

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF MARCH 24, 2015

Item 1, Report No. 6, of the Finance, Administration and Audit Committee, which was adopted, as amended, by the Council of the City of Vaughan on March 24, 2015, as follows:

By receiving Communication C3 from the City Clerk, dated March 23, 2015.

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DRAFT 2015 BUDGET AND 2016-2018 PLAN

(Referred)

Further consideration of the Draft 2015 Budget and 2016-2018 Plan was deferred to the March 9, 2015, Finance, Administration and Audit Committee meeting to continue deliberations (see 3. OTHER MATTERS CONSIDERED BY THE COMMITTEE, Item 3.1: DRAFT 2015 BUDGET AND 2016-2018 PLAN).



C	3
Item #	1
Report No.	6 (FAA)
Council - March 24/2015	

DATE: MARCH 23, 2015

TO: MAYOR AND MEMBERS OF COUNCIL

FROM: JEFFREY A. ABRAMS, CITY CLERK

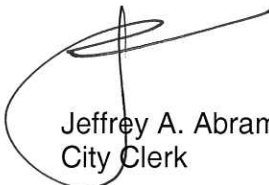
RE: Council Meeting – March 24, 2015
DRAFT 2015 BUDGET AND 2016-2018 PLAN
Item 1, Report No. 6 of the
Finance, Administration and Audit Committee - March 2, 2015

The procedure that has been followed in processing the Draft 2015 Budget and 2016-2018 Plan through the Finance, Administration and Audit Committee has been to refer the Budget item from one Committee meeting to the next. This process achieves the objective of transparently recording the Committee's ongoing deliberations leading to a final consolidated report to a Special Council meeting. This Special Council meeting has now been scheduled for April 1st.

Notwithstanding this process, in the course of considering the budget it has been necessary from time to time for the Committee to make recommendations to Council on particular items that require a decision of Council before the final budget decision is made.

In considering the Draft 2015 Budget and 2016-18 Plan, the Finance, Administration and Audit Committee recommended the establishment of a Budget Task Force. The recommendation to establish the Task Force appears in both Report No. 6 and Report No. 7 of the Finance, Administration and Audit Committee for Council's consideration on March 24, 2015. For your information, Report No. 6 has now been revised so that the recommendation to establish the Task Force appears only in Item 1 of Report No. 7.

Respectfully submitted,


Jeffrey A. Abrams
City Clerk



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memorandum
COMMUNICATION
FAA - MAR 2/15
ITEM - 1

DATE: February 26, 2015

TO: MAYOR AND MEMBERS OF COUNCIL

FROM: JOHN HENRY, COMMISSIONER OF FINANCE AND CITY TREASURER
LAURA MIRABELLA-SIDDALL, DIRECTOR OF FINANCIAL PLANNING & ANALYTICS

RE: FINANCE, ADMINISTRATION AND AUDIT COMMITTEE – March 2, 2015
DRAFT 2015 BUDGET AND 2016-18 PLAN, Item 1, as referred.

Recommendation

The Commissioner of Finance & City Treasurer and Director of Financial Planning & Analytics recommend;

1. That the update on the DRAFT 2015 Budget and 2016-18 Plan be received; and
2. That a consolidated item on the 2015 PROPOSED Budget and 2016-18 Plan be submitted to a Special Council Meeting, incorporating any further adjustments and/or direction provided by the Finance, Administration and Audit Committee.

Economic Impact

A DRAFT 2015 Budget and 2016-18 Plan was originally presented to the Finance, Administration and Audit Committee on January 12, 2015. That report has been deferred to the subsequent meetings of the Finance, Administration and Audit Committee, including the meeting of March 2, 2015.

The Committee directed staff to work toward a set target not to exceed 3% per annum for the period of 4 years. Staff have since brought forward numerous Communications and presentations to the Committee for the purposes of providing additional context, responding to Committee direction, or to recommend changes to the DRAFT Budget and 2016-18 Plan based on new information. A complete list of budget-related communications and reports has been provided as Attachment 4. These adjustments have been incorporated into the DRAFT 2015 Budget and 2016-18 Plan, resulting in the following revised economic impact:

Table 1: Revised Economic Impact DRAFT 2015 Budget and 2016-18 Plan

\$M	2015			
	Budget	2016	2017	2018
		Forecast		
Gross Operating	259.1	272.9	281.3	290.4
Non-Tax Revenue	87.7	84.8	84.8	85.07
Net Operating	171.4	188.1	196.5	205.4
Less: Assessment Growth	3.2	3.4	3.8	4.0
Net Levy Requirement	168.2	184.8	192.7	201.4
Incremental Levy Requirement	4.7	16.5	7.9	8.7
Incremental Tax Rate	2.86%	9.64%	4.14%	4.25%
Tax Bill increase for the Average Home	\$37	\$127	\$60	\$64
Total Capital Program	\$92.7	\$106.8	\$104.5	\$64.1

Note: some numbers may not add due to rounding.

Purpose

The purpose of this communication is to provide the Finance, Administration, and Audit Committee with an update to reflect the incorporation of budget-related recommendations of the Committee since the DRAFT 2015 Budget and 2016–18 Plan was first presented, and to provide Council with further information about the capital program.

Background

A DRAFT 2015 Budget and 2016-18 Plan was originally presented to the Finance, Administration and Audit Committee on January 12, 2015. That report has been deferred to the subsequent meetings of the Finance, Administration and Audit Committee, including the meeting of March 2, 2015.

On January 12, 2015, the Committee directed staff to work toward a set target not to exceed 3% per annum for the period of 4 years. Staff have since brought forward numerous Communications and presentations to the Committee for the purposes of providing additional context, responding to Committee direction, and to account for new information. These have been incorporated into the DRAFT 2015 Budget and 2016-18 Plan, including adjustments that, if approved, would achieve a tax rate increase of less than 3% for 2015 and one of the lowest tax rate increases among comparator municipalities.

In addition to the evening Finance, Administration and Audit Committee Meeting on March 2, 2015, two other evening meetings and two day time meetings have been held. The March 2, 2015 evening meeting and one more daytime meeting scheduled for March 9, 2015 provide additional opportunity for public input and Committee deliberation. It should be noted that the Committee meeting scheduled for March 9, 2015 is not fully dedicated to budget topics, but has been scheduled to accommodate additional discussion if required.

A Special Council meeting will also be held to provide the public with a final opportunity to comment on the PROPOSED 2015 Budget and 2016-18 Plan. That meeting is anticipated in late March or April and will be advertised in advance consistent with the City's public notification by-law once a date has been set. A consolidated report will be submitted to the Special Council meeting incorporating any further adjustments or direction resulting from continuing budget deliberations.

Following approval of the budget, the City will communicate budget highlights by employing a variety of tactics, including a media release, website content, social media messages, a blog, an eNewsletter post, and an internal message to staff.

Also following approval of the budget, it is anticipated that the Budget Task Force will begin meetings to review options to achieve permanent, sustainable budget reductions and achieve Committee's set target not to exceed 3% in each year of the remaining term of Council. The Task Force is expected to report its findings by the end of September 2015 so that they may be incorporated into the 2016 Budget process.

2015 Operating Budget Summary

The objective of the City's financial planning process is to develop a multi-year budget that balances the need to maintain existing services, accommodate growth requirements, and undertake corporate initiatives against the City's capacity to fund them. As the City of Vaughan continues to grow and adapt to the needs and expectations of its residents, a focus on long-term financial sustainability will be increasingly important.

For 2015, the budget adjustments that have been incorporated result in a draft budget and incremental tax rate increase that is within the Committee's target of 3%. Reducing the initial draft budget to achieve the set target was challenging and required careful consideration of the balance between maintaining service levels, new initiatives "and "keeping tax rates low". The funding recommendation is a blend of these ideals, but weighted towards service delivery. A few key items included in the 2015 Budget are:

- Fire Station 7-5 full year implementation supporting community safety
- Opening of the new Civic Centre Resource Library supporting information access

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- Resources to support community parks, community health and wellness
- Funding to support community infrastructure repair and renewal projects
- City Initiatives supporting efficiency and effectiveness goals.

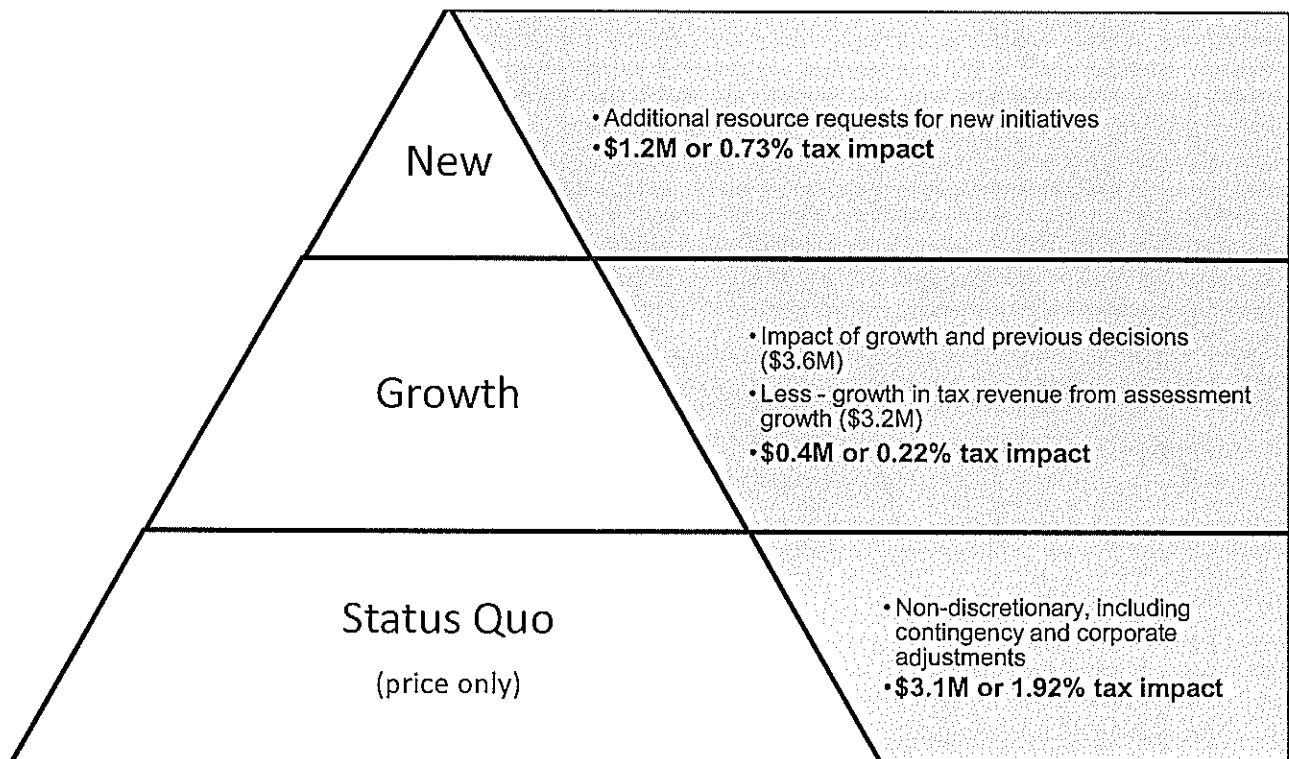
The incremental levy requirement is made up of the following three components. The Status Quo represented pressures related to providing existing levels of service to existing residents, primarily price pressures from pre-determined labour cost increases and material or service contracts. Growth-related pressures represented the net amount by which the operating costs associated with providing existing levels of services to new residents exceed expected assessment growth. The final component of the framework consisted of requests for additional resources to support strategic, transformational, or new initiatives.

Table 2: Components of 2015 Incremental Levy Requirement

	2015		2016		2017		2018	
	\$M	%	\$M	%	\$M	%	\$M	%
Base Budget Pressures	5.9	3.62%	11.1	6.47%	5.8	3.07%	10.3	5.01%
Less: Assessment Growth	-3.2	-1.96%	-3.4	-1.98%	-3.8	-1.98%	-4.0	-1.96%
Net Base Budget Pressures	2.7	1.66%	7.7	4.49%	2.0	1.09%	6.3	3.05%
Additional Resource Requests	2.0	1.20%	8.8	5.15%	5.9	3.05%	2.4	1.20%
Total Draft 2015 Financial Plan	4.7	2.86%	16.5	9.64%	7.9	4.14%	8.7	4.25%

Note: some numbers may not add due to rounding.

Illustration 1: Conceptual Framework



A revised financial summary has been provided as Attachment 1. In addition, an updated listing of additional resource requests has been included as Attachment 2 to this communication.

Municipal Tax Rate Increase Comparison

A comparison of tax rate increases across the Greater Toronto Area demonstrates that Vaughan continues to have one of the lowest tax rate increases, among comparator municipalities, for 2015. This has been a sustained trend over the last several years as illustrated in the table below. Taxes on the average home are estimated to be \$1,373 and are the primary source of funding for the many and diverse programs and services provided to residents. This is evidence of Vaughan providing value for its residents' tax dollars.

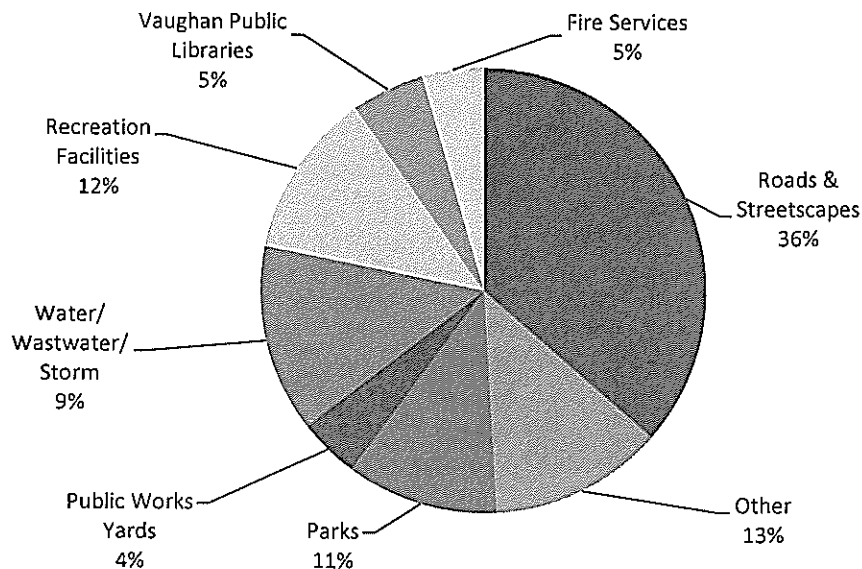
Table 3: Municipal Tax Rate Comparison

<i>Municipality</i>	<i>2015</i>	<i>Municipality</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>	<i>5Yr Average</i>
Brampton (P)	7.86%	Caledon (P)	4.98%	5.70%	5.24%	10.40%	6.21%
Milton (P)	5.50%	Mississauga (A)	6.10%	7.00%	7.40%	5.80%	6.06%
Aurora (P)	4.96%	King (A)	2.59%	3.42%	8.90%	5.66%	5.69%
Caledon (P)	4.72%	Oakville (P)	2.11%	3.01%	6.55%	5.93%	4.62%
Richmond Hill (P)	4.20%	Newmarket (P)*	2.72%	3.74%	3.95%	5.89%	4.25%
Mississauga (A)	4.00%	Brampton (P)	2.90%	4.90%	4.90%	4.10%	3.95%
Barrie (P)	3.80%	Milton (P)	3.63%	3.00%	3.60%	4.86%	3.72%
Burlington (A)	3.65%	Barrie (P)	2.03%	3.30%	3.60%	6.50%	3.56%
Newmarket (P)*	3.50%	Aurora (P)	3.75%	3.42%	4.77%	1.94%	3.54%
Markham (P)	2.98%	Burlington (A)	3.50%	4.46%	3.29%	0.90%	3.16%
King (A)	2.97%	Richmond Hill (P)	2.04%	2.50%	2.45%	2.95%	2.83%
Vaughan (P)	2.86%	Vaughan (P)	2.50%	2.69%	2.95%	1.95%	2.59%
Oakville (P)	2.35%	Markham (P)	2.49%	1.50%	1.50%	0.00%	1.69%
Average	4.10%	Average	3.18%	3.74%	4.55%	4.38%	3.99%

Capital Budget

Between 2015-18, Vaughan's capital plan includes over \$368 million in new projects.

Chart 1: 2015-18 Capital Plan by Project Type



The capital budget and plan is based on more than 500 projects covering a number of departments. Attachment 3 includes an updated list of capital projects. Projects are listed by department and include a summary of all funding sources. Details of each capital project were provided to Committee on January 12th, 2015 in Appendix B of Item 2. Below are descriptions for key projects in the 2015 capital plan and a brief discussion on associated operating impacts.

Key Projects in the Capital Plan

Parks (\$41.0M)

In addition to the Carrville District Park discussed below, there are four other major park projects currently in the capital plan.

- North Maple Regional Park (Phase 1 development) includes the construction of two artificial sportsfields, a driveway, parking, and related site improvements planned for 2015 (\$5.4M)
- Block 40 District Park Design and construction, in the Major Mackenzie Drive, Lawford Road and Chatfield Drive area, is planned for 2016 (\$3.6M)
- Block 18 District Park, in the Rutherford Road and Peter Rupert area planned for 2017 (\$6.8M)
- Block 59 District Park, in the Highway 27 and Martin Grove area, planned for 2017 (\$5.2M)

In addition to District Parks the plan includes \$22.0M for 36 other parks development projects.

Between 2016-18 about \$1.1M in additional resource requests have been recognized to support new park operating costs.

Kleinberg Church (\$1.0M)

The City purchased the Kleinburg United Church in 2010. This project will include the necessary renovations to allow the facility to be used by local community groups.

City Tree Planting Program (\$1.4M)

Annual funding for the City's two tree planting programs increased by \$0.4M in 2015. One program replaces about 1,400 trees per year that have died or been damaged. A second program is specifically to replace trees infected by the Emerald Ash Borer (EAB). About 500 EAB trees are replaced each year. Due to the 2013 ice storm, a backlog of over 21,000 trees currently exists. In 2015 one-time funding of \$0.8M has been added to supplement the tree planting program to help address the backlog.

Vellore Village South Library (\$4M)

Design and Construction of the Vellore Village Community Library in Block 39 in the planned Community Centre is scheduled to begin in 2015. Project completion is expected in 2016.

Operating costs associated with this facility have been included in the 2016-18 Plan with an additional resource request submission received from Libraries for \$0.6M.

Block 11 Carrville Community Centre, District Park, and Library (\$43.8M)

The Carrville Community Centre is planned to begin construction in 2016. The Community Centre was identified in the 2013 Development Charge background study and in Vaughan's Active Together Master Plan. The Centre is expected to have two arenas, a gymnasium, associated amenities, and an adjacent district park. In addition a community library is also planned. Project completion is expected in 2017.

Operating costs associated with this facility have been included in the 2016-18 Plan with additional resource request submissions received from Libraries (\$0.6M), Building & Facilities (\$1.3M), and Recreation (\$0.8M).

Repositioning of Fire Station 74 – Kleinburg (\$6.0M)

This project is for the relocation of Fire Station 74. The new station will be a fully staffed 9,300 square foot, two bay fire station with ancillary offices and crew quarters. Design and construction is expected in 2016 with project completion planned for 2017.

Staffing costs associated with the firefighters for this station are estimated at \$2.1M per year when fully implemented. One cohort of firefighters will be hired in 2016 with a second in 2017. The costs of each cohort will be phased in over two years.

Fire – Training Tower (\$1.2M)

This project will allow Vaughan Fire and Rescue Services to provide training in the latest techniques of firefighting and control of emergency situations. The facility may also be rented out to other fire departments or internal and external stakeholders for their training needs.

New Watermains (\$17.9M)

There are five projects for the installation of new watermains in growth areas of the City. These projects are undertaken by developers and paid for by the City as development occurs.

Black Creek Renewal and VMC Stormwater Management Pond (\$32.3M)

Capital works continue within the Vaughan Metropolitan Centre for the renewal of Black Creek between Highway 7 and Highway 407, including culvert improvements at Doughton Road and Interchange Way. Other works include required improvements to the City's existing storm water management pond at the northeast corner of Jane Street and Highway 7. In total, the expected project costs total over \$54M. The required works are complex and are expected to continue through to 2019. A financial strategy and design refinement is expected in 2015.

Curb and Sidewalk Repair and Replacement (\$7.4)

The annual curb and sidewalk repair and replacement program involves the removal and replacement of damaged sections of curbs and sidewalks Citywide. A requirement under the province's Minimum Maintenance Standards is for the City to complete a sidewalk inventory assessment each year. The information captured from this inventory supports future work plans for the program.

Road Rehabilitation (\$37.9M)

The annual program for road rehabilitation includes the resurfacing and rehabilitation of road surfaces. This program also incorporates associated curbs and sidewalks that may be affected by these works. When appropriate, watermain replacement in the planned area is coordinated to help mitigate capital costs and disruption to citizens. The roads rehabilitation program is primarily debt financed.

LED Streetlight Conversion (\$6.0M)

The project is to undertake further replacement of residential High Pressure Sodium (HPS) street lights with LED lighting. This project is expected to extend beyond 2019.

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The table below provides the total cost of capital projects in the plan by Commission. More information about the particular projects can be found in Attachment 4.

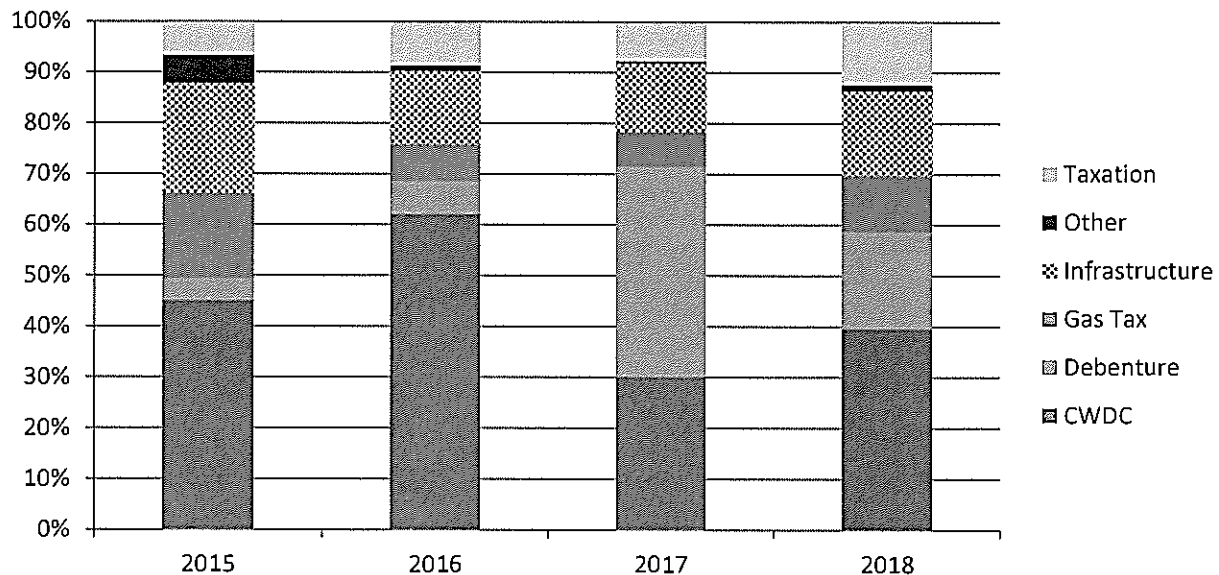
Table 4: Total Capital by Commission

Commission (\$M)	2015	2016	2017	2018	Grand Total
Public Works	56.8	42.9	58.6	42.6	200.9
Strategic & Corporate Initiatives	10.6	38.8	25.5	5.7	80.6
Planning	13.6	9.7	12.4	10.6	46.3
City Manager	5.1	8.9	3.5	1.7	19.2
Libraries	5.8	6.3	3.8	3.1	19.0
Legal & Administrative Services	0.4	0.3	0.3	0.3	1.2
Finance	0.4	-	0.4	0.1	0.9
Grand Total	92.7	106.8	104.5	64.1	368.1

Note: some numbers may not add due to rounding.

The capital program is funded from various sources. Below is a graph that illustrates the funding components of the capital program.

Chart 2: Funding of the Capital Program



Capital Budget - Operating Implications

Many capital programs have associated operating implications. These costs are embedded in the City's growth-related expenditures in the base or as additional resource requests. Operational requirements include staff and associated operating costs of new infrastructure. These will typically be lower in the first year due to the construction timing involved. Initial investments in service delivery capital infrastructure are fixed and primarily funded through development charges. However the related on-going operational and service costs place cumulative, lasting pressures on the operating budget. Debenture financing is primarily leveraged for the City's roads program. Infrastructure contributions are required to begin funding the ultimate replacement of infrastructure funded through the development community.

Table 5: Operating Impacts Associated with Capital

Items	2015			2016			2017			2018		
	\$M	Tax Rate	\$/HH	\$M	Tax Rate	\$/HH	\$M	Tax Rate	\$/HH	\$M	Tax Rate	\$/HH
Operational Requirements*	0.6	0.37%	5	4.9	2.84%	37	4.0	2.06%	30	2.1	1.03%	15
Debt Financing**	0.5	0.30%	4	0.4	0.25%	3	-1.9	-1.00%	-14	2.7	1.31%	20
Infrastructure Contributions **	0.9	0.54%	7	0.8	0.47%	6	1.9	1.01%	15	1.1	0.53%	8
Total	2.0	1.20%	15	6.1	3.56%	47	4.0	2.07%	30	5.8	2.86%	43

* Figures represent the estimated operating implications associated with the capital program. These operating implications are incorporated in the operating budget. /HH indicates the equivalent increase per household.

** Includes incremental increases for Infrastructure reserve contributions, debt servicing costs, and Capital from Taxation. Infrastructure reserve contributions were reduced as part of the budget reduction plan.

Note: some numbers may not add due to rounding.

Conclusion

As a result of the budget timeline, estimates and assumptions are required. As more current information becomes available and additional review is undertaken, adjustments are required. Since the initial budget draft many adjustments have occurred and applied to the DRAFT 2015 Budget and 2016-18 Plan. Below is a summary of the revised draft budget and associated tax rate increase for the average home.

Table 6: Draft Levy Increase and Associated Increase on the Average Tax Bill

Revised DRAFT Budget	2015	2016	2017	2018
Revised Tax Rate Increase	2.86%	9.64%	4.14%	4.25%
Increase on Average Tax Bill	\$37	\$127	\$60	\$64

Note: some numbers may not add due to rounding.

Illustrated below is the estimated 2015 total property tax bill for the average home in Vaughan, valued at \$587,000. It is important to note, that although York Region's property tax rate increase is 2.97% its contribution to the overall property tax bill increase represents 49% or \$68. This is largely because half of the Property Tax bill is allocated to the Region of York. Overall, the average total property tax bill in Vaughan will increase by \$105 or 2.20%. Vaughan's local portion amounts to a \$37 increase and only 0.77% of the total property tax bill.

Table 7: 2015 Estimated Property Tax Bill

Property Tax Bill	2014 Property Tax	Est. Tax rate increase %	Est. Avg. increase per household \$	Est. 2015 Property Tax	Portion of Est. Avg. Property Tax Bill
City of Vaughan	1,279	2.86%	37	1,316	27%
Precinct Development Levy	57	0.00%	-	57	1%
Region of York	2,296	2.97%	68	2,364	49%
Provincial (Education)	1,119	0.00%	-	1,119	23%
New Total Tax Bill	4,750	2.20%	105	4,855	100%

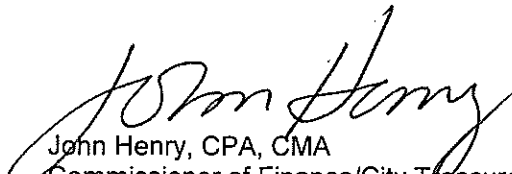
Note: some numbers may not add due to rounding.

Attachments


1. 2015-18 DRAFT Financial Summary
2. Recommended Additional Resource Request List
3. 2015-18 DRAFT Capital Project Listing
4. List of Budget-related Communications

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Respectfully submitted,



John Henry, CPA, CMA
Commissioner of Finance/City Treasurer



Laura Mirabella-Siddall, CPA, CA
Director of Financial Planning & Analytics

Copy to:

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Attachment 1 - 2015-18 DRAFT Financial Summary



CITY OF VAUGHAN

DRAFT 2015 BUDGET AND 2016-2018 OPERATING PLAN

Revenue & Expenditure Summary
including additional resource requests

**CITY OF VAUGHAN
PROPOSED 2015-18 OPERATING BUDGET
TAX LEVY SUMMARY**

2014 BUDGET	DRAFT 2015 BUDGET	INC. / (DEC.)		2016		INC. / (DEC.)		2017		INC. / (DEC.)		2018		INC. / (DEC.)	
		\$	%	FORECAST	\$	\$	%	FORECAST	\$	\$	%	FORECAST	\$	\$	%
REVENUES	\$93,712,007	\$90,854,717	-3.0%	\$87,998,175	(\$2,856,542)	(\$2,856,542)	-3.1%	\$88,012,418	\$14,243	\$14,243	0.0%	\$88,288,355	\$255,937	\$255,937	0.3%
EXPENDITURES	\$254,039,241	\$259,073,202	2.0%	\$276,129,123	\$17,055,921	\$17,055,921	6.6%	\$287,846,788	\$11,717,665	\$11,717,665	4.2%	\$300,753,327	\$12,906,539	\$12,906,539	4.5%
LEVY	\$160,327,234	\$168,218,485	4.9%	\$188,130,948	\$19,912,463	\$19,912,463	11.8%	\$199,834,370	\$11,703,422	\$11,703,422	6.2%	\$212,484,972	\$12,650,602	\$12,650,602	6.3%

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CITY OF VAUGHAN PROPOSED 2015-18 OPERATING BUDGET REVENUE BY MAJOR SOURCE

