

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF OCTOBER 30, 2012

Item 1, Report No. 42, of the Committee of the Whole (Working Session), which was adopted without amendment by the Council of the City of Vaughan on October 30, 2012.

1 PROGRAM REVIEW – SAVINGS AND FRAMEWORK

The Committee of the Whole (Working Session) recommends approval of the recommendation contained in the following report of the Commissioner of Finance & City Treasurer, dated October 23, 2012:

Recommendation

The Commissioner of Finance & City Treasurer, in consultation with the City Manager and the Senior Management Team, recommends:

1. That that the following programs be assessed through a GTA service level comparison, to clearly identify how the City of Vaughan service levels compare to the average GTA service level:
 - a. Program 131 - Winter Control/Sanding and Salting
 - b. Program 128 – Winter Control/Road Snow Clearing
 - c. Program 67 - Path/Sidewalk snow clearing
 - d. Program 186 – Animal Services
 - e. Program 87 – Seniors Programs
2. That staff report back with the results of the service level comparisons in the early part of 2013 (Q1); and
3. That, following the assessment of Programs 131, 128, 67, 186 and 87, staff provide recommendations regarding preferred public consultation techniques to examine public support for potential service levels changes.

Contribution to Sustainability

Sustainability by definition focuses on the ability to maintain an activity over an extended time horizon. A program review is intended to examine the City's programs and services and validate their alignment with the City's vision, respect for taxpayer's dollars and community interest.

Economic Impact

There is no economic impact associated with this report, however the Program Review does provide a framework to consider the extent, and relative costs, of the various programs offered by the City, complemented with residents' responses to the Ipsos Reid survey questions relating to the importance of, and level of satisfaction with, programs offered by the City.

As a background for further examination of services levels and their associated costs, the following chart illustrates that 95% of the costs of the programs reviewed are either mandatory or standard programs offered by municipalities.

Categories	Programs		Expense	
	#	%	\$Mil	%
Mandatory Programs	30	15%	33.6	18%
Standard Programs	141	69%	145.3	77%
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	204	100%	189.2	100%

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Summarized information from the approved 2012 Operating Budget illustrating the cost components of the average residential property in the City of Vaughan tells a similar story, in that the majority of tax dollars are going towards mandatory and standard programs.

	2012 Cost of Municipal Services	Cumulative Percentage
Fire and Rescue Services*	\$286	23.5%
Public Works & Road Services	\$264	45.3%
Recreation*	\$114	54.7%
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Infrastructure	\$96	79.9%
Waste Management	\$71	85.7%
Corporate Administration	\$63	90.9%
Building & Facilities	\$63	96.1%
Development	\$47	100%
Total**	\$1,213	

*Building & Facility costs included

**Based on average 2012 residential assessment

The alignment of tax dollars spent on mandatory and standard programs compared to the Ipsos Reid "Importance of Individual Services" results appears high, however an understanding of how the City's level of service for these programs differs from other GTA municipality's level of service is not readily apparent.

As a guide, a 1% tax impact on the average residential property was \$12 in 2012.

Communications Plan

In the event that the comparison of GTA service levels results in consideration of changes to the City's current service levels, further reporting and public consultation, potentially via on-line surveys, focus groups or on-line citizen budget tools, will be required depending on the nature of the changes.

Purpose

The purpose of this report is to set out a process to assess and compare City of Vaughan service levels for five key programs to service levels provided by other GTA municipalities.

Background - Analysis and Options

The City of Vaughan, like all municipalities, continues to be challenged with limited resources to meet service demands and the long term sustainability of the City. The annual budget process demonstrates the challenge of prioritizing resources, allocating marginal tax dollars and sustaining operations. In response to these challenges, and with a desire to examine opportunities to reduce budget pressures, the City has proactively implemented several elements of an overall plan, guided by the City's Strategic Plan, to manage our future. These elements include strict budget guidelines, the program review of services, multi-year financial planning, operational reviews and performance measurement.

On December 13, 2011, staff provided information and details to the Finance and Administration Committee regarding the City's 204 high level program offerings. The Program Review had the following objectives:

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- Awareness with respect to the broad scope of services provided by the City;
- The relative cost of the services;
- Fees and cost recovery for each program; and
- Why certain programs are offered

The Program Review process filtered the City's 204 high level program offerings through a series of questions designed to provide awareness and a framework for discussion. The key product resulting from the process was the sort of the programs into the following categories:

- Mandatory – imposed by Provincial or Federal Acts
- Standard – typically provided by most urban GTA municipalities and further sorted into:
 - Essential – Vital for the City to function on a basic level
 - Traditional – Needed for the City to function on an urban level
 - Desirable – Typical community requested program
- Premium – Not commonly provided by urban GTA municipalities or available through other servicing agents

Analysis of the programs sorted into these categories indicated that 84% of the City's programs, and 95% of the total program value is allocated to programs that are either mandated or traditionally provided by urban GTA municipalities.

On May 8, 2012, Committee of the Whole (Working Session) further discussed the Program Review.

