY	113,880	109,450	4,430
FIRE AND RESCUE SERVICES DETAIL:			
FIRE ADMINISTRATION	967,640	858,895	108,745
FIRE COMMUNICATION	831,740	794,505	37,235
FIRE MECHANICAL	448,620	431,590	17,030
FIRE PREVENTION	1,363,130	1,144,675	218,455
FIRE OPERATIONS	22,375,165	21,021,030	1,354,135
FIRE TRAINING	441,965	439,785	2,180
EMERGENCY MEDICAL PROGRAM	63,445	75,250	(11,805)
TOTAL FIRE AND RESCUE SERVICES	26,491,705	24,765,730	1,725,975
EMERGENCY MANAGEMENT	148,095	142,895	5,200
COMMISSIONER OF FINANCE AND CORPORATE SERVICES	449,010	422,580	26,430
CITY FINANCIAL SERVICES DETAIL:			
CITY FINANCIAL SERVICES ADMINISTRATION	356,900	343,630	13,270
ACCOUNTING SERVICES	794,930	765,335	29,595
TAXATION AND PROPERTY ASSESSMENT	1,040,920	1,043,840	(2,920)
PAYROLL SERVICES	53,930	51,985	1,945
TOTAL CITY FINANCIAL SERVICES	2,246,680	2,204,790	41,890
BUDGETING AND FINANCIAL PLANNING DETAIL:			
BUDGETING ADMINISTRATION	267,095	242,935	24,160
BUDGETING	581,800	468,640	113,160
FINANCIAL PLANNING	121,000	121,045	(45)
ACTIVITY COSTING	121,165	109,885	11,280
TOTAL BUDGETING AND FINANCIAL PLANNING	1,091,060	942,505	148,555
RESERVES AND INVESTMENTS	621,815	597,750	24,065
PURCHASING SERVICES	943,300	915,055	28,245

**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

EXPENDITURE DETAILS BY DEPARTMENT

DEPARTMENTAL DETAILS:

**COMMISSIONER OF LEGAL
AND ADMINISTRATIVE SERVICES**

CITY CLERK DETAILS:

CLERKS ADMINISTRATION
COMMUNICATIONS
RECORDS MANAGEMENT
ARCHIVAL SERVICES
MAILROOM / PRINTSHOP / COURIER SERVICES
LICENSING AND SPECIAL PROJECTS
COMMITTEE OF ADJUSTMENT AND DEVELOP. SERV.
COUNCIL CORPORATE
COUNCIL ADMINISTRATIVE ASSISTANTS

TOTAL CITY CLERK

CITY CLERK - INSURANCE

LEGAL SERVICES DETAIL:

LEGAL SERVICES ADMINISTRATION
REGISTRATION FEES
REAL ESTATE

TOTAL LEGAL SERVICES

ENFORCEMENT SERVICES DETAIL:

ENFORCEMENT SERVICES ADMINISTRATION
ANIMAL CONTROL

TOTAL ENFORCEMENT SERVICES

HUMAN RESOURCES DETAIL:

HUMAN RESOURCES ADMINISTRATION
RECRUITMENT AND TRAINING
EMPLOYEE RELATIONSHIPS
EMPLOYEE SERVICES
CROSSING GUARDS
HEALTH AND WELLNESS

TOTAL HUMAN RESOURCES

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
	397,095	313,700	83,395
	817,745	778,800	38,945
	91,050	80,465	10,585
	204,820	205,575	(755)
	94,710	92,805	1,905
	817,725	811,695	6,030
	405,990	396,715	9,275
	471,670	458,505	13,165
	88,440	88,440	0
	994,550	935,335	59,215
	3,986,700	3,848,335	138,365
	2,365,000	0	2,365,000
	1,029,780	818,420	211,360
	26,430	26,430	0
	288,055	274,175	13,880
	1,344,265	1,119,025	225,240
	2,675,500	2,545,425	130,075
	389,280	389,280	0
	3,064,780	2,934,705	130,075
	34,405	37,525	(3,120)
	413,450	388,150	25,300
	431,860	419,410	12,450
	404,250	392,305	11,945
	767,505	696,655	70,850
	486,835	510,865	(24,030)
	2,538,305	2,444,910	93,395