	2014 BUDGET	DRAFT 2015 BUDGET	INC. / (DEC.) \$	%	2016 FORECAST	INC. / (DEC.) \$	%	2017 FORECAST	INC. / (DEC.) \$	%	2018 FORECAST	INC. / (DEC.) \$	%
TAXATION													
Supplemental	3,500,000	3,200,000	(300,000)	-8.6%	3,200,000	0	0.0%	3,200,000	0	0.0%	3,200,000	0	0.0%
GRANT													
Library Grant	145,200	145,200	0	0.0%	145,200	0	0.0%	145,200	0	0.0%	145,200	0	0.0%
PAYMENT IN LIEU / OTHER													
Payment In Lieu / Other	2,500,000	2,580,000	80,000	3.2%	2,580,000	0	0.0%	2,580,000	0	0.0%	2,580,000	0	0.0%
RESERVES													
Engineering Reserve	5,825,515	6,423,788	598,273	10.3%	6,546,252	122,464	1.9%	6,610,515	64,263	1.0%	6,621,031	10,576	0.2%
Election	1,024,794	148,270	(876,524)	-85.5%	148,270	0	0.0%	148,270	0	0.0%	1,200,000	1,051,730	709.3%
CIL Recreation Land Reserve	776,000	872,000	96,000	12.4%	897,000	25,000	2.9%	919,000	22,000	2.5%	944,000	25,000	2.7%
Administrative Recovery from Capital	1,500,000	1,500,000	0	0.0%	1,500,000	0	0.0%	1,500,000	0	0.0%	1,500,000	0	0.0%
Building Standards Service Continuity Reserve	2,849,680	1,565,238	(1,284,382)	-45.1%	1,547,837	(17,451)	-1.1%	1,596,113	48,276	3.1%	1,531,202	(64,911)	-4.1%
DC Growth Projects	349,587	0	(349,587)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
Insurance Reserve	0	546,545	546,545	0.0%	0	(546,545)	-100.0%	0	0	0.0%	0	0	0.0%
Tax Rate Stabilization Reserve	3,107,410	1,388,000	(1,719,410)	-55.3%	0	(1,388,000)	-100.0%	0	0	0.0%	0	0	0.0%
Working Capital Reserve	0	3,401,741	3,401,741	0.0%	3,891,355	489,614	14.4%	2,408,036	(1,483,319)	-58.1%	269,589	(2,138,447)	-88.8%
Debtenture Payment Reserve	3,080,000	3,680,000	600,000	19.5%	2,500,000	(1,180,000)	-32.1%	935,000	(1,565,000)	-62.6%	500,000	(435,000)	-46.5%
Employer Benefit Reserve	0	584,516	584,516	0.0%	696,714	112,198	19.2%	18,770	(677,944)	-97.3%	0	(18,770)	-100.0%
Water & Wastewater Recovery	3,378,763	1,699,000	(1,679,763)	-49.7%	1,798,000	99,000	5.8%	1,923,000	125,000	7.0%	1,986,000	73,000	3.8%
TOTAL RESERVES	21,891,749	21,809,158	(82,591)	-0.4%	19,525,428	(2,283,730)	-10.5%	16,058,704	(3,466,724)	-15.1%	14,561,882	(1,496,822)	-9.3%
FEES/SERVICE CHARGES/RECOVERIES													
CITY MANAGER													
Executive Director	0	320,489	320,489	0.0%	336,910	16,421	5.1%	354,015	17,105	5.1%	371,832	17,817	5.0%
Fire And Rescue Services	626,787	647,242	20,455	3.3%	927,156	279,914	43.2%	904,333	(22,823)	-2.5%	951,840	47,507	5.3%
COMMISSIONER OF LEGAL & ADMIN. SERV.													
Clerks	39,305	41,445	2,140	5.4%	44,811	3,366	8.1%	45,946	1,135	2.5%	47,008	1,062	2.3%
Clerks - Licensing	1,196,290	1,243,321	47,031	3.9%	1,310,053	66,732	5.4%	1,329,557	19,504	1.5%	1,358,297	28,740	2.2%
Committee Of Adjustment	507,336	480,216	(27,120)	-5.3%	504,228	24,013	5.0%	528,868	24,639	4.9%	554,189	25,321	4.8%
Legal Services	67,478	70,316	2,838	4.2%	73,558	3,242	4.6%	74,788	1,230	1.7%	76,018	1,230	1.6%
By-Law & Compliance	2,423,717	2,454,547	24,830	1.0%	2,493,006	38,459	1.6%	2,514,456	21,450	0.9%	2,519,676	5,220	0.2%
COMMISSIONER OF COMMUNITY SERVICES													
Curb Appeal/Maintenance Program	5,000	0	(5,000)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
Community Grants & Advisory Committees	6,000	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%
Recreation	18,870,100	19,113,150	243,050	1.3%	19,377,378	264,828	1.4%	20,275,895	897,917	4.6%	20,544,441	268,546	1.3%
Culture Services	562,980	515,950	(47,030)	-8.4%	515,950	0	0.0%	515,950	0	0.0%	515,950	0	0.0%
Buildings And Facilities	284,356	340,381	56,025	19.7%	391,474	51,093	15.0%	392,590	1,116	0.3%	392,590	0	0.0%
COMMISSIONER OF PLANNING													
Policy Planning	157,077	0	(157,077)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
Development Planning	4,477,465	4,584,474	117,009	2.6%	4,781,393	196,919	4.1%	4,930,632	149,239	3.1%	5,041,757	111,125	2.3%
Building Standards - Licenses/Permits	6,650,000	8,029,000	1,379,000	20.7%	8,357,220	328,220	4.1%	8,524,000	166,780	2.0%	8,694,000	170,000	2.0%
- Plumbing Permits	485,000	832,000	347,000	71.5%	865,800	33,800	4.1%	883,396	17,596	2.0%	900,800	17,404	2.0%
- Service Charges	531,851	572,161	40,500	7.6%	623,661	51,500	9.0%	640,911	17,250	2.8%	641,261	350	0.1%
COMMISSIONER OF CORPORATE & STRATEGIC SERVICES													
Environmental Sustainability	0	113,061	113,061	0.0%	0	(113,061)	-100.0%	0	0	0.0%	0	0	0.0%
COMMISSIONER OF PUBLIC WORKS													
Development Eng & Infrastructure Planning	0	359,936	359,936	0.0%	372,459	12,523	3.5%	377,082	4,623	1.2%	382,325	5,243	1.4%
Development And Transport, Engineering	473,588	0	(473,588)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
Capital Delivery & Asset Management	256,734	13,670	(243,064)	-94.7%	14,040	370	2.7%	14,410	370	2.6%	14,780	370	2.6%
Engineering Services	0	1,253,166	1,253,166	0.0%	1,282,631	19,445	1.5%	1,303,910	21,279	1.7%	1,323,855	19,945	1.5%
Environmental Services	0	470,305	470,305	0.0%	481,716	11,411	2.4%	487,598	5,882	1.2%	493,371	5,773	1.2%
Parks & Forestry	133,567	0	(133,567)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
Parks & Forestry Operations	73,455	74,925	1,470	2.0%	76,465	1,540	2.1%	77,459	994	1.3%	79,285	1,826	2.4%
Cemeteries	1,356,584	0	(1,356,584)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
Public Works - Operations	311,900	320,500	8,600	2.8%	411,700	91,200	28.5%	425,500	13,800	3.4%	425,500	0	0.0%
VAUGHAN PUBLIC LIBRARIES													
TOTAL FEES / SERVICE CHARGES	39,502,380	41,876,275	2,373,895	6.0%	43,248,210	1,371,935	3.3%	44,607,296	1,359,086	3.1%	45,334,775	727,479	1.6%
TOTAL CORPORATE REVENUES	23,672,678	21,244,084	(2,428,594)	-10.3%	19,299,337	(1,944,747)	-9.2%	21,421,218	2,121,881	11.0%	22,446,498	1,025,280	4.8%
TOTAL REVENUE	91,212,007	90,854,717	(357,290)	-0.4%	87,998,175	(2,856,542)	-3.1%	88,012,418	14,243	0.0%	88,268,355	255,937	0.3%

C 1.14

CITY OF VAUGHAN
PROPOSED 2015-18 OPERATING BUDGET
REVENUE BY MAJOR SOURCE

C 1:15

	2014 BUDGET	DRAFT 2015 BUDGET	INC. / (DEC.) \$	%	2016 FORECAST	INC. / (DEC.) \$	%	2017 FORECAST	INC. / (DEC.) \$	%	2018 FORECAST	INC. / (DEC.) \$	%
CORPORATE REVENUE DETAIL :													
Fines And Penalties	5,100,000	5,150,000	50,000	1.0%	5,150,000	0	0.0%	5,200,000	50,000	1.0%	5,200,000	0	0.0%
Tax Certificates And Documents	506,263	531,104	24,841	4.9%	532,360	1,256	0.2%	536,741	4,381	0.8%	554,521	17,780	3.3%
Investment Income	2,525,000	2,275,000	(250,000)	-9.9%	2,303,407	28,407	1.2%	2,553,407	250,000	10.9%	3,053,407	500,000	19.6%
Powertstream Investment Income	4,700,000	4,700,000	0	0.0%	4,700,000	0	0.0%	4,700,000	0	0.0%	4,700,000	0	0.0%
Powertstream Dividends	6,200,000	7,998,500	1,798,500	29.0%	6,022,500	(1,976,000)	-24.7%	7,840,000	1,817,500	30.2%	8,347,500	507,500	6.5%
Special Dividend - VHT	3,645,470	0	(3,645,470)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
Miscellaneous Revenue	539,608	170,000	(369,608)	-68.5%	170,000	0	0.0%	170,000	0	0.0%	170,000	0	0.0%
Purchasing	60,700	30,700	(30,000)	-49.4%	30,700	0	0.0%	30,700	0	0.0%	30,700	0	0.0%
Sale of Fixed Assets	0	30,000	30,000	0.0%	30,000	0	0.0%	30,000	0	0.0%	30,000	0	0.0%
Cashiering Services	89,392	53,045	(36,347)	-40.7%	54,635	1,590	3.0%	54,635	0	0.0%	54,635	0	0.0%
Capital Admin. Revenue	12,000	4,000	(8,000)	-66.7%	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
Mayor's Gala/Golf Classic	284,245	301,735	17,490	2.5%	301,735	0	0.0%	301,735	0	0.0%	301,735	0	0.0%
TOTAL CORPORATE REVENUE	23,672,678	21,244,084	(2,428,594)	-10.3%	19,299,337	(1,944,747)	-9.2%	21,421,218	2,121,881	11.0%	22,446,498	1,025,280	4.8%

CITY OF VAUGHAN
PROPOSED 2016-18 OPERATING BUDGET
Expenditure By Major Category (1)

	DRAFT BUDGET	2015 BUDGET	INC. / (DEC.) \$	INC. / (DEC.) %	2016 FORECAST	INC. / (DEC.) \$	INC. / (DEC.) %	2017 FORECAST	INC. / (DEC.) \$	INC. / (DEC.) %	2018 FORECAST	INC. / (DEC.) \$	INC. / (DEC.) %
COUNCIL	1,524,230	1,532,442	28,212	1.9%	1,585,043	33,001	2.2%	1,620,229	34,196	2.2%	1,665,103	44,864	2.8%
OFFICE OF THE INTEGRITY COMMISSIONER	200,000	200,000	0	0.0%	200,000	0	0.0%	200,000	0	0.0%	200,000	0	0.0%
Internal Audit	428,643	550,678	121,036	28.2%	565,913	15,234	2.8%	577,746	11,833	2.1%	582,604	4,858	0.8%
City Manager	818,116	768,714	(51,402)	-6.3%	778,036	11,372	1.5%	766,256	8,170	1.1%	780,736	4,480	0.6%
Executive Director	201,988	669,878	467,891	231.6%	693,228	23,359	3.5%	716,639	23,401	3.4%	741,100	24,461	3.4%
Economic and Business Development	1,560,629	1,569,326	38,697	2.5%	1,641,555	42,228	2.6%	1,670,430	28,875	1.8%	1,696,147	15,917	1.0%
Corporate Communications	1,216,614	1,384,372	177,758	14.6%	1,431,916	37,544	2.7%	1,457,784	25,868	1.8%	1,474,037	16,253	1.1%
Fire and Rescue Services	40,807,877	43,681,960	2,854,083	7.0%	45,817,462	2,155,502	4.8%	47,574,784	1,760,780	3.8%	49,220,573	1,642,331	3.5%
Emergency Planning	198,656	200,871	3,175	2.0%	207,451	116,590	58.0%	366,228	48,767	15.4%	344,700	(21,528)	-5.9%
TOTAL CITY MANAGER	44,802,120	48,283,122	3,481,002	7.8%	50,679,718	2,386,596	4.9%	52,575,578	1,885,861	3.7%	54,257,453	1,881,914	3.2%
Commissioner of Finance and City Treasurer	408,978	529,558	120,580	29.5%	555,694	26,138	4.8%	571,066	15,372	2.8%	577,326	6,260	1.1%
City Financial Services	3,121,171	3,267,372	146,201	4.7%	3,303,393	36,021	1.1%	3,475,242	171,849	5.2%	3,496,598	21,356	0.6%
Budgeting and Financial Planning	2,342,301	2,288,086	(74,215)	-3.2%	2,331,992	63,906	2.8%	2,491,891	159,899	6.9%	2,637,357	145,360	5.8%
Development Finance & Investments	721,905	789,522	47,617	6.6%	845,771	76,249	9.9%	997,388	121,617	14.4%	1,115,002	147,614	15.3%
Purchasing Services	1,539,466	1,630,667	230,601	14.4%	1,857,762	27,695	1.5%	1,877,663	19,197	1.1%	1,842,922	(34,731)	-1.8%
TOTAL COMM. OF FINANCE AND CITY TREASURER	8,193,821	8,884,605	470,784	5.7%	8,894,612	230,007	2.7%	9,383,240	488,728	5.5%	9,663,205	285,865	3.0%
Commissioner of Legal and Administrative Services	424,625	434,883	10,258	2.4%	442,619	7,736	1.8%	448,956	6,337	1.4%	451,792	2,835	0.6%
City Clerk	4,764,553	5,003,756	239,103	5.0%	5,168,701	164,945	3.3%	5,454,894	288,103	5.5%	5,489,872	35,068	0.6%
Clerks - Licensing	675,456	710,732	35,276	5.2%	716,372	7,640	1.1%	779,859	61,487	8.6%	788,291	6,432	0.8%
Committee of Adjustment	598,892	614,854	15,962	3.0%	622,089	7,195	1.2%	625,119	3,030	0.5%	628,240	3,121	0.5%
City Clerk - Insurance	4,728,136	5,553,319	825,183	17.4%	6,160,074	626,755	11.3%	6,259,648	79,075	1.3%	6,588,601	329,152	5.3%
Legal Services	2,170,432	2,447,102	276,670	12.7%	2,812,175	465,073	19.0%	2,958,543	44,368	1.5%	3,009,668	53,325	1.8%
By-Law & Compliance	5,917,202	6,092,265	175,063	3.0%	6,945,195	852,921	14.0%	7,093,484	123,288	1.8%	7,145,864	77,380	1.1%
TOTAL COMM. OF LEGAL AND ADMINISTRATIVE SERVICES	19,278,396	20,456,951	1,578,555	8.2%	22,983,216	2,132,465	10.2%	23,593,414	604,188	2.6%	24,100,728	507,314	2.2%
Commissioner of Community Services	464,685	0	(464,685)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
Curb Appeal/Whiteflights Program	80,140	0	(80,140)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
Community Grants & Advisory Committees	98,582	69,711	(28,871)	-29.3%	100,454	743	0.7%	100,454	0	0.0%	100,454	0	0.0%
Recreation	20,039,232	20,255,493	216,261	1.1%	20,544,300	288,807	1.4%	21,915,531	1,371,231	6.7%	21,890,617	65,088	0.3%
Natural Services	21,971,032	19,843,372	(2,127,660)	-10.7%	2,157,905	174,534	8.8%	2,321,494	163,588	7.6%	2,245,055	(76,439)	-3.3%
Buildings and Facilities	2,658,886	2,640,883	(18,003)	-0.7%	23,045,250	24,387	0.1%	2,327,114	1,891,684	8.2%	25,417,448	480,344	1.8%
Parks Development	1,335,110	1,382,158	47,048	3.5%	5,010,558	128,120	2.6%	2,728,460	250,535	9.3%	2,741,567	21,047	0.8%
TOTAL COMMISSIONER OF COMMUNITY SERVICES	48,635,043	48,783,915	148,872	0.3%	50,953,842	1,269,927	2.6%	53,644,232	3,890,390	7.2%	54,156,395	512,163	1.0%
Commissioner of Planning	393,162	408,514	15,352	3.9%	413,937	5,483	1.3%	418,025	2,028	0.5%	418,202	2,177	0.5%
Development Planning	3,903,957	3,893,005	(10,952)	-0.4%	4,117,071	224,066	5.8%	4,157,328	40,257	1.0%	4,192,022	34,694	0.8%
Policy Planning	1,804,819	1,517,633	(287,186)	-15.9%	1,457,506	(60,127)	-4.0%	1,474,840	17,334	1.2%	1,485,994	11,154	0.8%
Building Standards	7,182,067	7,571,720	389,653	5.4%	7,714,101	142,371	1.9%	7,801,151	87,050	1.1%	7,853,737	52,586	0.7%
TOTAL COMMISSIONER OF PLANNING	13,083,005	13,390,882	307,877	2.3%	13,702,675	311,793	2.3%	13,848,344	148,669	1.1%	13,949,955	100,611	0.7%
Commissioner of Strategic & Corporate Services	407,914	426,762	18,848	4.6%	436,547	9,555	2.3%	438,585	1,918	0.4%	440,632	2,067	0.5%
Corporate Asset Management	54,267	66,164	11,897	21.9%	70,437	4,273	6.5%	73,801	3,364	4.8%	76,407	2,606	3.5%
Strategic Planning	315,709	322,491	6,782	2.2%	517,083	194,602	60.3%	492,892	(24,401)	-4.7%	499,582	6,690	1.4%
Environment Sustainability	1,168,245	1,168,245	0	0.0%	1,168,245	0	0.0%	1,168,245	0	0.0%	1,168,245	0	0.0%
Innovation, Continuous Improvement	1,168,245	1,168,245	0	0.0%	1,168,245	0	0.0%	1,168,245	0	0.0%	1,168,245	0	0.0%
Information and Technology Management	8,868,096	9,657,342	789,246	8.9%	10,003,547	1,445,205	14.5%	11,273,278	1,269,731	11.3%	11,324,466	55,180	0.5%
Human Resources	3,786,434	3,971,380	184,946	4.9%	4,465,073	493,693	12.4%	4,623,749	158,676	3.6%	4,655,119	33,366	0.7%
TOTAL COMMISSIONER OF STRATEGIC & CORPORATE SERVICES	15,745,160	16,979,332	1,234,172	7.8%	19,203,848	2,224,316	13.1%	20,113,330	908,482	4.7%	20,712,644	599,314	3.0%
Commissioner of Public Works	515,728	443,247	(72,481)	-14.1%	465,242	11,995	2.7%	567,677	112,435	24.7%	465,147	(102,530)	-18.1%
Development Eng & Infrastructure Planning	5,303,308	5,211,034	(92,274)	-1.7%	5,308,103	125,069	2.4%	5,402,953	69,850	1.3%	5,455,741	52,788	1.0%
Development And Transport Engineering	0	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
Capital Delivery & Asset Management	0	2,424,023	2,424,023	100.0%	2,468,477	44,454	1.8%	2,491,461	22,984	0.9%	2,510,014	18,553	0.7%
Engineering & Survey	4,544,586	4,544,586	0	0.0%	4,544,586	0	0.0%	4,544,586	0	0.0%	4,544,586	0	0.0%
Engineering & Survey	0	10,523,546	10,523,546	100.0%	10,650,952	437,406	4.1%	11,155,666	504,714	4.6%	11,352,845	197,165	1.8%
Parks & Forestry Operations	0	36,180,246	36,180,246	100.0%	37,600,376	1,410,130	3.9%	38,761,508	1,161,132	3.1%	39,761,101	999,593	2.6%
Public Works - Operations	14,323,831	0	(14,323,831)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
TOTAL COMMISSIONER OF ENGINEERING SERVICES	20,612,345	53,307,102	32,694,757	163.5%	56,821,190	2,029,100	3.7%	59,778,228	1,558,069	2.7%	59,544,848	(233,380)	-0.4%
VAUGHAN PUBLIC LIBRARIES	14,284,355	15,024,987	740,632	5.2%	18,617,388	3,992,381	23.9%	19,522,498	935,130	5.0%	19,897,759	307,252	1.6%
TOTAL DEPARTMENTAL EXPENDITURES	221,488,875	229,083,005	7,594,130	3.4%	243,314,425	14,225,420	6.2%	253,488,981	10,174,556	4.2%	258,638,923	5,209,942	2.1%
RESERVE CONTRIBUTION & CORP. EXPENDITURES	11,731,597	7,581,374	(4,150,223)	-35.5%	8,093,913	530,538	7.0%	9,102,429	1,608,516	19.9%	11,802,221	2,702,792	21.7%
LONG TERM DEBT	14,025,554	15,114,222	1,088,668	7.7%	14,555,910	(758,312)	-5.0%	10,866,397	(3,488,513)	-24.3%	13,088,310	2,231,913	20.5%
CONTINGENCY	425,191	653,000	227,809	53.6%	3,564,526	2,931,526	448.9%	6,973,025	3,288,489	91.7%	10,234,917	3,361,892	48.9%
CAPITAL FROM TAXATION	6,384,084	6,653,601	269,517	4.5%	6,786,349	128,748	1.9%	6,915,956	133,607	2.0%	6,915,956	0	0.0%
TOTAL EXPENDITURES	254,039,241	259,073,202	5,033,961	2.0%	270,729,123	17,055,921	6.6%	287,446,785	11,717,665	4.2%	300,753,327	12,908,539	4.5%
NOTE 1 - EXPENSES ARE NET OF POWERSTREAM JOINT SERVICES REVENUE AND LIBRARY JOINT SERVICE CHARGES.													

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CITY OF VAUGHAN
PROPOSED 2015-18 OPERATING BUDGET

Expenditure By Major Category (1)

	DRAFT		INC. / (DEC.)	%	2016		INC. / (DEC.)	%	2017		INC. / (DEC.)	%	2018		INC. / (DEC.)	%
	BUDGET	BUDGET			FORECAST	\$			FORECAST	\$			FORECAST	\$		
2,632,247	2,708,546	76,299	2.9%	3,064,472	355,926	13.1%	3,917,761	853,229	27.8%	4,438,017	520,316	13.3%	4,438,017	520,316	13.3%	13.3%
420,309	424,512	4,203	1.0%	428,800	4,288	1.0%	433,173	4,373	1.0%	477,777	44,604	10.3%	477,777	44,604	10.3%	10.3%
449,749	818,477	368,728	82.0%	901,445	82,969	10.1%	1,563,386	661,940	73.4%	1,664,269	100,913	6.5%	1,664,269	100,913	6.5%	6.5%
450,000	450,000	0	0.0%	450,000	0	0.0%	450,000	0	0.0%	450,000	0	0.0%	450,000	0	0.0%	0.0%
387,478	387,478	0	0.0%	387,478	0	0.0%	387,478	0	0.0%	387,478	0	0.0%	387,478	0	0.0%	0.0%
1,287,937	1,316,966	29,029	2.2%	1,391,383	75,427	5.7%	1,403,923	18,538	1.3%	1,563,780	153,857	10.9%	1,563,780	153,857	10.9%	10.9%
475,651	475,651	0	0.0%	475,651	0	0.0%	475,651	0	0.0%	475,651	0	0.0%	475,651	0	0.0%	0.0%
15,000	15,000	0	0.0%	15,000	0	0.0%	15,000	0	0.0%	15,000	0	0.0%	15,000	0	0.0%	0.0%
1,060,744	1,090,217	29,473	2.8%	1,119,694	29,477	2.7%	1,149,171	29,477	2.6%	1,272,931	123,760	10.8%	1,272,931	123,760	10.8%	10.8%
140,000	132,500	(7,500)	-5.4%	132,500	0	0.0%	132,500	0	0.0%	132,500	0	0.0%	132,500	0	0.0%	0.0%
7,531,257	8,032,811	501,554	6.7%	8,562,963	550,152	6.8%	10,247,800	1,664,837	19.4%	11,281,854	1,034,054	10.1%	11,281,854	1,034,054	10.1%	10.1%
284,245	301,735	7,490	2.5%	301,735	0	0.0%	301,735	0	0.0%	301,735	0	0.0%	301,735	0	0.0%	0.0%
104,500	104,500	0	0.0%	105,000	500	0.5%	105,500	500	0.5%	105,500	500	0.5%	105,500	500	0.5%	0.5%
184,000	184,000	0	0.0%	184,000	0	0.0%	184,000	0	0.0%	184,000	0	0.0%	184,000	0	0.0%	0.0%
2,892,210	462,242	(3,529,968)	-100.0%	460,000	(2,432)	-0.5%	400,000	(60,000)	-13.0%	400,000	0	0.0%	400,000	0	0.0%	0.0%
1,482,868	0	(1,482,868)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0.0%
473,416	487,616	14,200	3.0%	502,245	14,629	3.0%	517,323	15,078	3.0%	532,831	15,508	3.0%	532,831	15,508	3.0%	3.0%
0	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0.0%
2,150,000	2,275,000	125,000	5.8%	2,275,000	0	0.0%	2,300,000	25,000	1.1%	2,300,000	0	0.0%	2,300,000	0	0.0%	0.0%
17,100	18,000	900	5.3%	18,000	900	5.0%	18,000	900	4.8%	20,800	1,000	5.1%	20,800	1,000	5.1%	5.1%
28,300	28,300	0	0.0%	28,300	0	0.0%	28,300	0	0.0%	28,300	0	0.0%	28,300	0	0.0%	0.0%
903,641	148,270	(755,371)	-83.6%	148,270	0	0.0%	148,270	0	0.0%	1,200,000	1,051,730	709.3%	1,200,000	1,051,730	709.3%	709.3%
(4,430,000)	(4,479,100)	(49,100)	-1.1%	(4,512,500)	(33,400)	0.7%	(4,550,299)	(37,789)	0.8%	(4,550,299)	0	0.0%	(4,550,299)	0	0.0%	0.0%
4,200,280	(469,437)	(4,669,717)	-111.2%	(489,050)	(19,613)	4.2%	(545,371)	(56,321)	11.5%	523,367	1,068,738	-196.0%	523,367	1,068,738	-196.0%	-196.0%
11,731,537	7,563,374	(4,168,163)	-55.5%	8,093,913	530,539	7.0%	9,702,429	1,608,516	19.9%	11,805,221	2,102,792	21.7%	11,805,221	2,102,792	21.7%	21.7%

RESERVE CONTRIBUTION & CORP. EXP. DETAIL:

RESERVE CONTRIBUTIONS:

Bldg & Faci. Infrast. Res.
Roads Infrastructure Res.
Parks Infrastructure Res.
Electron Reserve Contribution
Additional Vehicle Contribution
Veh & Rescue Contribution
Heritage Contributions
Sundry
City Playhouse Contribution
ITM Reserve Contribution
Artificial Turf Contribution
TOTAL RESERVE CONTRIBUTIONS

CORPORATE EXPENDITURES:

Mayor's Gala/Golf Classic
Bank Charges
Professional Fees
OMB Hearings, Professional Fees & Resources
VMO Development & Implementation
Joint Services (Payroll/Cashiering)
Sundry
City Hall Funding
Tax Adjustments
Corporate Insurance
Auto Membership
Appliances
Electricity
Anticipated Labour Savings

TOTAL CORPORATE EXPENDITURES

TOTAL RESERVE CONTRIBUTIONS & CORP. EXP.

C 1.17

2015-2018 Additional Resource Request Listing

Attachment 2 - Recommended Additional Resource Request List

C 7.18

Year	Type	Commission	Index #	Description	2015	2016	2017	2018
2015	Growth	City Manager	200-15-01	Business Services Specialist	0	1,494	3,889	4,083
		City Manager	022-15-01	Administrative and Project Assistant to Executive Director	0	4,908	5,153	5,411
		City Manager	126-15-01	Graphic Arts Coordinator	0	4,729	4,966	5,214
		City Manager	126-16-01	Communications Specialist, Website Content Management	94,422	481	4,705	4,940
		Legal and Administrative Services	080-15-01	Paralegal Prosecutor	51,215	1,797	5,693	5,978
		Library	220-15-01/02	Civic Centre Resource Library - Operations & Staffing (gapped 9/12)	283,220	2,560,241	113,173	118,831
		Planning	110-15-01	AMANDA Technician	0	0	0	0
		Public Works	130-15-01	Supervisor, Development Inspection and Lot grading	0	-750	0	0
		Public Works	155-16-01	Heavy Equipment Operator 1	156,190	7,660	8,042	8,445
		Public Works	205-14-11	Bocce Court Maintenance	65,000	0	0	0
		Public Works	205-15-01	New Park Operating Expenses	53,675	0	0	0
		Public Works	205-15-02	Milani 9v9 Soccer field mtce	17,900	0	0	0
		Public Works	205-15-03	3 Temporary Summer Students	57,213	2,861	3,004	3,154
		Strategic & Corporate Services	122-15-01	Sustainability Coordinator Contract	0	2,161	4,369	4,587
		Strategic & Corporate Services	165-15-02	Driver and Compliance Trainer - FT Conversion	0	4,481	4,705	4,940
		Growth Total			778,835	2,590,062	157,699	165,584
	New	City Auditor	015-15-01	Professional Services and Risk Management Support	50,000	0	0	0
		Community Services	160-15-01	Project Manager	137,788	-11,036	6,263	6,576
		Community Services	160-15-05	Property Manager	137,788	-11,036	6,263	6,576
		Finance	070-15-02	Accts Payable Implementation (P2)	110,617	26,422	-9,307	5,978
		Finance	079-15-01	Procure to Pay Recommendation Implementation Program-Reporting Officer	187,600	-5,545	6,253	-43,435
		Legal and Administrative Services	080-14-04	Legal Counsel - Procurement	170,869	4,507	8,539	8,966
		Planning	110-15-02	Plans Examiner/Inspector Plumbing and Mechanical	0	0	0	0
		Public Works	205-15-06	Vehicle and Equipment GPS	21,000	0	0	0
		Strategic & Corporate Services	050-15-01	Systems Analyst/project leader JDE PT	0	-132	3,537	3,713
		Strategic & Corporate Services	050-15-02	Systems Analyst/Project leader (JDE)	115,089	1,922	5,693	5,978
		Strategic & Corporate Services	050-15-03	Systems Analyst/Project leader (AMANDA - Mobility)	28,338	1,922	5,693	5,978
		Strategic & Corporate Services	050-15-09	Systems Analyst/Project leader (Asset Mgmt/Sys Integration)	115,089	1,922	5,693	5,978
		Strategic & Corporate Services	050-15-11	Systems Analyst/Project leader (GIS Architect)	115,089	1,922	5,693	5,978
		New Total			1,189,267	10,869	44,319	12,285
		2015 Total			1,968,102	2,600,931	202,017	177,868

C 1.19

Growth Total
New

C1.20

2015-2018 Additional Resource Request Listing

C1.21

Year	Type	Commission	Index #	Description	2015	2016	2017	2018		
2017	Growth	City Manager	100-16-04	STN 74 – 10 Firefighters + 4 Captains (2nd Contingent) (GAPPED)		0	0	681,335		
		City Manager	200-16-01 to 05	Block 11 Community Centre - 5 ARRs		0	0	788,943		
		City Manager	210-TBD-04	Additional funding for Special Events		0	0	30,000		
		City Manager	210-TBD-05	Aboriginal Facilitation & Coordination Support		0	0	30,000		
		Finance	077-17-01	Development Finance Coordinator		0	0	106,579		
		Finance	078-17-01A	Senior Financial Planning Analysts		0	0	119,284		
		Legal and Administrative Services	040-TBD-01	Enforcement - Clerk D		0	0	66,108		
		Legal and Administrative Services	060-TBD-01	Licensing Officer		0	0	57,996		
		Library	220-16-02 / 03	B11 Neighbourhood Library - Operations and Staffing		0	0	614,968		
		Planning	205-17-01	Sr Parks and Open Space Planner		0	0	126,477		
		Public Works	205-17-01	New Park Operating Expenses		0	0	226,000		
		Public Works	205-TBD-01	City Assisted Tournament Funding		0	0	12,000		
		Public Works	205-17-02	PW Equipment Operator 1		0	0	160,153		
		Strategic & Corporate Services	090-TBD-02	HR Admin Coordinator		0	0	92,166		
		Strategic & Corporate Services	090-TBD-03	Awards Budget Increase		0	0	15,000		
		Strategic & Corporate Services	121-16-01	Customer Service Reps		0	0	42,783		
		Strategic & Corporate Services	123-15-01	Business Change Consultant		0	0	108,937		
		Strategic & Corporate Services	123-15-03	Business Analyst		0	0	123,463		
		Strategic & Corporate Services	160-14-01	Assistant Foreperson		0	0	68,105		
		Strategic & Corporate Services	160-16-02	Facility Operator I - Block 11		0	0	556,288		
		Strategic & Corporate Services	160-16-03	PT Facility Operator - Carville		0	0	41,373		
		Strategic & Corporate Services	160-TBD-05	Technical Clerk		0	0	79,647		
		Strategic & Corporate Services	050-15-08	Property Tax System - system maintenance		0	0	150,000		
		Growth Total						0	4,307,605	614,657
		2017	New	City Manager	105-TBD-03	Public Awareness-PrepE Initiative Budget Increase		0	0	45,200
City Manager	200-TBD-01			City Hall Corporate Liaison Coordinator (TEMPORARY)		0	0	98,608		
City Manager	200-TBD-12			Open to Youth Pilot Project		0	0	74,281		
City Manager	210-TBD-02			Additional Funding for Recognition Events		0	0	10,000		
City Manager	210-TBD-03			Concert Series Launch at City Hall		0	0	10,000		
City Manager	210-TBD-06			Diversity & Inclusivity Signage and Communication Program		0	0	75,000		
Legal and Administrative Services	060-14-06			Strategic Risk Consultant		0	0	50,000		
Legal and Administrative Services	060-15-01			Enterprise Risk Project Manager		0	0	143,277		
Public Works	155-TBD-01			Operations Review Analyst		0	0	104,845		
Strategic & Corporate Services	050-17-01			Systems Analyst/Project Leader (Asset Mgt/Sys. Integration)		0	0	120,534		
Strategic & Corporate Services	050-17-02			Systems Analyst/Project Leader (GIS)		0	0	120,534		
Strategic & Corporate Services	050-17-03			Systems Analyst/Project Leader (Security Analyst)		0	0	120,584		
New Total						0	972,863	-238,703		
2017 Total						0	5,280,468	375,955		

2015-2018 Additional Resource Request Listing

Year	Type	Commission	Index #	Description	2015	2016	2017	2018
2018 Growth	City Manager		100-18-01	STN 76 - 10 Firefighters (1st Contingent) (GAPPED)	0	0	0	554,162
	Finance		078-17-018	Senior Financial Planning Analysts	0	0	0	122,196
	Strategic & Corporate Services		121-15-01	Clerk	0	0	0	53,700
	Growth Total				0	0	0	730,058
New	Finance		077-18-01	Manager of Development Finance - Special Projects	0	0	0	146,825
	Strategic & Corporate Services		050-15-068	EDMS Systems Analyst	0	0	0	135,318
	Strategic & Corporate Services		050-15-07	EDMS Technical SME	0	0	0	135,318
	Strategic & Corporate Services		050-18-01	Systems Analyst/Project Leader (GIS)	0	0	0	123,446
New Total					0	0	0	540,907
2018 Total					0	0	0	1,270,965