While there was discussion at both the December 2011 and May 2012 meetings on various programs within the categories, there seemed to be a comfort level that the programs currently offered should be continued.

This position was further supported by the 2012 Ipsos Reid survey, which indicated that residents consider all the surveyed program offerings as important. For example, while arts and culture is ranked the least important of the services surveyed, the majority (74%) still indicate that it is an important program.

Further to the Program Review process and discussion, complemented by the Ipsos Reid survey of residents, it appears that, on balance, the programs currently being offered by the City are valued by the public, and should be continued.

As a result of the further discussion at the May 8, 2012 Working Session Committee, the following recommendation was passed:

"That staff continue to identify savings and bring back a report to a future Committee of the Whole (Working Session) for Committee to consider such savings and to discuss the framework of the programs to be delivered"

The identification of savings is a challenging task, as it will involve a careful review of the costs of providing services, and a determination of the impact of reducing costs on the service level provided and the way in which the services are provided.

Review of Service Levels Provided

Council has a great deal of discretion in determining services offered by the municipality, and, as noted in the program review results, is providing services comparable to neighboring urban GTA municipalities. The level to which that service is provided is not as readily apparent. To some extent, Council is guided by property owner requests, and feedback from surveys gauging importance levels against satisfaction levels.

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The Ipsos Reid survey indicates that residents are relatively satisfied with the service level provided for the majority of the programs that they consider important.

In addition, the impetus behind the creation of the new Innovation and Continuous Improvement Department was recognition of the corporate benefits of having an internal consulting department dedicated to providing services such as project management, change management and business process re-engineering, to assist departments in operational reviews and other efficiency and effectiveness improvement efforts. While it is not expected that the department efforts, supported by Innovation and Continuous Improvement, will result in significant immediate savings, the City will be better positioned to deal with upcoming financial pressures as a result of the improvements.

In order to identify potential opportunities for cost savings, staff recommend that the following programs be assessed through a GTA service level comparison, to ascertain how City of Vaughan service levels compare to the average GTA service level:

- Program 131 - Winter Control/Sanding and Salting – \$6.2m cost
- Program 128 – Winter Control/Road Snow Clearing - \$2.4m cost
- Program 67 – Path/Sidewalk snow clearing - \$2.1m cost
- Program 186 – Animal Services - \$692k cost
- Program 87 – Seniors Programs - \$324k cost

The service level assessments will be facilitated through the Strategic & Corporate Services Commission with support from the relevant operating department and the Finance Commission, with the results reported back to Committee of the Whole (Working Session) in Q1 2013. Further service level assessment comparisons will be recommended in 2013, once vacant staffing positions in the Strategic & Corporate Services Commission have been filled.

Public Consultation

Following the comparable service level assessment of the five programs noted above, staff recommends that feedback from taxpayers regarding potential changes to service levels be obtained.

Staff met with a representative from Pollara to discuss options available to obtain feedback from members of the public regarding services, and what they are prepared to fund. Pollara recommended the use of on-line surveys, which are designed to provide greater context and background information to questions. The questions are based on a “cost tradeoff/optimization model”, causing the respondent to have to make decisions regarding the allocation of limited financial resources, for example, reducing funding to one service in order to maintain another. The on-line survey can be provided to a larger sample size than traditionally used for phone surveys. Focus groups are also an option for community input but are a much smaller sample size and are more expensive to run.

In addition, staff have become aware of several on-line budget tools that allow residents to work through a constrained budget exercise, similar to the reality Members of Council deal with each year. The tool could be accessed on the City's Website and would be open to anyone wishing to use it. Staff have investigated one of these tools, and the cost is between \$5,000 to \$7,500 to run one budget simulation. It is important to note, however, that the tool is more educational in nature and would not produce statistically valid results, as it would not be a random sampling due to its open access on the website.

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Revised

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Alternatively, utilizing technology in a public meeting to survey attendees' responses to options presented at the public meeting has been used successfully by the City in the past during budget deliberations. Members of the public can be educated and informed on the programs and service levels provided, and engaged in an immediate response to any proposed change through hand held survey devices.

Public/Private Partnerships

One of the questions used in the Program Filter is "Should it (the program) be delivered in partnership with the private or voluntary sector?" The intent of Public/Private Partnerships is to provide a service to taxpayers through an efficient and effective alternative delivery model. As part of the comparable service level assessment, the use by other municipalities of partnership contracts should be examined. In comparing service levels, it would be informative to understand how other municipalities are providing the service, e.g. internally or externally through partnership contracts.

Outsourcing services is a form of partnership that the City has already undertaken to achieve efficiencies. Waste collection, winter road maintenance and street lighting are major services provided through external contracts. Three of the five programs recommended for a service level review are primarily outsourced (Programs 424~~131~~, 128 and 67). Program 186 (Animal Services) is run by the City, but also provides service to 2 other municipal partners. In addition, the City provides a golf course/winter ski facility and a 4 pad indoor ice surface facility through partnership contracts with external operators.

