

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF JANUARY 29, 2013

Item 2, Report No. 1, of the Finance and Administration Committee, which was adopted without amendment by the Council of the City of Vaughan on January 29, 2013.

Councillor Iafrate declared an interest with respect to Item 2, Finance and Administration Committee Report No. 1, as it relates to the corporate contingency account, being the potential funding source for changes in wages and benefits, on the basis that her spouse is an employee of the City of Vaughan, and did not take part in the discussion or vote on the matter.

2 UPDATED DRAFT 2013 OPERATING AND CAPITAL BUDGETS AND 2014 TO 2016 PLAN

The Finance and Administration Committee recommends:

- 1) That the following deputations and Communication be received:**
 - 1) Mr. Guido Masutti, Riverview Avenue, Woodbridge, and Communication C1, dated January 14, 2013;**
 - 2) Mr. Richard Lorello, Treelawn Boulevard, Kleinburg;**
 - 3) Mr. Elliot Silverstein, Thornhill Slo Pitch League, Royal Orchard Boulevard, Thornhill;**
 - 4) Mr. Nick Pinto, West Woodbridge Homeowners Association, Mapes Avenue, Woodbridge;**
 - 5) Ms. Ingrid Barron, Arnish Street, Woodbridge; and**
 - 6) Mr. Tony Alati, Golden Gate Circle, Woodbridge;**
- 2) That the updated Draft 2013 Operating and Capital Budgets be approved, and that the 2014 to 2016 Plan be recognized; and**
- 3) That the report of the Commissioner of Finance and City Treasurer and the Director of Budgeting and Financial Planning, dated January 14, 2013, be received.**

Recommendation

The City Manager, the Commissioner of Finance & City Treasurer and the Director of Budgeting and Financial Planning recommend:

- 1. That the updated Draft 2013 Operating and Capital Budgets and 2014 to 2016 Plan be approved, subject to adjustments resulting from the other reports on today's agenda; and**
- 2. That for the next meeting staff prepare a report on the 2013 Operating and Capital Budgets which summarizes the budgets and provides the context within which they were prepared.**

Contribution to Sustainability

Sustainability by definition focuses on the ability to maintain an activity over an extended time horizon. Budgeting is the process of allocating limited resources to achieve the City's objectives and established priorities. Responsible budgeting allocates resources in a way that balances needs and aspirations of the present without compromising the ability to meet those of the future.

Economic Impact

Since the December 3rd 2012 Finance and Administration Committee meeting a number of decisions and adjustments have occurred. Overall these items have a net favourable impact on the City's Draft Budget. Below is a brief summary of the revised Operating Budget requirements and the associated tax rate increase for the average home.

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Draft Operating Budget Adjustments	2013	2014	2015	2016
Dec. 3, 2012 Draft Tax Rate	3.66%	4.30%	4.98%	5.35%
Dec. 3, 2012 Draft Budget Requirement (Base + ARRs)	\$ 5,461,025	\$ 6,840,069	\$ 8,307,810	\$ 9,326,827
Draft Operating Budget Adjustments - <i>Increase/(Reductions)</i>	\$ (1,448,859)	\$ 385,174	\$ 1,226,409	\$ (3,696)
Revised Operating Budget Requirement (BASE+ARRs)	\$ 4,012,166	\$ 7,225,243	\$ 9,534,219	\$ 9,323,131
Revised Tax Rate Increase *	2.69%	4.57%	5.74%	5.35%
Increase on Avg. Tax Bill	\$32	\$56	\$74	\$73

*Excludes Hospital Levy

In addition to the above, adjustments to the Draft Capital Budget and Plan were also required. These adjustments are related to capital project updates and reserve balance adjustments stemming from the recently adopted Consolidated Reserve Policy and recommendations. It should be noted, any additional pressure on the Draft Operating Budget and Plan and associated tax rate increase is already incorporated in the above table. The following table reflects the Draft Capital Budget funding source adjustments:

Draft Capital Budget Updates by Funding Source				
	2013	2014	2015	2016
Nov 26th Draft Budget (\$ m)	57.61	65.44	67.30	103.18
<u>Funding Changes:</u>				
Development Charges	0.14	(0.14)	-	-
Reserves	2.49	0.88	3.03	3.16
Taxation	(0.99)	(1.02)	(1.00)	(1.09)
Gas Tax Funding	0.02	-	-	-
Grants and Other Funding	(0.15)	-	-	-
Revised Draft Budget (\$ m)	59.12	65.17	69.33	105.24

More specific detail related to specific adjustments is provided within the report.