**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

EXPENDITURE DETAILS BY DEPARTMENT

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
DEPARTMENTAL DETAILS:			
COMMISSIONER OF COMMUNITY SERVICES	446,085	409,295	36,790
COMMUNITIES IN BLOOM	125,000	166,900	(41,900)
COMMUNITY GRANTS AND ADVISORY COMMITTEES	58,640	56,420	2,220
RECREATION DETAIL:			
RECREATION ADMINISTRATION	3,821,530	3,444,560	376,970
PROGRAMMES ADMINISTRATION	2,297,065	2,061,105	235,960
AQUATICS	2,813,510	2,236,090	577,420
FITNESS, HEALTH AND SPORT	1,753,930	1,674,920	79,010
CHILDREN / PRESCHOOL PROGRAMMES	920,980	862,815	58,165
CAMPS	1,496,370	1,670,850	(174,480)
SKATING	72,505	83,790	(11,285)
CITY PLAYHOUSE	397,885	475,580	(77,695)
YOUTH / ADULT / SENIOR PROGRAMMES	294,960	285,935	9,025
PERMITS (VAUGHAN HOCKEY SUBSIDY)	1,074,805	1,048,590	26,215
OTHER PROGRAMMES	519,765	362,890	156,875
TOTAL RECREATION	15,463,305	14,207,125	1,256,180
CULTURAL SERVICES DETAIL:			
CULTURAL SERVICES ADMINISTRATION	629,665	606,160	23,505
VAUGHAN CULTURAL INTERPRETIVE CENTER	9,500	0	9,500
FESTIVAL OF THE ARTS	16,500	9,710	6,790
HERITAGE VAUGHAN	16,500	33,760	(17,260)
TOTAL CULTURAL SERVICES	672,165	649,630	22,535
BUILDINGS AND FACILITIES DETAIL:			
ADMINISTRATION	1,968,300	1,860,980	107,320
TRADES SHOPS	433,250	406,190	27,060
CIVIC CENTRE	1,207,080	1,196,655	10,425
BUILDING OPERATIONS	11,519,780	10,909,150	610,630
TOTAL BUILDINGS AND FACILITIES	15,128,410	14,372,975	755,435
FLEET MANAGEMENT DETAIL:			
FLEET MANAGEMENT ADMINISTRATION	403,740	385,205	18,535
FLEET MANAGEMENT SERVICES	442,110	344,980	97,130
TOTAL FLEET MANAGEMENT	845,850	730,185	115,665

**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

EXPENDITURE DETAILS BY DEPARTMENT

DEPARTMENTAL DETAILS:

COMMISSIONER OF COMMUNITY SERVICES - continued

PARKS OPERATIONS DETAIL:

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
PARKS ADMINISTRATION	0	124,315	(124,315)
OPERATIONS	6,413,785	6,033,595	380,190
FORESTRY	890,895	917,185	(26,290)
CEMETERIES / CAPITAL PROJECTS	1,614,735	1,581,845	32,890
TOTAL PARKS OPERATIONS	8,919,415	8,656,940	262,475
PARKS DEVELOPMENT	949,060	923,090	25,970

COMMISSIONER OF PLANNING

PLANNING / POLICY / URBAN DESIGN DETAIL:

PLANNING ADMINISTRATION	482,715	452,460	30,255
DEVELOPMENT PLANNING	1,874,175	1,816,390	57,785
POLICY / URBAN DESIGN	890,395	863,090	27,305
DRAFTING	214,545	208,000	6,545
TOTAL PLANNING / POLICY / URBAN DESIGN	3,461,830	3,339,940	121,890
BUILDING STANDARDS	5,499,250	5,246,585	252,665

**COMMISSIONER OF ECONOMIC AND TECHNOLOGY
DEVELOPMENT AND CORP. COMMUNICATIONS**

ECONOMIC AND BUSINESS DEVELOPMENT DETAIL:

ECONOMIC AND BUSINESS DEVELOP. ADMIN.	645,430	736,835	(91,405)
BUSINESS DEVELOPMENT	219,600	242,650	(23,050)
MARKETING	146,590	139,000	7,590
TOURISM	96,805	0	96,805
ENVIRONMENT	51,870	51,870	0
TOTAL ECONOMIC AND BUSINESS DEVELOPMENT	1,160,295	1,170,355	(10,060)
ACCESS VAUGHAN	615,770	175,380	440,390

INFORMATION TECHNOLOGY MANAGEMENT DETAIL:

INFORMATION TECHNOLOGY MGMT. ADMINISTRATION	317,340	289,915	27,425
TECHNICAL SUPPORT	2,318,050	2,280,260	37,790
ENTERPRISE SYSTEMS	1,942,130	1,730,765	211,365
CLIENT SUPPORT	923,175	965,085	(41,910)
TOTAL INFORMATION TECHNOLOGY MANAGEMENT	5,500,695	5,266,025	234,670
CORPORATE COMMUNICATIONS ADMINISTRATION	1,121,045	1,064,115	56,930