The City of Vaughan's Partnering Policy (Policy 04.1.21) includes the following section on the intent of partnering:

"The intent of partnering is to provide municipal administration, services or infrastructure in ways that encourage creativity and innovation, free up or allow more flexible use of capital and operating resources, and encourage economic development within the municipality as permitted under the Municipal Act.

Partnering should be pursued only if it results in less cost to the taxpayer, while ensuring efficiencies, quality and levels of service acceptable to Council."

As the various operational reviews and service level comparisons take place, opportunities for partnerships that could achieve the above criteria will be considered.

Cost Recovery Through User Fees

Programs provided to the public at large are not generally suited to cost recovery fees, unless there is an ability to measure the use of the service (e.g. water meters) or there is a desire to encourage ratepayers to limit their use of the service (e.g. garbage for landfill). Services provided specifically to individuals or community groups are better suited to cost recovery charges, but to varying degrees, depending on Council's social and community objectives.

The 2012 Ipsos Reid survey indicated that, of the 39% of residents surveyed who supported an increase in taxes or user fees to maintain services, 88% supported the maintenance of service levels through a combination of increased taxes and user fees (47%) or strictly through increased user fees (41%). User fees offset the subsidy level required from property tax revenues, and can be used strategically to cover some or all of the cost of providing a specific program, depending on the Council's objectives.

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Approximately 16% of the City's operating budget is funded by user fees (not including water/wastewater revenues) or \$35.9 million. In order to generate the equivalent of a 1% tax rate savings (\$1.4 million) it would be necessary to increase overall user fees by 3.9%. Approximately 90% of the City's user fees are generated by the following 5 areas:

- Recreation
- Building Standards
- Planning and Committee of Adjustment (COA)
- Enforcement Services
- Licensing

The City currently has policies regarding the level of cost recovery for several of these major user fee categories. The budgeted revenues and expenses, as well as the policy recovery goal is reported annually in the final Operating Budget report which goes to Council for approval.

Based on the 2012 budgeted recovery levels, there may be opportunities to review the user fees for these departments, with the objective of either moving the cost recovery closer to the policy recovery goal, adjusting the policy recovery goal to a more achievable level or increasing the policy recovery goal. In addition, a number of programs were identified in the Program Review as having User Fee potential, either through new or increased user fees. In any case, once achieved, programs should maintain the cost recovery level designated for that program.

Further information regarding user fees and budgeted recovery levels will be provided to Council during the upcoming 2013 budget discussions.

Relationship to Vaughan Vision 2020/Strategic Plan

The report is consistent with the priority initiatives set by Council.

Regional Implications

Not applicable

Conclusion

Staff recommends that the City's level of service provided for five key programs compared to service levels for the same programs provided by other GTA municipalities be reviewed to inform and assist staff and Council in managing and prioritizing limited resources. Achieving efficiencies and/or savings without a full understanding of the impact on service levels could lead to declining satisfaction with services from the community. It is further recommended that, following the service level review, consultation with members of the public take place prior to any changes to service levels to obtain their input and test their willingness to pay taxes or user fees to support service levels that are above average, or services that are provided to individuals or smaller groups that are more suited to cost recovery through user fees.

Attachments

Attachment #1 – List of Programs

(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.)

C1 - CW (WS)
OCTOBER 23/2012
ITEM #2

POLLARA...

**Residents' Perspectives on a Entertainment/Casino
Complex in Vaughan (Study Highlights)**

**Presentation
Vaughan Committee of The Whole – Working Session**

October 2012

Objectives and Methodology

- Understand citizens' views on casino/entertainment development in Vaughan and the development's various economic and social aspects.
- Qualitative research: 2 focus groups with Vaughan residents (July 2012)
- Quantitative research: a 12-minute online survey of 500 Vaughan residents (August 2012)

Qualitative Research Highlights

- Casino – positive associations with entertainment; a part of a broader experience
 - Casino by itself generates little to no interest
- Reactions to a casino in Vaughan mostly positive: potential financial/economic benefits outweigh potential social ills
 - Vaughan more suitable for a casino than Toronto (better access, lower crime rate/better safety, more real estate space, greater need for entertainment, more progressive and effective city management)
- Vaughan Metropolitan Centre - ideal for a casino complex
 - Potential concerns: intensified traffic congestion
 - Potential concerns among women: Jane/Finch proximity → compromised safety
- City expected/obliged to explore the viability of this opportunity from a fiscal standpoint (unanimous agreement).
- Casino must be viewed in the context of other priorities for Vaughan
 - Unacceptable if casino a priority, ahead of a much needed hospital

Quantitative Research Highlights

- Casino - positive associations (75% of respondents, 20% negative)
 - Entertainment destination (78%)
- Benefits of casino/entertainment complex in Vaughan – economic stimulation as the dominant driver:
 - Jobs (61%) and revenues for the city (55%) and businesses (54%)
- Drawbacks of a casino/entertainment complex in Vaughan:
 - Social issues (69%), increase in traffic congestion (68%), undesirable element (61%)
 - Increase in crime rate relatively low (35% overall)
- Benefits too great not to consider a casino/entertainment district in Vaughan, even in light of potential drawbacks (59%)
- Support stronger than opposition: 55% vs. 34%
- City expected/obligated to assess the economic benefits (77% agree) and the social impact (85% agree) of a casino/entertainment district

