

SECTION 11: ACTIVE TOGETHER MASTER PLAN IMPLEMENTATION

Note: The Executive Summary contains a listing of all recommendations, along with their proposed timing and priority level.

This implementation strategy identifies the high-level capital and operating cost estimates associated with the recommendations of this Active Together Master Plan. It bears noting that the recommendations in this Plan are based upon what is needed, regardless of what is financially achievable at the present time. As a result, sustained efforts should be made to implement these strategies through a variety of appropriate and acceptable means. The full implementation of this Plan may require the pursuit of alternative funding and the establishment of various partnerships and collaborations with community organizations, schools, agencies, developers, and other partners.

By approving this Plan, the City is not bound to implementing every recommendation or providing facilities in the order, amount, or timing indicated; rather, this Plan provides guidance on community priorities, and sets a general course for meeting the needs as they are presently defined. It is expected that the City of Vaughan and Vaughan Public Libraries will make decisions on individual projects and funding sources annually through the capital budget process.

11.1 Implementation & Financial Considerations

Strategic partnerships with community and private interests are essential for the successful implementation of the Active Together Master Plan. The nature of these partnerships will vary widely, depending on the type of facility/program, local context, and defined roles and responsibilities of those involved. For example, for facility upgrades that generally serve identifiable user groups, a surcharge fee may be considered. For larger expenditures where the public benefit may be more limited, the City may consider a lesser role that more appropriately reflects the risks involved. First and foremost, the purpose of this Plan is to identify current and future needs – in this way, it serves as a common voice and catalyst for future investment and collaboration amongst various stakeholders.

A detailed breakdown of operating and capital cost estimates can be found in [Appendix H](#).

The total operating cost impacts of the recommendations in the Plan are detailed in the following table.

Table 32: Operating Cost Summary

Operating Cost Summary	Short-Term (2013-2016)	Medium-Term (2017-2021)	Long-Term (2022-2031)	Total
Outdoor Recreation & Parks Facilities	\$2,170,193	\$2,254,815	\$3,277,181	\$7,702,189
<i>Active Parkland</i>	\$864,698	\$1,567,929	\$1,808,799	\$4,241,426
<i>Recreational Trails</i>	\$25,910	\$32,387	\$64,774	\$123,070
<i>Soccer</i>	\$646,997	\$55,511	\$364,860	\$1,067,369
<i>Baseball</i>	\$147,064	\$35,468	\$156,597	\$339,129
<i>Other Sports Fields</i>	\$31,145	\$24,525	\$3,310	\$58,980
<i>Tennis and Basketball</i>	\$49,698	\$49,698	\$37,816	\$137,213
<i>Skateboard Parks & Skate Zones</i>	\$39,030	\$22,361	\$61,290	\$122,681
<i>Waterplay Facilities</i>	\$79,428	\$39,714	\$138,999	\$258,141
<i>Playgrounds & Outdoor Fitness</i>	\$129,819	\$258,008	\$466,619	\$854,446
<i>Off-Leash Dog parks</i>	\$10,123	\$10,123	\$10,123	\$30,368
<i>Ice Rinks and Play Courts</i>	\$133,470	\$133,470	\$138,375	\$405,315
<i>Picnic Areas</i>	\$12,810	\$25,620	\$25,620	\$64,050
Indoor Recreation & Culture Facilities	\$807,415	\$4,366,660	\$2,709,830	\$7,883,905
Library Facilities	\$3,724,828	\$1,520,200	\$6,791,025	\$12,036,053
Total \$ Impact	\$6,702,436	\$8,141,675	\$12,778,036	\$27,622,147
Average Yearly Tax \$ Impact	\$1,675,609	\$1,628,335	\$1,277,804	\$1,453,797
Estimated Average Yearly Tax % Impact	1.01%	0.89%	0.62%	0.77%

Notes:

Operating Costs include funding for future repair and replacement of assets as per City of Vaughan Reserve Policy. Infrastructure Replacement accounts for \$6.1M of the total operating cost impact.
Assessment Growth ignored in calculation of Tax Rate impact in future years.
All operating costs are net of revenue.

In addition to the previous table, there are one-time Co-Funding payments attached to the timing of new facilities (see table below). The Co-Funding is not treated as a tax rate increase as there is already annual spending related to citywide infrastructure through capital from taxation in the budget. There may be pressures on the timing of the recommendations in the Plan in order to balance projects year to year both with ATMP recommendations and other City-wide infrastructure projects competing for the same funds.