**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

EXPENDITURE DETAILS BY DEPARTMENT

DEPARTMENTAL DETAILS:

**COMMISSIONER OF ENGINEERING SERVICES
AND PUBLIC WORKS**

ENGINEERING SERVICES DETAIL:

DEVELOP. / TRAFFIC AND TRANSPORT. ENGINEERING
ENGINEERING AND CONSTRUCTION SERVICES

TOTAL ENGINEERING SERVICES

PUBLIC WORKS DETAIL:

PUBLIC WORKS ADMINISTRATION
ROADS MAINTENANCE
WINTER CONTROL
WASTE MANAGEMENT

TOTAL PUBLIC WORKS

VAUGHAN PUBLIC LIBRARIES DETAIL:

PERSONNEL AND ADMINISTRATION
COMMUNICATIONS
RESOURCES
FACILITIES

TOTAL DEPARTMENTAL EXPENDITURES

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
	291,800	287,655	4,145
	2,530,940	2,228,095	302,845
	3,005,840	2,882,785	123,055
	5,536,780	5,110,880	425,900
	1,763,760	1,755,635	8,125
	5,570,045	5,378,890	191,155
	7,000,095	7,499,845	(499,750)
	7,917,760	8,885,435	(967,675)
	22,251,660	23,519,805	(1,268,145)
	7,231,060	6,919,060	312,000
	617,870	584,330	33,540
	1,343,900	1,318,900	25,000
	912,580	902,120	10,460
	10,105,410	9,724,410	381,000
	146,642,400	138,531,950	8,110,450

**CITY OF VAUGHAN
PROPOSED 2006 OPERATING BUDGET
SPECIAL COUNCIL**

CORPORATE AND ELECTION EXPENDITURE - DETAIL

CORPORATE AND ELECTION DETAIL :

RESERVE CONTRIBUTIONS:

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

TOTAL RESERVE CONTRIBUTIONS

CORPORATE EXPENSES:

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)

TOTAL CORPORATE EXPENSES

TOTAL RESERVE CONTRIBUTIONS AND CORP. EXPENSES

	2006 BUDGET	2005 BUDGET	\$ INC./ (DEC.) 2006 / 2005 BUDGET
	825,000	825,000	0
	675,000	675,000	0
	475,000	475,000	0
	275,000	275,000	0
	2,555,920	2,750,000	(194,080)
	0	0	0
	250,000	350,000	(100,000)
TOTAL RESERVE CONTRIBUTIONS	5,055,920	5,350,000	(294,080)
	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
	1,300,000	1,275,000	25,000
	605,220	550,200	55,020
	11,750	11,750	0
	29,370	29,370	0
	650,000	0	650,000
	(725,000)	(825,000)	100,000
TOTAL CORPORATE EXPENSES	3,513,065	2,683,045	830,020
TOTAL RESERVE CONTRIBUTIONS AND CORP. EXPENSES	8,568,985	8,033,045	535,940

**SPECIAL COUNCIL
PUBLIC MEETING
JANUARY 24, 2006**

CAPITAL BUDGET

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CITY OF VAUGHAN
Proposed 2006 Capital Budget Summary

<u>GROSS COSTS (000's)</u>	<u>Requested</u>	<u>Proposed Funding Line</u>	<u>Annual Operating Costs</u>
Building and Facilities	\$ 43,848	\$3,547	(\$10)
Corporate	52	\$52	\$1
Development Engineering	25,571	20,215	
Engineering Services	21,382	15,641	1,346
Finance & Corporate Services	52	52	8
Fire and Rescue Services	3,502	744	
Fleet Management	2,003	1,560	26
Information & Technology Management	934	300	
Legal Services	315	68	5
Library Board	1,081		
Parks Development	19,428	3,287	56
Planning	540	45	
Public Works	3,495	2,687	6
Recreation and Culture	83	83	1
TOTALS	\$122,286	\$48,281	\$1,439
 FUNDING (000's)			
Reserves			
City Playhouse Reserve	\$ 31	\$ 31	\$ 1
Fire Reserve	-	827	
Heritage Reserve	77	-	
Horizontal Controls Reserve	50	50	
Keele Valley Landfill Reserve	206	206	
Recreation Land Reserve (CIL)	149	149	
Sewer Reserve	602	602	
Subdivider Contribution	26	-	
Uplands Capital Improvements Reserve	103	-	
Uplands Revenue Reserve	980	-	
Vehicle Reserve	996	-	
Water Reserve	4,246	996	
Total Reserves	\$ 7,466	\$ 7,107	(\$ 5)
 Development Charges			
CWDC Engineering	\$ -	\$ 11,103	\$ 2
CWDC Fleet	-	978	36
CWDC Management Studies	47	-	
CWDC Park Development	-	1,034	44
CWDC Recreation	-	1,800	
SADC-D15	2,902	2,902	
SADC-D18	1,151	1,151	
SADC-D19	1,500	1,500	
SADC-D20	1,500	1,500	
SADC-D23	788	788	
Total Development Charges	\$ 7,888	\$ 22,756	\$ 82
 Other			
Long Term Debt	\$ 10,396	\$ 10,396	\$ 1,346
Other	1,435	1,435	
Taxation	-	6,587	15
Total Other	\$ 11,831	\$ 18,418	\$ 1,361
TOTALS	\$ 27,185	\$ 48,281	\$ 1,439