Quantitative Research Highlights (cont'd)

- Vaughan more suitable for a casino/entertainment complex than Toronto or other GTA cities
 - More real estate space (62%)
 - Better access and parking (61%)
 - Lower crime (54%)
 - Greater need for more entertainment options (60%)
- Proposed site seen by 67% as suitable

Town Hall Highlights

- Key questions/issues raised in relation to a casino/entertainment district in Vaughan (in order of importance):
 - Primary – need for a detailed analysis of the financial impact on the City/residents
 - Secondary – need for a detailed analysis of the social impact on the City/residents
 - Tertiary – the proposed site’s suitability assessment

POLLARA...

Thank You

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Toronto, Canada M5R 2A9

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www.pollara.com

PROGRAM REVIEW – SAVINGS AND FRAMEWORK**Recommendation**

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extent, Council is guided by property owner requests, and feedback from surveys gauging importance levels against satisfaction levels.

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Further information regarding user fees and budgeted recovery levels will be provided to Council during the upcoming 2013 budget discussions.

Relationship to Vaughan Vision 2020/Strategic Plan

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Regional Implications

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Conclusion

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Attachments

Attachment #1 – List of Programs

Respectfully submitted,

Barbara Cribbett, CMA
Commissioner of Finance & City Treasurer

ATTACHMENT 1: LIST OF PROGRAMS

	Department - Division	Service Programs	Index #	Revenue Budget	Expense Budget (Note 1)	Net (Revenue) / Expense
1	Public Works - Roads Maintenance	Platform Maintenance (linear repairs and pm)	115	\$ -	\$ 7,093,832	\$ 7,093,832
2	Public Works - Winter Control	Salting & Sanding	131	(43,000)	6,239,478	6,196,478
3	Public Works - Winter Control	Road Snow Clearing	128	-	2,424,819	2,424,819
4	Development Planning	Urban Design and Landscape Architecture	103	(5,000)	451,510	446,510
5	Public Works - Roads Maintenance	Road Sign Maintenance	116	-	378,270	378,270
6	Public Works - Winter Control	Ice and Snow Removal	130	-	325,148	325,148
7	Engineering Services	Pavement Markings	114	-	274,000	274,000
8	City Clerk	Access & Privacy	168	(3,700)	205,020	201,320
9	Parks and Forestry Operations	Cemetery	50	(103,131)	297,742	194,611
10	Public Works - Roads Maintenance	Road Patrol	117	-	177,150	177,150
11	Policy Planning	OMB Appeals to VOP 2010 and Secondary Plans	106	-	120,181	} 170,181
12	Development Planning	OMB Hearings	101	-	50,000	
13	City Clerk	Committee of Adjustment and Development Services	172	(410,621)	566,145	155,524
14	Emergency Planning	Public Awareness and Education	8	-	61,673	61,673
15	Commty. Grants & Advisory Comm	Accessibility Advisory Committee	32	-	6,750	6,750
16	Development Planning	Application Examination and Approval (Note 2)	100	(3,100,000)	2,120,013	(979,987)
17	Building Standards	O.B.C Building Permit Review & Inspections (Note 2)	95	(7,438,122)	5,634,571	(1,803,551)
Sub-Total - Mandatory: Service Program				\$ (11,103,574)	\$ 26,426,303	\$ 15,322,729
	Department - Division	Support Program	Index #	Revenue Budget	Expense Budget (Note 1)	Net Revenue / (Expense)
1	City Clerk	Elections	173	\$ -	\$ 1,224,000	\$ 1,224,000
2	City Clerk	Council Secretariat Services	166	-	1,193,400	1,193,400
3	Budgeting & Financial Planning	Operating Budget Division	157	-	1,110,000	1,110,000
4	Accounting & Financial Services	Property Tax Billing and Collections	155	-	878,035	878,035
5	Human Resources	Labour Relations	188	-	854,000	854,000
6	Accounting & Financial Services	Financial Statements	152	-	520,583	520,583
7	Budgeting & Financial Planning	Capital Budget & Accounting, Reserves & Trust Mgt	161	-	499,500	499,500
8	City Clerk	Records Management Services	167	-	465,120	465,120
9	Policy Planning	Vaughan Official Plan 2010 (VOP 2010)	104	-	180,272	180,272
10	City Clerk	Archival Services - Records	176	-	120,066	120,066
11	Emergency Planning	Exercises and Training	7	-	61,762	61,762
12	Emergency Planning	Plans and Procedures	4	-	31,996	31,996
13	Emergency Planning	Risk Analysis/Critical Infrastructure	5	-	15,560	15,560
Sub-Total - Mandatory: Support Program				\$ -	\$ 7,154,294	\$ 7,154,294
Total - Mandatory Programs				\$ (11,103,574)	\$ 33,580,597	\$ 22,477,023
Note 1: Expense Budget shows departmental expense only and not full cost of providing the service.						
Note 2: Revenues are based on full cost recovery; expenses shown are departmental only and not at full cost of providing the service.						