C1.22

2015-18 DRAFT Capital Project Listing

Attachment 3 - 2015-18 DRAFT Capital Project Listing

C1.23

Year	Commission	Department	Project #	Project Title	R Ward	Budget \$ CWPC	Debt Service	Gas Tax	Infrastructure	Other	Taxation	Grand Total
2015	City Manager											
		Corporate	CO-0082-15	VMC Development Implementation Project	City-Wide	1,406,769					51,019	1,457,788
		Corporate Total				1,406,769					51,019	1,457,788
		Emergency Planning	EP-0079-15	Emergency Cots and Blankets	City-Wide						56,779	56,779
			EP-0080-15	EOC Common Operating Dashboard	City-Wide						32,445	32,445
		Emergency Planning Total									89,224	89,224
		Fire	FR-3628-15	Fire Training Tower	City-Wide				1,236,000			1,236,000
			FR-3583-15	Reposition Sin 74 Kleinburg Land	W1	648,550					463,250	1,111,800
			FR-3688-15	Replace 7966 Rescue Truck	City-Wide				628,800			628,800
			FR-3579-15	Smeal Pumper(7973) Refurbishment	City-Wide				180,250			180,250
			FR-3595-15	Tech Rescue (7978) Refurbishment	City-Wide				109,000			109,000
			FR-3508-13	Breathing Apparatus Replacements	City-Wide				45,100			45,100
			FR-3614-15	Replace Chief 73 Vehicle 7987	City-Wide				45,000			45,000
			FR-3612-14	Fitness Equipment and Furniture Replacement - All Stations/Divisio	City-Wide				30,000			30,000
		Fire Total				648,550			1,038,150	1,236,000	463,250	3,385,950
		Recreation	RE-9503-13	Fitness Centre Equipment Replacement	City-Wide				180,250			180,250
		Recreation Total							180,250			180,250
		City Manager Total				2,055,319			1,218,400	1,236,000	603,493	5,113,212
		Finance										
		Development Finance	DI-0075-15	Development Charges Background Studies - City-Wide Preliminary and	City-Wide	71,250					3,750	75,000
		Development Finance Total				71,250					3,750	75,000
		Purchasing	PU-2524-15	E-Procurement (E-Tender, E-Submission & E-Prequal Software, Bid Dr	City-Wide						331,313	331,313
		Purchasing Total									331,313	331,313
		Finance Total				71,250					335,063	406,313
		Legal & Administrative Services										
		By-Law & Compliance	BY-2518-13	Animal Shelter Lease Hold Improvements	City-Wide	39,300					75,100	114,400
		By-Law & Compliance Total				39,300					75,100	114,400
		Real Estate	RL-0005-13	Land Acquisition Fees	City-Wide					267,800		267,800
		Real Estate Total								267,800		267,800
		Legal & Administrative Services Total				39,300				267,800	75,100	382,200
		Libraries										
			LI-4539-14	Vellore Village South BL 39 - Consulting/Design/Construction	W3	2,649,717					351,583	3,001,300
			LI-4537-13	Capital Resource Purchases	City-Wide				1,535,800			1,535,800
			LI-4521-15	Carville Bl 11 Land	W4	350,100					38,900	389,000
			LI-4540-15	Vellore Village South BL39 - Resource Materials	W3	337,500					37,500	375,000
			LI-4522-15	Carville BL11 - Consulting Design/Construction	W4	318,300					35,400	353,700
			LI-4504-13	Library Technology Upgrade	City-Wide						140,000	140,000
			LI-4547-13	Bathurst Clark Resource Library - Main Bathroom Renovations	W5				50,000			50,000
		Libraries Total				3,655,617			1,585,800		603,383	5,844,800
		Libraries Total				3,655,617			1,585,800		603,383	5,844,800
		Planning										
		Building Standards	BS-1006-15	Zoning Bylaw Review	City-Wide	139,050					103,000	242,050
		Building Standards Total				139,050					103,000	242,050

2015-18 DRAFT Capital Project Listing

C1.24

Year	Commission	Department	Project#	Project Title	R/Ward	Budget \$ CWPC	Debateure	Gas Tax	Infrastructure	Other	Taxation	Grand Total
		Development Planning	DP-9545-15	Vaughan Healthcare Centre Precinct Streetscape Phase 1	W1	1,628,080						1,628,080
			DP-9544-15	Streetscape for Concord West by York Region - Highway 7 and Keele	W4	211,898	394,128				208,988	814,994
			DP-9542-15	Islington Avenue Streetscape Phase 1	W1	140,061	260,003				138,630	538,694
			DP-9543-15	Centre Street Design and Construction Phase 1	W5	124,423	230,806				123,322	478,551
			DP-9525-15	Vaughan Mills Urban Design Streetscape & Open Space Master Plan	W4	117,000					13,000	130,000
			DP-9536-15	Building Pedestrian Level Wind Study Impact-Software	City-Wide	45,000					5,000	50,000
			DP-9529-13	Design Review Panel Administration	City-Wide	20,394					206	20,600
		Development Planning Total				2,286,856	884,937				489,126	3,660,919
		Parks Development	PK-6305-15	North Maple Regional Park Phase I Construction	W1	3,939,750		900,014	150,000		437,750	5,427,514
			PK-6455-15	UV2-N19 - Block 12 Neighbourhood Park Design and Construction	W4	1,387,993					154,221	1,542,214
			PK-6357-15	Agostino Park - Expansion Design & Construction	W4	472,835					52,537	525,372
			PK-6521-15	MS1 Block 19 Neighbourhood Park Design and Construction	W4	361,924					40,214	402,138
			PK-6525-15	City Hall-Tennis Courts Redevelopment	W1			298,612				298,612
			PK-6497-15	KA-S5 Block 51- Public Square- Design and Construction	W2	260,236					28,915	289,151
			PK-6500-15	WP13 Block 52 Neighbour Park-Design and Construction	W2	214,551					23,839	238,390
			PK-6522-15	MS2 Block 19 Neighbourhood Park Design and Construction	W4	207,675					23,075	230,750
			PK-6504-15	Hefhill Pk-Tennis Court Redevelopment	W5			180,741	25,000			205,741
			PK-6496-15	CC17-P3 Block 17 Parkette-Design and Construction	W4	89,072					9,896	98,968
			PK-6474-15	Keffer Marsh - Bridge Replacement	W4		89,726					89,726
			PK-6523-15	Off Leash Dog Park-Community Consultation	City-Wide	23,175					2,575	25,750
			PK-6527-15	Hwy 27 & Miami Blvd Soccer Field	W2				25,000			25,000
		Parks Development Total				6,957,211	89,726	1,379,367	205,000		773,022	9,399,326
		Planning Total Public Works				9,383,117	884,937	1,379,367	303,000		1,535,098	13,575,245
		Capital Delivery	CD-1920-15	2015 Road Rehabilitation and Watermain Replacement - Phase 3	W2		1,390,000	2,518,900				3,908,900
			EN-1913-14	2015 Pavement Management Program - Phase 2	W1, W5		3,569,000					3,569,000
			EN-1912-14	2015 Pavement Management Program - Phase 1	W2, W3, W4		863,211	2,544,659				3,407,870
			EN-1915-14	2015 Road Rehabilitation and Watermain Replacement - Phase 2	W3		510,084	2,174,570				2,684,654
			EN-1914-14	2015 Road Rehabilitation and Watermain Replacement - Phase 1	W1		805,888	743,897				1,549,785
			EN-1888-13	Bridge Rehabilitation - Glen Shields Avenue	W5		1,500,400					1,500,400
			EN-1886-12	Bridge Rehabilitation - Humber Bridge Trail	W1		1,500,000					1,500,000

2015-18 DRAFT Capital Project Listing

C 7.25

Year	Commission	Department	Project Title	R Ward	Budget's OWDC	Debt	Gas Tax	Infrastructure	Other	Taxation	Grand Total
	EN-1944-13		2014 Road Rehabilitation and Watermain Replacement - Phase 3	W2		543,800		692,200			1,236,000
	CD-2019-15		2017 Watermain Replacement	City-Wide				634,500			634,500
	EN-1950-13		Clarence Street Slope Stabilization - Phase 2	W2			500,000				500,000
	CD-2011-15		Traffic Signal Improvements on Clark Avenue	W5				441,900			441,900
	CD-2018-15		2017 Road Rehabilitation	City-Wide			339,900				339,900
	CD-2016-15		2016 Watermain Replacement	City-Wide				317,300			317,300
	CD-2006-15		Major Mackenzie Drive Streetscape - Phase 1b City Hall Campus	W1	82,480			234,760			317,240
	CD-2015-15		2016 Road Rehabilitation	City-Wide			275,350				275,350
	CD-2012-15		Active Transportation Facility on McNaughton Road - Keele Street to	W4			253,000				253,000
	CD-2010-15		Traffic Signal Installation - Colossus Drive and Famous Avenue	W4	247,750						247,750
	CD-2009-15		Traffic Signal Installation - McNaughton Road and Troon Avenue / R	W4	232,300						232,300
	CD-1989-15		Traffic Signal Installation - Chrislea Road and Northview Boulevard	W3	232,300						232,300
	CD-2003-15		Culvert Replacement on King-Vaughan Road	W1			215,270				215,270
	CD-2017-15		Sanitary Installation in the Coldspring Road Putting Green Crescen	W1			113,300				113,300
	CD-2014-15		Rivermede Rd and Bowes Rd Flood Remediation - Class EA, Design and	W4			113,300				113,300
	CD-2004-15		Guide Rail Replacement on Albion Vaughan Road	W1			101,970				101,970
	CD-1923-15		Municipal Structure Inspection and Reporting in 2015	City-Wide			101,970				101,970
	CD-1982-15		Sidewalk on Old Weston Road - Steeles Avenue West to Weston Road	W3			55,000				55,000
	CD-2013-15		Sidewalk (walkway) Replacement between Islington Avenue & Dorengat	W2			55,000				55,000
Capital Delivery Total											
	DE-7161-15		Street "A" - Highway 427 Crossing (Block 59)	W2	794,830	2,722,983	11,927,309	8,403,837	55,000		23,903,959
	DE-7157-15		Huntington Road Trade Valley to Ruthersford - Sanitary Sub-Trunk	W2	3,800,000			3,200,000			7,000,000
	DE-7150-15		Zenway / Fogul Sanitary Sub-Trunk	W2	4,511,500						4,511,500
	DE-7123-15		Kleinburg - Nashville PD6 Major Mackenzie Watermain	W1	4,391,000						4,391,000
	DE-7138-15		Block 55 PD-KN Watermain Servicing	W1	2,020,825						2,020,825
	DE-7151-15		Huntington Road Reconstruction, Highway 7 to Langstaff Road	W2	2,000,000						2,000,000
	DE-7145-15		Huntington Road Watermain (Ruthersford Rd. to Trade Valley Dr.)	W1	1,700,000						1,700,000
	DE-7156-15		New Community Areas Transportation Study (Block 27 and 41)	W1, W3, W4	1,250,100						1,250,100
	DE-7125-15		OPA 620 (Steeles West) East - West Collector Road	W4	515,000						515,000
	DE-7098-15		Pedestrian and Bicycle Network Implementation Program	City-Wide	400,000						400,000
					305,910						305,910

2015-18 DRAFT Capital Project Listing

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Year	Commission	Department	Project	Project Title	Ward	Budget \$ GWDC	Debt	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			DE-7146-15	VMC Maplecrete Road Watermain Crossing at Highway 7	W4	155,200						155,200
			DE-7160-15	Vaughan Metropolitan Centre (VMC) - Utility Servicing Master Plan	W4	154,000						154,000
			1332-0-00	Bass Pro Mills Interchange	W4	133,900						133,900
			DE-7149-15	Major Mackenzie PD6 West Watermain	City-Wide	123,600						123,600
			DE-7144-15	Woodbridge Core Area - Functional Servicing Strategy	City-Wide	120,000						120,000
			DE-7158-15	Concord GO Secondary Plan Feasibility Study (Minor Collector Connection)	W4, W5	103,000						103,000
			DE-7104-15	TMP Education, Promotion, Outreach and Monitoring	City-Wide	77,250						77,250
			DE-7108-15	School Travel Planning Measures	City-Wide	51,500						51,500
			Development Engineering Total			21,812,785			3,200,000			25,012,785
			EV-2078-15	SCADA System Implementation	City-Wide				412,000			412,000
			EV-2063-15	ICI Water Meter Replacement Program	City-Wide				206,000			206,000
			EV-2076-15	Sample Stations	City-Wide				154,500			154,500
			EV-2081-15	Overhaul of Vaughan Landfill Methane Station	W1						69,200	69,200
			Environmental Services Total						772,500		69,200	841,700
			RP-2035-15	Curb and Sidewalk Repair & Replacement	City-Wide			1,700,000				1,700,000
			RP-2058-15	LED Streetlight Conversion	City-Wide			1,500,000				1,500,000
			RP-6755-15	Ice Storm Tree Replacement Strategy	City-Wide						796,216	796,216
			RP-6780-15	Tree Planting Program-Regular	City-Wide				48,882		562,148	611,030
			RP-6746-15	Fence Repair & Replacement Program	City-Wide				418,000			418,000
			RP-6757-15	Tree Planting - Regular - Additional Costs	City-Wide						413,655	413,655
			RP-6758-15	Railway Crossing Improvements - CPR crossing at Huntington Road	W1		402,215					402,215
			RP-6739-15	Tree Replacement Program-EAB	City-Wide						365,959	365,959
			RP-2013-15	Street Light Pole Replacement Program	City-Wide						309,000	309,000
			RP-6754-15	Parks Concrete Walkway Repairs/Replacements	City-Wide				237,930			237,930
			RP-6742-15	Park Benches-Various Locations	City-Wide				74,200			74,200
			RP-6743-15	Park Picnic Table-Various Locations	City-Wide				74,200			74,200
			RP-6747-15	Relocation of Gazebo (Dr. Mcleans to Rainbow Creek)	W2				56,650			56,650
			RP-6756-15	2015 Traffic Signs Reflectivity Inspection and Testing	City-Wide						52,874	52,874
			Roads, Parks & Forestry Total				402,215	3,200,000	860,980	48,882	2,499,852	7,011,929
			Public Works Total			22,607,615	3,125,198	15,127,309	10,037,317	3,303,882	2,569,052	56,770,373
			Strategic & Corporate Initiatives									
			Access Vaughan	Access Vaughan Phase II - Step E	City-Wide							
			Access Vaughan Total									
			Building & Facilities	Carville Community Centre and District Park	W4	3,421,283					451,075	3,872,358
			BF-8479-15	Kleinburg United Church Renovation	W1				980,200			980,200
			BF-8473-15	Bathurst Clark Library - Parking Lot Redesign & Resurface	W5				401,700			401,700
			BF-8470-15	All Facilities - Designated Substance Audits (approx. 85 facilities)	City-Wide				337,050			337,050

2015-18 DRAFT Capital Project Listing

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Year	Commission	Department	Project#	Project Title	R/Ward	Budget \$ CWPG	Debt	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			BF-8463-15	Al Palladini CC Refrigeration Plant Equipment Replacement	W2				334,750			334,750
			BF-8476-15	Building upgrades to meet AODA Requirements	City-Wide				309,000			309,000
			BF-8480-15	City Hall & JOC - Master Plan Study for Internal Space Utilization	W1						283,300	283,300
			BF-8462-15	Father Ermanno Bulfon CC Outdoor Rink- Refrigeration Plant Equipment	W2				149,350			149,350
			BF-8487-15	Building Condition Audits	City-Wide			110,000				110,000
			BF-8436-13	Security Camera & Equipment Replacements	City-Wide					87,550		87,550
			BF-8425-15	Al Palladini Community Centre Painting East and West Arenas	W2				84,460			84,460
			BF-8430-15	Garnet A Williams Community Centre - Boiler Replacements	W5				82,400			82,400
			BF-8433-15	Al Palladini Community Centre - Boiler Replacements	W2				82,400			82,400
			BF-8432-15	Rosemount Community Centre - Boiler System Upgrades	W5				82,400			82,400
			BF-8434-15	Maple Community Centre - Boiler Replacements	W1				82,400			82,400
			BF-8367-13	Uplands Golf & Ski Centre, Buildings General Capital	W5				67,000			67,000
			BF-8475-15	Father Ermanno Bulfon CC Outdoor Rink - Replace Doors, Modify Concr	W2				61,800			61,800
			BF-8429-15	Dufferin Clark Community Centre - Boiler Replacements	W5				61,800			61,800
			BF-8474-15	Dufferin Clark C.C. - Replace roof shingles	W5				61,800			61,800
			BF-8428-15	JOC - Rooftop Replacements	W1				61,800			61,800
			BF-8472-15	Garnet A. Williams C.C. - Upgrade option study	W5				56,650			56,650
			BF-8407-15	Al Palladini Community Centre - East Side - Island - Concrete Curb	W2				52,406			52,406
			BF-8435-15	Woodbridge Pool & Arena - Rooftop Replacements	W2				51,500			51,500
			BF-8408-15	Al Palladini Community Centre - Patio Deck Concrete Replacement	W2				39,829			39,829
			BF-8499-15	Condenser Fan Silencer Package	W2						25,750	25,750
			Building & Facilities Total			3,421,283		110,000	3,528,245		760,125	7,819,653
			ES-2521-15	Community Sustainability and Environmental Master Plan Renewal	City-Wide		44,035				4,890	48,925
			Environmental Sustainability Total			44,035					4,890	48,925
			FL-5422-15	PW-RDS-Replace Unit #1209 with tandem roll off dump truck	City-Wide				283,250			283,250
			FL-5452-15	PKS-Buy out sidewalk plow lease	City-Wide		76,000				36,900	112,900
			FL-5315-15	PKS-Replace Units #1374,1375 with a 16' large area mower	City-Wide				82,400			82,400
			FL-5352-15	PKS-Replace Unit #1607 with 16' large area mower	City-Wide				82,400			82,400
			FL-5303-15	B&F-Replace Unit#1320 with 3/4 ton cargo van	City-Wide				57,600			57,600

2015-18 DRAFT Capital Project Listing

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Year	Commission	Department	Project #	Project Title	R/Ward	Budget \$ CWDC	Debt Service	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			FL-5513-15	PW-WATER - Additional Quad cab pickup	City-Wide				51,500			51,500
			FL-5514-15	PW - WATER - Additional Quad Cab pickup	City-Wide				51,500			51,500
			FL-5354-15	PKS-Replace Unit #1707,1708,1714 with zero turn mowers	City-Wide				40,200			40,200
			FL-5320-15	PKS- Replace Unit #1146 with a 3/4 ton crew cab pickup	City-Wide				36,100			36,100
			FL-5335-15	PKS - Replace Unit #1287 with 3/4 ton crew cab pickup	City-Wide				36,100			36,100
			FL-5396-15	PKS-Replace Unit #1656 with 3/4 ton crew cab pickup	City-Wide				36,100			36,100
			FL-5511-15	DEV/TRANS/ENG - Additional Quad Cab pickup	City-Wide	28,300						31,444
			FL-5510-15	DEV/TRANS/ENG - Additional Quad Cab pickup	City-Wide	28,300					3,144	31,444
			FL-5505-15	PW-RDS- Additional Small Equipment	City-Wide	28,299					3,144	31,443
			FL-5504-15	PW-RDS - Additional Material handling arm & lifting forks for Cat	City-Wide	28,299					3,144	31,443
			FL-5157-15	BYLAW- Replace Unit #1160 with Quad Cab 4x4 Pickup	City-Wide				30,900			30,900
			FL-5515-15	BYLAW - Replace Unit #2049 with 1/2 ton Quad cab pickup	City-Wide				12,350	18,550		30,900
			FL-5201-15	BYLAW-Replace Unit #1276 with 1/2 ton Quad Cab 4x4 pickup	City-Wide				30,900			30,900
			FL-5169-15	BYLAW-Replace Unit #1207 with 1/2 Quad Cab 4x4 pickup	City-Wide				30,900			30,900
			FL-5487-15	BYLAW-Replace Unit #1509 with compact sedan	City-Wide				30,900			30,900
			FL-5249-15	PKS-FORESTRY-Replace Unit #1346 with 1/2 ton Quad Cab 4x4 pickup	City-Wide				30,100			30,100
			FL-5158-15	BLDG STANDARDS-Replace Unit #1332 with 1/2 ton Quad Cab 4x2 pickup	City-Wide				27,800			27,800
			FL-5205-15	ENG DEV TRANSP-Replace Unit #1270 with 1/2 ton Quad Cab pickup	City-Wide				27,800			27,800
			FL-5232-15	ENG SERVICES-Replace Unit #1366 with 1/2 ton Quad Cab 4x2 pickup	City-Wide				27,800			27,800
			FL-5508-15	PW-RDS - Additional Hydraulic plate packer attachment for backhoe	City-Wide	18,866					2,096	20,962
			FL-5512-15	B&F - Unit #6113 - Buy out of leased van	City-Wide	18,540					2,060	20,600
						226,604			1,006,600	18,550	53,632	1,305,386
				Enterprise Telephone System Assets	City-Wide				390,900			390,900
			IT-3019-13	Central Computing Infrastructure Renewal	City-Wide				388,800			388,800
			IT-3016-13	Personal Computer (PC) Assets Renewal	City-Wide				350,000			350,000
			IT-3020-14	Continuous Improvement - City Website (Vaughan Online)	City-Wide					154,500		154,500
				Information Technology Management Total					1,129,700		154,500	1,284,200
				Strategic Planning							94,245	94,245
				SP-0010-15 Update to Vaughan Vision Strategic Plan	City-Wide						94,245	94,245
				Strategic Planning Total							94,245	94,245
				Strategic & Corporate Initiatives Total					110,000	5,664,645	18,550	10,602,909
						3,691,922	4,010,135	15,327,035	19,885,429	5,129,232	5,939,081	92,655,052
				2015 Total		41,504,140	4,010,135	15,327,035	19,885,429	5,129,232	5,939,081	92,655,052

2015-18 DRAFT Capital Project Listing

Year	Commission	Department	Project #	Project Title	R/Ward	Budget \$ GWDC	Debt Service	Gas Tax	Infrastructure	Other	Taxation	Grand Total
2016	City Manager	Fire	FR-3582-16	Replacement Sln 74 Kleinburg Build and Design	W1	4,062,794					850,206	4,913,000
			FR-3610-16	Replace Aerial 7988 - Smeal 32m	W5				800,000			800,000
			FR-3586-16	Replace 7972 Pumper	City-Wide				699,400			699,400
			FR-3617-16	Station #74 Engine Purchase	W1	675,000						675,000
			FR-3611-16	Replace 7971 Pumper	City-Wide				625,000			625,000
			FR-3593-16	Replace HAZ MAT 7942	City-Wide				545,000			545,000
			FR-3592-16	Smeal Aerial 17M(7983) Refurbishment	City-Wide				189,000			189,000
			FR-3573-16	Command Vehicle	City-Wide	60,000						60,000
			FR-3508-13	Breathing Apparatus Replacements	City-Wide				45,100			45,100
			FR-3590-16	Replace 7988 Training Vehicle	City-Wide				43,600			43,600
			FR-3578-16	Fire Prevention Vehicle	City-Wide	40,000						40,000
			FR-3612-14	Fitness Equipment and Furniture Replacement - All Stations/Divisio	City-Wide				30,000			30,000
		Fire Total				4,837,794			2,977,100		850,206	8,665,100
		Recreation	RE-9503-13	Fitness Centre Equipment Replacement	City-Wide				231,750			231,750
		Recreation Total							231,750			231,750
		City Manager Total				4,837,794			3,208,850		850,206	8,896,850
		Legal & Administrative Services	RL-0005-13	Land Acquisition Fees	City-Wide					267,800		267,800
		Real Estate								267,800		267,800
		Real Estate Total								267,800		267,800
		Legal & Administrative Services Total								267,800		267,800
		Libraries	LI-4522-15	Carville BL 11 - Consulting Design/Construction	W4	2,809,900					372,800	3,182,700
			LI-4537-13	Capital Resource Purchases	City-Wide				1,668,300			1,668,300
			LI-4516-16	Carville Block 11- Resource Material	W4	337,500					37,500	375,000
			LI-4540-15	Vellore Village South BL39 - Resource Materials	W3	337,500					37,500	375,000
			LI-4541-16	Vellore Village South BL 36 - Furniture and Equipment	W3	236,300					26,200	262,500
			LI-4542-16	Vellore Village South BL39 - Communications and Hardware	W3	141,800					15,700	157,500
			LI-4504-13	Library Technology Upgrade	City-Wide						140,000	140,000
			LI-4548-16	AODA Compliant Circulation Desk & Sorting Machine- Pierre Berton R	W2						120,000	120,000
		Libraries Total				3,863,000			1,668,300		749,700	6,281,000
		Libraries Total				3,863,000			1,668,300		749,700	6,281,000
		Planning	BS-1006-15	Zoning Bylaw Review	City-Wide	243,767				206,000	682,375	1,132,142
		Building Standards				243,767				206,000	682,375	1,132,142
		Building Standards Total										
		Parks Development	PK-6365-16	UV1-D4 - Block 40 District Park Construction	W3	3,208,185					356,466	3,564,651
			PK-6370-16	Uplands Golf & Ski Centre - Irrigation/Snow Making Water System	W5				663,732			663,732
			PK-6401-16	61W-N2 - Block 61 Neighbourhood Park Design and Construction	W1	468,847					52,094	520,941
			PK-6373-16	Pedestrian & Bicycle Master Plan (Off Road System) - Construction	W2				460,000			460,000
			PK-6344-13	York Hill Park - Tennis Court Reconstruction	W5				362,848			362,848

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Year	Commission	Department	Project#	Project Title	R Ward	Budget \$ CWDC	Debiture	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			PK-6501-16	Vaughan Crest Pk-Tennis Court Reconstruction	W5				349,700			349,700
			PK-6389-16	Glen Shields Park - Tennis Court Reconstruction	W5				284,872			284,872
			PK-6409-16	Glen Shields Park - Activity Centre Improvements	W5				243,415			243,415
			PK-6489-16	Oak Bank Pond - Boardwalk Reconstruction	W5				237,930			237,930
			PK-6438-16	Marco Park - Tennis Court Reconstruction	W3				224,463			224,463
			PK-6393-16	West Maple Creek Park - Playground Replacement & Safety Surfacing	W1				204,102			204,102
			PK-6421-16	Princeton Gate Park - Playground Replacement & Safety Surfacing	W1				158,404			158,404
			PK-6461-16	Marco Park - Playground Replacement & Safety Surfacing	W3				138,872			138,872
			PK-6380-16	9x9 and 11x11 Soccer Field Upgrades	City-Wide				136,514			136,514
			PK-6302-16	Off Leash Free Dog Park	City-Wide				136,500			136,500
			PK-6515-16	Uplands Golf and Ski Centre-Bridge Replacement	W5				133,241			133,241
			PK-6405-16	Don and Humber River System Trail Signage	W1, W2, W4, W5			108,905				108,905
			PK-6384-16	Uplands Golf and Ski Centre - Hiking Trail/Pathways Improvements	W5			91,650				91,650
			PK-6513-16	Tudor Park-Ball Diamond Fencing	W4			84,409				84,409
			PK-6517-16	McNaughton Park-Soccer Field Fencing Extension	W1				76,756			76,756
			PK-6466-16	Woodbridge Highlands Park - Basketball Court Reconstruction	W2				74,244			74,244
			PK-6464-16	Rosedale North Park - Basketball Court Reconstruction	W5				73,321			73,321
			PK-6465-16	Dufferin District Park - Basketball Court Reconstruction	W5				72,965			72,965
			PK-6478-16	Maple Airport - Playground Surfacing and Accessible Swings	W1				70,422			70,422
			PK-6514-16	Maple Reservoir Park-Parking Lot Improvements	W1				63,590			63,590
			PK-6505-16	Ramsey Armitage Park-Playground Curb/Safety Surfacing	W1				50,138			50,138
Parks Development Total						3,677,032	5,180,300	660,555	3,627,182	206,000	621,816	8,586,585
Planning Total						3,920,799	5,180,300	660,555	3,627,182	206,000	1,304,191	9,718,727
Public Works												
		Capital Delivery	CD-2015-15	2016 Road Rehabilitation	City-Wide							7,962,300
			CD-2016-15	2016 Watermain Replacement	City-Wide				2,673,900			2,673,900
			EN-1993-14	Bridge Rehabilitation - Willis Road	W2				338,682			1,695,005
			CD-2007-16	Sidewalk and Street Lighting on Major Mackenzie Drive by York Regi	W1, W2				1,472,900			1,472,900
			EN-1972-13	Active Transportation Facility and Streetlighting on Dufferin Stre	W1				576,800			576,800
			CD-2002-16	2018 Watermain Replacement	City-Wide				586,500			586,500
			EN-1960-13	Sidewalk on Weston Road - Steeles Avenue West to Rutherford Road	W3				515,000			515,000

2015-18 DRAFT Capital Project Listing

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Year	Commission	Department	Project #	Project Title	R/Ward	Budget \$ GWDC	Depreciation	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			EN-1889-13	Bridge Replacement/ Rehabilitation	W1			500,000				500,000
			CD-2001-16	Environmental Assessment - King	City-Wide		345,600					345,600
			EN-1994-14	Bridge Rehabilitation - Nort Johnson District	W2				336,600			336,600
			CD-2008-16	Sidewalk on Highway 27 by York Region -	W2		241,400					241,400
			CD-1986-16	Royalpark Way to Martin Gr	W4			228,800				228,800
			CD-2013-15	Sidewalk on Basaltic Road and Planchet	W2			165,000				165,000
			CD-1957-16	Sidewalk (walkway) Replacement between	W2							123,600
			CD-2014-15	Islington Avenue & Dorengat	W4							113,300
			CD-1984-16	Cycle Path Works on Islington Avenue -	W2		123,600					123,600
			CD-1979-16	Rutherford Rd to Wycliffe A	W4							84,975
			CD-1984-16	Rivermede Rd and Bowes Rd Flood	W1, W4							56,650
			CD-1979-16	Remediation - Class EA, Design and	W5							56,650
			CD-1978-16	Sidewalk and Street Lighting on Keele	W2, W3							56,650
			CD-2005-16	Street - Langstaff Road to R	W1							56,650
			CD-1979-16	Sidewalk on Bathurst Street - North Park	W1							56,650
			CD-1978-16	Rd to New Westminster Dr	W1							56,650
			CD-2005-16	Active Transportation Facility on Pine Valley	W1							56,650
			CD-1978-16	Drive - Steeles Ave	W1							56,650
			CD-2005-16	Street Lighting on Teston Road - Hwy 400	W1							56,650
			CD-1907-16	to Weston Road	W1							56,650
			CD-1980-16	Creation of CAD Standards	City-Wide							51,500
			CD-1930-16	Sidewalk on Weston Road - Major	W3							45,320
			CD-1931-16	Mackenzie Drive to Greenbrooke Dri	W4							37,080
			CD-1931-16	Sidewalk on Keele Street - McNaughton	W1							20,600
			CD-1931-16	Road to Teston Road	W1							3,287,625
			CD-1931-16	Sidewalk on Keele Street - Kirby Road to	W1							4,242,400
			CD-1931-16	Peak Point Blvd	W1							4,000,000
			DE-7137-16	Block 61 Valley Corridor Crossings	W1							2,429,000
			DE-7120-13	Black Creek Renewal	W4							2,104,900
			DE-7134-16	Huntington Road Construction - Langstaff	W2							2,020,825
			DE-7138-15	Road to Rutherford Road	W1							786,100
			DE-7123-15	Block 55 PD-KN Watermain Servicing	W1							786,100
			DE-7139-16	Kleinburg - Nashville PD6 Major Mackenzie	W1							500,000
			DE-7141-16	Watermain	W1							482,600
			DE-7142-16	Storm Drainage and Storm Water	W1							428,480
			DE-7143-16	Management Master Plan Update	W4							247,200
			DE-7144-16	Transportation Master Plan Update	W1							246,170
			DE-7145-16	Water / Wastewater Master Plan Update	W1							482,600
			DE-7146-16	Vaughan Metropolitan Centre NE Storm	W1							428,480
			DE-7147-16	Water Management Pond	W1							247,200
			DE-7148-16	Block 61 CP Railway Pedestrian Crossing	W1							246,170
			DE-7149-16	Portage Parkway - Applewood to Janet/	W4							428,480
			DE-7150-16	Detailed Design	W4							247,200
			DE-7151-16	Municipal Class EA OPA 637 - Highway 400	W1							246,170
			DE-7152-16	Interchange Connections	W1							482,600
			DE-7153-16	Pedestrian and Bicycle Network	W1							428,480
			DE-7154-16	Implementation Program	W1							247,200
			DE-7155-16		W1							246,170
			DE-7156-16		W1							482,600
			DE-7157-16		W1							428,480
			DE-7158-16		W1							247,200
			DE-7159-16		W1							246,170
			DE-7160-16		W1							482,600
			DE-7161-16		W1							428,480
			DE-7162-16		W1							247,200
			DE-7163-16		W1							246,170
			DE-7164-16		W1							482,600
			DE-7165-16		W1							428,480
			DE-7166-16		W1							247,200
			DE-7167-16		W1							246,170
			DE-7168-16		W1							482,600
			DE-7169-16		W1							428,480
			DE-7170-16		W1							247,200
			DE-7171-16		W1							246,170
			DE-7172-16		W1							482,600
			DE-7173-16		W1							428,480
			DE-7174-16		W1							247,200
			DE-7175-16		W1							246,170
			DE-7176-16		W1							482,600
			DE-7177-16		W1							428,480
			DE-7178-16		W1							247,200
			DE-7179-16		W1							246,170
			DE-7180-16		W1							482,600
			DE-7181-16		W1							428,480
			DE-7182-16		W1							247,200
			DE-7183-16		W1							246,170
			DE-7184-16		W1							482,600
			DE-7185-16		W1							428,480
			DE-7186-16		W1							247,200
			DE-7187-16		W1							246,170
			DE-7188-16		W1							482,600
			DE-7189-16		W1							428,480
			DE-7190-16		W1							247,200
			DE-7191-16		W1							246,170
			DE-7192-16		W1							482,600
			DE-7193-16		W1							428,480
			DE-7194-16		W1							247,200
			DE-7195-16		W1							246,170
			DE-7196-16		W1							482,600
			DE-7197-16		W1							428,480
			DE-7198-16		W1							247,200
			DE-7199-16		W1							246,170
			DE-7200-16		W1							482,600
			DE-7201-16		W1							428,480
			DE-7202-16		W1							247,200
			DE-7203-16		W1							246,170
			DE-7204-16		W1							482,600
			DE-7205-16		W1							428,480
			DE-7206-16		W1							247,200
			DE-7207-16		W1							246,170
			DE-7208-16		W1							482,600
			DE-7209-16		W1							428,480
			DE-7210-16		W1							247,200
			DE-7211-16		W1							246,170
			DE-7212-16		W1							482,600
			DE-7213-16		W1							428,480
			DE-7214-16		W1							247,200
			DE-7215-16		W1							246,170
			DE-7216-16		W1							482,600
			DE-7217-16		W1							428,480
			DE-7218-16		W1							247,200
			DE-7219-16		W1							246,170
			DE-7220-16		W1							482,600
			DE-7221-16		W1							428,480
			DE-7222-16		W1							247,200
			DE-7223-16		W1							246,170
			DE-7224-16		W1							482,600
			DE-7225-16		W1							428,480
			DE-7226-16		W1							247,200
			DE-7227-16		W1							246,170
			DE-7228-16		W1							482,600
			DE-7229-16		W1							428,480
			DE-7230-16		W1							247,200
			DE-7231-16		W1							246,170
			DE-7232-16		W1							482,600
			DE-7233-16		W1							428,480
			DE-7234-16		W1							247,200
			DE-7235-16		W1							246,170
			DE-7236-16		W1							482,600
			DE-7237-16		W1							428,480
			DE-7238-16		W1							247,200
			DE-7239-16		W1							246,170
			DE-7240-16		W1							482,600
			DE-7241-16		W1							428,480
			DE-7242-16		W1							247,200
			DE-7243-16		W1							246,170
			DE-7244-16		W1							482,600
			DE-7245-16		W1							428,480
			DE-7246-16		W1							247,200
			DE-7247-16		W1							246,170
			DE-7248-16		W1							482,600
			DE-7249-16		W1							428,480
			DE-7250-16		W1							247,200
			DE-7251-16		W1							246,170
			DE-7252-16		W1							482,600
			DE-7253-16		W1							428,480
			DE-7254-16		W1							247,200
			DE-7255-16		W1							246,170
			DE-7256-16									