Communication Plan

Public Notice of the Special Council Meeting will be advertised in accordance with the City's policy. In addition, a media release will be developed that articulates the policies, strong management practices and oversight that the City currently has in place to manage revenues and expenses and ultimately provides the residents of Vaughan with high quality services and value for their tax dollar.

The Finance and Administration Committee Meetings dealing with the City's 2013 Operating and Capital Budget and 2014 to 2016 Plan have been advertised on the City's Website, as well as posters at community facilities, on TV monitors in the City Hall and through local media partners, social media etc.

Purpose

The purpose of this report is to provide an update on recent budget adjustments, subject to adjustments from other reports on today's agenda and to obtain approval of the updated Draft 2013 Operating and Capital Budget and 2014-2016 Plan. For the next meeting staff will prepare a report on the 2013 Operating and Capital Budgets that will summarize the budgets and provide the context within which they were prepared. This report will then be forwarded to a Special Council meeting for final budget approval.

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Background – Analysis and Options

Preparation of the Budget begins early in the year. As a result of this early timeline, budget estimates and assumptions are required. It should be noted, the 2013 Draft Operating and Capital Budget and Plan was presented earlier than past years. However, as more current information becomes available, adjustments are necessary to update the Draft Budget and Plan to reflect evolving events. Detailed below are budget adjustments that have occurred subsequent to the update presented on December 3rd, 2012.

Draft Operating Budget and Plan Updates

Assessment Growth

	Year-Over-Year			
	2013 Change	2014 Change	2015 Change	2016 Change
Assessment Growth	\$ 434,633	\$ 16,200	\$ 18,014	\$ 32,417

Assessment growth represents the year over year increase as a result of new residential and business construction activity in the City. The Municipal Property Assessment Corporation (MPAC) is responsible for all property assessment related valuation in the Province of Ontario and is mandated to provide the City with a final assessment report in December. As a result, staff estimated the assessment growth figure based on the best information at hand. The estimated growth figure included in the December 3rd Draft 2013 Operating Budget was 1.96% or \$2,866,356. Subsequently, on December 11th staff received the final assessment growth figure from MPAC reflecting assessment growth at 2.26% or \$3,300,989. This change translates into a \$434,633 revenue budget increase for 2013 and slight aggregate impacts from 2014 to 2016. It should be noted, this figure is substantially lower than historical averages due to MPAC's focus on re-assessment activities.

Supplemental Taxation

	Year-Over-Year			
	2013 Change	2014 Change	2015 Change	2016 Change
Supplemental Taxation	\$ (217,317)	\$ -	\$ -	\$ -

Supplemental taxation is additional and omitted growth activity over and above the Municipal Property Assessment Corporation (MPAC) final reported assessment growth. Due to MPAC's mandate to refocus efforts on Provincial re-assessment activities, assessment growth figures were very low compared to prior years. To mitigate this situation, the City planned for higher supplement taxation to partially cover the shortfall, in anticipation of the backlog being processed once reassessment activities are completed. Based on the above MPAC assessment growth increase, it is prudent to conservatively reduce the mitigation strategy. Incorporated in the revised draft budget is a reduction in supplemental taxation of \$217K, approximately half the above reported assessment growth adjustment.

Fire & Rescue Services Staffing Phase-in of Additional Resource Requests

At the December 10, 2012 Finance and Administration Committee meeting the Fire Chief was requested to consider phasing-in the timing of Fire and Rescue additional resource requests (ARR's). As a result, the Fire Chief has incorporated the following budget adjustments. A summary of budget changes to the ARR's is available after the description of the changes.