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - Playhouse Reserve

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>Playhouse Reserve</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	RC	City Playhouse Theatre Equipment	\$31	\$31	\$1

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - Fire Reserve

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>Fire Reserve</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	FR	Breathing Apparatus Upgrade	\$152	\$152	
2	FR	Replace Unit # 79-32 Pierce Pumper	\$489	\$641	
3	FR	Fire Station Generators	\$62	\$703	
4	FR	Replace Unit # 7950-Training Division Van	\$41	\$744	
5	BF	Fire Station 71 and 72-Kitchen Cabinet Replacements	\$52	\$796	
6	BF	Fire Stations-Various Locations-Appliances	\$31	\$827	

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - Horizontal Controls Reserve

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>H. Controls Reserve</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	ES	Infrastructure Mgmt. System-Geodetic	\$50	\$50	

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - Keele Valley Landfill Reserve

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>Keele Valley Landfill Reserve</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	PD	Maple Streetscape Phase 5	\$206	\$206	

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - Cash-in-Lieu Land Reserve

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>Cash-in-Lieu Reserve</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	PD	ORC-Land Purchase	\$149	\$149	

CITY OF VAUGHAN
Proposed 2006 Draft Capital Budget
By Funding Source - Sewer Reserve

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>Sewer Reserve</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>	<u>Co-Funding</u>
1	ES	Pre-Engineering Work for 2007 Capital Projects	\$21	\$21		
2	ES	Sanitary Sewer Repair/Replacement	\$515	\$536		Water funding \$36, LTD \$46
3	PW	Sewer Assessment	\$62	\$598		
4	PW	Emergency Mobile Generator - New	\$4	\$602		CWDC Public Works \$32

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - Vehicle Reserve

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>Vehicle Reserve</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	FL	Bldg & Fac-Replace Cargo Vans 950 & 960	\$72	\$72	
2	FL	Bldg Standards-Replace Pickups 959, 969, 970, 980, 981, 982	\$198	\$270	
3	FL	Clerks-Replace Van, Unit 944	\$33	\$303	
4	FL	Parks-Replace Mowers 972 & 973	\$52	\$355	
5	FL	Parks-Replace Pickups 1010 & 1012	\$82	\$437	
6	FL	Parks-Replace Small Equipment	\$41	\$478	
7	FL	PW-Replace Pickup 1004	\$41	\$519	
8	FL	PW-Replace Car 922 with Truck	\$36	\$555	
9	FL	PW-Replace Dump Trucks 856 & 857	\$402	\$957	
10	FL	PW-Water Replace Van Unit # 1001	\$39	\$996	

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - Water Reserve

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>Water Reserve</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>	<u>Co-Funding</u>
1	PW	Drinking Water Quality Management Study	\$52	\$52		
2	ES	Watermain Replacement - Various Locations	\$2,350	\$2,402	\$5	
3	ES	Pre-Engineering Work for 2007 Capital Projects	\$36	\$2,438		
4	PW	Watermain Protection	\$361	\$2,799		Sewer Funding \$36, LTD \$46
5	DT	PD8 Pump Station Decommissioning	\$36	\$2,835		
6	ES	Langstaff Road Watermain Crossing	\$100	\$2,935		
7	ES	Hawman Avenue Watermain Replacement	\$237	\$3,172		
8	ES	Clarence Street Watermain Replacement	\$567	\$3,739		
9	ES	Coles Avenue Watermain Replacement	\$180	\$3,919	(\$5)	
10	ES	Park Drive Watermain Replacement	\$275	\$4,194	(\$5)	
11	PW	I/C Watermeter Calibration Program	\$52	\$4,246		