C 1.32

C 1.32

2015-18 DRAFT Capital Project Listing

C 1.33

Year	Commission	Department	Project#	Project Title	R/Ward	Budget \$ 6WPC	Debtenture	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			BF-8357-16	Rainbow Creek Park - Electrical Cabinet Replacement	W2							
		Building & Facilities Total				30,803,696		110,000	1,136,996		4,168,122	36,218,814
		Fleet										
			FL-5421-16	PW-RDS-Replace Unit #1344 with Regenerative street sweeper	City-Wide				288,400			288,400
			FL-5500-16	PW-RDS- Additional tandem roll off dump truck with plow/wing	City-Wide	254,925					28,325	283,250
			FL-5353-16	PKS-Replace Unit #1608 with 16' large area mower	City-Wide				82,400			82,400
			FL-5361-16	PKS-Replace Unit #1565, 1566 with 16' large area mower	City-Wide				82,400			82,400
			FL-5503-16	BYLAW - Additional Animal Control Vehicle	City-Wide	66,117					7,346	73,463
			FL-5506-16	BYLAW - Additional Animal Control Vehicle	City-Wide	66,117					7,346	73,463
			FL-5478-16	PW-WASTEWATER-Replace Unit #1731 with 3/4 ton 4x4 Quad Cab pickup	City-Wide				43,300			43,300
			FL-5298-16	BYLAW- Additional 1/2 ton eco-diesel pickup	City-Wide	27,540		7,500			3,060	38,100
			FL-5299-16	BYLAW- Additional 1/2 ton eco-diesel pickup	City-Wide	27,540		7,500			3,060	38,100
			FL-5468-16	PW-WATER-Replace Unit #1563 with 3/4 ton cargo van	City-Wide				36,100			36,100
			FL-5243-16	PW-WATER-Replace Unit #1562 with a 3/4 ton cargo van	City-Wide				36,100			36,100
			FL-5242-16	PW-WATER-Replace Unit #1554 with 3/4 ton cargo van	City-Wide				36,100			36,100
			FL-5211-16	PW-RDS-Replace Unit #1370 with 1/2 ton Quad Cab 4x4 pickup	City-Wide				30,900			30,900
			FL-5300-16	ENG DEV TRANSP-Replace Unit #1364 with 1/2 ton Quad Cab 4x2 pickup	City-Wide				27,800			27,800
			FL-5488-16	BYLAW-Replace Unit #1684 with compact sedan	City-Wide				25,800			25,800
			FL-5489-16	BYLAW-Replace Unit #1685 with compact sedan	City-Wide				25,800			25,800
			FL-5501-16	BYLAW - Additional enduro-motorcycles	City-Wide	18,866					2,096	20,962
						461,105		15,000	715,100		51,233	1,242,438
		Fleet Total										
		Information Technology Management	IT-3017-13	Enterprise Telephone System Assets Renewal	City-Wide				391,400			391,400
			IT-3018-13	Central Computing Infrastructure Renewal	City-Wide				389,300			389,300
			IT-3016-13	Personal Computer (PC) Assets Renewal	City-Wide				360,000			360,000
			IT-3020-14	Continuous Improvement - City Website (Vaughan Online)	City-Wide					154,500		154,500
		Information Technology Management Total							1,140,700		154,500	1,295,200
		Strategic & Corporate Initiatives Total				31,264,801	6,882,223	125,000	2,992,796		4,373,855	38,766,452
		2016 Total				66,362,644	6,882,223	7,761,355	15,413,528	1,197,964	9,190,307	106,808,021

2015-18 DRAFT Capital Project Listing

C1.34

Year	Commission	Department	Project#	Project Title	Ward	Budget \$ CWDG	Debtenture	Gas Tax	Infrastructure	Other	Taxation	Grand Total
2017	City Manager											
		Emergency Planning	EP-0071-17	Primary and Alternate Emergency Operations Centres	City-Wide				68,200		128,910	197,110
		Emergency Planning Total							68,200		128,910	197,110
		Fire	FR-3606-17	Station 76 Aerial Purchase	W4	1,300,000						1,300,000
			FR-3587-17	Replace 7955 Aerial 55 FT	City-Wide				703,000			703,000
			FR-3609-17	Expand Crew Quarters Station 76	W4	360,000						360,000
			FR-3626-17	Station #74 Furniture and Equipment	W1	170,000						170,000
			FR-3618-17	Station #74 Equipment for Firefighter Purchase	W1	125,000						125,000
			FR-3619-17	Engine #74 Equipment Purchase	W1	120,000						120,000
			FR-3508-13	Breathing Apparatus Replacements	City-Wide				45,100			45,100
			FR-3616-17	Fire Prevention Vehicle Replacement	City-Wide				45,000			45,000
			FR-3615-17	Fire Prevention Vehicle Replacement	City-Wide				45,000			45,000
			FR-3589-17	Replace 7981 Training Van	City-Wide				33,600			33,600
			FR-3612-14	Fitness Equipment and Furniture Replacement - All Stations/Divisio	City-Wide				30,000			30,000
		Fire Total				2,075,000			901,700			2,976,700
		Recreation	RE-9503-13	Fitness Centre Equipment Replacement	City-Wide				231,750			231,750
			RE-9519-17	Vaughan Art Gallery Site Study	City-Wide						51,500	51,500
			RE-9527-17	Events Strategy	City-Wide						50,000	50,000
		Recreation Total							231,750		101,500	333,250
		City Manager Total				2,075,000			1,201,650		230,410	3,507,060
		Finance										
		Development Finance	DI-0075-15	Development Charges Background Studies - City-Wide Preliminary and	City-Wide	213,750					11,250	225,000
		Development Finance Total				213,750					11,250	225,000
		Financial Services	FI-0073-17	New Property Tax System	City-Wide						154,500	154,500
		Financial Services Total									154,500	154,500
		Finance Total				213,750					165,750	379,500
		Legal & Administrative Services										
		Real Estate	RL-0095-13	Land Acquisition Fees	City-Wide					267,800		267,800
		Real Estate Total								267,800		267,800
		Legal & Administrative Services Total								267,800		267,800
		Libraries										
			LI-4537-13	Capital Resource Purchases	City-Wide				1,803,700			1,803,700
			LI-4512-17	Maple Library Renovations	W1						946,700	946,700
			LI-4516-16	Carville Block 11- Resource Material	W4	337,500					37,500	375,000
			LI-4518-17	Carville BL11 - Furniture and Equipment	W4	236,250					26,250	262,500
			LI-4524-17	Carville Community Library - Communications and Hardware	W4	141,750					15,750	157,500
			LI-4504-13	Library Technology Upgrade	City-Wide						140,000	140,000
			LI-4550-17	Library Branch Signage	City-Wide						105,000	105,000
		Libraries Total				715,500			1,803,700		1,271,200	3,790,400
		Libraries Total				715,500			1,803,700		1,271,200	3,790,400
		Planning										
		Building Standards	BS-1006-15	Zoning Bylaw Review	City-Wide	243,767			206,000		682,375	1,132,142
		Building Standards Total				243,767			206,000		882,375	1,132,142
		Development Planning	DP-9526-17	Yonge Street / Steeles Corridor Urban Design Streetscape & Open Sp	W5	162,000					18,000	180,000
		Development Planning Total				162,000					18,000	180,000
		Parks Development	PK-6498-17	W/EA59-D1 Block 58 District Park-Design and Construction	W2	4,670,416					518,935	5,189,351

2015-18 DRAFT Capital Project Listing

C1.35

Year	Commission	Department	Project #	Project Title	R/Ward	Budget \$ GWDC	Debt	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			PK-6456-17	61W-N4 - Block 61 Neighbourhood Park Design and Construction	W1	830,349					92,261	922,610
			PK-6287-17	UV2-D1 - Block 18 District Park Development	W4	619,852					68,873	688,725
			PK-6441-17	York Hill District Park - Hardscape and Walkway Replacement	W5			406,002				406,002
			PK-6360-17	Vellore Village Community Centre - Soccer Field Redevelopment	W3			389,340				389,340
			PK-6112-17	LeParc Park - Tennis Court Reconstruction	W4			321,000				321,000
			PK-6345-17	Conley South Park - Tennis Court Reconstruction	W5			280,531				280,531
			PK-6404-17	Glen Shields Park - Pathway Lighting	W5			269,675				269,675
			PK-6329-17	Civic Centre - Public Square Design	W1						262,700	262,700
			PK-6472-17	Rosedale Park North - Tennis Court Reconstruction	W5			245,292				245,292
			PK-6437-17	Giovanni Caboto Park - Tennis Court Reconstruction	W3			224,463				224,463
			PK-6418-17	Vaughan Mills Park - Playground Replacement & Safety Surfacing	W2			201,602				201,602
			PK-6477-17	Wade Gate Park - Tennis Court Reconstruction	W5			192,037				192,037
			PK-6408-17	Concord Thornhill Regional Park - Playground Rubber Surfacing Repl	W5			151,438				151,438
			PK-6433-17	Active Together Master Plan 5 year update	City-Wide	124,729					13,859	138,588
			PK-6460-17	Robert Watson Park - Playground Replacement & Safety Surfacing	W3			129,840				129,840
			PK-6459-17	Maple Lions Park - Playground Replacement & Safety Surfacing	W1			129,286				129,286
			PK-6420-17	Fossil Hill Park - Playground Replacement & Safety Surfacing	W3			122,643				122,643
			PK-6419-17	Almont Park - Playground Replacement & Safety Surfacing	W2			118,984				118,984
			PK-6452-17	Vellore Heritage Square - Playground Replacement & Safety Surfacing	W3			100,837				100,837
			PK-6443-17	Maple Community Centre - Ball Diamond Irrigation	W1			97,881				97,881
			PK-6468-17	Joseph Aaron Park - Basketball Court Reconstruction	W5			95,601				95,601
			PK-6384-16	Uplands Golf and Ski Centre - Hiking Trail/Pathways Improvements	W5			91,650				91,650
			PK-6340-17	Frank Robson Park - Ball Diamond Irrigation System	W1						86,469	86,469
			PK-6467-17	Comdel Park - Basketball Court Reconstruction	W3			85,770				85,770
			PK-6323-17	Marita Payne Park - Basketball Court Reconstruction	W5			72,965				72,965
			PK-6351-17	Jersey Creek Park - Playground Equipment (Swing)	W3			36,460				36,460
Parks Development Total						6,245,346	767,327	2,995,971	206,000	1,043,097	11,051,741	12,363,883
Planning Total						6,651,113	767,327	2,995,971	206,000	1,743,472	12,363,883	
Public Works												

2015-18 DRAFT Capital Project Listing

C1.36

Year	Commission	Department	Project#	Project Title	R/Ward	Budget's GWDC	Debiture	Gas Tax	Infrastructure	Other	Taxation	Grand Total
		Capital Delivery	CD-2018-15	2017 Road Rehabilitation	City-Wide							9,366,700
			CD-2019-15	2017 Watermain Replacement	City-Wide							5,155,200
			CD-1978-16	Active Transportation Facility on Pine Valley Drive - Steeles Ave	W2, W3				5,155,200			
			CD-1984-16	Sidewalk and Street Lighting on Keele Street - Langstaff Road to R	W1, W4	770,440						770,440
			CD-1980-16	Sidewalk on Weston Road - Major Mackenzie Drive to Greenbrooke Dri	W3	594,825						594,825
			CD-1991-17	Traffic Signal Installation - Interchange Way and Interchange Way	W4	362,560						362,560
			CD-2005-16	Street Lighting on Teston Road - Hwy 400 to Weston Road	W1	232,300						232,300
			CD-1996-17	Municipal Structure Inspection and Reporting in 2017	City-Wide	186,945						186,945
			CD-1985-17	Sidewalk on Doney Crescent - Keele Street to Cul-de-sac	W4				101,970			101,970
			CD-1949-17	Pedestrian Link Feasibility Study	W2					44,000		44,000
		Capital Delivery Total				2,147,070	6,548,500	2,818,200	5,257,170	44,000	35,535	16,850,475
		Development Engineering	DT-7121-13	Vaughan Metropolitan Centre NE Storm Water Management Pond	W4	1,213,805	4,568,500					5,782,305
			DT-7120-13	Black Creek Renewal	W4		5,000,000					5,000,000
			DE-7124-16	Block 61 CP Railway Pedestrian Crossing	W1	3,217,300						3,217,300
			DE-7138-15	Block 55 PD-KN Watermain Servicing	W1	2,104,900						2,104,900
			DE-7123-15	Kleinburg - Nashville PD6 Major Mackenzie Watermain	W1	2,020,825						2,020,825
			DE-7151-15	Huntington Road Reconstruction, Highway 7 to Langstaff Road	W2	729,000						729,000
			DE-7098-15	Pedestrian and Bicycle Network Implementation Program	City-Wide	250,000						250,000
			DE-7104-15	TMP Education, Promotion, Outreach and Monitoring	City-Wide	77,250						77,250
			DE-7108-15	School Travel Planning Measures	City-Wide	51,500						51,500
		Development Engineering Total				9,664,680	9,568,500					19,233,080
		Environmental Services	EV-2063-15	ICI Water Meter Replacement Program	City-Wide				206,000			206,000
		Environmental Services Total							206,000			206,000
		Roads, Parks & Forestry	RP-1972-17	Public Works and Parks Operations Yard Expansion and Upgrade Strat	W2	10,118,606	6,090,951					16,209,557
			RP-2035-15	Curb and Sidewalk Repair & Replacement	City-Wide			1,900,000				1,900,000
			RP-2058-15	LED Streetlight Conversion	City-Wide			1,500,000				1,500,000
			RP-6700-15	Tree Planting Program-Regular	City-Wide				48,882		562,148	611,030
			RP-6757-15	Tree Planting - Regular - Additional Costs	City-Wide						413,655	413,655
			RP-6739-15	Tree Replacement Program-EAB	City-Wide						365,959	365,959
			RP-2013-15	Street Light Pole Replacement Program	City-Wide						309,000	309,000
			RP-6754-15	Parks Concrete Walkway Repairs/Replacements	City-Wide				216,300			216,300
			RP-6759-17	Pedestrian Crossing Enhancement Program - Pavement Marking	City-Wide						206,000	206,000
			RP-6741-17	Maple Community Centre-Landscape & Traffic Safety Improvements	W1						180,250	180,250
			RP-6760-17	Pedestrian Connectivity Study	W5						117,420	117,420

2015-18 DRAFT Capital Project Listing

Year	Commission	Department	Project#	Project Title	R/Ward	Budget \$ GWDC	Dependure	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			RP-6746-15	Fence Repair & Replacement Program	City-Wide				114,963			114,963
			RP-6751-17	Sports Field Safety Fencing for Spectators at Vaughan Grove Sport	W2						91,927	91,927
			RP-6745-17	Nashville Cemetery-Road Extension	W1						57,700	57,700
			RP-6756-15	2015 Traffic Signs Reflectivity Inspection and Testing	City-Wide						52,873	52,873
			Roads, Parks & Forestry Total			10,118,606	6,090,951	3,400,000	331,263	48,882	2,356,932	22,346,634
			Public Works Total			21,930,256	22,207,951	6,218,200	5,794,433	92,882	2,392,467	58,536,189
			Strategic & Corporate Initiatives									
			Building & Facilities									
			BF-8387-17	City Hall Public Square/Underground Parking Structure/Outdoor Rink	W1		20,970,800					20,970,800
			BF-8492-17	Vellore Village C.C. - Renovations	W1						502,700	502,700
			BF-8483-17	Maple C.C. - Renovations	W1						368,800	368,800
			BF-8485-17	Dufferin Clark C.C. - Renovations	W5						368,800	368,800
			BF-8476-15	Building upgrades to meet AODA Requirements	City-Wide					309,000		309,000
			BF-8405-17	Garnet Williams - Renovate Pool	W5					157,220		157,220
			BF-8487-15	Building Condition Audits	City-Wide			110,000				110,000
			BF-8477-16	CCTV Connection to City's Network (8 out of approx. 25 locations)	City-Wide						107,100	107,100
			BF-8471-17	Merino Centennial Centre - Parking Lot Expansion	W1						88,400	88,400
			BF-8486-17	New Sidewalk from Rutherford Rd south along Pierre Berton Resource	W2						87,000	87,000
			BF-8484-17	North Thornhill C.C. - Modify gym divider	W5						74,200	74,200
			BF-8367-13	Uplands Golf & Ski Centre, Buildings General Capital	W5				67,000			67,000
			BF-8410-17	Installation of Fencing to the Indoor Bocce Courts at MCC, FEBCC,	City-Wide						86,950	86,950
			Building & Facilities Total			20,970,800	110,000	533,220	1,663,950		23,277,970	23,277,970
			Fleet									
			FL-5426-17	PW-RDS-Replace Unit #1373 with Regenerative street sweeper	City-Wide			288,400				288,400
			FL-5278-17	PKS- Additional dual stream compactor refuse truck	City-Wide						133,900	133,900
			FL-5431-17	PW-RDS-Replace Unit #1702 with service body sign truck with slidin	City-Wide			100,400				100,400
			FL-5221-17	PKS- Additional sand sifters	City-Wide						72,100	72,100
			FL-5215-17	PKS-Additional 2 ton 4x4 crew cab dump truck	City-Wide						67,000	67,000
			FL-5436-17	B&F-Replace Unit #1670 with 3/4 ton cargo van	City-Wide				61,800			61,800
			FL-5333-17	PKS-HORT- Replace Unit#1352 with 1 ton reg. cab 4x4 dump truck	City-Wide			27,800			28,900	56,700
			FL-5466-17	PW-WATER-Replace Unit #1665 with 3/4 ton cargo van	City-Wide				36,100			36,100
			FL-5323-17	PKS-Replace Unit#1371 with 3/4 ton crew cab pickup	City-Wide				36,100			36,100
			Fleet Total					550,600			301,900	852,500
			Human Resources									
			HR-9533-14	Attendance Management Automation	City-Wide						103,000	103,000
			Human Resources Total								103,000	103,000
			Information Technology Management									
			IT-3017-13	Enterprise Telephone System Assets Renewal	City-Wide				391,400			391,400

C1.37

2015-18 DRAFT Capital Project Listing

Year	Commission	Department	Project#	Project Title	R/Ward	Budget \$	Debt	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			IT-3019-13	Central Computing Infrastructure Renewal	City-Wide				389,300			389,300
			IT-3016-13	Personal Computer (PC) Assets Renewal	City-Wide				360,000			360,000
			IT-3020-14	Continuous Improvement - City Website (Vaughan Online)	City-Wide						154,500	154,500
			Information Technology Management Total						1,140,700		154,500	1,295,200
			Strategic & Corporate Initiatives Total				20,970,800	110,000	2,224,520		2,223,350	25,528,670
2017	Total					31,685,619	43,178,751	7,095,527	14,020,274	566,682	8,026,849	104,473,502

C7.38

2015-18 DRAFT Capital Project Listing

C1.39

Year	Commission	Department	Project#	Project Title	R Ward	Budget \$ CWDC	Dependure	Gas Tax	Infrastructure	Other	Taxation	Grand Total
2018	City Manager	Fire	FR-3581-18	Purchase Land for New Station 7-11	W1	1,111,800						1,111,800
			FR-3608-18	Station 76 Equipment for Firefighter Purchase	W4	125,000						125,000
			FR-3607-18	Aerial 76 Equipment Purchase	W4	120,000						120,000
			FR-3508-13	Breathing Apparatus Replacements	City-Wide				45,100			45,100
			FR-3612-14	Fitness Equipment and Furniture Replacement - All Stations/Divisio	City-Wide				30,000			30,000
		Fire Total				1,356,800			75,100			1,431,900
		Recreation	RE-9503-13	Fitness Centre Equipment Replacement	City-Wide				231,750			231,750
		Recreation Total							231,750			231,750
		City Manager Total				1,356,800			306,850			1,663,650
		Finance										
		Financial Planning & Analytics	BU-0807-18	Questica Teambudget Development	City-Wide						86,520	86,520
		Financial Planning & Analytics Total									86,520	86,520
		Legal & Administrative Services										
		Clerks	CL-2520-18	City Archives Outreach Equipment	City-Wide						22,660	22,660
		Clerks Total									22,660	22,660
		Real Estate	RL-0005-13	Land Acquisition Fees	City-Wide					267,800		267,800
		Real Estate Total								267,800		267,800
		Legal & Administrative Services Total								267,800		267,800
		Libraries										
			LI-4537-13	Capital Resource Purchases	City-Wide					1,839,800		1,839,800
			LI-4526-17	Vellore Village North Community Library - Land	W3	350,100					38,900	389,000
			LI-4546-13	Vellore Village North Community Library - Resource Materials	W3	347,625					38,625	386,250
			LI-4525-17	Vellore Village North Community Library	W3	318,300					35,300	353,600
			LI-4504-13	Library Technology Upgrade	City-Wide						140,000	140,000
		Libraries Total				1,016,025				1,839,800	252,825	3,108,650
						1,016,025				1,839,800	252,825	3,108,650
		Planning										
		Building Standards	BS-1006-15	Zoning Bylaw Review	City-Wide	207,717				103,000		310,717
		Building Standards Total				207,717				103,000		310,717
		Parks Development	PK-6287-17	UV2-D1 - Block 18 District Park Development	W4	5,512,653					612,516	6,125,169
			PK-6499-18	CC11-N1(Carville District Centre) Neighbourhood Park Design	W4	1,076,240					119,582	1,195,822
			PK-6442-18	Concord Thornhill Regional Park - Washroom and Change Room	W5					730,000		730,000
			PK-6349-18	Vaughan Grove Sports Park - OSA Sports Lighting	W2					473,208		473,208
			PK-6502-18	Promenade Green Park-Tennis Court Redevelopment	W5				378,275			378,275
			PK-6422-18	Pedestrian and Bicycle Master Plan (off road system) Design and Co	City-Wide			368,000				368,000
			PK-6108-18	Riverside Park - Tennis Court Design & Construction	W5						159,908	159,908
			PK-6347-18	LP-N6 Block 12 Linear Park- Design and Construction	W4	138,967					15,440	154,407
			PK-6476-18	Matthew Park - Shade Structure	W3						134,487	134,487
			PK-6296-18	Bathurst Estate Park - Tennis Lighting	W5						107,197	107,197

2015-18 DRAFT Capital Project Listing

C7.40

Year	Commission	Department	Project#	Project Title	R/Ward	Budget \$ CWDC	Debtenture	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			PK-6384-16	Uplands Golf and Ski Centre - Hiking Trail/Pathways Improvements	W5			91,650				91,650
			PK-6321-18	Alexandra Elisa Park - Basketball Court Reconstruction	W2				84,194			84,194
			PK-6279-18	Reeves Park - Basketball Court Reconstruction	W1				76,258			76,258
			PK-6416-18	Memorial Hill - Cultural Landscape Revitalization Study	W2					73,439		73,439
			PK-6471-18	Worth Park - Basketball Court Reconstruction	W5				54,877			54,877
			PK-6275-18	Rimwood Park - Fencing	W1					46,453		46,453
			PK-6470-18	Winding Lane Park - Basketball Court Reconstruction	W5				42,370			42,370
			PK-6369-18	Rosemount Community Centre/City Playhouse - Ball Diamond Fence	W5					32,064		32,064
			PK-6440-18	York Hill District Park - Basketball Court Reconstruction	W5				10,512			10,512
			Parks Development Total			6,727,860	459,650	3,000,000	646,486	103,000	2,504,294	10,338,290
			Planning Total			6,936,577	459,650	3,000,000	646,486	103,000	2,504,294	10,649,007
			Public Works									
			Capital Delivery									
			CD-2001-16	2018 Road Rehabilitation	City-Wide		6,995,600	3,000,000				9,995,600
			CD-2002-16	2018 Watermain Replacement	City-Wide				4,584,200			4,584,200
			CD-1883-18	Right Turning Lane - Willis Road and Pine Valley Drive	W3				340,000		103,000	443,000
			CD-1962-18	Hydro-Geological Study for Anthony Lane	W5						154,500	154,500
			CD-1853-18	Lay-by Parking on Vellere Woods Boulevard	W3						154,500	154,500
			CD-1938-18	Streetscape Maple Area - Phase 3	W1						154,500	154,500
			CD-1930-16	Sidewalk on Keele Street - McNaughton Road to Teston Road	W4						148,320	148,320
			CD-1939-18	Streetscape Maple Area - Phase 2	W1	148,320					139,050	139,050
			CD-1931-16	Sidewalk on Keele Street - Kirby Road to Peak Point Blvd	W1	82,400						82,400
			Capital Delivery Total			230,720	6,995,600	3,000,000	4,584,200	340,000	705,650	15,856,070
			Development Engineering			11,764,755	5,235,245					17,000,000
			DE-7120-13	Black Creek Renewal	W4	2,104,900						2,104,900
			DE-7138-15	Block 55 PD-KN Watermain Servicing	W1							
			DE-7123-15	Kleinburg - Nashville PD6 Major Mackenzie Watermain	W1	2,020,825						2,020,825
			Development Engineering Total			15,890,480	5,235,245					21,125,725
			Roads, Parks & Forestry									
			RP-2035-15	Curb and Sidewalk Repair & Replacement	City-Wide		2,000,000					2,000,000
			RP-2058-15	LED Streetlight Conversion	City-Wide		1,500,000					1,500,000
			RP-6700-15	Tree Planting Program-Regular	City-Wide				48,882		562,148	611,030
			RP-6757-15	Tree Planting - Regular - Additional Costs	City-Wide					413,655		413,655
			RP-6739-15	Tree Replacement Program-EAB	City-Wide					365,959		365,959
			RP-2013-15	Street Light Pole Replacement Program	City-Wide					309,000		309,000
			RP-6754-15	Parks Concrete Walkway Repairs/Replacements	City-Wide				299,600			299,600
			RP-6746-15	Fence Repair & Replacement Program	City-Wide				114,963			114,963
			RP-6761-18	Melville Avenue Operational Review	W1						33,990	33,990
			Roads, Parks & Forestry Total			16,121,200	12,230,845	3,500,000	414,563	48,882	1,684,752	5,648,197
			Public Works Total			16,121,200	12,230,845	6,500,000	4,998,763	388,882	2,390,302	42,629,992

2015-18 DRAFT Capital Project Listing

C1.41

Year	Commission	Department	Project#	Project Title	R/Ward	Budget \$ GWPC	Deberiture	Gas Tax	Infrastructure	Other	Taxation	Grand Total
Strategic & Corporate Initiatives												
Building & Facilities												
			BF-8094-18	Al Palladini Community Centre Pool Change Rooms Redesign and Add Y	W2						1,081,500	1,081,500
			BF-8476-15	Building upgrades to meet AODA Requirements	City-Wide				309,000			309,000
			BF-8487-15	Building Condition Audits	City-Wide			110,000				110,000
			BF-8477-16	CCTV Connection to City's Network (8 out of approx. 25 locations)	City-Wide						107,100	107,100
			BF-8271-18	East District Parks Yard Parking Lot Modifications	W4						102,000	102,000
			BF-8419-18	Installation of Wall Matting at 8 Different Recreation Facilities	City-Wide						77,250	77,250
			BF-8350-18	Security Camera Installations Various Parks	City-Wide						74,500	74,500
			BF-8367-13	Uplands Golf & Ski Centre, Buildings General Capital	W5				67,000			67,000
			BF-8437-18	Sound Attenuations Partitions in Building Standards and Purchasing	W1						56,650	56,650
			BF-8331-18	Al Palladini Community Centre Construct a Storage Room	W2						30,900	30,900
Building & Facilities Total							110,000		376,000		1,529,900	2,015,900
Fleet												
			FL-5427-18	PW-RDS-Replace Unit #1159 with tandem dump truck	City-Wide				309,000			309,000
			FL-5428-18	PW-RDS-Replace Unit #1289 with tandem dump truck	City-Wide				309,000			309,000
			FL-5411-18	PKS-FORESTRY-Replace Unit #1519 with Bucket chipper truck	City-Wide				226,600			226,600
			FL-5250-18	PKS-FORESTRY-Replace Unit #1015 with backhoe loader & attachments	City-Wide				87,600		25,700	113,300
			FL-5313-18	B&F- Replace Unit #1070 with ice resurfacer	City-Wide				103,000			103,000
			FL-5311-18	B&F- Replace Unit #1055 with ice resurfacer	City-Wide				103,000			103,000
			FL-5306-18	B&F- Replace Unit #974 with ice resurfacer	City-Wide				103,000			103,000
			FL-5409-18	PKS-FORESTRY-Replace Unit #1633 with H.D. wood-chipper	City-Wide				51,500			51,500
			FL-5295-18	PW-RDS- Additional steamer/generator	City-Wide						51,500	51,500
			FL-5290-18	PW-RDS-Additional Small Equipment	City-Wide						36,100	36,100
			FL-5292-18	PW-RDS- Additional concrete grinder	City-Wide						36,100	36,100
			FL-5285-18	PKS-FORESTRY- Additional 9" drum chipper	City-Wide						36,050	36,050
			FL-5200-18	BYLAW- Replace Unit #1448 with 1/2 ton Quad Cab 4x4 pickup	City-Wide				30,900			30,900
			FL-5317-18	PKS- Replace Unit #1347 with 1/2 ton Quad Cab 4x4 pickup	City-Wide				30,900			30,900
			FL-5192-18	PKS-Replace Unit #1434 with 3/4 ton Quad Cab 4x4 pickup	City-Wide				30,900			30,900
			FL-5168-18	Building Standards - Replace Unit #1333 with 1/2 ton Quad Cab 4x2	City-Wide				27,800			27,800
			FL-5293-18	PW - RDS - 1 New additional Anti-Icing Tank	City-Wide						25,800	25,800

2015-18 DRAFT Capital Project Listing

Year	Commission	Department	Project#	Project Title	R/Ward	Budget \$ SWPG	Depenture	Gas Tax	Infrastructure	Other	Taxation	Grand Total
			FL-5274-18	PKS- Additional loader and fork attachment for Unit #1856	City-Wide						20,600	20,600
			FL-5275-18	PKS- Additional loader and fork attachment for Unit #1857	City-Wide						20,600	20,600
			FL-5286-18	PKS-FORESTRY- Additional 16 ft. log trailer with crane lift	City-Wide						20,600	20,600
			FL-5276-18	PKS- Additional loader and fork attachment for Unit #1858	City-Wide						20,600	20,600
			Fleet Total						1,413,200		293,650	1,706,850
		Information Technology Management	IT-2502-14	Electronic Document Management System	City-Wide						655,000	655,000
			IT-3017-13	Enterprise Telephone System Assets Renewal	City-Wide				391,400			391,400
			IT-3019-13	Central Computing Infrastructure Renewal	City-Wide				389,300			389,300
			IT-3016-13	Personal Computer (PC) Assets Renewal	City-Wide				360,000			360,000
			IT-3020-14	Continuous Improvement - City Website (Vaughan Online)	City-Wide						154,500	154,500
			Information Technology Management Total						1,140,700		809,500	1,950,200
		Strategic & Corporate Initiatives Total						110,000	2,929,900		2,633,050	5,672,950
		2018 Total				25,429,602	12,230,345	7,069,650	10,721,799	759,682	7,889,551	54,101,229

C1.42

Attachment 4 - List of Budget-related Communications

C1.43

Meeting Date	#	Title	Subject
Jan 12 2015	C2	Presentation Material	
Jan 23 2015	C2-11	Presentation Material - Commission Based Presentations	
Feb 2 2015	C1	Memorandum from the Commissioner of Finance/City Treasurer and the Director of Financial Planning & Analytics, dated January 30, 2015	Draft 2015 Budget and 2016-18 Plan
	C2	Memorandum from the Director of Development Engineering & Infrastructure Planning, the Director of Development Finance & Investments and the Director of Financial Planning & Analytics, dated January 30, 2015	Capital Project DT-7120-13 (Black Creek Renewal) & ST-7121-13 (VMC NE Storm Water Management Pond)
	C3	Memorandum from the Commissioner of Strategic & Corporate Services and the Commissioner of Finance & City Treasurer, dated January 30, 2015	Civic Centre Demolition, Parking and Stormwater Drainage
	C4	Presentation Material	
	Item #3	Building Permit Process and Fees By-Law	Update to fees
	Item #4	Council Office Expenditure 2015 Budget and 2016-18 Plan	Information purposes
	Item #5	Hwy 27 and Milani Boulevard Soccer Facility Update & Hydro One Networks Inc. PowerPlay Grant Ward 2	New capital project for 2015 Budget
Feb 9 2015	C1	Memorandum from the Commissioner of Finance & City Treasurer and the Director of Financial Planning & Analytics, dated February 5, 2015	Summary of Budget Adjustments
	C2	Memorandum from the Commissioner of Planning and the Director of Building Standards, dated January 30, 2015	ARR for Plans Examiner/Inspector Mechanical and Plumbing be added to Draft 2015 Budget and 2016-18 Plan
	C3	Memorandum from the Commissioner of Public Works, dated January 28, 2015	Capital Project Street "A" - Highway 427 Crossing (Block 59) be added to Draft 2015 Budget and 2016-18 Plan
	C4	Memorandum from the Commissioner of Public Works, dated January 21, 2015	Capital Project, Overhaul of Vaughan Landfill Methane Station be added to Draft 2015 Budget and 2016-18 Plan
	C5	Memorandum from the City Clerk dated January 29, 2015	Exemption to Consolidated Reserve Policy to allow funding of unexpected insurance premium increase from the insurance reserve
	C6	Memorandum from the Commissioner of Planning, dated February 5, 2015	Additional artificial turf soccer field be added to the scope of North Maple Regional Park Phase 1 in the Draft 2015 Budget and 2016-18 Plan. Additional \$150 add to project reflected donation from Vaughan Soccer Association.
	C7	Memorandum from the Commissioner of Strategic & Corporate Services, dated February 5, 2015	Capital Project, Update to Vaughan Vision Strategic Plan be added to Draft 2015 Budget and 2016-18 Plan
	C8	Memorandum from the Commissioner of Planning, dated February 4, 2015	Revised Capital Project detail sheet , correcting the name of the park to Vaughan Crest Park, replace the original in the Draft 2015 Budget and 2016-18 Plan
	C9	Memorandum from the Commissioner of Strategic and Corporate Services, dated February 6, 2015	Impact of increase in Group Benefit Insurance Premiums be added to Draft 2015 Budget and 2016-18 Plan
	C10	Memorandum from the Interim City Manager and the Commissioner of Finance & City Treasurer, dated February 5, 2015	Draft 2015 Budget and 2016-18 Plan Update
	Item #3	Procure to Pay (P2P) Implementation Strategy	New capital project for 2015 Budget
	Item 5	Civic Centre Tennis Court Restoration Ward 1	New capital project for 2015 Budget



C2.1

memorandum
C 2
COMMUNICATION
FAA - <u>MAR 2/15</u>
ITEM - <u>1</u>

TO: HONOURABLE MAYOR and MEMBERS of COUNCIL
FROM: BARBARA CRIBBETT, INTERIM CITY MANAGER
COPY TO: SENIOR MANAGEMENT TEAM (SMT)
LAURA MIRABELLA-SIDDALL, DIRECTOR – FINANCIAL PLANNING & ANALYTICS

DATE: FEBRUARY 24, 2015

SUBJECT: COMMUNICATION – FINANCE, ADMINISTRATION AND AUDIT COMMITTEE

**ADDITIONAL INFORMATION AND JUSTIFICATION
REQUESTED BY FAA COMMITTEE ON FEBRUARY 9, 2015
FOR SPECIFIC ADDITIONAL RESOURCE REQUESTS
IN STRATEGIC & CORPORATE SERVICES COMMISSION**

Background:

On February 9, 2015, the following resolution was passed by the Finance, Administration and Audit Committee in relation to the 2015 Budget (Referred).