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- The initial 2013 request for 20 FTEs to support the new Station # 75 engine is now phased-in over three years. This will be accomplished by splitting the initial submission into two cohorts of 10 staff, with the first cohort budgeted in the fourth quarter of 2013 and the second cohort budgeted in the fourth quarter of 2014. Full year impacts will result in 2014 and 2015 generating the three year phase-in effect. The split hiring schedule will align more efficiently with the projected 16 month delivery and commissioning of the response apparatus for this staff complement. Although the 1st cohort is not a full crew complement, there will be some operational opportunities regarding managing VFRS attrition vacancies, overtime and improving the Critical Task Analysis measurement by effectively putting more staff on scene of emergencies in the short term.
- The 2014 Training Officer request is now moved to 2015 based on VFRS ability to continue to use secondments to the Training Division based on the back fill opportunities provided by the first cohort hiring.
- The 2014 District Chief request is now phased in over two years and aligned with the commissioning of the Station # 73 re-location, which includes the accommodations for these Command Officers and related equipment.

Below is a table summarizing impact of the changes discussed above.

Fire Department Summary		2013	2014	2015	2016	2017
OLD	Stn 75 - 16 FF + 4 Captains	1,773,036	162,000	185,518	200,359	216,388
	Training Officer		142,584	(1,736)	6,787	7,127
	2014 - 4 District Chiefs		560,122	45,668	56,562	59,390
		1,773,036	864,706	229,450	263,708	282,905
NEW	Stn 75 - 10 FF (1st cohort)	218,799	593,291	114,715	112,491	89,926
	Stn 75 - 6 FF and 4 Capt. (2nd cohort)		278,676	731,482	69,212	65,403
	4 District Chiefs (50% gapped)		290,781	263,254	13,467	14,140
	Training Officer (moved from 2014)			143,597	(1,685)	6,841
		218,799	1,162,748	1,253,048	193,485	176,310
Total Fire Department ARR Changes		(1,554,237)	298,042	1,023,598	(70,223)	(106,595)
<i>NOTE: ARR forms do not include progressions as per this schedule. Impacts on future years are a combination of progressions and benefit rates.</i>						

Revised additional resource requests (ARRs) are provided as Attachment #6.

Kids Club Program (Pre-school aged kids before and afterschool program)

	Year-Over-Year			
	2013 Change	2014 Change	2015 Change	2016 Change
Recreation & Culture	\$ 235,239	\$ 56,230	\$ -	\$ -

As approved at the December 11, 2012 Council Meeting, the "Kids Club Program (Before and After School Program) New License Requirements – Wards 1, 2 and 3", requires an increase to the net Operating Budget of \$235,239 in 2013 and \$56,230 in 2014 as shown in the chart above.

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Council Budgets

	Year-Over-Year			
	2013 Change	2014 Change	2015 Change	2016 Change
Council Budgets	\$ 9,855	\$ (1,142)	\$ (1,420)	\$ (1,710)

As approved at the December 11, 2012 Council meeting, minor adjustments to the Council budgets have resulted in the net effect shown in the table above.

Election Reserve Contributions

	Year-Over-Year			
	2013 Change	2014 Change	2015 Change	2016 Change
Election Reserve Contribution	\$ 50,000	\$ -	\$ -	\$ -

An item regarding election reserve contributions was tabled on December 10, 2012. As a result, the Finance and Administration Committee supported the recommendation to increase the current election reserve contribution from \$350K to \$400K to cover the costs related to the 2014 election. Detailed planning for the 2014 election has commenced and options to decrease election delivery costs are being examined. Preliminary plans for the election will be presented to the Committee of the Whole (Working Session) in the first quarter of 2013.

Library Material Reserve

	Year-Over-Year			
	2013 Change	2014 Change	2015 Change	2016 Change
Library Reserve Contribution				
Inflationary Contribution	\$ 27,600	\$ 28,200	\$ 28,700	\$ 29,300
Reserve contributions	\$ -	\$ -	\$ 466,700	\$ 99,200
Total	\$ 27,600	\$ 28,200	\$ 495,400	\$ 128,500

At the December 10th, 2012 Finance and Administration Committee meeting, item 5 titled "Library Material Reserves" was presented recommending that library materials be treated similarly to other City assets, through the utilization of a reserve and congruency with the philosophies illustrated in Renewal Contribution Policy, adopted in September 2011. As a result of the above Committee supported recommendation, adjustments were required to convert the existing materials expense to a reserve contribution, adjust the reserve contribution for annual inflation, and increase the contribution to reflect volume increases associated with new library facility collections.