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - CWDC Engineering

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>CWDC Engineering</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>	<u>Co-Funding</u>
1	DT	Bass Pro Interchange-Financing Payments	\$1,700	\$1,700		
2	DT	McNaughton Road-Financing Payments	\$3,500	\$5,200		
3	ES	Rutherford Road Sidewalk-Sherwood to Jane	\$200	\$5,400	\$2	
4	DT	Hwy 400 / America Ave. Overpass EA	\$155	\$5,555		
5	DT	Block 11 Valley Crossings	\$2,166	\$7,721		
6	DT	Hwy 427 / Fogal Rd. Mid-Block Collector	\$2,870	\$10,591		Region \$1435
7	DT	Stormwater Management Retrofit Study	\$52	\$10,643		
8	DT	Stormwater Management Criteria Study	\$52	\$10,695		
9	DT	Sediment & Erosion Control Study	\$52	\$10,747		
10	DT	Transportation Impact Study Guidelines	\$52	\$10,799		
11	DT	Sewage Flow Monitoring Program	\$155	\$10,954		
12	DT	Engineering Design Criteria Study	\$72	\$11,026		
13	DT	Vaughan Corporate Centre Servicing Study	\$77	\$11,103		

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - CWDC Fleet/Public Works

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>CWDC Fleet/ Public Works</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>	<u>Co-Funding</u>
1	FL	Bldg & Fac-New Boom Lift	\$56	\$56		
2	FL	Bldg & Fac-Dufferin Clark Outdoor Ice Rink-Ice Resurfacing Unit	\$88	\$144	\$1	Taxation funded \$6
3	FL	Engineering-New Pickup Truck	\$32	\$176	\$2	Taxation funded \$10
4	FL	Parks-Additional Wide Area Mower	\$84	\$260	\$2	Taxation funded \$4
5	FL	Parks-New Truck & 2 Mowers	\$157	\$417	\$3	Taxation funded \$9
6	FL	Parks-3 New Dump Trailer	\$23	\$440	\$8	Taxation funded \$18
7	FL	Parks-2 Walk Behind Slit Seeders	\$19	\$459	\$5	Taxation funded \$2
8	FL	Parks-New Hybrid Midsize Pickup	\$35	\$494	\$1	Taxation funded \$2
9	FL	Parks-Turf Aerator-New	\$13	\$507	\$3	Taxation funded \$3
10	PW	Emergency Mobile Generator-New	\$32	\$539	\$1	Taxation funded \$2
11	PW	Dufferin Street Works Yard	\$439	\$978	\$1	Taxation funded \$4
						Taxation funded \$49

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - CWDC Parks

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>CWDC Parks</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>	<u>Co-Funding</u>
1	PD	Amhadiyya Park (UV1-N7)	\$547	\$547	\$25	Taxation funded \$61
2	PD	Thornhill Town Centre North Park	\$487	\$1,034	\$19	Taxation funded \$54

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - CWDC Recreation

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>CWDC Recreation</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>	<u>Co-Funding</u>
1	BF	Vellore Village Community Centre	\$ 1,800	\$ 1,800		Taxation funded \$200

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - SADC 15

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>SADC 15</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	DT	Zenway Blvd. PD 5 Watermain	\$355	\$355	
2	DT	Royal Group Cres. PD5 Watermain	\$178	\$533	
3	DT	Langstaff Road PD 5 Watermain	\$2,369	\$2,902	

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - SADC 18

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>SADC 18</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	DT	Major Mackenzie PD 6 West Watermain	\$1,151	\$1,151	

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - SADC 19

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>SADC 19</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	DT	Rutherford Road PD 6 East Watermain	\$1,500	\$1,500	

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - SADC 20

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>SADC 20</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	DT	Teston Rd. - Cityview to Weston PD7 W/M	\$800	\$800	
2	DT	Teston Rd - Weston to Blk 40/47 PD 7 W/M	\$700	\$1,500	

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - SADC 23

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>SADC 23</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>
1	DT	OPA 332 Sanitary Sewer Outlet	\$788	\$788	

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - Long Term Debt

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>LTD</u>	<u>Cumulative Total</u>	<u>Annual P&I Operating Costs \$,000</u>	<u>Co-Funding</u>
1	ES	Asphalt Overlay 2006 - Various Roads	\$834	\$834	\$108	
2	ES	King Vaughan Road Upgrading	\$206	\$1,040	\$27	
3	ES	Road Reconstruction - 2006	\$4,750	\$5,790	\$615	
4	ES	Road Resurfacing - 2006	\$1,900	\$7,690	\$246	
5	ES	Simmons Street Reconstruction	\$310	\$8,000	\$40	
6	ES	Rural Road Upgrades - 2006	\$1,900	\$9,900	\$246	
7	ES	Pre-Engineering Work for 2007 Capital Project:	\$46	\$9,946	\$6	Sewer \$21, Water \$41
8	ES	Road Resurfacing - 2007 - Pre-Engineering	\$100	\$10,046	\$13	
9	ES	Road Reconstruction-2007 - Pre-Engineering	\$250	\$10,296	\$32	
10	ES	Rural Road Upgrade 2007-Pre-Engineering	\$100	\$10,396	\$13	