“That staff provide additional information and justification for the positions of Project Manager, Property Manager and Systems Analyst/Project Leader (JDE – Purchasing CI) and further, if these positions are needed, that staff identify the risks of including them in the full review of all positions conducted later this year by the Task Force for inclusion in the 2016 Budget”

The following information is consistent with the information and justifications previously submitted and presented as part of the 2015 budget process (i.e. hard copy submissions, and presentation on January 23, 2015 FAA Committee Meeting – Commission Based presentations).

The proposed positions would achieve different objectives. The Project Manager would result in overall savings to the corporation (although it is an increase to the Operating budget), improved institutional memory and efficient project delivery timelines. The Property Manager would meet the need for a coordinated and one point of contact approach to leasing and licensing all City properties for public use, as well as the City leasing properties from external organizations, thus mitigating risk to the City. The System Analyst/Project Leader JDE –Purchasing CI will assist in further leveraging of the JDE system and the Finance and Procurement Modules which to date have not been fully utilized, as identified in the Corporate IT Strategy as well as enabling the process improvements identified in the Procure to Pay Operational Review.

The positions are further described as follows:

C2.2

Title of Requested Position	Rationale/ Risk of Postponing/not Approving	Linkage to Corporate Priorities	Key Departments Being Served
Project Manager (Building & Facilities Department)	<p>The Project Manager position will be responsible for managing capital projects which have a budget of \$100,000 or more. This position will significantly reduce (but not eliminate) the need to retain external project management companies, which can cost up to 15% of the total project budget.</p> <p>This position will support Buildings and Facilities to "Demonstrate Excellence in Service Delivery": Enhanced project management capability will enable the department to deliver capital projects in a timely and efficient manner. It will also "Ensure a High Performance Organization": Enhanced project management capability will enable the department to reduce capital project backlog and ensure high performance in the department.</p> <p><u>Risk/Impact of Deferral</u></p> <ol style="list-style-type: none"> Continued Cost to Capital Projects - The alternate solution is to continue to retain external project management companies to deliver all capital projects over \$100,000,, which will either increase the cost of each capital project by up to 15%, or reduce the amount of budget available for the construction (i.e. - deliver a smaller program than envisioned. In 2014 alone, approximately \$350,000 was spent on external project managers. This position will be able to significantly reduce this need and result in a capital savings of at least \$200,000 on an annual basis. Project Delays - Project Management services are usually procured through a Request For Proposals (RFP), a time consuming process for both Purchasing Services and the requesting Department, as it includes: releasing a scope of work, responding to questions, conducting submission evaluations, and checking references. Continued issuance of RFPs for project management services will place an additional strain on B&F's resources, and further reduce Staff's ability to undertake capital projects. Loss of Institutional knowledge - This knowledge, which accumulates during the delivery of capital projects, will not remain with the City; Outsourced project managers 	Develop and implement a corporate wide Asset management system	Buildings and Facilities Any depts. requiring capital projects over \$100,000

C2.3

	<p>are unlikely to be as responsive or as committed to the City's vision and goals as staff will.</p> <p>4. Inefficient use of Manager of Building Construction's time – Currently, the Manager is required to function as a project manager on several of the City's larger projects, interfering with management and oversight responsibilities.</p>		
<p>Property Manager (Building & Facilities Department)</p>	<p>This Property Manager position would allow for centralization on a corporate level for City leased and licensed properties. Currently, different aspects of leased and licensed properties are distributed across the Corporation. This creates inconsistencies in agreements and potential missed opportunities for revenues and rising or unnecessary costs.</p> <p><u>Opportunity</u> This position as a best practice for a growing municipality and as an opportunity to have one point of contact for all leases, permits and licenses, providing better oversight as a centralized service, enhancing revenue opportunities and consistency, and aligning with the strategic priority "Manage Corporate assets". The Property Manager will coordinate work with several departments (B&F, Legal Services and Recreation Services), to provide effective Property Management Services.</p> <p><u>Risk/Impact of Deferral</u></p> <ol style="list-style-type: none"> 1. Lack of clarity regarding accountability for leasing and licensing of properties 2. Inconsistent wording in agreements, making compliance more difficult 3. Potential missed opportunities as revenues are not collected, and consistent cost recoveries targets do not find their way into agreements. 4. Increased likelihood of non-compliance due to fragmented responsibility for leases. The risk of non-compliance exists for the City both as a lessee and as a lessor, which could lead to financial losses and/or injury, depending on the non-compliance. 5. Missed opportunities for better management of leased properties. 	<p>Develop and implement Integrated Risk Management Strategy</p> <p>Develop and implement a Corporate-wide Asset Management System</p>	<p>Buildings and Facilities</p> <p>Legal</p> <p>Real Estate</p> <p>Rec & Culture</p> <p>Finance</p>

C2.4

<p>Systems Analyst / Project Leader (JDE – Purchasing CI)</p> <p>(Information & Technology Management Department)</p>	<p>This position relates will support the increased and more effective use of the Procurement and Finance modules of the JDE system, and the implementation of the Procure to Pay (P2P) recommendations (Continuous Improvement).</p> <p>JDE serves approximately 600 users and manages business processes such as, finance, budget, procurement, payroll, case tracking, fleet management and preventative maintenance. Initiatives such as P2P, Corporate Work Management System, and Business Intelligence tools will require an internal resource to assist with the implementation of efficient automation of processes related to these initiatives, as well as integration of other solutions such as CLASS, AMANDA, V-Tax and GIS.</p> <p><u>Opportunity</u> The need to implement business transformation initiatives has increased demand to leverage and enhance JDE modules, such as Finance and Procurement. Leveraging of these JDE modules will align with the P2P Implementation Strategy, providing enhanced automation which will improve work flow management, reduced time and transaction costs, enhanced audit capabilities and controls, and improved data analytics. This position will strive to maximize the City's significant investment in the JDE system by more fully utilizing Finance and Procurement modules to automate improved processes resulting from the P2P Initiative. These modules provide functionality that the City owns, but does not currently use. This role is also key to ensuring on-going solution performance and reliability, as well be a key participate and liaison with technical and business resources within the organization.</p> <p><u>Risk/Impact of Deferral</u></p> <ol style="list-style-type: none"> 1. Continued heavy reliance on labor intensive paper processes 2. Inability to fully utilize the JDE modules paid for by the City 3. Difficult to keep up with corporate growth work volumes, which could result in customer dissatisfaction, and business transformation – specifically the P2P implementation. 4. Continued challenge in generating meaningful data to support management decisions 	<p>Implement Corporate IT Strategy</p> <p>Implement operational reviews</p>	<p>Purchasing</p> <p>Finance</p> <p>City departments</p> <p>VFRS</p> <p>VPL</p>
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C-2.5

Communication prepared by:

Michael Shatil
Director – Building & Facilities

Dimitri Yampolsky
Chief Information Officer (CIO)

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Barbara Cribbett', with a long horizontal flourish extending to the right.

Barbara Cribbett
Interim City Manager

Copy: John Henry, Commissioner of Financer and City Treasurer
Laura Mirabella-Siddall, Director of Financial Planning & Analytics



VAUGHAN

C 3.1

memorandum

C 3	
COMMUNICATION	
FAA -	<u>MAR 2/15</u>
ITEM -	<u>1</u>

DATE: February 26, 2015

TO: MAYOR AND MEMBERS OF COUNCIL

FROM: BARBARA CRIBBETT, INTERIM CITY MANGER
JOHN HENRY, COMMISSIONER OF FINANCE AND CITY TREASURER

RE: FINANCE, ADMINISTRATION AND AUDIT COMMITTEE – March 2, 2015
Budget Task Force

Recommendation

The Interim City Manager and the Commissioner of Finance & City Treasurer recommend;

1. That the attached Terms of Reference for the Budget Task Force be approved; and
2. That the Committee provide direction on the attached Proposed Budget Task Force Work Plan; and
3. That up to four members of Council be appointed to the Budget Task Force.

Background

At the Finance, Administration and Audit Committee meeting of February 9, 2015, the Committee recommended that a task force be created to study options for the development of a budget reduction plan for 2016-18 to help achieve Council's direction for a tax rate increase of not more than 3% per annum for the remaining term of Council. The Committee recommended that up to four members of Council sit on the Task Force but has not yet recommended the appointment of any particular Councillors.

The budget reduction plan outlined in Communication C10, dated February 6, 2015 has been incorporated into the DRAFT 2015 Budget and 2016-18 Plan. That plan focuses on achieving Council's direction for the 2015 budget year with immediate short-term savings. As this budget reduction plan focusses on 2015, further work will be required to achieve tax rate increases of 3% per annum for the remaining term of Council. The Task Force would study the options that might be available to transform the City's financial structure to achieve permanent, sustainable budget reductions over the remaining term of Council. The Task Force would then report on its findings by September 30, 2015 so that any recommendations can be included in the 2016 Budget process.

The work of the Task Force would be supported by the Senior Management Team who would provide advisory or technical support in their areas of expertise. Through the 2015 Budget Process, the Senior Management Team identified many options to reduce budget pressures including potential adjustments to service levels, the introduction of new fees, innovative service delivery models, etc. Many of the options identified would benefit from further study and discussion by the Budget Task Force to determine whether they should be recommended to the Finance, Administration and Audit Committee.

The budget pressures faced by the City are complex and some have built up over time. These include municipal price pressures, slowing assessment growth coupled with increasing costs to service growth, new service level requests, infrastructure renewal requirements, a growing need to transform City administration to achieve long term efficiencies in support of better service delivery, etc. The Budget

C 3.2

Task Force will provide an opportunity or further study and discussion that will feed in to the next budget cycle. A draft work plan framework has been set out in Attachment 2 for committee consideration.

The Budget Task Force will further detail and refine the work plan at its first meeting.

Adoption of the attached Terms of Reference and associated recommendations will implement Council's direction

Attachments

1. Terms of Reference – Budget Task Force
2. Potential Work Plan – Budget Task Force

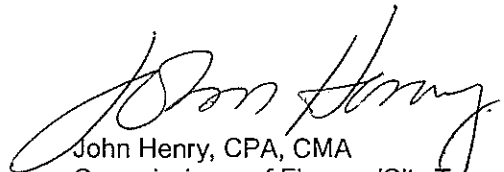
Prepared by:

Laura Mirabella-Siddall, CPA, CA
Director of Financial Planning & Analytics

Respectfully submitted,



Barbara Cribbett, CPA, CMA
Interim City Manager



John Henry, CPA, CMA
Commissioner of Finance/City Treasurer

Copy to:



C3.3

BUDGET TASK FORCE TERMS OF REFERENCE

Mandate / Objectives

- 1) The Budget Task Force is a sub-committee of the Finance and Administration Committee.
- 2) The Budget Task Force will give consideration to options for the development of a budget reduction plan for the next budget cycle to help achieve Council's direction for a tax rate increase of not more than 3% per annum for the remaining term of Council.

Term

The 2016-18 Budget Task Force shall submit a report of its findings and recommendations by September 30, 2015.

Membership

The Budget Task Force is composed of up to four members of Council.

Meeting Procedures

The proceedings of the Budget Task Force are to be governed by the City's Procedural By-law.

Agendas and Reporting

Agendas shall be prepared by the City Clerk's Office in consultation with the Task Force Chair. Agendas shall be posted on the City's web site one week prior to the scheduled date of the meeting or as soon as practicable.

After each meeting of the Task Force, the City Clerk shall submit a report in the City's committee report format to the Finance, Administration and Audit Committee.

Meetings

Meeting dates will be determined at the first meeting of the Task Force. The Task Force may meet on the schedule determined, or at the call of the Chair.

All meetings are to be open to the public in accordance with the *Municipal Act, 2001*.

Notice of Meetings

Meetings will be noted on the Schedule of Meetings calendar posted on the City's website.

Quorum

The majority of members, including the Chair, shall constitute quorum.

Staff Resources

The role of staff is to act as a resource to the Task Force, but not to be members of the committee, or to deliberate or draft the findings of the committee. The following staff will provide advisory and technical support specific to the mandate and objectives of the committee:

- City Manager
- Commissioner of Finance and City Treasurer
- Director of Financial Planning and Analytics and required team members

As required,

- Commissioner of Planning or delegate
- Commissioner of Legal and Administrative Services or delegate
- Commissioner of Public Works or delegate
- Commissioner of Strategic and Corporate Services or delegate
- Executive Director or delegate

The City Clerk's Office will be responsible for agenda production and distribution, the giving of procedural advice, and the recording of the proceedings of the committee.

Authority

The Task Force may not exercise decision-making powers, or commit expenditures save for those specifically delegated by Council. The Task Force may not direct staff to undertake activities without authority from Council.

Amendment / Expansion of Terms of Reference

Only Council can initiate any amendment and/or expansion of the Terms of Reference.



BUDGET TASK FORCE DRAFT WORK PLAN FRAMEWORK

At the Finance, Administration and Audit Committee meeting of February 9, 2015, the Committee recommended that a task force be created to study and discuss options for the development of a budget reduction plan to help achieve Council's direction for a tax rate increase of not more than 3% per annum for the remaining term of Council. This was subsequently approved by Council on February 17th, 2015.

The Task Force will provide an opportunity for an in-depth discussion of the budget pressures facing the City and study the options that might be available to transform the City's financial structure to achieve permanent and sustainable budget reductions over the remaining term of Council. The Task Force would then report on its findings by September 30, 2015, so any recommendations can be included in the 2016 budget process.

Suggested Task Force Topics

1. Status Quo Cost Pressures and Potential Reduction Options
 - 1.1. Overview of Status Quo Pressures
 - 1.1.1. Municipal Price Index
 - 1.1.2. Financial & Organizational Structure
 - 1.1.3. Budget Pressures
2. User fees
 - 2.1. Use Fee Cost recovery performance
 - 2.2. Jurisdictional analysis (e.g. type or levels of fees)
 - 2.3. Alternative revenue models & streams
 - 2.4. Specific Fee Reviews
 - 2.4.1. Recreation and Culture
 - 2.4.2. By-Law and Compliance
 - 2.4.3. Planning & Engineering
3. Growth and Capital Projects
 - 3.1. Net cost of growth and timing alignment
 - 3.2. The Infrastructure Challenge
 - 3.3. Capacity planning and inactive capital projects

C3.6

4. Service Delivery Models

4.1. Program Review Framework

4.2. Citizen Survey Results - Forum

4.3. Determining appropriate service levels

4.4. Public Private Partnerships

4.5. Internal Infrastructure and Labour Productivity: the Case for investment in transformation

4.6. Specific Topics of Interest

4.6.1.1. Expansion/Integration of Access Vaughan and other Departments

4.6.1.2. Economic Development Services delivery

4.6.1.3. Animal Shelter Review

4.6.1.4. Crossing Guards Levels

4.6.1.5. Uplands Best Use Study

5. Assessing Budget Priorities

C 4.
COMMUNICATION
FAA - MAR 2/15
ITEM - 1

Status Update:

DRAFT 2015 Budget and 2016-18 Financial Plan

Finance, Administration and Audit Committee

March 2, 2015

Council Chamber



1

Financial Sustainability:
Always a Key Priority

Agenda

- DRAFT 2015 Budget and 2016-18 Plan Update
- 2015-18 Capital Plan
- City of Vaughan Taxes in Perspective
- Q & A



2

2015 Budget 2016-18 Plan: Update

\$M	2015	2016	2017	2018
	<i>Budget</i>	<i>Forecast</i>		
Gross Operating	259.1	272.9	281.3	290.4
Non-Tax Revenue	87.7	84.8	84.8	85.07
Net Operating	171.4	188.1	196.5	205.4
Less: Assessment Growth	3.2	3.4	3.8	4.0
Net Levy Requirement	168.2	184.8	192.7	201.4
Incremental Levy Requirement	4.7	16.5	7.9	8.7
Incremental Tax Rate	2.86%	9.64%	4.14%	4.25%
Tax Bill increase for the Average Home	\$37	\$127	\$60	\$64
Total Capital Program	\$92.7	\$106.8	\$104.5	\$64.1



3

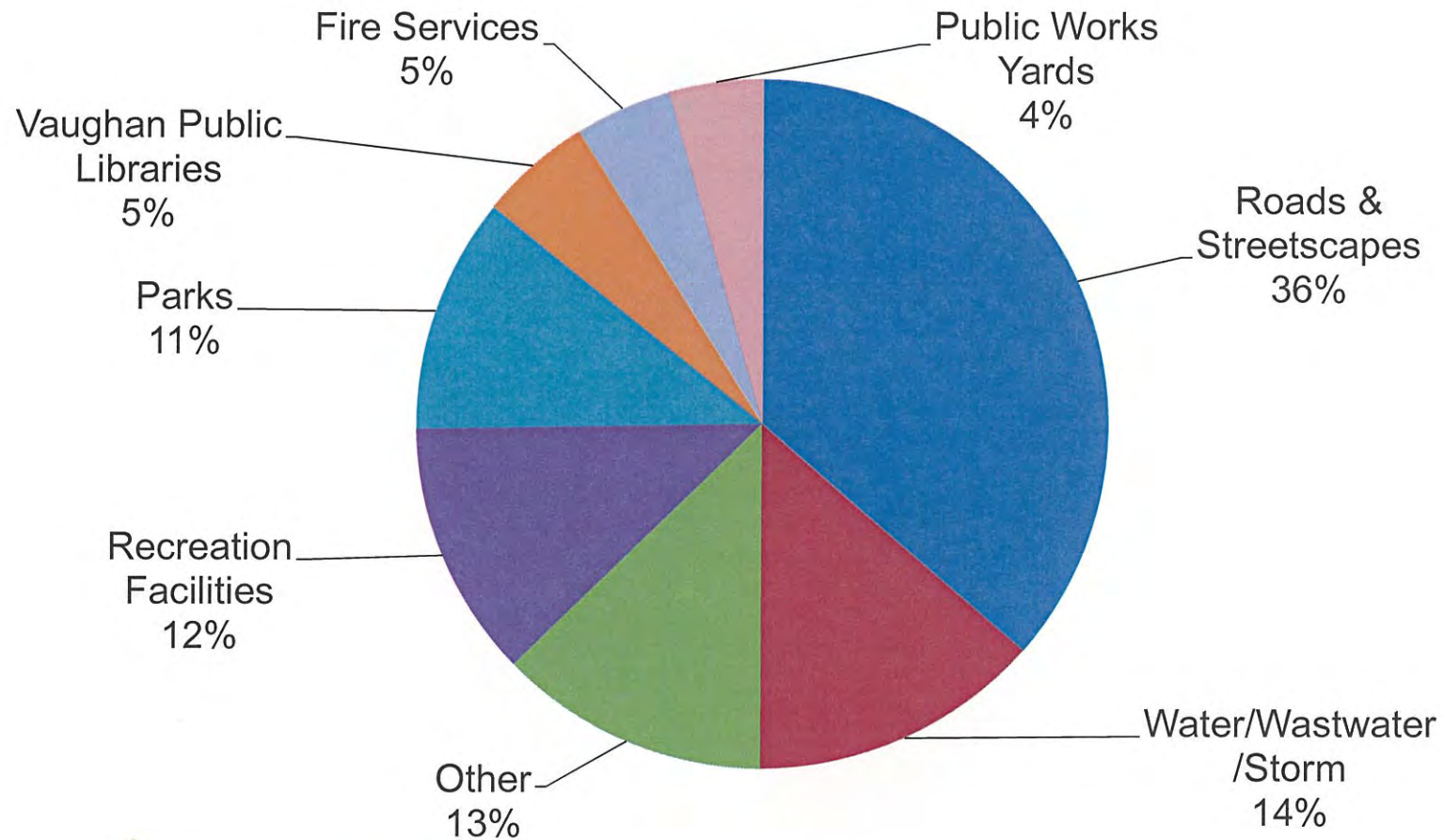
Note: Some numbers may not add due to rounding

Capital Program



4

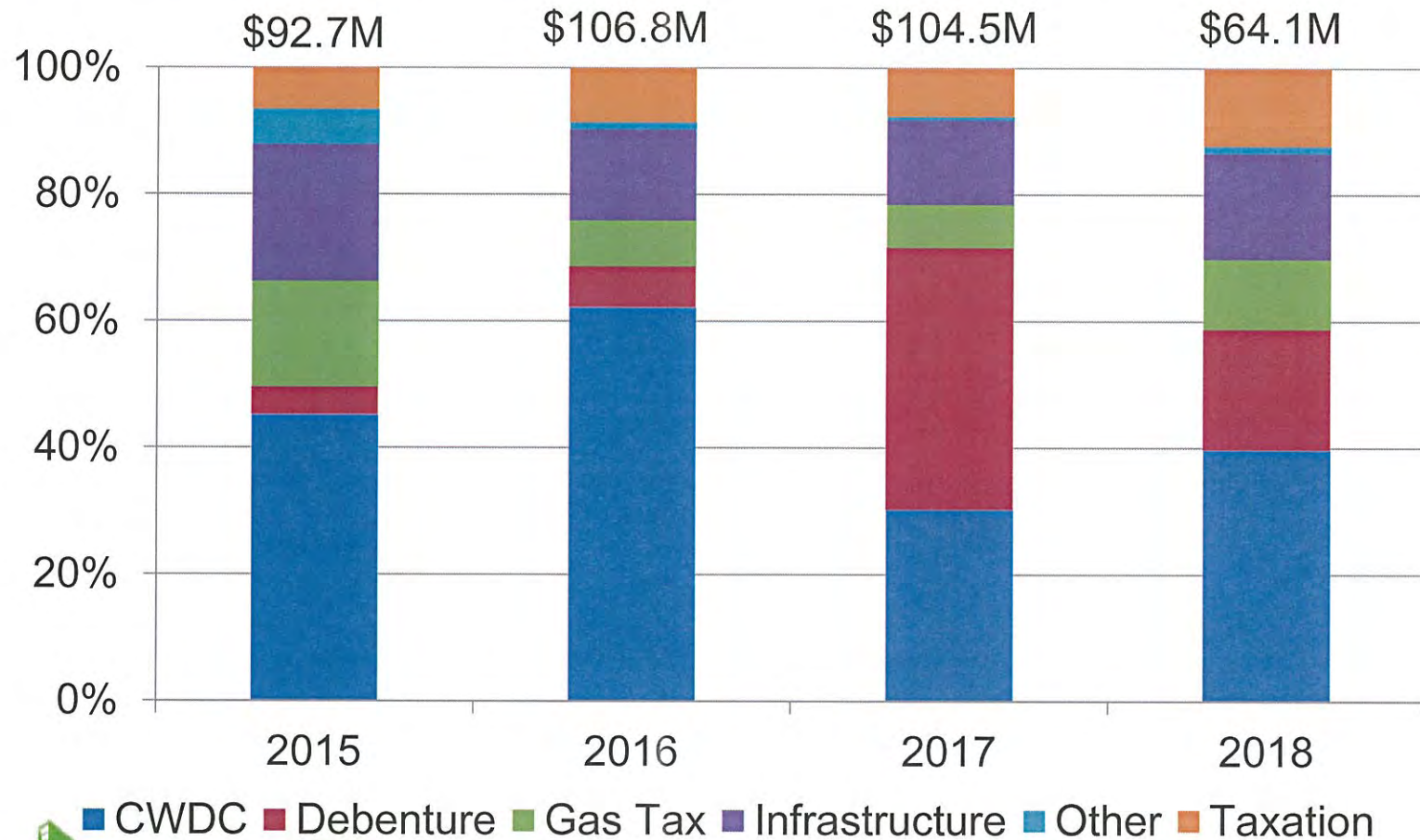
2015-18 Capital Plan (\$M)



5

Vaughan's capital plan includes over \$368 million in new projects

2015-2018 Funding Sources for Capital



6

Note: Some numbers may not add due to rounding

Key Capital Projects

- 40 Park Development projects including
 - North Maple Regional Park
 - Block 40 District Park
 - Block 18 District Park
 - Block 59 District Park
- Replacement of almost 2,000 trees per year
- Kleinburg Church renovation into community access space
- Construction of the Vellore Village South Library



7

Note: Some numbers may not add due to rounding

Key Capital Projects

- Construction of Block 11 Community Centre, District Park and Library
- Relocation of Fire Station 74
- Construction of a training tower for Vaughan Fire and Rescue Services
- New watermains and watermain replacement
- Road rehabilitation projects, curb and sidewalk repair
- Black Creek Renewal and Vaughan Metropolitan Centre Stormwater Management Pond
- LED Streetlight Conversions



Taxation in Perspective



9

Municipal Tax Rate Comparison

Municipality	2015	Municipality	2014	2013	2012	2011	5Yr Average
Brampton (P)	7.86%	Caledon (P)	4.98%	5.70%	5.24%	10.40%	6.21%
Milton (P)	5.50%	Mississauga (A)	6.10%	7.00%	7.40%	5.80%	6.06%
Aurora (P)	4.96%	King (A)	2.59%	3.42%	8.90%	5.66%	5.69%
Caledon (P)	4.72%	Oakville (P)	2.11%	3.01%	6.55%	5.93%	4.62%
Richmond Hill (P)	4.20%	Newmarket (P)*	2.72%	3.74%	3.95%	5.89%	4.25%
Mississauga (A)	4.00%	Brampton (P)	2.90%	4.90%	4.90%	4.10%	3.95%
Barrie (P)	3.80%	Milton (P)	3.63%	3.00%	3.60%	4.86%	3.72%
Burlington (A)	3.65%	Barrie (P)	2.03%	3.30%	3.60%	6.50%	3.56%
Newmarket (P)*	3.50%	Aurora (P)	3.75%	3.42%	4.77%	1.94%	3.54%
Markham (P)	2.98%	Burlington (A)	3.50%	4.46%	3.29%	0.90%	3.16%
King (A)	2.97%	Richmond Hill (P)	2.04%	2.50%	2.45%	2.95%	2.83%
Vaughan (P)	2.86%	Vaughan (P)	2.50%	2.69%	2.95%	1.95%	2.59%
Oakville (P)	2.35%	Markham (P)	2.49%	1.50%	1.50%	0.00%	1.69%
Average	4.10%	Average	3.18%	3.74%	4.55%	4.38%	3.99%

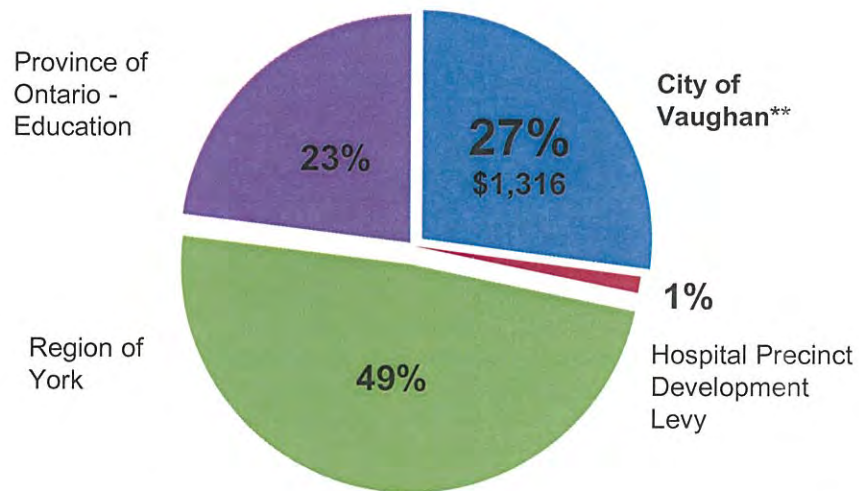


10

P = proposed tax rate increase
A = approved tax rate increase

Vaughan's Portion of the 2015 Tax Bill

Portion of estimated average residential property tax bill (\$4,848*)

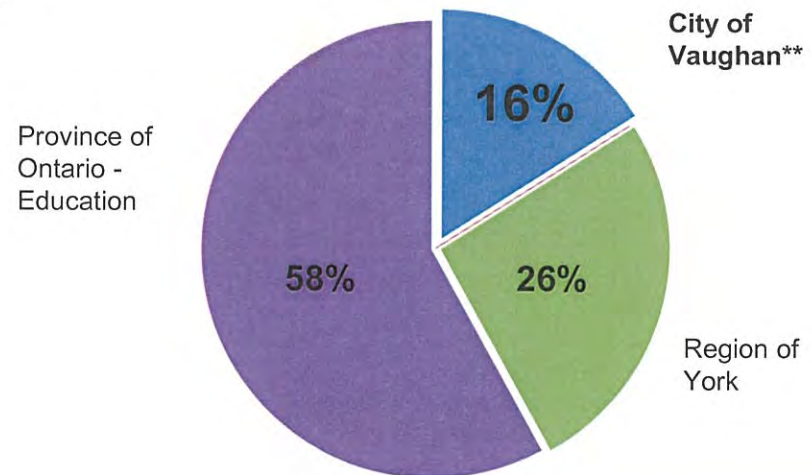


Provincial and Regional components based on 2014 information.