The chart above shows the recommended changes to the Draft Operating Budget and Plan. For 2013 and 2014, increases are related to inflation. Larger increases planned in 2015 and 2016 are related to requirements associated with the Civic Centre Resource Library and Block 11 (Carrville) Library. As a consequence of the above, some Library ARRs required minor adjustments. For example, ARRs related to new library facilities were adjusted to reflect the recommendation and the request regarding purchasing power protection was removed. The revised ARRs are included in Attachment #3 and incorporated in Attachment 2: 2013-2016 Additional Resource Request Summary.

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Information Technology Reserve Contributions and Capital from Taxation Adjustment.

	Year-Over-Year			
	2013 Change	2014 Change	2015 Change	2016 Change
ITM Reserve	\$ (97,200)	\$ 20,044	\$ 20,445	\$ 20,854
Capital from Taxation	\$ 97,200	\$ -	\$ -	\$ -
Total	\$ -	\$ 20,044	\$ 20,445	\$ 20,854

On November 20th, 2012, Council adopted the Consolidated Reserve Policy and Recommendations. As a result, staff converted the established capital from taxation ITM replacement programs to reserve contributions, but accidentally included the one-time JDEdwards 9.1 upgrade project, which has been corrected. In addition, the Reserve Policy also requires a 2% annually adjustment, which is now incorporated. These adjustments are reflected in the above chart.

Draft Capital Budget and Plan Updates

Crestlawn Playground

During the December 10th, 2012 Finance and Administration Committee meeting, Item 2 titled "Crestlawn Playground" was recommended to Council for approval. This 2013 capital project totalling (\$84,200) is the City's portion of the total costs (approx. \$200,000) to complete the corrective site works to ensure the safe re-opening of the Crestlawn playground and associated landscape facilities. This work is to be completed by Hydro One and the bulk of the cost is to be paid by the development group. This 2013 capital project is to be funded from the Parks Infrastructure reserve. A draft project summary sheet for this project is provided in Attachment 6.

Anthony Lane Hydro Geological Study

Communication C1 from the Commissioner of Finance was received during the November 26th, 2012 meeting of the Finance and Administration committee, regarding 2013 capital project EN-1962-13 Hydro-Geological Study for Anthony Lane (\$154,000). The funding source for this project has been changed from Sewer Reserve to Capital from Taxation and the project timing has been changed from 2013 to 2017 and beyond. A draft project summary sheet for this project is provided in Attachment 6.

Fire Voice Radio Replacement

Communication C2 from the Fire Chief and the Director, Budgeting and Financial Planning was received during the November 26th meeting of the Finance and Administration committee regarding 2014 capital project FR-2585-14 Voice Radio Replacement (\$1,651,049). The communication advised that York Region will incur all capital costs associated with the Voice Radio System replacement, therefore the submitted project is removed from the 2014 fire equipment reserve capital plan.

JDEdwards 9.1 Upgrade

Communication C1 from the Chief Information Officer and the Director, Budgeting and Financial Planning was received during the December 10th meeting of the Finance and Administration Committee regarding 2016 capital project IT-3021-13 JDEdwards 9.1 Upgrade (\$92,700). There has been no indication from the vendor that a future 2016 JDEdwards upgrade will be required and as such the project has been removed from the 2016 capital from taxation plan.

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Frank Robson Woodlot Trail

During the November 26th meeting of the Finance and Administration Committee, staff received direction from the committee to withdraw the 2013 capital project PK-6387-13 Frank Robson Woodlot Trail Implementation (\$157,286), funded from the Gas Tax Reserve, and repurpose the funds in its entirety to continue the off-road trail system for Bartley Smith Greenway in Ward 1. As a result of this direction, a new 2013 capital project PK-6094-13 Don River/Bartley Smith Open Space Trail Development (\$172,500) has been incorporated to support the Bartley Smith Greenway trail development. Through department review it was determined that additional project funding in the amount of \$15,214 is required and can be accommodated within available Gas Tax Reserve funds. A draft project summary sheet for PK-6094-13 is provided.