CITY OF VAUGHAN
Proposed 2006 Capital Budget
By Funding Source - Other

<u>Ranking</u>	<u>Dept</u>	<u>Project Name</u>	<u>Other</u>	<u>Cumulative Total</u>	<u>Annual Operating Costs \$,000</u>	<u>Source</u>	<u>Co-Funding</u>
1	DT	Hwy 427 / Fogal Rd. Mid-Block Collector	\$1,435	\$1,435		Region of York	CWDC Eng Funded \$2870

**By Funding Source - Taxation
CITY OF VAUGHAN
Proposed 2006 Capital Budget**

<u>Grouping</u>	<u>Dept</u>	<u>Project Name</u>	<u>Category</u>	<u>Taxation</u>	<u>Cumulative Total</u>	<u>Annual Operating Cost</u>	<u>Co-Funding</u>
1	PD	ALHB Tree Replacement	Pre-Budget Approval	\$100	\$100		
1	BF	Vellore Village CC - Additional Funding	Additional Funding	\$200	\$300		
2	BF	Roof Access Ladders Various Buildings	Legal/Regulatory	\$67	\$367		CWDC Rec Funded \$1,800
2	EP	Emergency Operations Centre-Equipment	Legal/Regulatory	\$52	\$419	\$1	
2	FN	Capital Budgeting & Fixed Assets System	Legal/Regulatory	\$52	\$471	\$8	
2	PD	Emergency Location Signage	Legal/Regulatory	\$77	\$548		
3	PW	Green Bin Organics Collection- Phase 2 Greening Vaughan	Regional Directed	\$582	\$1,130		COMRIF Grant and/or Gas Tax Rebate
3	FL	Bldg & Fac-Dufferin Clark Outdoor Ice Rink-Ice Resurfacing Unit	Growth	\$10	\$1,140		CWDC Fleet funded \$88
3	FL	Bldg & Fac-New Boom Lift	Growth	\$6	\$1,146		CWDC Fleet funded \$56
3	FL	Engineering-New Pickup Truck	Growth	\$4	\$1,150		CWDC Fleet funded \$32
3	FL	Parks-2 Walk Behind Silt Seeders	Growth	\$2	\$1,152		CWDC Fleet funded \$19
3	FL	Parks-3 New Dump Trailer	Growth	\$2	\$1,154		CWDC Fleet funded \$23
3	FL	Parks-Additional Wide Area Mower	Growth	\$9	\$1,163		CWDC Fleet funded \$84
3	FL	Parks-New Hybrid Midsize Pickup	Growth	\$4	\$1,167		CWDC Fleet funded \$28
3	FL	Parks-New Truck & 2 Mowers	Growth	\$18	\$1,185		CWDC Fleet Funded \$157
3	FL	Parks-Turf Aerator-New	Growth	\$2	\$1,187		CWDC Fleet \$13
3	PD	Amhadiyya Park (UV1-N7)	Growth	\$61	\$1,248		CWDC Parks funded \$547
3	PD	Thornhill Town Centre North Park	Growth	\$54	\$1,302		CWDC Parks funded \$487
3	PW	Dufferin Street Works Yard	Growth	\$49	\$1,351		CWDC Fleet funded \$439
4	BF	Dufferin Clark CC Roof Replacement Phase 4	Established Program	\$165	\$1,516		
4	BF	Father Bufon CC Roof Replacement Phase 2	Established Program	\$144	\$1,660		
4	BF	Lighting Replacements-Variou Walkways.	Established Program	\$103	\$1,763		
4	BF	Surveillance Cameras-Variou Parks	Established Program	\$155	\$1,918		
4	IT	PC Replacement	Established Program	\$300	\$2,218		
4	PD	Playground Safety Surface	Established Program	\$103	\$2,321		
4	PD	Tennis Court Replacements	Established Program	\$103	\$2,424		
4	PD	Tree Replacement	Established Program	\$300	\$2,724	\$12	
4	PD	Walkway/Hard Surfacing Replacement	Established Program	\$206	\$2,930		
4	PW	Sidewalk/Curb Replacement	Established Program	\$450	\$3,380		
4	TS	Traffic Calming	Established Program	\$309	\$3,689	\$6	
4	PD	Playground Replacement & Retrofit	Established Program	\$400	\$4,089		
6	CL	Records Management Software	Technology	\$68	\$4,157	\$5	
6	PL	New Large Printer/Plotter	Technology	\$45	\$4,202		
6	BF	Hope Tower-Renovations	Technology	\$206	\$4,408		
7	BF	Bathurst Clark Library - Roof	Infrastructure	\$252	\$4,660		
7	BF	Garages Replace Carbon Monoxide Sensors	Infrastructure	\$26	\$4,686		
7	BF	Garnet A Williams CC Heat Pumps Replacement	Infrastructure	\$41	\$4,727		
7	BF	Joint Operation Centre-West Gate Replacement	Infrastructure	\$31	\$4,758		
7	BF	Maple C.C. - Wall Repair/Sealing	Infrastructure	\$42	\$4,800		
7	BF	Merino Centennial Centre Roof Replacement	Infrastructure	\$98	\$4,898		
7	ES	Bridge Deck Condition Survey	Infrastructure	\$27	\$4,925		
7	ES	Raised Pedestrian Crossing	Infrastructure	\$20	\$4,945		
7	PD	Belair Way Park	Infrastructure	\$31	\$4,976		
7	PD	Soccer Field Improvements	Infrastructure	\$103	\$5,079		
7	RC	Fitness Centre Equipment Replacement	Infrastructure	\$52	\$5,131		