* Based on an estimated average assessed value of \$587,000

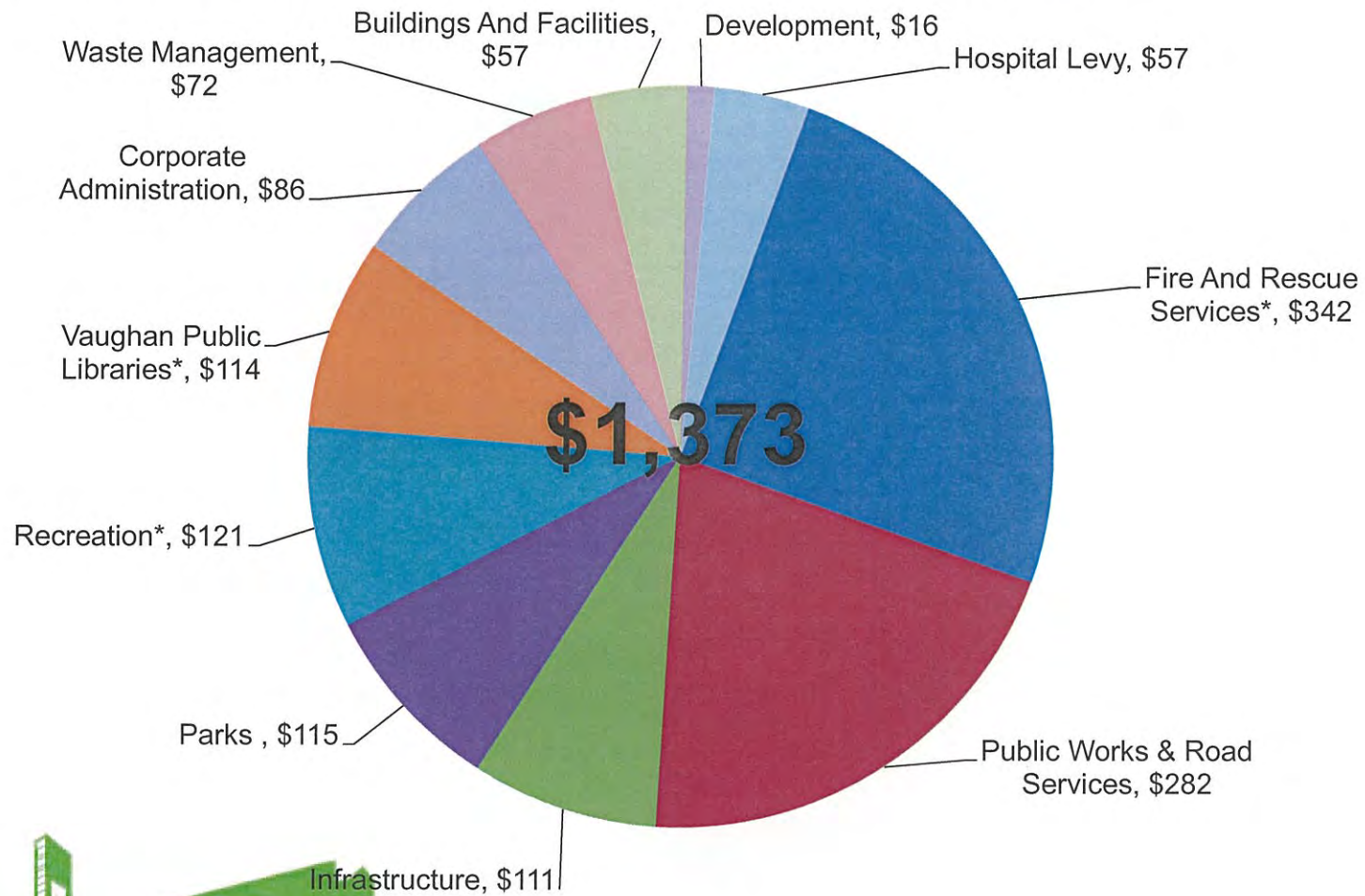
** Includes Ice Storm Tree Replacement Levy

Portion of commercial tax bill



11

2015 Cost of Municipal Services



12

Note: Some numbers may not add due to rounding

Discussion Q&A



13

DRAFT 2015 BUDGET AND 2016-2018 PLAN

(Referred)

The Finance, Administration and Audit Committee, at its meeting of February 9, 2015, recommended (Item 1, Report No. 5):

- 1) That the report of the Commissioner of Finance & City Treasurer and the Director of Financial Planning and Analytics, dated January 12, 2015, be deferred to the March 2, 2015, Finance, Administration and Audit Committee meeting to continue deliberations;
- 2)
 - (a) That the Summary of Changes to the Draft 2015 Budget and 2016-18 Plan be received, in accordance with Communication C1, memorandum from the Commissioner of Finance & City Treasurer and the Director of Financial Planning & Analytics, dated February 5, 2015
 - (b) That the Additional Resource Request for a Plans Examiner/Inspector Mechanical and Plumbing, be added to the Draft 2015 Budget as presented to the Finance, Administration and Audit Committee evening meeting of January 12, 2015, in accordance with Communication C2, memorandum from the Commissioner of Planning and the Director of Building Standards, dated January 30, 2015;
 - (c) That Capital Project DE-7161-15, Street "A" – Highway 427 Crossing (Block 59) be added to the Draft 2015 Capital Budget, in accordance with Communication C3, memorandum from the Commissioner of Public Works, dated January 28, 2015;
 - (d) That Capital Project EV-2081-15, Overhaul of Vaughan Landfill Methane Station be added to the Draft 2015 Capital Budget, in accordance with Communication C4, memorandum from the Commissioner of Public Works, dated January 21, 2015;
 - (e) That the following be approved, in accordance with recommendations 2. and 3. contained in Communication C5, memorandum from the City Clerk, dated January 29, 2015:
 2. That the 2015 Draft Budget and 2016 Draft Financial Plan be amended to increase insurance premiums to \$4,169,919 for 2015 and \$4,795,407 for 2016; and
 3. That \$546,545 be transferred from the City's insurance reserve to the City Clerk's – Insurance business unit;
 - (f) That the following be approved, in accordance with Communication C6, memorandum from the Commissioner of Planning dated February 5, 2015:
 1. That the scope of work for Phase 1 implementation of North Maple Regional Park be amended to include the development of two artificial turf fields with funding for the second field provided by a transfer from the Keele Valley Reserve as previously approved by Council;
 2. That the proposed contribution of \$150,000 from the Vaughan Soccer Club towards the development of soccer facilities to support the Long Term Player Development program requirements be recognized on the project detail sheet and the Vaughan Soccer Club be thanked for their generous contribution to this project; and

3. That the revised detail sheet for PK-6305-15 North Maple Regional Park Phase 1 be received to replace the one previously submitted for consideration in the 2015 Budget;
- (g) That the following be approved, in accordance with Communication C7, memorandum from the Commissioner of Strategic & Corporate Services, dated February 5, 2015:
 1. That the Draft 2015 Budget be amended to include a capital project for the Update of the Vaughan Vision Strategic Plan;
 2. That the capital project be funded from the closing of open capital projects which will result in no net tax impact in 2015;
- (h) That the revised detail sheet for PK-6501-16 Vaughan Crest Park Tennis Court Reconstruction be received to replace the one previously submitted for consideration in the 2015 Budget, in accordance with Communication C8, memorandum from the Commissioner of Planning, dated February 4, 2015;
- (i) That the impact of the revised group benefit premium be added to the Draft 2015 Budget and 2016-18 Plan, in accordance with Communication C9, memorandum from the Commissioner of Strategic & Corporate Services, dated February 6, 2015;
- (j) That the proposed 2015 budget reduction plan to achieve Council's 2015 tax rate increase mandate be incorporated in the Draft Budget and Plan, in accordance with Communication C10, memorandum from the Interim City Manager and the Commissioner of Finance & City Treasurer;
- (k) That the City continue to provide its residents with the winter windrow snow clearing service; and
- (l) That staff provide additional information and justification for the positions of Project Manager, Property Manager and Systems Analyst/Project Leader (JDE-Purchasing CI), and further, if these positions are needed, that staff identify the risks of including them in the full review of all positions conducted later this year by the Task Force for inclusion in the 2016 Budget;
- 3) That the presentation by the Director of Financial Planning & Analytics and C12, presentation material entitled "*Status Update: 2015-2018 Financial Plan*", be received;
- 4) That the following deputations be received:
 1. Mr. Guido Masutti, Riverview Avenue, Woodbridge;
 2. Ms. Lucille Abate, Keele Street, Vaughan, representing the Vaughan Soccer Club;
 3. Mr. Jeffrey Stone, Bathurst Street, Vaughan;
 4. Mr. Kevin Hanit, Queensbridge Drive, Concord;
 5. Ms. Donna Teggart, Merino Road, Maple, Vice President of Vaughan CARES; and
 6. Mr. Tony Bartolomeo, Keele Street, Maple, President of Vaughan Soccer Club; and
- 5) That Communication C11 from Mr. Scott Somerville, Donhill Crescent, Kleinburg, dated February 9, 2015, be received.

Recommendation of the Finance, Administration and Audit Committee meeting of February 2, 2015 (Item 1, Report No. 4):

- 1) That the report of the Commissioner of Finance & City Treasurer and the Director of Financial Planning and Analytics, dated January 23, 2015, and Communication C1, dated January 30, 2015, be deferred to the February 9, 2015, Finance, Administration and Audit Committee meeting to continue deliberations;
- 2) That the following be approved:
 - (a) That a meeting of Vaughan Holdings Inc. be scheduled as soon as possible to discuss PowerStream dividends in the context of the 2015 City budget;
 - (b) That the Interim City Manager and appropriate staff bring back a range of budgetary options including but not limited to:
 1. Hiring freeze;
 2. Best practice implementation;
 3. Operational efficiencies, particularly those proven in other jurisdictions; and
 4. User fees and program changes; and
 - (c) That staff from the York Region Transportation Services Department be requested to present at a City of Vaughan Committee of the Whole (Working Session), as soon as possible, to identify what specific initiatives and/or projects are included in the 2015 York Region budget to relieve traffic congestion;
- 3) That the following presentations and communications be received:
 - (a) Interim City Manager;
 - (b) Commissioner of Finance and City Treasurer;
 - (c) Director of Financial Planning and Analytics and Communication C4, presentation material entitled, "*Status Update: 2015-2018 Financial Plan*", dated February 2, 2015; and
- 4) That the deputation by Mr. Kevin Hanit, Quensbridge Drive, Concord, be received.

Recommendation of the Finance, Administration and Audit Committee meeting of January 23, 2015 (Item 1, Report No. 3):

- 1) That the report of the Commissioner of Finance & City Treasurer and the Director of Financial Planning and Analytics, dated January 23, 2015, be deferred to the February 2, 2015, Finance, Administration and Audit Committee meeting to continue deliberations;
- 2) That the following be approved:
 - (a) That staff bring forward a report to a Finance, Administration and Audit Committee meeting, in Quarter 2 of 2015, outlining the differential, if any, between the amount the City charges for space rented/leased as against the full recovery value of such space, and that this report include space rented/leased or provided free to Community Services Organizations and Seniors Clubs, and also that this report provide the information for each individual group;
 - (b) That the Chief Executive Officer of Vaughan Public Libraries be requested to review with the Vaughan Public Library Board its 2015 Budget and 2016-2018 Plan, in order to identify possible cost savings to align with the City's 2015 budget cap of 3% or less;

- (c) That staff provide a report of all City owned facilities that are currently being leased to private companies as part of the 3P Initiatives, and that each 3P Initiative include revenue/loss for each of the last 4 years, along with the date when each agreement comes up for renewal; and
- 3) That the following communications and presentations be received:
- (a) Commissioner of Finance & City Treasurer and C2, presentation material entitled "*Draft 2015 Budget and 2016-2018 Financial Plan*" dated January 23, 2015;
 - (b) Chief Executive Officer, Vaughan Public Libraries, and C3, presentation material entitled "*Vaughan Public Libraries 2015-2018 Financial Plan*", dated January 23, 2015;
 - (c) Commissioner of Legal & Administrative Services/City Solicitor and C4, presentation material entitled "*Commission Based Presentations – Legal & Administrative Services 2015-208 Financial Plan*", dated January 23, 2015;
 - (d) Commissioner of Finance & City Treasurer and C5, presentation material entitled "*Commission Based Presentations – Finance 2015-2018 Financial Plan*", dated January 23, 2015;
 - (e) Commissioner of Finance & City Treasurer and C6, presentation material entitled "*Commission Based Presentations – Corporate 2015-2018 Financial Plan*", dated January 23, 2015;
 - (f) Commissioner of Strategic & Corporate Services and C7, presentation material entitled "*Commission Based Presentations – Strategic & Corporate Services 2015-2018 Business and Financial Plan*", dated January 23, 2015;
 - (g) Commissioner of Planning and C8, presentation material entitled "*Commission Based Presentations – Planning 2015-2018 Financial Plan*", dated January 23, 2015;
 - (h) Commissioner of Public Works and C9, presentation material entitled "*Commission Based Presentation – Public Works 2015-2018 Financial Plan*", dated January 23, 2015;
 - (i) Fire Chief and C10, presentation material entitled "*SMT Commission Based Presentations – Fire & Rescue 2015-2018 Financial Plan*", dated January 23, 2015; and
 - (j) Interim City Manager and the Executive Director, Office of the City Manager and C11, presentation material entitled "*SMT Commission Based Presentations – City Manager & Recreation & Culture 2015-2018 Financial Plan*", dated January 23, 2015.

Recommendation of the Finance, Administration and Audit Committee meeting of January 12, 2015 (Item 2, Report No. 2)

- 1) That the report of the Commissioner of Finance & City Treasurer and the Director of Financial Planning and Analytics, dated January 12, 2015, be deferred to the January 23, 2015, Finance, Administration and Audit Committee meeting to continue deliberations;
- 2) That the following be approved:

That recognizing the community's need for fiscal restraint, over the next few months the Finance, Administration and Audit Committee and City staff shall be directed to work toward a set target not to exceed 3% per annum for the period of 4 years;

That for the Commission based presentations scheduled for later this month, senior staff work with the Interim City Manager to provide specific recommendations to achieve the set target for consideration by the Finance, Administration and Audit Committee;

That recommendations consider all options including revenue generation, service level adjustments, new funding request prioritization, etc. In addition, to assist the Committee in making informal decisions, any recommendations incorporate community, service levels and risk implications;

That the annual savings achieved through the Continuous Improvement Program be reflected in the budget;

- 3) That the presentation by the Commissioner of Finance & City Treasurer and the Director of Financial Planning and Analytics and Communication C2, presentation material entitled, "*Draft 2015 Budget and 2016-2018 Financial Plan*", dated January 12, 2015, were received; and
- 4) That the following deputations be received:
 1. Mr. Kevin Hanit, Queensbridge Drive, Concord;
 2. Mr. Savino Quatela, Grand Valley Boulevard; and
 3. Ms. Tianna De Lorenzo, Woburn Drive, Woodbridge.

Report of the Commissioner of Finance/City Treasurer and the Director of Financial Planning and Analytics, dated January 12, 2015

Recommendation

The Commissioner of Finance/City Treasurer and the Director of Financial Planning and Analytics, in consultation with the Interim City Manager and the Senior Management Team recommend:

1. That the presentation on the DRAFT 2015 Budget and 2016-18 Plan be received; and
2. That this matter and any comments received be referred to the next Finance, Administration, and Audit Committee to continue deliberations.

Contribution to Sustainability

The City's multi-year budget and financial plan contribute to sustainability by developing a longer term view of the resources required to achieve the City's strategic objectives and established priorities. Responsible planning allocates resources in a way that balances needs and aspirations of the present without compromising the ability to meet those of the future. Moving forward, a longer-term view will become increasingly important to assist stakeholders in developing sustainable and responsible financial strategies, which could include a suite of options such as increases in taxation, adjustments to fee recovery policies and potentially reconsidering growth timing, premium programs or base service delivery levels.

Communication Plan

A comprehensive public communications plan has been developed to support the budget. An overview of the plan has been provided, as a separate report, to the Finance, Administration, and Audit Committee meeting of January 12, 2015.

Economic Impact

The multi-year budget and financial plan presented in this DRAFT 2015 Budget and 2016-18 Plan is based on Departments' needs-based requests and should be considered as a starting point for the Committee and Council deliberations that will take place over the next three months.

The DRAFT 2015 Budget and 2016-18 Plan attempts to balance the timing and funding of City programs, infrastructure renewal, development projects, and corporate initiatives essential to build and maintain the City. It also takes into account several one-time and extraordinary factors, as well as the cumulative impact of the economic environment that have combined to place increasing pressure on the City's finances.

The December 2013 ice storm resulted in the loss of a significant portion of Vaughan's tree canopy. The cost estimate to replace the trees lost is approximately \$7.2M which the City will have to fund. A special Ice Storm Tree Replacement Levy is being proposed to provide \$1.5M in funding annually. The DRAFT 2015 budget and 2016-18 Plan phases this special levy in over two years at an average annual impact of 0.5%.

If adopted as presented, the current DRAFT 2015 Budget and 2016-18 Plan with the Ice Storm Tree Replacement levy would have the following economic impacts:

Table1: DRAFT 2015 Budget and 2016-18 Plan with Ice Storm Tree Replacement Levy

\$M	2015	2016	2017	2018
Gross Operating	262.0	271.3	278.9	287.8
Non-Tax Revenue	84.4	82.4	83.0	82.9
Net Operating	177.6	188.8	195.9	204.9
Less: Assessment Growth	3.2	3.4	3.6	3.7
Net Levy Requirement	174.4	185.5	192.3	201.2
Incremental Levy Requirement	10.9	12.7	9.6	11.1
Incremental Tax Rate	6.65%	7.13%	4.93%	5.35%
Ice Storm Tree Replacement Phase-in	0.49%	0.45%	0.00%	0.00%
Total Incremental Tax Rate	7.14%	7.58%	4.93%	5.35%
Tax Bill increase for the Average Home	\$91.29	\$103.42	\$71.98	\$81.97

Total Capital Program	\$87.0	\$110.9	\$109.9	\$63.5
Operating Implications*	\$1.4	\$3.3	\$3.7	\$2.0
Portion of Incremental Tax Rate	0.84%	1.84%	1.89%	0.95%

**Represents the estimated operating implications associated with the capital program. These operating implications are incorporated in the draft operating budget.*

Note: Some numbers may not add due to rounding

Purpose

The purpose of this report is to provide the Finance, Administration, and Audit Committee with an overview of the current DRAFT 2015 Budget and 2016-18 Plan and the corresponding tax adjustments that, if adopted, would occur for the average Vaughan household.

This is the first of a series of budget reports to support Council's deliberations about the City's budget. Developing a financial plan and budget is a complex activity that must consider multiple service lines, programs and supporting financial components. Recognizing this challenge, new this year will be budget presentations from the City Manager, each Commissioner, the Fire Chief, and the CEO of Vaughan Public Libraries. These presentations are intended to provide Council with additional context on the budgets outlined in this report.

Background – Analysis and Options

This DRAFT 2015 Budget and 2016-18 Plan, is a complex multifaceted document. To assist the public and Council Members with understanding the challenges facing the City, and to assess the DRAFT 2015 Budget and 2016-18 Plan, the remainder of this document is organized into the following budget components:

- A. *Overview*
- B. *Operating Budget Overview*
- C. *Operating Budget Approach*
- D. *A New Perspective: Conceptual Budget Framework*
- E. *Exclusions from the Operating Budget*
- F. *Capital Budget Overview*
- G. *Capital Budget Approach*
- H. *Capital Budget and Plan by Funding Source*

A. Overview

Financial Sustainability: Always a Key Priority

The objective of the City's financial planning process is to develop a multi-year budget that balances the need to maintain existing services, accommodate growth requirements, and undertake corporate initiatives against the City's capacity to fund them. The City's financial management policies and practices are based on best practices to maintain the City's strong financial position. Rigorous Council-approved budget submission guidelines and staff review processes help ensure that the City's residents and businesses are provided with value for their property tax dollars. Prudent reserve policies are in place to help the City save to address future infrastructure needs and to provide the flexibility to minimize the impact of one-time or unexpected costs.

As the City of Vaughan continues to grow and adapt to provincially driven intensification, a focus on long-term financial sustainability will be increasingly important. Meeting this objective will require difficult choices to develop financial strategies to address rising operational costs, increasing legislative requirements, infrastructure renewal and replacement costs, and the costs associated with implementing its various master plans.

Over the last three decades, Vaughan has transformed from a rural township to a major urban centre, growing ten-fold between 1981 and 2011.¹ This report presents a plan to support the City of Vaughan's three strategic goals of Service Excellence, Staff Excellence, and Organizational Excellence as outlined in Vaughan Vision 2020 and the City's various master plans. As it seeks to achieve these goals, the City faces challenges to achieving a balanced budget and maintaining service levels.

There are many factors that place pressures on the property tax rate, including:

- Inflation and the impact of escalating labour and external contract costs;
- New development and population growth that while positive for the City overall, also create budget pressures because of the costs of providing additional service volume;
- Timing differences between revenue growth and incremental growth-related costs;
- Increasing requirements to set aside adequate funding to pay for the eventual replacement of all of the new community infrastructure that has been put in place;
- Investments required to transform City administration and service delivery to ensure that they are as efficient and effective as possible; and,
- Unique pressures of the current cycle such as the cost to replace trees lost in the December 2013 Ice Storm and need to transition to more sustainable policies for the planned use of reserves and surpluses.

¹ City of Vaughan – Official Plan 2010 – Volume 1 – Section 2.1 – Planning for Growth

The DRAFT 2015 Budget and 2016-18 Plan seeks to ensure that funding is allocated to achieving all of Council's priorities while minimizing associated tax rate increases, a few high priority initiatives of note are:

- Vaughan Healthcare Centre Precinct
- Vaughan Metropolitan Centre
- Vaughan Enterprise Zone
- City's Local Transportation Network

In addition, the City funds more than 200 programs and services that keep people and property safe, promote health and wellness, are environmentally sustainable, preserve our heritage, and support diversity, arts, and culture. Residents of the City of Vaughan receive a wide range of services including fire and rescue, road maintenance, snow plowing, garbage and recycling collection, recreation, parks and play facilities, traffic control, by-law enforcement, streetscape planting and maintenance, planning and engineering, and many others. Below is an illustration of the services magnitude touching residents daily.

Illustration 1: City Services

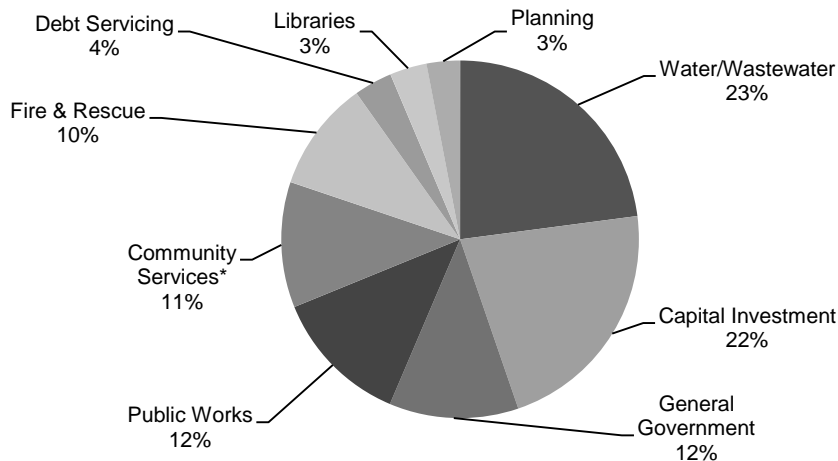
<i>Engineering/Public Works</i>		<i>Parks & Recreation</i>	
Roads - Lane Kms	2,046	Community Centres	10
Sidewalks - Kms	1,122	Fitness Centres	7
Bridges & Structures	181	Theatres	1
Streetlights	25,899		
Traffic Signals	84	Parkland - Hectares	951
Public Works Yards	3	Trails - Km	58
<i>Fire & Rescue Services</i>		Parks	200
Fire Stations	10	Playgrounds	293
Fire Engines/Aerials	16	Tennis Courts	126
Fire Tankers/Rescues/etc.	13	Ball Diamonds (Multi Type)	57
		Basketball/Playcourts	85
		Bocce Courts	64
<i>Library Services</i>		Water Play Facilities	19
Libraries & Resource Libraries	8	Indoor pool tanks	9
Library Collection (Items)	522,754	Indoor Skating Rinks/Arenas	10
		Outdoor Soccer Fields	170
		Skateboard Parks	8

* Based on 2014 estimates

While the financial planning process for the City seeks to minimize the tax burden on all residents and businesses, a special focus has been placed on the impact to seniors. The City provides a number of benefits and discounts to seniors to reflect the recognition that many seniors live on fixed incomes. The Department of Recreation and Culture provides seniors with significantly discounted rates on memberships to Vaughan's network of fitness centres and programs offered. Low income seniors, receiving the Guaranteed Income Supplement are also eligible to receive the City of Vaughan's Elderly Homeowners' Tax Assistance Program which provides tax credits on the Vaughan portion of the property tax bill. In 2014, the tax credit is \$329, more than 20% of the average property tax bill.

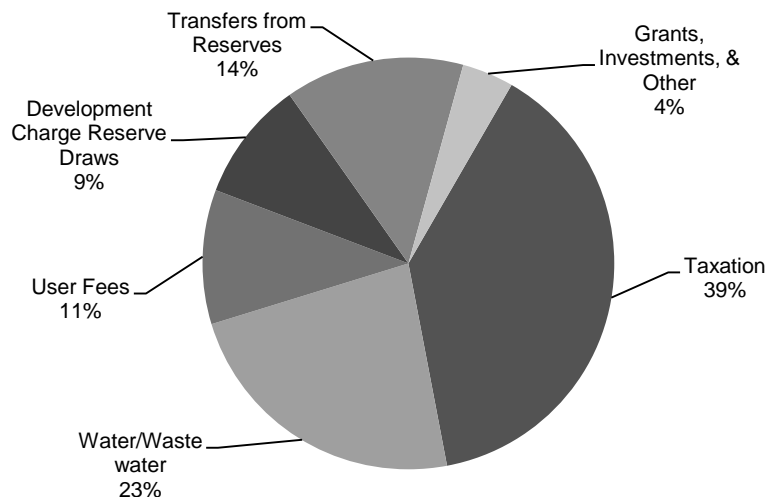
The services provided by the City of Vaughan are primarily funded through taxation, but also water and wastewater rates, development charges, fees, and other non-tax revenue. The City's total expenditures, including capital investment and the costs to provide water and wastewater services are over \$437 million. The first chart below shows the share of these total expenditures attributable to each major service and expenditure category while the following chart shows how these expenditures are funded.

Chart 1: Breakdown of 2015 All Operating and Capital Expenditures by Major Area:



* An interim structure is in place for the departments in Community Services whereby they have been distributed among other commissions pending a Council decision on the leadership and structure of the Community Services Commission.

Chart 2: 2015 Operating and Capital Expenditures are funded by



The operating budget included in this report excludes Water and Waste Water services and related revenues. Water and Waste Water services and all of the associated operating and capital costs are fully funded through rates that are separately billed. They have been shown in the above charts only to give the public and Council an overall sense of all City activities.

It is important to note that Water and Waste Water services does not only have its own dedicated staff and resources but shares many resources with other City services. The Department of Financial Planning and Analytics, working with the Public Works Commission, has allocated costs of shared resources to either City of Vaughan or to Water and Waste Water services based on work effort. All direct costs reside in the correct budget (i.e. City of Vaughan or Water and Waste Water) and do not require a chargeback mechanism in order to properly allocate costs. Revisions to the water and wastewater recovery methodology have resulted in a revised allocation of department costs for water and wastewater related activity. The impact of this change for 2015 is an increase in the recovery of \$0.4M.

The budget for Water and Waste Water Services will be presented to Council in February. It is hoped that in future years, the timing of the development of these budgets can be further aligned so that the Water and Waste Water budget can be consolidated within the overall City budget.

Economic Outlook²

Canada's forecasted economic growth in 2015 is expected to be largely fueled by sustained momentum in the US economic recovery. Overall, Ontario's economy (GDP) is forecasted to grow around 2.7% in 2015 and 2.3% in 2016. These figures optimistically represent a return to pre-recession statistics and a reversal of the recent sub 2% trend. It is important to note that this information is forward-looking based on global speculation and the actual performance of the local economy may differ.

The potential impacts of specific economic factors on the City of Vaughan are outlined below.

Interest rates

Speculation that the Bank of Canada may raise the key interest rate in 2015 has numerous implications for Vaughan. This will signify higher borrowing rates for businesses and residents alike and could place added pressure City on debenture requirements.

Export Sales

With approximately 84% of Vaughan's exports destined for the U.S. market, increased U.S. demand and a weaker Canadian dollar bode well for the city's exporting companies. A rebounding American economy, with the best job growth in eight years and more pent-up consumer demand in the housing sector will resonate with some of Vaughan's key sectors: Manufacturing as well as Transportation, Warehousing and Logistics.

Real Estate Activity

CBRE expects that 2015 will be a great year for the retail, office, and industrial markets in the GTA. Vaughan's industrial market is expected to continue to see positive growth especially with a number of major transportation investments underway including the TTC subway extension, the Highway 427 extension, and the construction of bus rapid transit on Highway 7. New office, industrial, and retail investment is bound to follow. Earlier in 2014, a number of local developers had indicated that they are preparing to launch speculative industrial projects; it remains to be seen if they will take a more cautious approach with a moderate rise in interest rates. CMHC is cautiously optimistic in the housing sector as well. These indicators indicate a positive outlook for growth, which will hopefully mitigate or reverse the City's recent declining trend in assessment growth and other growth related revenues, such as building permits.

B. Operating Budget Overview

Total operating expenditures included in this DRAFT 2015 Budget are \$262 million. The following chart illustrates the share of these expenditures allocated to each Commission or major expenditure category.

Public Works, excluding Water and Wastewater Services is the single largest commission, representing 21% of operating expenditures each year between 2015 and 2018. This is closely followed by Community Services Commission at 19%, and Fire and Rescue Services at 17%. These three critical service areas make up over 57% of total operating expenditures.

Special Attention: It should be noted that an interim structure is currently in place for the departments of Community Services whereby they have been distributed among other Commissions pending a Council decision on the leadership and structure of the Community Services Commission. The sole exception is the Department of Parks & Forestry Operations that has been permanently aligned with the Commission of Public Works. An explanation and reconciliation of the interim alignment is included in Attachment 3.

2 Sources:

Monetary Policy Report Summary, Bank of Canada, October 2014

2014 Ontario Fiscal Update, TD Economics, November 17, 2014

2015 Canadian Market Outlook, CBRE

Building Opportunity Securing Our Future, 2014 Budget, Ontario Ministry of Finance

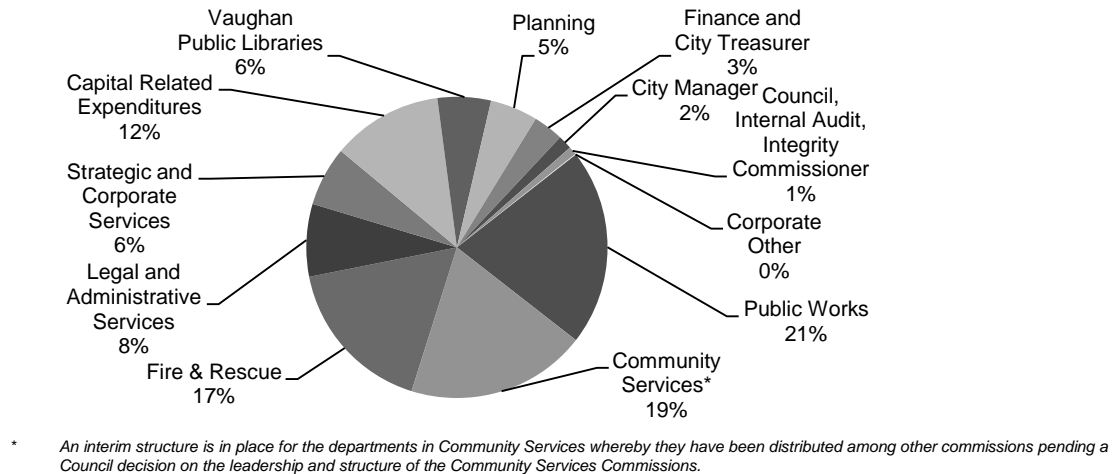
Colliers International, Colliers GTA Industrial Statistics, 2014 Q3

CMHC as quoted in Bryan Tuckey's article in the Toronto Star, "Experts cautiously optimistic for housing sector in 2015", published Friday, November 14, 2014.

Export Register, Statistics Canada International Accounts and Trade Division, 2012

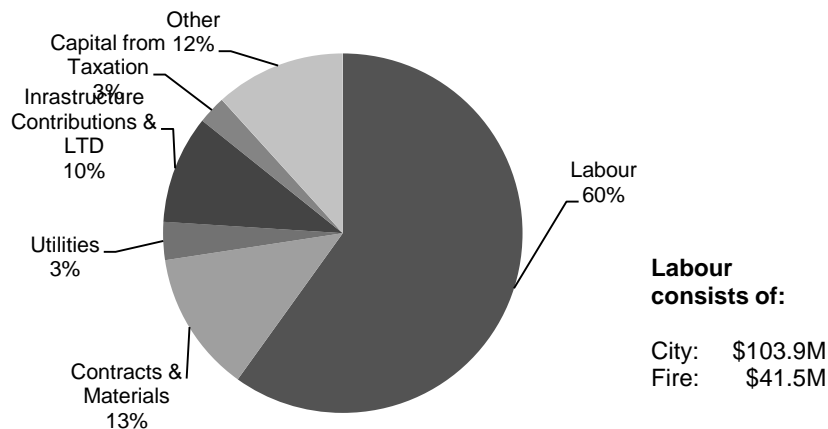
Scotiabank Global Auto Report, September 2014

Chart 3: 2015 Expenditures by Commission/Category



The next chart illustrates how the \$262 million in operating expense can be classified by type. The services provided by the City are primarily provided by people – fire fighters, librarians, lifeguards, recreation staff and instructors, building maintenance workers, enforcement officers, park attendants, roads equipment operators, building inspectors, and others. Consequently, labour costs make up over 58% of city expenditures.

Chart 4: 2015 Operating Expenditures by Type



C. Operating Budget Approach

Since 2012, the City of Vaughan has been moving towards a multi-year operating budget outlook. In 2014 the multi-year outlook included the 2014 budget and a financial plan for 2015-17 that included both base budgets and recognized additional resource requests. Each year the base budget assumptions are re-evaluated in light of guidelines issued by the Department of Financial Planning and Analytics.

These guidelines were approved by Council on June 16, 2014. Final budget submissions were due to the Department of Financial Planning and Analytics in September 2014 and the Department's review included a validation of all requested base budget changes over the four year term of this plan to ensure that they adhered to the guidelines. Through budget submission reviews and assurances from Commissioners and Directors, there is a very high level of confidence that approved guidelines were followed.

Under these guidelines, departments are only permitted to include very specific adjustments in their base budget requests which are related to pre-determined labour adjustments arising from

collective bargaining agreements, contracts, or Council approved increases. The guidelines do not allow “across the board” increases or increases for new staffing as part of the base budget.