Table 33: Capital Cost Property Tax Impact (Co-Payment)

Capital Cost Property Tax Impact (Co-Payment)	Short-Term (2013-2016)	Medium-Term (2017-2021)	Long-Term (2022-2031)	Total
Outdoor Recreation & Parks Facilities	\$4,547,438	\$6,779,667	\$6,545,840	\$17,872,944
Indoor Recreation & Culture Facilities	\$3,875,270	\$10,949,190	\$6,809,600	\$21,634,060
Library Facilities	\$1,192,158	\$3,362,144	\$2,564,500	\$7,118,802
Total Tax Funded Co-Payment	\$9,614,865	\$21,091,001	\$15,919,940	\$46,625,806
Average Yearly Tax \$ Impact	\$2,403,716	\$4,218,200	\$1,591,994	\$2,453,990
Estimated Average Yearly Tax % Impact	1.47%	2.29%	0.77%	1.32%

Note: It should be noted the average four year historical capital from taxation amount for ATMP related services was \$1.5 million and the average in the multi-year budget is \$2.1 million, both slightly below the ATMP forecast average.

In addition to the operating costs, a detailed financial analysis was prepared in relation to the capital costs in the short, medium and long-term. These costs are funded from a number of sources including Development Charges, Cash-in-lieu and Co-Funding. The following table shows gross capital costs, which include the Co-Funding amounts shown in the previous operating cost table.

The majority of the capital costs are growth-related and therefore are DC funded. The proposed timing of the projects will generate pressures on the DC reserve balances. In the short-term, the DC reserves are adequate. In the medium and long terms there may be issues with the timing of projects and DC collection as current City policy dictates that assets are not built unless funds are on hand.

Over the last two decades, Vaughan has experienced tremendous growth, which has brought significant capital investment in parks, recreation and library infrastructure. These investments have been funded primarily by the development industry. However, it bears noting that delays in building new infrastructure can reduce Development Charges in future years, which may cause the City to further delay future projects. To optimize collections of Development Charges, it would be to the City's advantage to maintain its service levels (or increase them, where warranted) by building new assets when they are needed.

Cash-in-lieu (CIL) is used for parkland purchases and the timing of the purchases in the Plan is in-line with the expected CIL balances. Land availability is an issue and may necessitate acquiring more land in advance which would then put pressure on the CIL reserve level. Depending on the timing of land purchase, it may be necessary to find other funding sources. In addition to this, if CIL is used to fund the renewal of existing infrastructure, then this will place additional pressures in the ability to acquire land.

Table 34: Capital Cost Summary

Capital Cost Summary	Short-Term (2013-2016)	Medium-Term (2017-2021)	Long-Term (2022-2031)	Total
Parkland Purchases (required in addition to dedication)	\$5,559,674	\$35,581,912	\$73,387,694	\$114,529,279
Outdoor Recreation & Parks Facilities	\$45,474,376	\$67,796,665	\$65,458,400	\$178,729,441
Developing Active Parkland	\$28,034,211	\$52,596,356	\$46,932,059	\$127,562,626
Recreational Trails	\$1,200,000	\$1,500,000	\$3,000,000	\$5,700,000
Soccer	\$6,582,348	\$2,609,129	\$1,638,000	\$10,829,477
Baseball	\$1,871,740	\$1,463,212	\$325,546	\$3,660,498
Other Sports Fields	\$167,804	\$154,152	\$0	\$321,956
Tennis and Basketball	\$899,410	\$676,084	\$599,759	\$2,175,253
Skateboard Parks & Skate Zones	\$1,272,615	\$1,423,820	\$819,000	\$3,515,435
Waterplay Facilities	\$831,600	\$831,600	\$1,039,500	\$2,702,700
Playgrounds & Outdoor Fitness	\$3,185,140	\$4,999,020	\$8,649,086	\$16,833,246
Off-Leash Dog parks	\$218,900	\$109,450	\$0	\$328,350
Ice Rinks and Play Courts	\$1,021,608	\$1,055,842	\$2,077,450	\$4,154,900
Picnic Areas	\$189,000	\$378,000	\$378,000	\$945,000
Indoor Recreation & Culture Facilities	\$38,752,700	\$89,491,900	\$48,096,000	\$176,340,600
Block 41 CC	\$55,700	\$41,037,000	\$14,880,000	\$55,972,700
Block 11 CC	\$36,530,000	\$0	\$0	\$36,530,000
VMC CC	\$0	\$35,004,700	\$14,549,000	\$49,553,700
Other Centres	\$2,167,000	\$13,450,200	\$18,667,000	\$34,284,200
Library Facilities	\$11,921,577	\$33,621,443	\$25,645,000	\$71,188,020
VMC Resource Library	\$0	\$24,610,000	\$0	\$24,610,000
Kleinburg Library	\$0	\$0	\$8,145,000	\$8,145,000
Civic Centre & Vellore Libraries	\$10,629,244	\$0	\$0	\$10,629,244
Block 11 & Block 41 Libraries	\$1,292,333	\$9,011,443	\$0	\$10,303,776
Other Libraries	\$0	\$0	\$17,500,000	\$17,500,000
Total Capital Cost	\$101,708,327	\$226,491,920	\$212,587,093	\$540,787,340
Average per Year	\$25,427,082	\$45,298,384	\$21,258,709	\$28,462,492