Standard Essential Programs

Department - Division	Service Program	Index #	Revenue Budget	Expense Budget (Note 1)	Net (Revenue) / Expense
1 Fire and Rescue Services	Fire Operations - Fire response	14	\$ (428,415)	\$ 29,644,588	\$ 29,216,173
2 Vaughan Libraries - Collections	Collections	204	(287,990)	5,244,867	4,956,877
3 Public Works - Waste Management	Garbage	122	(125,000)	4,386,804	4,261,804
4 Engineering Services	Linear Infrastructure Renewal Management	111	-	3,076,239	3,076,239
5 Public Works - Waste Management	Blue Box (Recycling) Collection	124	(950,000)	3,066,465	2,116,465
6 Fire and Rescue Services	Fire Prevention	13	(40,767)	1,802,562	1,761,795
7 Enforcement Services	By-Law enforcement - Property Standards	178	(10,000)	626,040	1,421,660
8 Enforcement Services	By-Law Enforcement - Zoning	179	(10,000)	503,370	
9 Enforcement Services	By-Law Enforcement - General	180	(5,000)	317,250	
10 Public Works - Waste Management	Green Bin (Organics) Collection	125	(14,000)	1,386,318	1,372,318
11 Public Works - Waste Management	Leaf and Yard Waste & Christmas Tree Collection	123	-	1,163,806	1,163,806
12 Vaughan Libraries	Core Programs	202	(13,300)	1,036,615	1,023,315
13 Enforcement Services	Animal Services	186	(329,345)	1,022,195	692,850
14 Legal Services	OMB Hearings	194	-	418,716	418,716
15 Enforcement Services	Licensing Enforcement	181	(186,000)	229,830	43,830
16 Recreation	YRT	77	(1,500,000)	1,501,350	1,350
17 Parks and Forestry Operations - Forestry	Emerald Ash Borer	57	-	-	-
18 Enforcement Services	Parking and Signs	182	(1,700,000)	1,511,520	(188,480)
Sub-Total - Standard Essential: Service Program			\$ (5,599,817)	\$ 56,938,534	\$ 51,338,717
Department - Division	Support Program	Index #	Revenue Budget	Expense Budget (Note 1)	Net (Revenue) / Expense
1 Fleet Management	Fuel Pumps	48	\$ (500)	\$ 1,519,135	\$ 1,518,635
2 Fire and Rescue Services	Fire Communication - Fire Dispatch	9	(35,000)	1,373,257	1,338,257
3 Accounting & Financial Services	General Accounting	153	-	808,464	808,464
4 Fire and Rescue Services	Fire Training	10	-	716,105	716,105
5 Human Resources	Recruitment	187	-	648,000	648,000
6 Fire and Rescue Services	Fire Mechanical - Vaughan Vehicles R and M	12	(55,496)	700,034	644,538
7 Accounting & Financial Services	Accounts Payable	154	-	575,760	575,760
8 Buildings and Facilities	Fire Stations	22	-	500,000	500,000
9 Reserves & Investments	Development Charge Administration	164	-	196,821	196,821
10 Develop&Transport Engineering	Transportation Engineering	109	(1,000,000)	1,061,400	61,400
11 Develop&Transport Engineering	Development Services	107	(1,100,000)	1,061,400	(38,600)
Sub-Total - Standard Essential: Support Program			\$ (2,190,996)	\$ 9,160,376	\$ 6,969,380
Total - Standard Essential Programs			\$ (7,790,813)	\$ 66,098,910	\$ 58,308,097