Sonoma Heights Skateboard Park

During the November 26th, 2012 Finance and Administration meeting, discussion occurred regarding moving the Sonoma Heights Community Skateboard Park project forward. At the December 10th, 2012 Finance and Administration Committee meeting, the Commissioner of Community Services advised the Committee that a portion of the funding for PK-6310-14 UV1-N29 New Neighbourhood Park Design & Construction would be re-allocated to PK-6350-17 Sonoma Heights Community Park – Skateboard Park project in the amount of \$137,700. This reallocation transitioned the funding source to City Wide Development Charges, thus allowing the project to be moved from 2017 to 2013. However, there is a 10% co-funding requirement in the amount of \$15,300 to be funded from Capital from Taxation. It has been determined that this funding can be accommodated through a small balance made available as a result of closed projects in the third quarter. Updated project summaries are provided for PK-6310-14 and PK-6350-17.

Library Materials Project

At the December 10th, 2012 the Finance and Administration Committee support, item 5 titled "Library Material Reserves" recommending that library materials be treated in a similar fashion to other City assets, through the utilization of a reserve. As a result, the Vaughan Public Library a capital project for this requirement is incorporated in the revised Draft 2013 Operating Budget and 2014-2016 Plan. A draft project summary sheet is provided in Attachment# 6.

Capital Budget Reporting Adjustments

On November 20th, 2012, Council adopted the Consolidated Reserve Policy and Recommendations. Subsequently, on December 10th, 2012 the Finance and Administration Committee recommended the Library Board's request to treat library materials in a similar fashion to other City assets. As a result of above actions, reporting changes and reserve transfers are now incorporated within the Draft Capital Budget and Plan. It should be noted, that these reporting changes do not put any pressure on the tax rate, but rather result in a presentation changes to the Draft 2013 Capital Budget and 2014-2016 Plan presented on November 26, 2012.

These changes are as follows:

- The following reserves are combined :
 - The Pre- and Post- Building and Facilities Infrastructure reserves
 - The Uplands Reserve and Uplands Capital Improvement Infrastructure reserves
 - The Library Buildings and Materials City-Wide Development Charge reserves

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- The following “new” reserves are illustrated: :
 - An Innovation Reserve
 - An Information Technology Asset Replacement Reserve
 - Library Materials Reserve
- As per the approved Consolidate Reserve Policy, recommendations pertaining to the realignment of infrastructure reserve balances and redistribution of discretionary reserve balances are now incorporated

As a result of the above, the Reserve Continuity and Projects by Funding Source Schedules have been adjusted accordingly.

Relationship to Vaughan Vision 2020 / Strategic Plan

The Budget Process allocates and approves the resources necessary to continue the City's activities and implement Council's approved plans.

Regional Implications

None

Conclusion

As a result of the early budget timeline, estimates and assumptions are required. As more current information becomes available and additional review is undertaken, adjustments are needed. Listed below are adjustments, based on current information, applied to the Draft 2013 Operating Budget and 2014-2016 Plan.

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Summary of Adjustments	2013	2014	2015	2016
Favourable/(Unfavourable)				
Base Budget Adjustments				
Assessment Growth	(434,633)	(16,200)	(18,014)	(32,417)
Supplemental Taxation	217,317	-	-	-
Kids Club Program (pre-school cancellation)	235,239	56,230	-	-
Council Budgets	9,855	(1,142)	(1,420)	(1,710)
Election Reserve Contribution	50,000	-	-	-
Library Material Reserve Contributions	27,600	28,200	495,400	128,500
ITM Reserve Contribution	(97,200)	20,044	20,445	20,854
Capital from Taxation	97,200	-	-	-
Subtotal	\$ 105,378	\$ 87,132	\$ 496,411	\$ 115,227
Recommended ARR Adjustments				
Fire Department	(1,554,237)	298,042	1,023,598	(70,223)
Vaughan Public Library	-	-	(293,600)	(48,700)
Subtotal	\$ (1,554,237)	\$ 298,042	\$ 729,998	\$ (118,923)
Total Adjustments to Base + ARRs	\$ (1,448,859)	\$ 385,174	\$ 1,226,409	\$ (3,696)