Note: Land banking is not considered in the costing of the ATMP. Land purchases when required are included in the costing 2-4 years before the land is required.

A new challenge for the City is address the substantial repair, renewal, and replacement costs of its aging infrastructure, while also keeping pace with growth and emerging service and facility pressures. However, like all municipalities, Vaughan's fiscal capacity does not match its wide-ranging responsibilities and local needs. Additional investment is critical to keeping Vaughan's infrastructure operational and enhancing its quality of life and economic health. Recently the City has put in place an infrastructure reserve policy. The operating cost estimates include a provision for future repair and replacement of all the additions being recommended in the Plan. However, a gap still exists in funding renewal for existing assets. Though not inconsistent with other municipalities, this is an issue that needs to be addressed. As illustrated in the *Financial Master Plan (FMP)*, resources will be required to overcome this challenge. The FMP detailed a funding gap of \$151.4 million in 2012 (net of reserves), which was expected to grow by 10 to 15 million/year.

Implementation & Financial Considerations	Recommendations
86. As a general principle, encourage partnerships and sponsorships in the provision and delivery of facilities and services, in keeping with the framework outlined in the Council-approved Program Review and other municipal policies, as amended from time to time.	
87. Where appropriate and consistent with municipal policies and priorities, consider alternative funding and cost-sharing approaches to achieve capital and operating cost recovery levels, such as (but not limited to) surcharges, fundraising, grants, Section 37 bonusing, and various forms of collaboration. The Recreation User Fee Surcharge recommended in the City's 2012 <i>Long-Range Financial Master Plan</i> is a good example of an alternative funding approach intended to offset infrastructure maintenance and/or replacement.	
88. Review the status of the Active Together Master Plan and priority projects as part of the City's annual business planning/budgeting process.	
89. Conduct feasibility studies, business plans, site assessments, and/or public engagement prior to developing or expanding major parks, recreation, and library facilities to ensure that the project is aligned with community needs, partnership opportunities, and financial capacities.	

11.2 Monitoring and Updating the Active Together Master Plan

Trends change and often unforeseen factors emerge which create unanticipated increases or decreases in participation and which, in turn, may impact substantially upon facility provision. Continued monitoring of the participation levels (as well as overall population figures) in the City's major leisure activities is necessary to identify significant changes and to relate the change to the corresponding impact on the facility and park provision recommendations. As a result, the direction of the Plan may need refocusing from time to time.

As such, the recommendations contained in this Plan should be reviewed periodically to ensure that they remain reflective of municipal priorities and responsive to the changing needs of the community. It is also anticipated that the ATMP will be updated in another five years' time. This is supported by Section 7.1.1 of the City's new Official Plan, which states that it is the policy of Council to: *"update the Active Together Master Plan every five years, coinciding with the review of this Plan, including adjustments to facility needs and targets based on updated long-term population targets and growth patterns."*

Monitoring and Updating the Active Together Master Plan	Recommendations
90. Implement a system for the regular monitoring and reporting of the Active Together Master Plan, including participation rates and other performance measures.	
91. Undertake a comprehensive five-year review of the 2013 Active Together Master Plan in 2018, in collaboration with the 5-year Development Charges Study.	