Standard Traditional Programs						
	Department - Division	Service Program	Index #	Revenue Budget	Expense Budget (Note 1)	Net (Revenue) / Expense
1	Parks and Forestry Operations - Non Sports	Boulevard Maintenance	52	\$ -	\$ 2,288,751	\$ 2,288,751
2	Vaughan Libraries	Provide Research Assistance	200	(25,700)	1,966,936	1,941,236
3	Parks and Forestry Operations - Forestry	Tree Maintenance	53	(23,640)	1,473,160	1,449,520
4	Public Works - Roads Maintenance	Roadway Sweeping	118	-	1,025,785	1,025,785
5	Policy Planning	Secondary Plans/Local Studies/Specialized Projects	105	-	901,360	901,360
6	Engineering Services	Traffic Studies (Existing)	112	-	620,500	620,500
7	Develop&Transport Engineering	Development Inspection and Lot grading	108	(185,000)	774,822	589,822
8	Parks Development	Park / Open Space Planning, Design & Construction	72	-	421,040	421,040
9	Corporate Communications	Communications Support -Internal, External, Crisis	136	-	380,112	380,112
10	Parks Development	Park Facilities Replacement / Redevelopment	73	-	263,150	263,150
11	Cultural Services	Heritage Vaughan	40	-	220,000	220,000
12	Economic and Business Develop.	Economic Cluster Development	141	-	195,601	195,601
13	Economic and Business Develop.	Employment Zone Development	142	-	195,601	195,601
14	Parks Development	Trail Network Planning, Design & Construction	74	-	184,205	184,205
15	Economic and Business Develop.	Business Investment and Attraction	143	-	163,001	163,001
16	Parks and Forestry Operations - Forestry	Urban Reforestation	54	(1,000)	115,882	114,882
17	Building Standards	Title Restriction Clearances	99	(140,000)	236,360	96,360
18	Reserves & Investments	Letters of Credit and Securities	163	(25,000)	121,200	96,200
19	Parks and Forestry Operations - Forestry	Storm Clean-up	56	-	82,155	82,155
20	Develop&Transport Engineering	Engineering Planning & Studies Division	110	(1,000,000)	1,061,400	61,400
21	Fire and Rescue Services	Fire Emergency Medical - Defibrillator Program	11	-	58,787	58,787
22	Parks and Forestry Operations - Forestry	Woodlot Management	55	-	55,562	55,562
23	Public Works - Winter Control	Snow fencing	132	-	32,515	32,515
24	Public Works - Roads Maintenance	Graffiti removal	120	-	17,939	17,939
25	Building Standards	License and other Client Clearance Letters.	98	(53,250)	42,048	(11,202)
26	Engineering Services	Utility Coordination	113	(134,754)	93,500	(41,254)
27	City Clerk	Licensing and Permits	171	(1,069,622)	628,968	(440,654)
	Sub-Total - Standard Traditional: Service Program			\$ (2,657,966)	\$ 13,620,340	\$ 10,962,374

Standard Traditional Programs (con't)

	Department - Division	Support Program	Index #	Revenue Budget	Expense Budget (Note 1)	Net (Revenue) / Expense
1	Buildings and Facilities	Community Centres	19	\$ (45,000)	\$ 10,700,000	\$ 10,655,000
2	City Clerk	Insurance and Risk Management	174	-	4,727,000	4,727,000
3	Buildings and Facilities	Building Construction	16	-	4,201,774	4,201,774
4	Buildings and Facilities	Municipal Buildings	20	(51,000)	2,730,000	2,679,000
5	Information & Technology Mgmt.	Solutions Management	150	-	2,305,334	2,305,334
6	Information & Technology Mgmt.	Data & Voice Network Management	145	-	1,568,877	1,568,877
7	Purchasing Services	Procurement Contract Services	160	(30,000)	1,357,997	1,327,997
8	Fleet Management	Repairs and Maintenance	47	-	1,051,709	1,051,709
9	Information & Technology Mgmt.	Technology & Telecommunications Asset Mgmt	149	-	808,242	808,242
10	City Clerk	Corporate Mail and Printing Services	169	-	756,831	756,831
11	Buildings and Facilities	Historical Buildings	18	-	675,000	675,000
12	Information & Technology Mgmt.	Data Centre Operations	146	-	504,129	504,129
13	Legal Services	Legal Advice	193	-	502,458	502,458
14	Legal Services	Legal Actions	195	-	418,716	418,716
15	Economic and Business Develop.	Corporate Branding and Marketing	144	-	407,502	407,502
16	Human Resources	Health and Safety	190	-	347,000	347,000
17	Legal Services	Drafting and Reviewing Documents	196	-	334,972	334,972
18	Human Resources	Learning and Development	191	-	233,000	233,000
19	Reserves & Investments	Managing Investment Portfolio	165	-	221,683	221,683
20	Accounting & Financial Services	Property Assessment	156	-	194,319	194,319
21	Legal Services - Real Estate	Acquisitions and Dispositions of Land	197	(7,000)	184,207	177,207
22	Legal Services - Real Estate	Cash-in-Lieu of Parkland Dedication	198	(7,000)	184,207	177,207
23	Parks Development	Special Projects, Plans & Studies	71	-	157,890	157,890
24	Human Resources	Compensation and Benefits	189	-	153,000	153,000
25	Budgeting & Financial Planning	Program Costing and Special Projects	159	-	133,200	133,200
26	Buildings and Facilities	Libraries	23	-	100,000	100,000
27	Parks Development	Parkland / Open Space Acquisitions	75	-	89,471	89,471
28	Public Works - Winter Control	Yard Operations (Stockpiling salt/sand)	133	-	50,213	} 66,212
29	Public Works - Roads Maintenance	Yard Operations	119	(58,000)	73,999	
	Sub-Total - Standard Traditional: Support Program			\$ (198,000)	\$ 35,172,730	\$ 34,974,730
	Total - Standard Traditional Programs			\$ (2,855,966)	\$ 48,793,070	\$ 45,937,104