**By Funding Source - Taxation
CITY OF VAUGHAN
Proposed 2006 Capital Budget**

Grouping	Dept	Project Name	Category	Taxation	Cumulative Total	Annual Operating Cost	Co-Funding
7	ES	City-Wide Drainage Study	Infrastructure	\$103	\$5,234		
7	ES	Storm Sewer Repair/Replacement	Infrastructure	\$100	\$5,334		
7	PW	Rehabilitation of Hillside/Hwy 7 Creek Swale	Infrastructure	\$320	\$5,654		
7	PW	Storm Pond Sediment Removal - Pond 55	Infrastructure	\$88	\$5,742		
7	PW	Storm Pond Sediment Removal - Pond 61	Infrastructure	\$59	\$5,801		
7	PW	Storm Pond Sediment Removal - Pond 97	Infrastructure	\$37	\$5,838		
7	PW	Storm Pond Sediment Removal - Pond 98	Infrastructure	\$62	\$5,900		
7	PW	Storm Pond Sediment Removal - Pond 119	Infrastructure	\$38	\$5,938		
7	PD	Baseball Field Improvements	Infrastructure	\$103	\$6,041		
7	BF	Bocce Courts Repair	Infrastructure	\$134	\$6,175		
7	PD	Sports Field Fencing	Infrastructure	\$175	\$6,350		
7	TS	Pedestrian Signal-Melville Park	Infrastructure	\$52	\$6,402	\$8	
7	PD	Southview Park-Safety Fence	Infrastructure	\$82	\$6,484		
7	MIS	Misc Capital Projects	Infrastructure	\$103	\$6,587		

CITY OF VAUGHAN

2005 RESIDENTIAL TAXES - FINAL PROPERTY TAX RATE COMPARISON

RANKED BY MUNICIPAL TAX RATE

MUNICIPALITY		TAX RATES			
	<u>RANK</u>	<u>MUNICIPAL</u>	<u>REGION</u>	<u>EDUCATION</u>	<u>TOTAL</u>
MILTON - 05	1	0.245505%	0.443005%	0.296000%	0.984510%
MARKHAM - 05	2	0.261018%	0.510942%	0.296000%	1.067960%
RICHMOND HILL - 05	3	0.263962%	0.510942%	0.296000%	1.070904%
VAUGHAN - 05	4	0.265405%	0.510942%	0.296000%	1.072347%
MISSISSAUGA - 05	5	0.277827%	0.479680%	0.296000%	1.053507%
CALEDON - 05	6	0.314116%	0.413007%	0.296000%	1.023123%
OAKVILLE - 05	7	0.351490%	0.445593%	0.296000%	1.093083%
AURORA - 05	8	0.359031%	0.510942%	0.296000%	1.165973%
PICKERING - 05	9	0.367541%	0.717001%	0.296000%	1.380542%
NEWMARKET - 05	10	0.371308%	0.510942%	0.296000%	1.178250%
BURLINGTON - 05	11	0.374840%	0.449906%	0.296000%	1.120746%
EAST GWILLIMBURY - 05	12	0.377526%	0.510942%	0.296000%	1.184468%
CLARINGTON - 05	13	0.406933%	0.670865%	0.296000%	1.373798%
AJAX - 05	14	0.427178%	0.702082%	0.296000%	1.425260%
BRAMPTON - 05	15	0.442458%	0.501431%	0.296000%	1.239889%
OSHAWA - 05	16	0.714527%	0.717534%	0.296000%	1.728061%