Components	2013			2014			2015			2016		
	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.
Base Budget	1.82%	2.72	\$21.73	2.15%	3.39	\$26.36	1.97%	3.27	\$25.25	3.34%	5.82	\$45.38
ARR	0.87%	1.29	\$10.40	2.42%	3.83	\$29.71	3.77%	6.27	\$48.40	2.01%	3.50	\$27.29
Subtotal	2.69%	4.01	\$ 32.13	4.57%	7.22	\$ 56.07	5.74%	9.54	\$ 73.65	5.35%	9.32	\$ 72.67
<i>Hospital Levy</i>	<i>0.91%</i>	<i>1.29</i>	<i>\$10.72</i>									
Municipal Total	3.60%	5.30	\$42.85	4.57%	7.22	\$56.07	5.74%	9.54	\$73.65	5.35%	9.32	\$72.67

Illustrated below is the estimated 2013 property tax bill for the average home in Vaughan valued at \$517K. Its important to note, that although York Region's property tax rate increase is lower, its contribution to the overall increase is the highest at \$43. Overall, it is estimated that the average property tax bill in Vaughan will increase by \$86 or 1.90%

Property Tax Bill	2012 Property Tax	Est. Increase %	Est. 2013 Property Tax
City of Vaughan	1,196	2.69%	1,228
Hospital Levy	47	0.91%	58
Region of York	2,197	1.94%	2,387
Provincial (Education)	1,072	0.00%	1,072
Total Tax Bill	4,512	1.90%	4,745

* - 2012 Estimated Property Taxes are based on the avg. home value of \$517k

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Draft Capital Budget and Plan Adjustments

As a result of further information received from departments and direction from the Finance and Administration Committee, some capital projects were reviewed and, where necessary, changes have been made. These changes have resulted in funding transfers between reserves and project timing changes. These changes do not create any additional tax pressure and are incorporated in the City's draft budget and associated tax rate increase. The following table reflects the capital project changes by funding source:

Draft Capital Budget Updates by Funding Source

	2013	2014	2015	2016
Nov 26th Draft Budget (\$ m)	57.61	65.44	67.30	103.18
<u>Funding Changes:</u>				
Development Charges	0.14	(0.14)	-	-
Reserves	2.49	0.88	3.03	3.16
Taxation	(0.99)	(1.02)	(1.00)	(1.09)
Gas Tax Funding	0.02	-	-	-
Grants and Other Funding	(0.15)	-	-	-
Revised Draft Budget (\$ m)	59.12	65.17	69.33	105.24

In addition, as a result of recent consolidated reserve policy and library material policy changes, reporting adjustments are now incorporated within the Draft Capital Budget and Plan. These adjustments are related to merging of reserves, adding new reserves, and a reallocation/realignment of reserves balances. These changes are reflected in the provided attachments 4 to 6.

Staff recommend that the updated Draft 2013 Operating and Capital Budget and 2014 to 2016 Plan be approved, subject to any adjustments resulting from other reports on today's agenda. For the next meeting staff will prepare a report on the 2013 Operating and Capital Budgets that will summarize the budgets and provide the context within which they were prepared. This report will then be forwarded to a Special Council meeting for final budget approval.

Attachments

Attachment 1: Draft Operating Budget Revenue and Expenditure Summary
Attachment 2: 2013-2016 Additional Resource Request Summary
Attachment 3: Capital Project Listing by Department
Attachment 4: Capital Project Summarised by Funding Source
Attachment 5: Capital Reserve Continuity Schedule
Attachment 6: Revised Additional Resource Requests and Capital Project Submissions

Report prepared by:

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Councillor lafrate declared an interest with respect to the foregoing matter insofar as it relates to the corporate contingency account, being the potential funding source for changes in wages and benefits, on the basis that her spouse is an employee of the City of Vaughan, and did not take part in the discussion or vote on that particular matter.

Having not been present at the December 10, 2012 meeting of the Finance and Administration Committee, Councillor lafrate also declared an interest in Item 2 on that agenda titled "Draft Operating Budget & Plan Update", insofar as it related to the corporate contingency account, being the potential funding source for changes in wages and benefits, on the basis that her spouse is an employee of the City of Vaughan.

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