Standard Desirable Programs

Department - Division	Service Program	Index #	Revenue Budget	Expense Budget (Note 1)	Net (Revenue) / Expense
1 Vaughan Libraries	Places and Spaces	199	\$ (38,500)	\$ 1,929,000	\$ 1,890,500
2 Parks and Forestry Operations	Horticulture	49	(2,000)	1,638,086	1,636,086
3 Parks and Forestry Operations - Non Sports	Trails / Paths / Open Spaces	70	(14,220)	1,145,225	1,131,005
4 Recreation - Aquatics	Aquatics - Instructional	88	(2,957,000)	3,940,600	983,600
5 Vaughan Libraries	Technology	201	(11,700)	912,715	901,015
6 Parks and Forestry Operations - Sports	Baseball	58	-	878,801	878,801
7 Parks and Forestry Operations - Sports	Soccer	59	-	855,935	855,935
8 Access Vaughan	Information Desk, General Inquiries, City Promotion	134	-	828,691	828,691
9 Recreation - General Programs	Children and Youth	85	(751,391)	1,499,300	747,909
10 Recreation - General Programs	Preschool Aged Programs	83	(751,391)	1,467,950	716,559
11 Recreation - Aquatics	Recreational Programs and Open Access	89	(690,000)	1,131,100	441,100
12 Parks and Forestry Operations - Non Sports	Water Parks	66	-	431,583	431,583
13 Recreation - General Programs	Seniors	87	(300,556)	624,800	324,244
14 Parks and Forestry Operations - Non Sports	Playgrounds	65	(9,210)	286,986	277,776
15 Building Standards	Lawyers Compliance and Written Zoning Responses	97	(22,475)	300,070	277,595
16 Recreation - General Programs	Adult	86	(150,278)	406,450	256,172
17 Recreation - General Programs	Before and After School Program	84	(266,684)	520,100	253,416
18 Recreation - General Programs	Camps	76	(2,205,000)	2,458,200	253,200
19 Economic and Business Develop.	Foreign Business Development	139	-	202,284	202,284
20 Enforcement Services	Penalty Notice, Collections, First Attendance	184	(45,000)	225,600	180,600
21 Parks and Forestry Operations - Non Sports	Portable Washrooms	69	-	178,410	178,410
22 Cultural Services	Arts	39	(4,000)	177,000	173,000
23 Recreation	Services in Kind	81	(50,000)	199,025	149,025
24 Cultural Services	Doors Open Vaughan	41	-	70,000	70,000
25 Recreation - Ice Rinks	Public Skating	94	(87,500)	153,050	65,550
26 Parks and Forestry Operations - Sports	Tennis	60	-	24,879	24,879
27 Parks and Forestry Operations - Sports	Skate Parks	62	-	15,802	15,802
28 Enforcement Services	Events Security	183	-	14,100	14,100
29 Parks and Forestry Operations - Sports	Basketball	64	-	12,439	12,439
30 Cultural Services - Special Events	Winterfest, Concerts in the Park and Canada Day	42	(115,900)	127,000	11,100
31 Cultural Services - Special Events	Official Openings and Ceremonies	44	-	11,000	11,000
32 Cultural Services	Vaughan Cultural Interpretive Centre	38	-	9,400	9,400
33 Commty. Grants & Advisory Comm	Vaughan Youth Cabinet (VYC)	31	-	6,850	6,850
34 Commty. Grants & Advisory Comm	Community Equity and Diversity Program	30	-	6,800	6,800
35 Commty. Grants & Advisory Comm	Arts Advisory Committee	34	-	6,800	6,800
36 Commty. Grants & Advisory Comm	Public Art Advisory Committee	35	-	6,800	6,800
37 Parks and Forestry Operations - Sports	Bocce	61	-	4,280	4,280
38 Commty. Grants & Advisory Comm	Senior Association of Vaughan (SAVI)	33	-	2,500	2,500
39 Parks and Forestry Operations - Sports	Cricket	63	-	-	-
40 Building Standards	Non-OBC Permit Application Review (Signs, Pools)	96	(225,500)	163,735	(61,765)
41 Recreation - Fitness Centres	Fitness Centres - General Fitness	90	(3,095,000)	2,863,900	(231,100)
42 Recreation	Permits/Hockey/Figure Skating	92	(2,956,000)	771,400	(2,184,600)
Sub-Total - Standard Desirable: Service Program			\$ (14,749,305)	\$ 26,508,647	\$ 11,759,342

Standard Desirable Programs (con't)					
Department - Division	Support Program	Index #	Revenue Budget	Expense Budget (Note 1)	Net (Revenue) / Expense
1 Buildings and Facilities	Other Buildings -Older Adult Centres, Radio Tower,	26	\$ (49,000)	\$ 860,000	\$ 811,000
2 Information & Technology Mgmt.	HelpDesk	151	-	808,140	808,140
3 Buildings and Facilities	Parks Facilities	21	-	511,000	511,000
4 Corporate Communications	Marketing and Promotion	137	-	260,000	260,000
5 Development Planning	GIS Geographic Information System	102	(11,892)	253,873	241,981
6 Strategic Planning	Strategic Planning	1	-	221,120	221,120
7 Corporate Communications	Media Relations	135	-	220,000	220,000
8 Public Works - Waste Management	Waste - Promotion and Education	121	-	207,265	207,265
9 Corporate Communications	City Website Content Management	138	-	200,000	200,000
10 Operational Audit	Internal Audit	3	-	195,000	195,000
11 City Clerk	Council Corporate	175	-	110,160	110,160
12 City Clerk	Courier Services	170	-	63,180	63,180
13 Cultural Services - Special Events	Employee Events	43	-	12,000	12,000
14 Cultural Services - Special Events	Volunteer Recognition Awards Ceremony	46	-	2,000	2,000
Sub-Total - Standard Desirable: Support Program			\$ (60,892)	\$ 3,923,738	\$ 3,862,846
Total - Standard Desirable Programs			\$ (14,810,197)	\$ 30,432,385	\$ 15,622,188
Note 1: Expense Budget shows departmental expense only and not full cost of providing the service.					