CITY OF VAUGHAN
PROPOSED
2006 OPERATING BUDGET

**BUDGET EXPENDITURE
INCREASE ANALYSIS**

SPECIAL COUNCIL

PUBLIC MEETING

January 24, 2006

**City of Vaughan
Proposed 2006 Operating Budget
Special Council January 24, 2006**

BUDGET EXPENDITURE INCREASE ANALYSIS

1. Major Departmental Increases:

Total 2006 budgeted expenditures increased \$8.1M, or 5.9% over the 2005 budget. 85% of the departmental expenditure increase resides within 6 departments; these department's increases are analyzed below:

- City Clerk – Insurance Premium increase of \$2,365,000

The insurance premium is now being paid through the Operating Budget instead of directly from the Insurance Reserve. A transfer from the Insurance Reserve to the Operating Budget fully offsets this expenditure increase.

- Recreation – Increase of \$1,256,180

\$1.1M of the increase is attributable to Chancellor and Vellore Community Centers' full year impact of 2005 staffing hires and new 2006 program costs that are partially offset by a \$0.8M increase in program revenues.

- Access Vaughan – Increase of \$440,390

This new service to the residents of Vaughan is fully offset through internal budget transfers from other departments.

- Vaughan Public Library – Increase of \$381,000

The increase is due to progression increases and economic adjustments for all staff of \$230k as per Board Policy, all associated benefits costs due to progression and economic adjustments of \$82k, \$25k for the renewal of periodical subscriptions for Pierre Berton Resource Library, and anticipated increases to other non-controllable costs of insurance, utilities, and outside services for \$44k.

- Buildings and Facilities – Increase of \$755,435

The increase is attributable to \$375k in salaries and benefits (\$142k directly related to new / expanded facilities – Chancellor and Vellore CC), \$241k in utility costs, \$66k for Dufferin Clark CC expansion, \$34k for the addition of Fire Station 7-9, \$46k for insurance and (\$19k) of other expenditure reductions.

- Fire and Rescue Service – Increase of \$1,725,975

The increase is attributable to the impact of the Fire Collective Agreement settlement of \$0.8M, full year impact of 2005 Firefighter hires for Station 7-9 and Firefighter class progressions of \$0.6M and the Fire Service Organization Review of \$0.3M

These 6 departments' budgeted expenditure increase represents \$6.9M or 85% of the total \$8.1M increase in departmental expenditures. All of the increases from these departments were allowed within the approved parameters of the Council budget guidelines.

2. Budget Control of Specific Expenditures

The Budget Committee has identified 8 specific expenditure types to be highlighted for comparison to the previous year's base budget amount. The chart below highlights these 8 expenditure types for 2006 and compares and reconciles them to the base 2005 operating budget amount on a city wide basis.

	<u>2006 BUDGET</u>	<u>2005 BUDGET</u>	<u>VARIANCE</u>
Advertising	337,280	347,040	(9,760)
Comp. Hdwre/Softwre	996,645	1,141,510	(144,865)
Cellular	186,640	176,615	10,025
Office Equipment	255,385	260,385	(5,000)
Office Supplies	325,165	320,705	4,460
Overtime	975,910	969,830	6,080
Part Time	10,979,740	10,479,605	500,135
Professional Fees	<u>1,698,990</u>	<u>1,656,620</u>	<u>42,370</u>
Total	<u>15,755,755</u>	<u>15,352,310</u>	<u>403,445</u>
Less: Enforcement Services part time Council Liaison Clerk			(28,380)
Recreation net part time increase for Vellore & Chancellor CC			(294,230)
Parks part time new complement request for additional hectares of park			<u>(138,890)</u>
Adjusted 2006 Variance to the 2005 Base Budget			<u>(58,055)</u>

These expenditure types were analyzed and were within the parameters of the Council approved budget guidelines.

3. Overall 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	5.9%
Less: Allowed departmental expenditure percentage increase	
Fire Collective Agreement Impact	(0.6%)
Fire progression, full year impact of Stn. 7-9 and Fire Org. Review	(0.7%)
Insurance Premium offset by reserve transfer	(1.7%)
Impact of new/expanded facilities – Vellore & Chancellor CC	(1.0%)
CUPE/Mgmt./Non-Union Eco. Adj.	(1.1%)
Previously approved and new complement requests	<u>(0.7%)</u>
Remaining expenditure percentage increase	<u>0.1%</u>

The result was no net increase outside of the approved increases as per the Council approved budget guidelines.