The City’s budget development process allows departments to formally submit requests for additional resources, above and beyond the permitted base budget adjustments. There are numerous reasons why a department may make a request for additional resources. In some cases, the related service is staffed with internal labour and as population or service usage growth occurs, additional staff is required to maintain the same standard of service. In other cases, the driving force is transformation whereby a department believes that by making a one-time investment, it will be possible to drive efficiencies in service delivery or general government administration. Where possible, submitting departments identified internal offsets to mitigate the impact of additional resource requests and ensure that value for money was maximized.

Additional resource requests were submitted to two layers of staff review. In the first instance, a Directors’ Working Group, with representation from each Commission, Vaughan Fire & Rescue, Vaughan Public Libraries, and the City Manager’s office reviewed, evaluated, and prioritized the submitted additional resource requests based on how well the business cases met the following criteria:

- Degree of linkage to Vaughan’s Vision and fourteen strategic initiatives
- Value Proposition (e.g. existence of offsets)
- Risk Management (e.g. regulatory requirements or health and safety issues)
- Degree of linkage to new growth-related infrastructure

The process was driven by ensuring a high degree of objectivity, consistency, and transparency among the various additional resource requests. Subsequently, the Senior Management Team vetted the timing of ARR’s and categorized them according to their rationale for the Committee’s consideration. Additional information about Additional Resource Requests (ARRs) is available in Appendix A.

Summary of Changes

The City faces significant base budget pressures in department expenditures and several corporate items. The impact of these challenges, along with additional resource requests resulted in submissions that were initially significantly higher than 2014’s outlook. A large portion (\$6.9M in 2015) was mitigated through the staff review process and actions taken to smooth out the impact of corporate items. The following table summarizes the 2015 incremental impact of changes:

Table 2: Summary of Changes

	2015		2016		2017		2018	
	\$M	Rate Incr.	\$M	Rate Incr.	\$M	Rate Incr.	\$M	Rate Incr.
Recognized in 2014	11.0	6.70%	8.0	4.41%	8.2	4.21%	0.0	0.00%
Base Budget Adjustment Requests	4.8	2.98%	3.2	1.69%	-0.5	-0.27%	6.3	2.92%
Additional Resource Requests	1.9	1.21%	0.9	0.45%	1.1	0.44%	2.6	1.23%
Staff Review Adjustments Made	-6.9	-4.25%	0.6	0.58%	0.8	0.55%	2.3	1.20%
Draft 2015 Financial Plan	10.9	6.65%	12.7	7.13%	9.6	4.94%	11.1	5.35%
Draft Plan Components								
Base Budget Pressures	6.0	3.68%	6.5	3.68%	3.8	1.95%	8.4	4.05%
Additional Resource Requests	4.8	2.96%	6.1	3.45%	5.8	2.98%	2.7	1.29%
	10.9	6.65%	12.7	7.13%	9.6	4.93%	11.1	5.35%
Ice Storm Tree Replacement	0.8	0.49%	0.7	0.45%				
Total Draft 2015 Financial Plan	11.7	7.14%	13.4	7.58%	9.6	4.93%	11.1	5.35%

Note: some numbers may not add due to rounding

The following table takes into account not just departmental expenditures but also non-tax revenues and reserve transfers. When revenues are taken into account, Public Works share of total net expenditures rises to approximately 30%, while Community Services' share drops to reflect the fact that Recreation has a target cost recovery ratio of 95%.

Table 3: Tax Supported Requirements for City Services and Administration

Commission/Category	2015		2016		2017		2018	
	\$M	% of Total	\$M	% of Total	\$M	% of Total	\$M	% of Total
Public Works	52.4	30%	53.9	29%	54.8	28%	55.4	27%
Fire & Rescue	43.4	24%	44.7	24%	46.0	23%	45.5	22%
Community Services*	30.5	17%	30.5	16%	33.0	17%	32.2	16%
Strategic and Corporate Services	17.3	10%	18.1	10%	17.5	9%	17.4	8%
Legal and Administrative Services	16.5	9%	17.0	9%	17.5	9%	17.6	9%
Vaughan Public Libraries	15.5	9%	17.0	9%	15.5	8%	15.0	7%
Finance and City Treasurer	8.7	5%	8.5	4%	8.8	5%	8.9	4%
Capital Related Expenditures	5.4	3%	9.1	5%	13.3	7%	20.0	10%
City Manager	4.0	2%	3.9	2%	4.0	2%	4.0	2%
Council, Internal Audit, Integrity Commissioner	2.3	1%	2.3	1%	2.3	1%	2.4	1%
Planning	0.8	0%	0.1	0%	-0.1	0%	-0.3	0%
Corporate Other	-19.2	-11%	-16.4	-9%	-16.8	-9%	-13.5	-7%
Total	177.6	100%	188.8	100%	195.9	100%	204.7	100%
Ice Storm Tree Replacement	0.8		1.5		1.5		1.5	
Total including Tree Replacement	178.4		190.3		197.4		206.2	

**An interim structure is in place for the departments in Community Services whereby they have been distributed among other commissions pending a Council decision on the leadership and structure of the Community Services Commission.*

Note: some numbers may not add due to rounding.

Actions to Mitigate the Budget Pressures

The budgeting process continues to evolve to meet the need of increasing complexities and pressures within the operating budget. Specific actions taken to manage the operating pressures include:

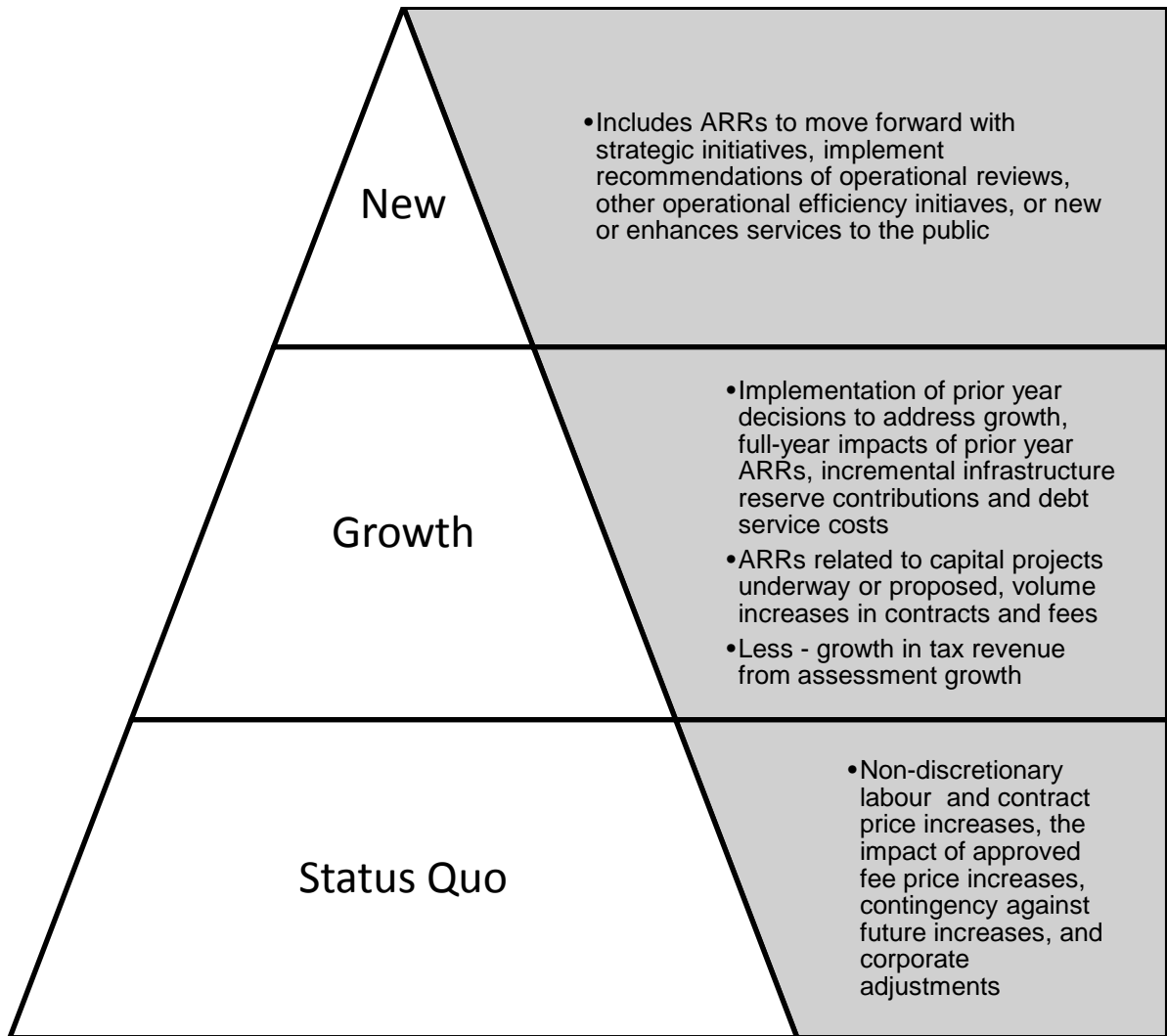
- Increasing user fees, at a minimum, in line with inflation and working towards meeting the cost recovery policy targets set by Council
- Phasing out subsidizations of operating costs from the reserves over five years
- Replacing trees lost in ice storm over seven years and phasing in related tax increase over two years
- Aligning budget allocations to cash flow requirements where resources are only required for part of the year
- Identifying offsets for 2015 additional resource requests of over \$1M, which is 20% of the total request

Additionally, Senior Management Team budget deliberations focused on commission by commission analysis of the full cost of services, both the base and additional resource requests. It should be noted that through staff review of the additional resource requests, a number of requests were deferred to future years.

D. A New Perspective: Conceptual Budget Framework

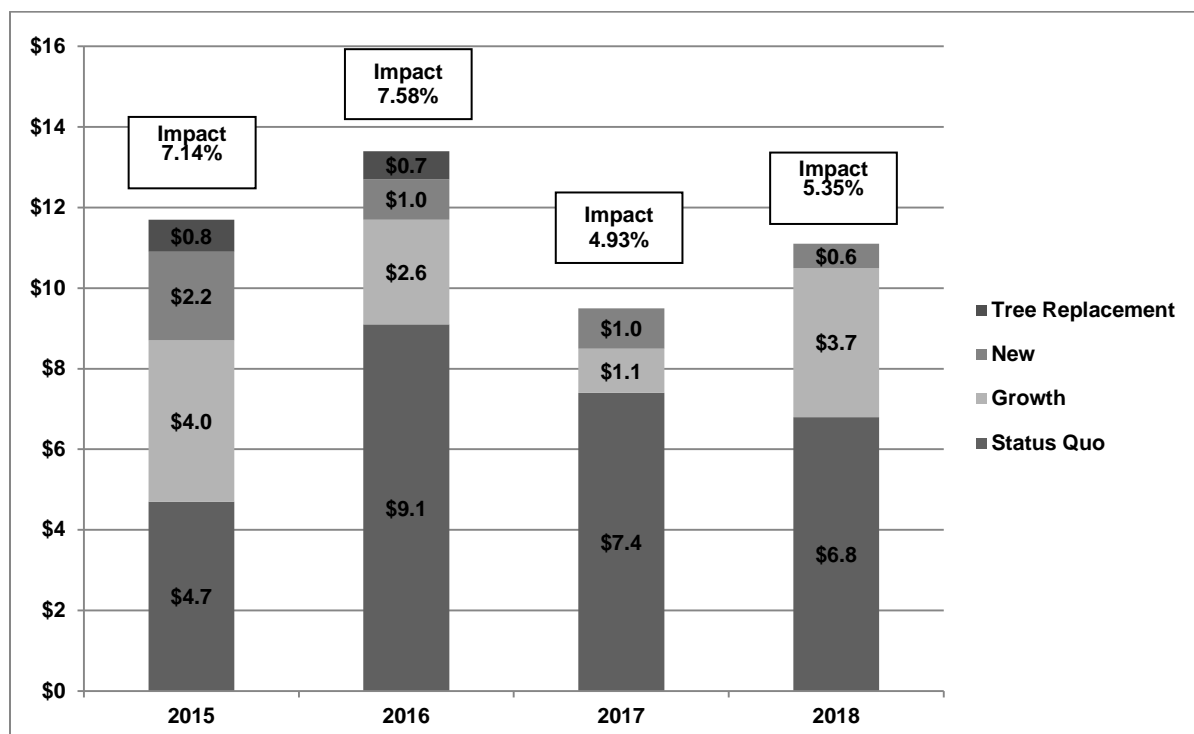
When considering base budget increases and additional resource requests, it is helpful to categorize incremental costs into the following conceptual framework:

Illustration 2: Conceptual Budget Framework



The chart below illustrates the proportion of each year's increase that is attributable to each component in the budget framework.

Chart 5: Budget Increases per Components of Conceptual Budget Framework



Major pressures in the Status Quo

1. Price Pressures on City Service Delivery

The status quo or normal course of business is based on the particular levels of service that have been established by the City for each of the programs and services provided to residents. Once the type and levels of service are approved by Council, the cost structures required to provide the services are relatively fixed, rising in response to cost increases.

Council confirmed the programs and services offered by the City following a Program Review report to Council on December 13, 2011. The purpose of the review was to benchmark the services and programs provided by the City of Vaughan against other similar municipalities and externally set standards. Services were divided into streams on the basis of the level of Council discretion about the service level. Services were classified as being either mandatory, standard, or premium. Standard Services were further classified as being essential, traditional, or desirable.

Table 4: Program Review

Program Classification	# of Programs	% of Total Budget \$	Example of Service
Mandatory	30	18%	Winter Control, Roads Maintenance, Development Planning, Election, Financial Statements, Financial Planning (Budgets)
Standard Essential	29	35%	Fire and Rescue Operations, Waste Management, Library Collections, Pavement Marking
Standard Traditional	56	26%	Community Centres, Building Construction, Insurance/Risk Management, Tree and Boulevard Maintenance, Roadway Sweeping, Library Research Assistance
Standard Desirable	56	16%	Library Spaces/Places, Horticulture, Trails/Paths/Open Spaces, Sports Fields, Recreational Programs
Premium	33	5%	Path/Sidewalk snow clearing, Windrow Clearing, Crossing Guards, Project Management

Cost increases in the Status Quo are primarily price related and represent changes to the base service delivery model that are wholly non-discretionary. Excluding corporate items, these average in excess of \$5M per year between 2015 and 2018. This is consistent with Vaughan's calculated municipal price index. Like the familiar CPI or Consumer Price Index, the calculated MPI is a way for municipalities to benchmark the cost increases they are experiencing. The components of Vaughan's MPI and how they are calculated are set out in the table below.

Table 5: Municipal Price Index

Component	Inflation Figure	Source	% of Budget	Weighted Average
Salaries and Benefits	2.0%	CoV settlement agreements	58.3%	1.2%
Contracts and Materials	4.0%	5 yr. Average Historical Increase	12.5%	0.5%
Utilities and Fuel	2.7%	Stats Can. Sept 2014 - Energy CPI	3.8%	0.1%
Capital Funding	0.6%	Construction Price Index	2.5%	0.0%
Insurance	17.9%	AMO - 2011 municipal white paper	1.9%	0.3%
All Other	2.1%	Core Inflation - Sept 2014	21.0%	0.4%
Combined Municipal Price Index				2.6%

Note: some numbers may not add due to rounding.

Salaries and benefits are projected to increase by an average of 3% per year. This includes economic adjustments of about 2%, consistent with negotiated labour agreements. It also includes salary progressions for new, growth-related staff complements and increasing benefit costs. A contingency against the impact of future labour negotiations is also included for 2016-2018, after the current agreements expire.

Other department expenditures are trending at annual average increases of 2.8% over the next four years. This includes inflationary adjustments and contract increases for operating expenditures such as utilities, contracts, materials, and insurance premiums.

When growth-related volume changes are excluded, as in the budget framework analysis shown above, both of these are in line with the Municipal Price Index, indicating that these base expenditures are being well managed by the organization.

Corporate adjustments included in the Status Quo are self-offsetting in 2015. Beginning in 2016, corporate adjustments include a contingency of approximately 1% of gross operating costs as a prudence measure against additional unforeseen pressures. Additionally, there is a further impact from decreased investment revenues in 2016, primarily as a result of fluctuating dividend forecasts from PowerStream. Actual dividends received will be dependent on Power Stream's actual net income.

Additional changes in the Status Quo are a result of revisions to the water and wastewater recovery methodology, \$0.4M, a result of a revised allocation of department costs for water and wastewater related activity and the impact of phasing out the subsidization of current costs from reserves.

2. Phasing-out Subsidization from Reserves

Previous budgets included planned annual draws from the Tax Rate Stabilization Reserve and also anticipated a surplus up to \$2.5 million would be available each year to be carried forward to minimize tax rate increases in the following budget year. The City began phasing out use of these two funding sources over four years. However two events have required the acceleration of the planned phase-out:

- As a result of increased costs to manage the long, severe winter of 2014 the City will not have a surplus to carry forward to 2015.
- To address a one-time charge without requiring additional tax increases, the Tax Rate Stabilization reserve was almost fully depleted in 2013. Consequently, the Tax Rate Stabilization reserve is no longer available to support the DRAFT 2015 Budget and 2016-18 Plan.

If not phased-in, the impact of eliminating these two items would be an incremental tax rate increase of 2.39%. However, since the City has prudently invested in multiple discretionary reserves over the last twenty years, including a Working Capital Reserve, this budget and plan phases-in the impact over 5 years by drawing on the Working Capital Reserve to reduce the impact to 0.5% in 2015, building to 1% in 2018.

Major Growth-related Pressures

The next section, entitled Growth, includes both the remaining items in the base and ARRs that are directly tied to supporting growth, most of which is driven by previous Council decisions.

1. Assessing the growth impact on operating budgets

Assessment growth is indicative of the anticipated new tax revenues resulting from the addition of new households. Although not specifically allocated it is the primary driver of increased revenues that help offset the increasing service requirements associated with community growth. Over the past few years the assessment growth rate has declined from 3% in 2011 to the 2% expected in this DRAFT 2015 Budget and 2016-18 Plan. This is consistent with other growth based revenues, such as building permit fees and development charges.

Initial investments in service delivery capital infrastructure are fixed and primarily funded through development charges. However the related on-going operational and service costs place cumulative, lasting pressures on the operating budget. Consequently, the timing of capital growth, which is primarily discretionary in nature, should align with the timing of the related assessment growth so as to minimize the impact of incremental growth-related operating costs on tax levy requirements.

This concept of 'growth paying for growth' is a theoretical target that is difficult to execute in practice as many factors can affect the outcome. Some infrastructure and associated operating costs are put in place in advance of growth to act as a catalyst for growth such as building new parks or community centres to attract potential residents to a newly developed area. In other cases, community infrastructure is added to a community after significant development has already taken place. Further, the assessment growth related to a particular piece of infrastructure occurs over a number of years. Accurately assessing the growth impact on operating revenues (e.g. impact of increases in volume of fees) is equally important in balancing the timing equation.

Given these complexities, there generally tends to be a mismatch between assessment growth and increased operating costs associated with growth. Over the course of 2015-2018, the costs of growth are expected to exceed assessment growth by an average of almost \$3 million per year as shown in the table below.

Table 6: Components of Growth

<i>Drivers Of Budget Expenditure Changes:</i>	<i>2015 Budget \$M</i>	<i>2016 Plan \$M</i>	<i>2017 Plan \$M</i>	<i>2018 Plan \$M</i>
Growth-Related Incremental Costs:				
Implementation of Previous Decisions:				
Base budget annualization of previous year fire station 7-5 salary gapping	1.0	0.0	0.0	0.0
ARRs tied to community infrastructure (libraries, parks, fire trucks, community centre)	1.3	3.4	3.6	1.7
Debt service level related to Roads Program	0.5	0.4	-1.9	2.7
Community infrastructure reserve contributions	1.7	1.5	3.6	2.6
Subtotal	4.5	5.4	5.3	7.0
Maintain/Growth:				
Base budget increases in contract and utility volumes	0.6	0.2	0.2	0.3
ARRs to support City services	1.4	1.7	1.2	0.4
User fee and service charge volume	-0.2	-0.5	-0.9	-0.2
Subtotal	1.8	1.4	0.6	0.4
Assessment growth:	-3.2	-3.4	-3.6	-3.7
Total Growth-Related Incremental Costs:	3.0	3.4	2.3	3.7

Note: some numbers may not add due to rounding.

These ARR's include additional staff and operating costs related to newly constructed or planned community infrastructure. Examples include staff for the Civic Centre Resource Library, scheduled to open in November 2015 and staff for the community centre and library planned for Block 11. Council discretion exists primarily on the timing of capital construction to help mitigate any mismatch between incremental operating costs and assessment growth. Growth-related ARR's also include additional staff required to maintain the same standard of service in existing infrastructure as population or service usage growth occurs. The remaining items in the base that are growth related are related to volume increases in contracts and utilities.

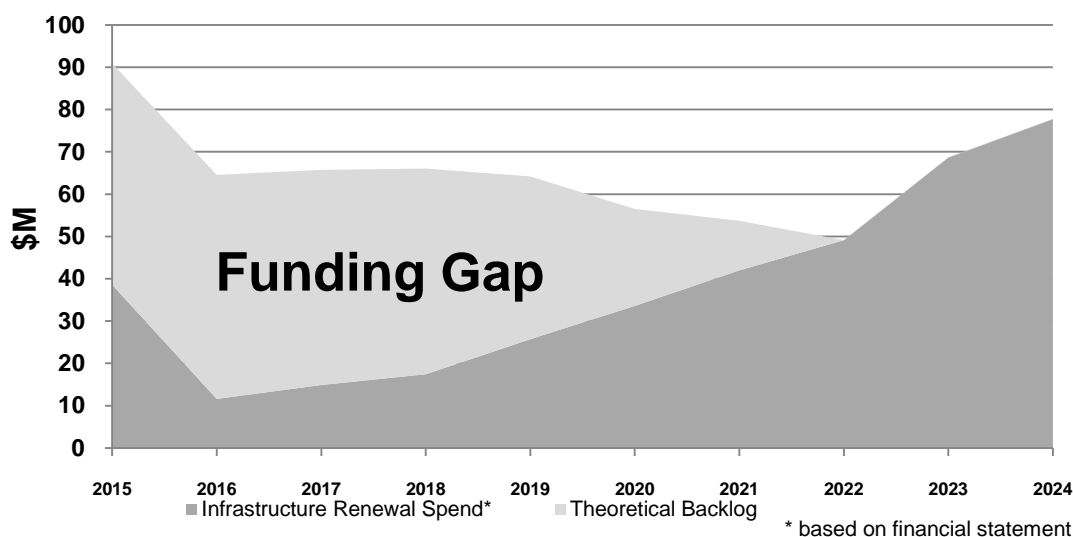
It should be noted that through the staff review of the additional resource requests, a number of requests were deferred to future years. While this helps mitigate the tax rate impact in the short-term, it can create a backlog of needs that will need to be addressed in order to ensure that services are maintained. Further deferring incremental growth based operating costs will indirectly compromise service delivery.

2. Community Infrastructure Renewal Requirements

Over the last three decades, Vaughan has transformed from a rural township to a major urban centre³. Assets constructed over this time frame are approaching the end of their useful lives and significant investment in the replacement of these assets is required. In recognition of this, and to spread the cost out over time to minimize tax rate increases, Council adopted an Infrastructure Replacement Reserve Contribution Policy in 2012. This policy approved inflationary adjustments and increased annual contributions based on lifecycle replacement principals for new assets to the infrastructure replacement reserves. Included in this DRAFT 2015 Budget and 2016-18 Plan, are incremental infrastructure reserve contributions and other infrastructure-related expenditures averaging \$2.2M per year, primarily as a result of planned new infrastructure in the City's Block 11 such as the Carrville Community Centre and Library, North Maple Park, and District Parks.

As illustrated in the chart below, even with contribution levels consistent with the policy, a significant theoretical investment gap exists until at least 2022. Further, contributions made to reserves based on new infrastructure additions are being used to fund the replacement of older assets, until new funding is secured. Finally, this analysis is based on the estimated useful lives of infrastructure assumed in the City's General Purpose Financial Statements. More accurate and relevant estimates will only be possible once the City has completed its implementation of a robust program of asset management and regular condition assessments. The development phase of the Corporate Asset Management Initiative is just about complete with the implementation phase expected to get underway in 2015.

Chart 6: Illustration of Infrastructure Renewal Requirements



To begin to address the forecasted capital asset renewal funding gap, the City has implemented several initiatives, which are positioned to address the infrastructure replacement need on a go forward basis. These initiatives help to prevent the funding gap from increasing but do not address existing infrastructure replacement funding shortfalls. The City is preparing to implement Phase 2 of the Corporate-wide asset management initiative to better understand the condition of the City's assets and timing of maintenance, repair and replacement requirements. This information will provide better information about the financial requirements to sustain the community's infrastructure network.

New Initiatives

1. Transformation-related ARRs

The last component includes all ARRs for new initiatives. These may be to support the transformation of the organization or to provide residents with new or enhanced service levels. Almost all of these ARRs are in support of the transformation of the City's administration and service delivery functions.

Table 7: Components of New Initiatives

<i>Rationale (\$M)</i>	<i>2015 Budget</i>	<i>2016 Plan</i>	<i>2017 Plan</i>	<i>2019 Plan</i>
Supporting Transformation	2.1	0.9	0.8	0.6
New/Enhanced Services	0.1	0.1	0.2	0.0
Additional Resource Requests	2.2	1.0	1.0	0.6
Levy % increase related to ARRs	1.35%	0.58%	0.51%	0.29%

Note: some numbers may not add due to rounding.

This DRAFT 2015 Budget and 2016-18 Plan includes 45 ARRs that have been identified as being in support of the transformation of the organization. These include requests related to advancing Council approved strategic priority initiatives to implement Vaughan Vision 2020, requests related to implementing Operational Review recommendations, and requests that, while not specifically tied to either one of the above, have identified the achievement of operational efficiencies as a primarily rationale for the request.

One of the fourteen strategic priority initiatives is the implementation of the Corporate IT Strategy. Of the 45 transformation-related additional resource requests, 16 are for this purpose. The additional resource requests represent a staged implementation plan that advances other priority initiatives such as Corporate Asset Management, contributes to excellence in citizen service delivery, enables departments to modernize their business process, and supports implementation of Operational Review recommendations. Where possible, the department has identified resources that can be repurposed to provide partial offsets for these requests.

On September 3rd, 2014, the Department of Innovation and Continuous Improvement reported to the Finance, Administration, and Audit Committee that it had completed five operational reviews and made over 70 recommendations.

- Solid Waste
- Fleet Management
- By-law and Compliance
- Procure to Pay
- Winter Control

Some of the recommendations were for one-time investments in significant process re-design, organizational changes, and technology supports to gain efficiencies and improve citizen or stakeholders experiences. The report noted that implementation of all recommendations could result in a combination of cost savings and future annual cost avoidance. The report also noted significant risk to the organization by not proceeding with the recommendations. Further details were provided in the above noted report. It should be noted that for many of the

recommendations, the potential benefits are difficult to quantify until initial resources are applied and work begins.

One of the investments recommended is a transformation of the Procure to Pay cycle. From the 16 recommendations outlined in the review, priorities included strengthening the governance framework, updating policies / procedures and training, more broadly leveraging the capabilities of the City's Enterprise Resource Planning system and implementing performance measurements to support continuous improvement. Future P2P efficiency savings are expected through cost avoidance, reduced transaction costs and improved payment terms. Revised cost estimates to implement changes identified a one-time investment funded by repurposing existing capital projects and two additional resources, one each for the Purchasing and Financial Services departments.

The remaining transformation-related additional resource requests have been put forward by departments to enable the achievement of better service delivery and operational efficiencies through process redesign and re-alignment of resources.

It should be noted that through the staff review of the additional resource requests, a number of requests were deferred to future years. While this helps mitigate the tax rate impact in the short-term, it can create a backlog of needs that will need to be addressed in order to ensure that services are maintained or efficiencies are achieved. In addition, there are other City initiatives, currently being developed, for which the timing is beyond the plan or financial implications cannot yet be estimated. As these initiatives progress to the implementation stage they will directly compete with the requests that have been deferred. This situation highlights the need to continue to improve the City's ability to plan resource requirements over an extended time horizon. The additional resource requests in each category are included in Attachment 3.

2. Ice storm Recovery – Tree Replacement

The cost to the City due to the December 2013 ice storm is expected to total approximately \$18.1M. The Provincial Ice Storm Assistance program will assist affected municipalities with all eligible disaster related clean up expenses related to the ice storm. However, a large portion of the cost to the City, approximately \$7.2M, will be the replacement of trees lost in the storm which the Province has ruled is ineligible for reimbursement. If no additional funding is allocated, it would take well over 10 years to replace the trees damaged in the ice storm.

One way to speed up the replacement of the tree canopy is to provide dedicated funding to an expanded and temporary tree replacement program. In an item to Council in June of this year, the Public Works Commission detailed a 7 year plan to replace all trees lost in the ice storm (as well as catching up on an existing back log of tree replacements) with the focus being on residential trees, which would all be replaced by 2018. A Special Ice Storm Tree Replacement Levy is being recommended to provide \$1.5M in funding annually. The DRAFT 2015 budget and 2016-18 Plan phases this special levy in over two years at an average annual impact of 0.5%.

Summary

The following table summarizes the net pressures in the operating budget according to the above framework.

Table 8: Conceptual Budget Framework: Summary of Net Pressures

<i>Drivers Of Budget Expenditure Changes:</i>	2015 Budget \$M	2016 Plan \$M	2017 Plan \$M	2018 Plan \$M
Existing Cost Base and Normal Course of Business:				
Economic salary adjustments & progressions	4.9	2.3	2.1	1.2
Negotiated contract price increases, utilities, other	0.5	1.7	2.3	1.3
New user fees and user fee price increases	-0.1	-0.5	-0.4	-0.4
Net corporate changes	0.4	4.7	2.3	4.8
Total Existing Cost Base and Normal Course of Business:	5.7	8.2	6.3	6.8
	3.46%	4.63%	3.25%	3.29%
Growth-Related Incremental Costs:				
Implementation of Previous Decisions:				
Base budget annualization of previous year fire station 7-5 salary gapping	1.0	0.0	0.0	0.0
ARRs tied to community infrastructure (libraries, parks, fire trucks, community centre)	1.3	3.4	3.6	1.7
Debt service level related to Roads Program	0.5	0.4	-1.9	2.7
Community infrastructure reserve contributions	1.7	1.5	3.6	2.6
Subtotal	4.5	5.4	5.3	7.0
Maintain/Growth:				
Base budget increases in contract and utility volumes	0.6	0.2	0.2	0.3
ARRs to support City services	1.4	1.7	1.2	0.4
User fee and service charge volume	-0.2	-0.5	-0.9	-0.2
Subtotal	1.8	1.4	0.6	0.4
Assessment growth:	-3.2	-3.4	-3.6	-3.7
Total Growth-Related Incremental Costs:	3.0	3.4	2.3	3.7
	1.84%	1.92%	1.16%	1.76%
New Initiatives and Service Level Enhancements:				
Organizational transformation initiatives	2.1	0.9	0.8	0.6
New services or enhanced level of services	0.1	0.1	0.2	0.0
Total New Initiatives and Service Level Enhancements:	2.2	1.0	1.0	0.6
	1.35%	0.58%	0.51%	0.29%
Net Tax Levy	10.9	12.7	9.6	11.1
Tax Rate Impact	6.65%	7.13%	4.93%	5.35%
Ice Storm Tree Replacement Levy	0.49%	0.45%	0.00%	0.00%
Total Levy Impact	7.14%	7.58%	4.93%	5.35%

Note: some numbers may not add due to rounding.

The following table illustrates how the 2015 Incremental Levy requirement is distributed among Commissions and major categories.

Table 9: Conceptual Budget Framework: Summary of Incremental Levy Requirement

2015 Net Budget Change by Commission/Category	2015 Draft Net Budget Change INC/(DEC) \$M			
	Existing Cost Base and Normal Course of Business	Total Growth-Related Incremental Costs	New Initiatives and Service Level Enhancements	Total 2015 Net Budget Change
Public Works	-1.4	0.8	0.0	-0.6
Community Services*	0.9	0.2	0.0	1.1
Fire & Rescue	1.6	1.1	0.3	3.0
Legal & Administrative Services	0.8	0.2	0.5	1.4
Strategic & Corporate Services	0.5	0.8	0.7	2.0
Vaughan Public Libraries	0.3	1.3	0.0	1.6
Planning	0.1	-0.2	0.2	0.1
Finance & City Treasurer	0.1	0.0	0.4	0.5
City Manager	0.1	0.1	0.0	0.2
Council, Internal Audit & Integrity Commissioner	0.1	0.0	0.1	0.2
Infrastructure-Related Expenditures	0.0	2.1	0.0	2.1
Corporate Other	2.6	-3.2	0.0	-0.6
Total	5.7	3.0	2.2	10.9
Tax Rate Impact	3.46%	1.84%	1.35%	6.65%
Ice Storm Tree Replacement Levy	0.49%	0.00%	0.00%	0.49%
Total Levy Impact	3.95%	1.84%	1.35%	7.14%

Note: some numbers may not add due to rounding.

B. Exclusions from the Operating Budget

The City's DRAFT 2015 Budget and 2016-18 Plan is developed excluding amortization expense and post-employment benefits. The costs and associated tax implications of budgeting for amortization and post-employment benefits would be significant.

The main reasons for the funding differences are:

1. The majority of the City's assets are funded by the development industry, leaving the City to fund renewal costs, primarily through taxation. The City's Infrastructure Replacement Reserve Contribution Policy requires that a portion of the expected replacement cost of assets be raised through taxation each year to help smooth out potential large tax increases when replacements are required.
2. The City funds its post-employment benefit costs as payments are made. There is a large gap between current funding and the liability for post-employment benefits recorded in the annual audited financial statements. It should be noted that there is a surge in future post-employment benefits caused by staffing requirements to service growth, whom are eligible for post-retirement benefits after 5 years of service.