Premium Programs - City Building						
	Department - Division	Program	Index #	Revenue Budget	Expense Budget (Note 1)	Net (Revenue) / Expense
1	Information & Technology Mgmt.	Project Management	147	\$ -	\$ 868,068	\$ 868,068
2	Information & Technology Mgmt.	Business Analysis	148	-	868,068	868,068
3	Budgeting & Financial Planning	Long Range Financial Planning (LRFP)	158	-	277,500	277,500
4	Environmental Sustainability	Environmental Sustainability	2	-	268,205	268,205
5	Integrity Commissioner	Integrity Commissioner	15	-	199,940	199,940
6	Enforcement Services	Park and Community Patrol	185	(300,000)	465,300	165,300
7	City Clerk	Archival Services - Local Artifacts	177	-	120,066	120,066
8	Commty. Grants & Advisory Comm	Communities In Bloom	27	(10,000)	80,140	70,140
9	Budgeting & Financial Planning	Grants Research, Management, Admin.	162	(109,122)	122,100	12,978
10	Emergency Planning	Business Continuity Planning	6	-	7,434	7,434
11	Economic and Business Develop.	Vaughan Business Enterprise Centre (VBEC)	140	(190,000)	196,333	6,333
	Sub-Total - Premium: City Building			\$ (609,122)	\$ 3,473,154	\$ 2,864,032

Premium Programs - Offered Privately						
	Department - Division	Program	Index #	Revenue Budget	Expense Budget (Note 1)	Net (Revenue) / Expense
1	Parks and Forestry Operations - Non Sports	Path/Sidewalk snow cleaning	67	\$ -	\$ 2,055,968	\$ 2,055,968
2	Public Works - Winter Control	Windrow Snow Clearing	129	-	1,177,540	1,177,540
3	Recreation	Sports Village	93	(861,000)	1,212,700	351,700
4	Parks and Forestry Operations - Non Sports	Life Saving Stations at Storm Water Ponds	51	-	162,099	162,099
5	Vaughan Libraries	Non-Core Programs & Events	203	(55,900)	200,346	144,446
6	Buildings and Facilities	City Playhouse	25	-	52,000	} 103,000
7	Cultural Services	City Playhouse	82	(399,000)	450,000	
8	Parks and Forestry Operations - Non Sports	Uplands Golf/Ski	68		52,334	
9	Buildings and Facilities	Uplands Golf/Ski	24		47,500	} 99,834
10	Commty. Grants & Advisory Comm	Gallanough Resource Centre (GRC)	28	-	34,410	34,410
11	Buildings and Facilities	Cafeteria Services	17	(25,000)	55,226	30,226
12	Cultural Services - Special Events	Children's Holiday Functions	45	(2,500)	19,900	17,400
13	Public Works - Waste Management	Backyard Composters	126	(2,000)	9,242	7,242
14	Public Works - Waste Management	Large Appliance Collection program	127	(16,200)	9,370	(6,830)
15	Recreation	Bowling Alley (Maple CC)	78	(55,000)	46,350	(8,650)
16	Recreation	Fitness Centres – Personal Training	91	(146,000)	131,425	(14,575)
17	Recreation	Advertising	79	(57,400)	31,350	(26,050)
18	Recreation	Vending & Concessions	80	(153,000)	31,350	(121,650)
	Sub-Total - Premium: Offered Privately			\$ (1,773,000)	\$ 5,779,109	\$ 4,006,109

	Department - Division	Program	Index #	Revenue Budget	Expense Budget (Note 1)	Net (Revenue) / Expense
1	Human Resources	Crossing Guards	192	\$ -	\$ 1,000,000	\$ 1,000,000
2	Commty. Grants & Advisory Comm	Safe City Program	29	-	11,695	11,695
3	Commty. Grants & Advisory Comm	Police Community Liaison Program	36	-	4,890	4,890
4	Commty. Grants & Advisory Comm	Non Profit Housing (NHP)	37	-	-	-
	Sub-Total - Premium: Related to Activities at other Levels of Government			\$ -	\$ 1,016,585	\$ 1,016,585
	Total - Premium Programs			\$ (2,382,122)	\$ 10,268,849	\$ 7,886,727
	Note 1: Expense Budget shows departmental expense only and not full cost of providing the service.					