Ontario Regulation 284/09 – "Budget Matters – Expenses" states that municipalities may exclude from annual budgets all or a portion of expenses for amortization, post-employment benefit expenses and solid waste landfill closure and post-closure expenses, but does require Council be informed of the above action including the estimated change in the year-end accumulated surplus and estimated impact of the excluded expenses on the municipal funding requirements. It is important to note these expenses are recognized and reflected in the City's annual financial statements, but they are not fully funded through the City's budget and tax levy since they represent "non-cash" charges.

Table 10: Impact of Excluded Expenses/Estimated Change in Accumulated Surplus

<i>Funding vs. Amortization \$M</i>	<i>Annual Budget Funding</i>	<i>Prior Year Amortization</i>	<i>Gap</i>
City Asset Renewal*	25.4	46.5	21.0
City Post-Employment Benefits	1.3	14.0	12.7
Combined	26.7	60.5	33.7

**Excludes Water and Waste Water (Separate Process)*

Reporting on solid waste landfill closure and post-closure expenses is not applicable in Vaughan

Note: some numbers may not add due to rounding.

C. Capital Budget Overview

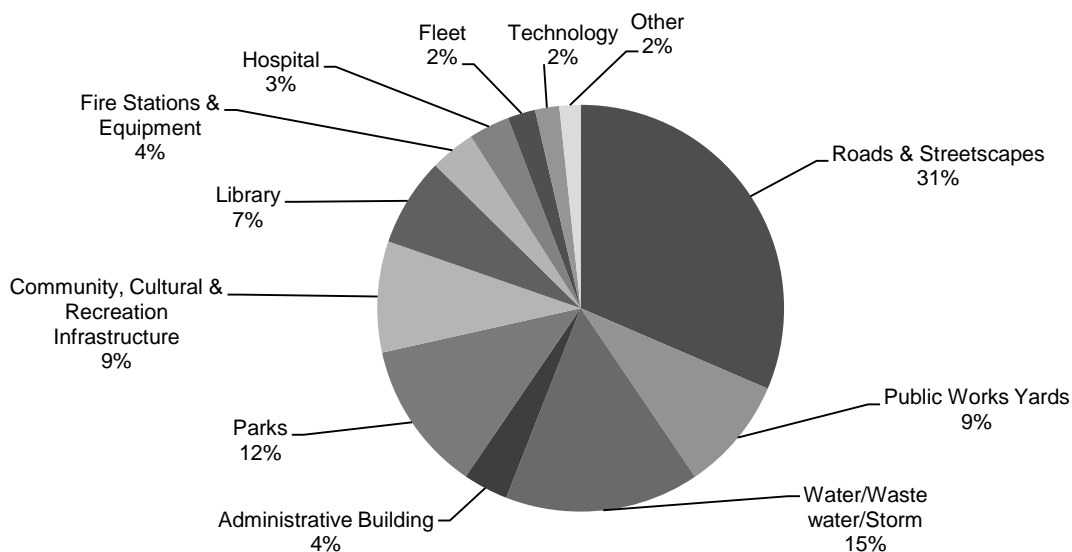
Infrastructure: The foundation of a vibrant City

One of the key functions of a municipal government is to ensure that the necessary infrastructure is in place to support a vibrant, sustainable municipality. New capital is a driver of development to entice new residents and businesses to call Vaughan home. Renewal investments are equally important to maintain existing assets in a state of good repair or replace assets at the end of their useful life.

Vaughan's capital plan of the City includes projects underway, projects recognized in previous capital plans, and new requests. For recognized projects that are planned to take place in future years, and for new requests, a key function of SMTs review is to ensure that there is capacity to deliver, an alignment between capital and operating components.

It should be noted that most new capital will result in incremental operating costs, highlighting the importance of integrated capital and operating planning. The timing of capital investment is discretionary and impacts how well aligned assessment growth is with the incremental operating costs of growth-related infrastructure investment. Incremental operating costs occur as soon as an infrastructure asset goes into service but the taxation revenue growth occurs more slowly as an area is built out and occupied. Included in growth related operating pressures is \$1.4M of incremental operating costs directly tied to the capital plan.

Chart 7: Capital Projects: Open + New Submissions



D. Capital Budget Approach

There is a need to balance the investment in capital with the resource capacity of the City. Open capital projects are monitored closely through the quarterly reporting process to ensure that projects are being closed in a timely manner. The number and reasons for open capital projects are also considered when evaluating new submission.

New submissions need to be evaluated not only on the financial capacity to fund the works, but also on the capacity of departments to manage the additional capital projects so that the capital plan can be completed in a suitable timeframe.

Guiding Policies

Over time, the City has developed a series of guiding financial policies to assist in developing the Capital Budget. The City is primarily responsible for funding replacement infrastructure and for funding the ten percent co-funding requirements for DC funded growth capital. These projects are primarily funded through taxation. The City has adopted reserve funding and debt financing to smooth out the costs and minimize the need for large infrastructure-related tax rate increases. To ensure the sustainability of these tools, the City has adopted associated targets. As illustrated below, the City is meeting or exceeding these targets.

Table 11: Policy Ratios

<i>Policy Ratio</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>Target</i>
Discretionary Reserve	69.6%	57.5%	53.6%	53.0%	54.9%	>50% Of Own Source Revenues
Working Capital	9.8%	9.3%	8.3%	6.8%	5.7%	Up To 10% Of Own Source Revenues
Debt Service Costs	6.2%	6.0%	6.6%	6.2%	4.7%	<10% Of Own Source Revenues

**Ratios are affected by contribution and own source revenue forecasts*

Note: some numbers may not add due to rounding.

Discretionary reserves provide the City with financial flexibility in order to safeguard against economic downturns and finance operations internally. This ratio is a strong indicator of Vaughan's financial health. The decrease in the 2015 discretionary reserve ratio is related to a number of capital projects and reserve transfers.

Working capital funds provide in-year cash flow requirements. The decrease in the 2015 ratio is due to phasing out the impacts of the eliminated tax rate stabilization reserve and the carryforward. The reserve is anticipated to recover to 5% by 2018. Contributions to this reserve are surplus based, which are not planned or forecasted, only applied once realized.

The Debt Policy sets limitations on the use of debt in order to retain financial flexibility by avoiding long-term commitments and the high cost of interest. The City's policy limits debt to a maximum of 10% of total City revenue, which is significantly lower than the Province's 25% maximum. This ratio is relatively stable over the capital plan. There is a large debt retirement in 2017. However, there is pressure on debt financing to address a number of significant capital projects i.e. Black Creek, Works Yard, and City Hall Square without other funding sources.

Actions to Manage Capital Budgets

The budgeting process is constantly evolving to the needs and requirements of departments, management, Council and the community. Detailed within this section are brief highlights of actions that help to manage the capital program.

Actively Closing Projects - Continuing with past practice, staff together with departments review projects to determine if projects can be closed. Any remaining project budget balance is returned to the original funding source. As a result of this action, to date staff have closed 104 projects in

2014 returning \$5.0M to their original funding sources. These efforts are part of the ongoing quarterly review and reporting process.

Leveraging Grant and Subsidy Funding - To support local municipal initiatives, Federal, Provincial, Regional and local agencies deliver grant programs, partnerships, and subsidies which focus primarily on environmental sustainability, infrastructure, economic development, culture, etc. Competition for these resources is high and successful submissions may require strict compliance reporting and conditions. Below are grant programs which are incorporated into the Capital Plan:

- Gas tax funding - \$8.3M annually
- Regional Pedestrian and Bicycle Partnership Program
- Canada Cultural Spaces Fund
- Green Municipal Fund
- Places to Grow
- Invest Canada Community Initiative
- Tree Canada

Capital Submissions

Guided by the Vaughan Vision, the Corporate Planning process and the business planning efforts, departments prepared capital project submissions for a 4 year period. Following the initial submissions, Finance staff met with the individual departments to review projects and clarify available funding. For funding sources with competing department interests, primarily Capital from Taxation, project submissions were also reviewed by the Directors' Working Group and Senior Management Team. As a result some projects were adjusted and redistributed within planned 2016-2018 years, or deferred beyond the plan. The below chart illustrates the transition of submitted capital requests into a more balanced plan.

Table 12: Capital Submissions Vs Draft Capital Budget

Capital Projects	2015 Budget		2016 Plan		2017 Plan		2018 Plan		2019+ Plan	
	#	\$M	#	\$M	#	\$M	#	\$M	#	\$M
Original Submission	180	90.2	133	109.6	108	109.4	128	65.2	149	96.7
Adjustments made during Staff budget review process	-18	-3.2	5	1.3	11	0.4	-33	-1.6	35	2.0
Draft Capital Budget	162	87.0	138	110.9	119	109.9	95	63.5	184	98.7

Note: some numbers may not add due to rounding.

Funding Sources

Based on the above noted financial policies, Finance staff assessed the availability of funding for the DRAFT 2015 Budget and 2016-18 Plan. It should be noted that a long standing City practice is only capital projects with secured available funding sources may proceed without a specific Council approval. Each annual plan is funded from a variety of sources. The chart below illustrates how the DRAFT 2015 Capital Plan is funded:

Table 13: Funding the Capital Plan

Funding Source (\$M)	2015 Budget	2016 Plan	2017 Plan	2018 Plan	2019+ Plan	Total
Development Charges	41.0	68.6	34.5	23.5	25.7	193.4
Debentures	4.0	6.9	43.2	12.2	50.5	116.8
Reserves	18.7	15.4	14.0	10.7	9.2	68.1
Taxation	7.4	11.0	9.9	9.2	8.4	46.0
Gas Tax	15.3	7.7	7.7	7.1	4.6	42.5
Grants & Other Financing	0.5	1.2	0.6	0.8	0.2	3.3
Grand Total	87.0	110.9	109.9	63.5	98.7	469.9

Note: Due to a few large growth projects and corporate initiatives, the Capital Plan for 2017 to 2019+ includes an unfunded balance, which is further discussed in the report's capital from taxation section. Some numbers may not add due to rounding.

The following chart illustrates how projects within the overall capital plan are distributed among commissions.

Table 14: Capital Plan by Commission/Category

Commission/Category (\$M)	2015 Budget	2016 Plan	2017 Plan	2018 Plan	2019+ Plan	Total
Public Works	50.5	44.4	60.4	44.2	72.0	271.5
Community Services	21.0	48.8	39.4	12.2	18.3	139.7
Libraries	5.8	6.3	3.8	3.1	6.1	25.1
Fire & Rescue	2.1	8.7	3.0	1.4	1.0	16.3
Strategic & Corporate Planning	1.4	1.3	1.4	2.0	1.1	7.2
City Manager	4.2	1.1	1.3	0.3	0.0	6.9
Legal & Administrative Services	1.5	0.0	0.0	0.0	0.0	1.5
Finance	0.4	0.3	0.3	0.3	0.0	1.2
Grand Total	87.0	110.9	109.9	63.5	98.7	469.9

Note: some numbers may not add due to rounding.

Operating Implications of Capital Investment

Many of the above capital programs have associated operating implications. These costs are embedded in the City's growth-related expenditures in the base or additional resource requests as explained in the conceptual budget framework. Operational requirements include staff and associated operating costs of new infrastructure. These will typically be lower in the first year due to the construction timing involved. Debenture financing is primarily leveraged for the City's roads program. Infrastructure contributions are required to begin funding the ultimate replacement of infrastructure funded through the development community. Should the Committee recommend additional capital projects or move projects forward there could be additional tax rate implications associated.

Table 15: Operating Impacts Associated with Capital

<i>Items</i>	<i>2015 Budget</i>			<i>2016 Plan</i>			<i>2017 Plan</i>			<i>2018 Plan</i>		
	<i>\$M</i>	<i>Tax Rate</i>	<i>\$/ HH</i>	<i>\$M</i>	<i>Tax Rate</i>	<i>\$/ HH</i>	<i>\$M</i>	<i>Tax Rate</i>	<i>\$/ HH</i>	<i>\$M</i>	<i>Tax Rate</i>	<i>\$/ HH</i>
Operational Requirements	1.4	0.84%	11	3.3	1.84%	25	3.7	1.89%	28	2.0	0.95%	15
Debtenture Financing	0.5	0.66%	8	0.4	-0.42%	-6	1.9	-1.77%	-26	2.7	1.06%	16
Infrastructure Contributions												
**	1.7	1.02%	13	1.5	0.86%	12	3.6	1.83%	27	2.6	1.22%	19
Total*	3.5	2.52%	32	5.3	2.28%	31	5.4	1.94%	28	7.3	3.23%	50

* Figures represent the estimated operating implications associated with the capital program. These operating implications are incorporated in the operating budget. /HH indicates the equivalent increase per household.

** Includes incremental increases for Infrastructure reserve contributions, debt servicing costs, and Capital from Taxation.

Note: some numbers may not add due to rounding.

E. Capital Budget and Plan by Funding Source

The Capital Budget and Plan is based on more than 600 projects covering a number of departments. To assist stakeholders in assessing the DRAFT 2015 Capital Budget and 2016-2018 Plan, the overall financial perspective is summarized by funding source. The following section is dedicated to providing capital highlights associated within the following funding sources:

- A. Development Charge (DC) Reserves (Development Industry Funded Projects)
- B. Capital Reserves
- C. Debtenture Funding
- D. Capital from Taxation
- E. Municipal Gas Tax Funds (AMO)

Summaries, Schedules and Capital Project Detail

1. Capital Project Listing and Funding Summaries Schedules:

To assist the reader review the Capital Budget, a listing of all projects by year for each department is provided in Attachment 2. Also provided in Attachment 4 are capital project summaries by funding source.

2. Reserve Continuity Schedules:

Attachment 4 provides the ten year reserve continuity schedule for all City reserves.

3. Detailed Capital Project Submissions:

Appendix B includes all capital project detail sheets. At the front of Appendix B is a list of all capital projects by year, department and project number order. The list references an index number that corresponds to the project detail sheet page number in the document.

Please note: Some of the above attachments are very large and are not included with the printed agenda. One hardcopy version is available in the Clerks department. However, these attachments are available electronically on the City's website.

A. Development Charge (DC) Reserves (Development Industry Funded Projects)

Development Charge Reserves are based on the City's growth and are meant to provide historical service levels to new residents. Stakeholders are cautioned that development charge reserve collections are dependent on the economy and therefore opening balances and capital plans may require adjustment to account for potential upswings or downward trends. For forecasting purposes, collections are conservatively estimated at approximately 80% of development change growth revenue projections. It should be noted that collection projections

may have changed impacting reserve balances and project timing. The City's 2013 Development Charges Background Study was approved by Council in April of 2013.

For projects funded from Development Charges, the following guidelines previously approved by Council were taken into consideration:

1. Reserve balances should remain positive and not placed into a pre-financing position
2. Pre-financing should not be increased
3. Commit no more than 50% of annual revenues for reserves in a pre-financed position

Based on the above endorsed guidelines, Finance staff assessed funding availability and established annual funding lines for each Development Charge Reserve. Within each reserve, capital projects were prioritized by the related departments. Highlighted below is the consolidated budget for this funding source and selected examples of associated capital projects:

Table 16: Development Charge Funded Projects (with Examples)

2015 Budget(\$M) 41.0 Major Projects	2016 Plan(\$M) 68.6 Major Projects	2017 Plan(\$M) 34.5 Major Projects	2018 Plan(\$M) 23.5 Major Projects
Carrville Cc, Library & District Park	Carrville Cc, Library & District Park	Huntington Road Watermain	Uv1-N29 - Block 47 Park
North Maple Regional Park	Block 61 CP Railway Pedestrian Crossing	Block 61 CP Railway Pedestrian Crossing	Uv1-N25 - Block 40 Park
Vellore Village South Library	Uv2-D1-Block18 Park	Uv2-D1-Block18 Park	Cc11-N1 Park
Uv1-D4 - Block 40 Park	Fire Stn 7-4 Expansion	Block 59 Sports Field	
	Black Creek Renewal	Fire Stn 7-6 Aerial	Black Creek Renewal

Note: More specific detail can be found in Attachment 4 or Appendix B

Negative Reserve Balances:

As per policy, the City will only approve capital projects if funds are on hand. However, there are the following exceptions:

1. Management Studies - Due to timing of events this reserve is permitted to be in a deficit position. Growth related studies are incurred in advance of growth and recovered through subsequent development charges.
2. Fire DC Reserve - A Council commitment to move forward with Fire Station 7-10 has temporarily placed this reserve into a pre-financing negative reserve position, which through future collections and spending constraints was anticipated to recover to a positive balance. However, this forecast has changed as a result of collections timing and adjustments to the 2015-2018 capital plan to better reflect service level requirements. The unfunded position is planned to continue as a result of the difference in service level measures. The Fire & Rescue Services department is measured by response time which is greatly impacted by intensification and traffic congestion. The Development Charge document provides new development funding based on a historical service level per capita measure. The two measures provide very different project timing and funding needs, which will require further discussion to address the forecast trend and service requirements.
3. Public Works DC Reserve – This reserve is forecasted to enter into a negative position in 2019 due to the planned Joint Public Works/Parks New West Yard. Construction of this yard is planned ahead of the timing of the DC collections.

4. Special Area Charges – These reserves relate to projects generally built by developers, which will be funded by the City once funds are collected and available. Although the reserves illustrate a negative position after commitments, these reserves will never be in a deficit cash position as payments will only occur when funds are on hand.

B. Capital Reserves

Infrastructure Reserves

Infrastructure Reserves are discretionary reserves that have been set aside by policy to fund infrastructure renewal and replacement. Asset construction, during the height of Vaughan's growth over the last thirty years are beginning to near their useful lives, as such the requirements for renewal will come on-line just as rapidly as they were built. Annual allocations of tax funding to these reserves, based on estimated useful lives of new assets, help to spread the cost of replacement out over time to minimize tax rate increases. The chart below illustrates the reserve funding available over the next several years.

Table 17: Infrastructure Reserve Funding of Capital Plan

<i>Funding Source (\$M)</i>	<i>2015 Budget</i>	<i>2016 Plan</i>	<i>2017 Plan</i>	<i>2018 Plan</i>	<i>2019+ Plan</i>	<i>Total</i>
Water Reserve	7.6	3.4	5.4	4.6	0.0	21.0
Pre-B& F Infra. Reserve	3.7	1.2	0.8	0.5	0.3	6.5
Library Materials Reserve	1.5	1.7	1.8	1.8	2.0	8.8
Information Technology Asset Replacement	1.1	1.1	1.1	1.1	0.0	4.6
Fire Equipment Reserve	1.0	3.0	0.9	0.1	0.0	5.0
Parks Infra. Reserve	1.0	3.4	3.3	1.1	1.1	9.9
Vehicle Reserve	0.9	0.7	0.6	1.4	5.5	9.1
Sewer Reserve	0.8	0.1	0.0	0.0	0.0	0.9
Roads Infra. Reserve	0.6	0.0	0.1	0.0	0.0	0.7
Keele Valley Landfill Reserve	0.2	0.0	0.0	0.0	0.0	0.2
Uplands Revenue Reserve	0.1	0.7	0.1	0.1	0.3	1.2
Heritage Reserve	0.0	0.0	0.0	0.0	0.0	0.0
Grand Total	18.7	15.4	14.0	10.7	9.2	68.1

Note: some numbers may not add due to rounding.

Highlighted below is the consolidated budget for this funding source and selected examples of associated capital projects:

Table 18: Infrastructure Reserve Funded Projects (with Examples)

<i>2015 Budget(\$M)</i>	<i>2016 Plan(\$M)</i>	<i>2017 Plan(\$M)</i>	<i>2018 Plan(\$M)</i>
18.7	15.4	14.0	10.7
Major Projects	Major Projects	Major Projects	Major Projects
Library Resources	Library Resources	Library Resources	Library Resources
Rd/Watermain Rehab	Rd/Watermain Rehab	Rd/Watermain Rehab	Rd/Watermain Rehab
Kleinburg United Church Renovation	Replace 7972 Pumper	Replace 7955 Aerial	Promenade Green Park-Tennis Court
Replace 7966 Rescue	Replace 7971 Pumper	Vellore Village Cc - Soccer Field	

It should be noted, infrastructure renewal is also funded from other sources discussed within this report, such as capital from taxation, debentures, gas tax, etc. The total annual capital budget allocated to infrastructure renewal averages \$33M/year or approximately 37% of capital plan.

The Uplands Reserve is currently experiencing challenges. The purchase of a chairlift has placed this reserve in a negative position. As well, there continues to be a need to fund capital initiatives which results in this reserves continued negative position. Revenues received from Uplands are insufficient to replenish this reserve over the forecast timing.

Other Reserves

There is one reserve that is in a negative position: Sale of Public Lands. Due to timing of events this reserve is permitted to be in a deficit position. Typically the construction capital project occurs in advance of the land disposal. However, the commitment is recorded and only recovered once the land sale proceeds are received.

Innovation Reserve

The creation of an Innovation Reserve was approved in 2012 to provide seed funding for innovative propositions which require upfront investment. Departments with projects that qualify submit a business case which is reviewed by the Directors' Working Group and the Senior Management Team. The business case includes the requirement for a payback schedule, indicating the efficiencies or revenue generation anticipated to result from the initiative.

There were two applications submitted this budget cycle. Attachment 5 provides the detailed applications and payback calculations. Below is a summary of the requests:

i. Office of Partnerships

The Executive Director has put forward a request for seed funding to create an Office of Partnerships which will be the centralized point of coordination and contact for the Municipal Sponsorship Program. This program is intended to assist the City in generating revenues which will take some pressures off the tax base through opportunities such as naming rights, signage, product placement, advertising on vehicular assets, website, co-branding, exclusivity agreements, supplier agreements, loyalty programs and event sponsorship. This program is supported by a consultant report by The Centre of Excellence for Public Sector Marketing called "Marketing Partnerships: Strategy and Implementation Plan" provided to the City and presented to Council in November 2013. Within the report the estimated costs of running the program are outlined as well as the estimated potential revenue that could be generated by the program. An initial investment of \$1.01M, including a 10% interest component, is requested with an estimated payback period of 4 years.

ii. Fire Training Tower

Fire and Rescue Services has put forward a request for funding to construct training tower facilities at the JOC. Fire and Rescue Services must have a high degree of competence in order to ensure the health and safety of its firefighters and meet service level standards. The primary function of the facility would be used to train Vaughan's firefighters in the latest techniques of firefighting and control of emergency situations. A training tower would result in approximately \$35K in savings per year for training, as well as provide for the possibility for new revenue generation for the City. There are several different organizations that require fire tower training facilities and there is a great deal of competition for the time slots currently available in the GTA. The addition of a training tower in Vaughan would service college pre-service programs, regional training schools, Municipal Health and Safety Association, private training companies and York Region Fire Services. An initial investment of \$1.32M, including a 10% interest component, is requested with an estimated payback period of 10 years.

C. Debenture Funding

Debenture funding is primarily utilized for the City's road and bridge replacement program. Due to the overall substantial asset value and its lengthy life cycle, utilizing long-term debt is a prudent strategy to spread these costs over time. The project values planned for the DRAFT 2015 Budget and 2016-18 Plan are as follows:

Table 19: Debenture Funded Projects

\$M	2015 Budget	2016 Plan	2017 Plan	2018 Plan
Debenture Projects	4.0	6.9	43.2	12.2

Where funding opportunities exist, available gas tax funding is utilized to reduce required borrowing. Available gas tax funding was leveraged to avoid \$6.0M of borrowing in 2015 and \$10.9M of borrowing in 2016. The closing of past stimulus related projects resulted in funds returned to the Gas Tax reserve, providing the opportunity to fund project from Gas Tax rather than debenture financing. This is a prudent measure which frees up future financial flexibility and reduces the interest component associated with this funding source.

An emerging trend in the capital plan is pressure in the later years for large capital projects with limited or undetermined funding sources i.e. Black Creek Renewal, Joint Public Works/Parks Yard, City Hall Public Square. To balance the budget, debenture financing has been identified as the default funding source. This action results in a significant escalation in debt costs in future years just beyond the forecast. Although debt service costs are well within the 10% policy target, they are forecasted to approach the City's policy threshold within 6 years if alternative funding sources are not identified for some of these large projects. Staff will continue to investigate the availability of alternate funding sources.

D. Capital From Taxation

Each year's operating budget includes an allocation to fund capital projects that are not otherwise funded through Development Charges, reserves, or debentures. These projects are generally of two types:

- Development charge capital project co-funding requirements, as specified in the Act, typically 10% for soft services e.g. libraries, recreational complexes, parks, vehicles, related studies, etc., but could be higher depending on the benefit to the existing population.
- Non-growth related projects which have no other funding source such as new initiatives, technology replacement, new infrastructure beyond development charge service levels, etc.

The DRAFT 2015 and 2016-18 Plan allocates an average of \$6.8M annually to "Capital From Taxation" funded capital projects. Finance staff along with the Directors' Working Group reviewed and prioritized capital project submissions, which were then forwarded to the Senior Management Team (SMT) for further review and prioritization. The criteria used to prioritize projects within this funding source, in order of priority, are:

1. Legal or Regulatory requirements (including financial commitments)
2. Co-funding for growth related projects
3. Infrastructure repair projects
4. Equipment replacement projects
5. New service levels

Based on the Directors' Working Group and SMT reviews some projects were redistributed within the 4 year capital plan and others deferred beyond the plan's horizon. However, due to large growth co-funding projects and corporate initiatives, there still remains an unfunded portion 2016 through 2018.

The new Carrville Community Centre and Library require a large co-funding requirement, representing almost 60% of the 2016 funding amount. This highlights pressures the City is facing to balance existing services, growth requirements and corporate initiatives against limited available funding. The table below highlights the project types, budgets, the extent of the funding shortfall in the outer years, and value of original submissions.

Table 20: Capital From Taxation Project Type Funding

Project Type (\$M)	2015 Budget	2016 Plan	2017 Plan	2018 Plan
Health & Safety	0.1	0.0	0.2	0.0
Legal/Regulatory	0.1	0.2	0.1	0.0
Growth Co-Funding	3.3	6.8	1.8	0.6
Annual Replacement Program	2.5	1.7	2.9	1.7
Technology Replacement	0.4	0.5	0.3	1.0
New Initiative	0.3	0.4	3.1	4.3
Total	6.7	9.5	8.4	7.7
Available Funding	6.7	6.8	6.9	6.9
Difference	0.0	-2.7	-1.5	-0.8

Note: some numbers may not add due to rounding.

As discussed in the operating section, the 2013 Ice Storm resulted in a large depletion of the City's tree canopy. As a result, Public Works presented a plan in June 2014 to replace all the trees lost over a seven year time frame at an annual cost of \$1.5M. The DRAFT 2015 Budget and 2016-18 Plan proposes a special levy be introduced for Ice Storm tree replacement. This levy would be phased in over two years. Capital from taxation funding in the amount of \$0.7M is leveraged to assist in the phasing-in of this program, but unfortunately not sustainable beyond 2015.

Below are highlights of the major projects (between \$0.8M to \$4M) that would be funded from the Capital from Taxation envelope over the next four years:

Table 21: Capital From Taxation Funded Projects (with Examples)

2015 Budget(\$M)	2016 Plan(\$M)	2017 Plan(\$M)	2018 Plan(\$M)
7.4	11.0	9.9	9.2
Major Projects	Major Projects	Major Projects	Major Projects
Tree Replacement	Tree Replacement	Tree Replacement	Tree Replacement
Emerald Ash Borer Program	Emerald Ash Borer Program	Emerald Ash Borer Program	Emerald Ash Borer Program
Ice Storm Tree Replacement	Ice Storm Tree Replacement	Ice Storm Tree Replacement	Ice Storm Tree Replacement
Streetlight Pole Program	Streetlight Pole Program	Streetlight Pole Program	Streetlight Pole Program
Carrville Cc, Library & District Park (10%)	Carrville Cc, Library & District Park (10%)	Maple Library Renovations	Al Palladini Cc Change Rooms

E. Municipal Gas Tax Funds (AMO)

This is a federally supported program, intended to support Ontario municipalities' investment in environmentally sustainable municipal infrastructure projects, such as water, wastewater, solid waste, local roads, bridges, tunnels, etc. It comes with the expectation that the investments will see Ontarians enjoying cleaner air, cleaner water and reduced greenhouse gas (GHG) emissions. Where possible, the City will use any remaining funds for Roads Program, which is primarily funded through debt financing, saving on interest costs. The municipality must clearly demonstrate that funding used for a project is incremental and the funding enabled a project implementation, enhanced its scope or accelerated its timing.

Municipalities entered into a new Municipal Gas Tax Fund agreement in 2014. This program is administered by the Association of Municipalities of Ontario. The 2014 Federal budget extends funding to 2024 and institutes changes to better meet the needs of municipalities. Changes include:

- Indexing of the fund by an estimated 2% per annum commencing in 2016
- Increasing the number of eligible project categories
- Extending the banking of unspent funds limit to 5 years
- Requiring the development and implementation of an Asset Management Plan prior to December 31, 2016

Staff reviewed the list of capital projects submitted and with concurrence of AMO staff have identified a number of capital projects eligible under the Municipal Gas Tax Funding Agreement. Total gas tax funded projects submitted in the Capital Plan are shown below:

Table 22: Gas Tax Funded Projects

\$M	2015 Budget	2016 Plan	2017 Plan	2018 Plan
Gas Tax Funded	15.3	7.7	7.7	7.1

Relationship to Vaughan Vision 2020

The DRAFT 2015 Budget and 2016-18 Plan is the process of allocating and approving the resources necessary to continue operations and implement Council's approved plans. Embedded within the City's Budget and Plan are resources to move Vaughan's Vision forward. Furthermore, there are specific additional resource requests and capital funds earmarked to support the City's priority initiatives and strategic themes.

Regional Implications

There are no Regional implications associated with this report.

Conclusion

The management and operation of the City of Vaughan is becoming increasingly more complex as the City grows and the regulatory environment increases. Consequently there is a need to broaden the budget horizon and better understand the future implications of today's decisions. The implementation of multi-year budgets provides decision makers with added foresight and ability to proactively grasp future opportunities and prepare for future challenges. This is a very strategic approach and is intended to plan where the City's future resources should be focused to best support the City, its Vision and generate public value.

The City has followed a very thorough process to minimize any tax increase, while maintaining levels of service and meeting regulatory/City policy requirements. Very tight budget guidelines approved by Council were issued to all departments limiting increases. Capital budgets were developed with policy requirements and based on anticipated reserve balances. However, there are many factors that are placing significant pressures on the property tax rate, including:

- Inflation and the impact of escalating labour and external contract costs;
- New development and population growth that while positive for the City overall, also create budget pressures because of the costs of providing additional service volume;
- Timing differences between revenue growth and incremental growth-related costs;
- Increasing requirements to set aside adequate funding to pay for the eventual replacement of all of the new community infrastructure that has been put in place;
- Investments required to transform City administration and service delivery to ensure that they are as efficient and effective as possible; and,
- Unique pressures of the current cycle such as the cost to replace trees lost in the December 2013 Ice Storm and need to transition to more sustainable policies for the planned use of reserves and surpluses.

The Directors' Working Group and Senior Management spent a considerable amount of time reviewing budgets and prioritizing operating and capital requests in order to develop a realistic and responsible financial plan. Although it is possible to further reduce the DRAFT 2015 Budget and 2016-18 Plan, it would be difficult to accomplish without considering the following actions:

- Further increasing existing user fees, or introducing new fees
- Reducing or eliminating premium programs or services
- Reconsidering the timing or scale of strategic or transformational initiatives
- Reconsidering the timing of growth-related investments
- Reducing infrastructure renewal contributions
- Rethinking base service delivery levels

Illustrated below is the estimated 2015 total property tax bill for the average home in Vaughan, valued at \$587,000. At this time, it is unknown what, if any, the property tax increase will be for the Region of York, although it is important to note that almost half of the property tax collected is allocated to the Region. Vaughan's increase amounts to \$85 or 1.79% of the total property tax bill; layering in the Ice Storm Tree Replacement Levy would see the increase at \$91 or 1.92% of the total property tax bill.

Table 23: 2015 Estimated Property Tax Bill

<i>Property Tax Bill</i>	<i>2014 Property Tax</i>	<i>Est. Increase</i>		<i>Est. 2015* Property Tax</i>	
		<i>%</i>	<i>\$/HH</i>		
City of Vaughan	1,279	6.65%	85	1,364	28%
Hospital Levy	57	0.00%	-	57	1%
Region of York	2,296	TBD*	-	2,296	47%
Provincial (Education)	1,119	TBD*	-	1,119	23%
Total Tax Bill	4,750	1.79%	85	4,835	100%
Ice Storm Tree Replacement	0	0.45%	6	6	0%
New Total Tax Bill	4,750	1.92%	91	4,842	100%

**Decisions not available at time of this report. Information will be updated as the budget process proceeds.*

Note: some numbers may not add due to rounding.

Attachments

Attachment 1: Draft Operating Revenue and Expenditure Summary

Attachment 2: Draft Commission Information

Attachment 3: Draft Commission/Category Information

Attachment 4: Draft 4 Year Reserve Continuity Schedule

Attachment 5: Innovation Reserve Applications

Appendix A: Additional Resource Request Submissions

Appendix B: Capital Project Detail Sheet

Note: A hard copy of Attachment 2 and Appendix A & B are on file in the City Clerk's Department.

(Attachments to this report were previously distributed with the Agenda for the January 12, 2015 Finance, Administration and Audit Committee meeting.)

Report prepared by:

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Jackie Macchiusi, CPA, CGA

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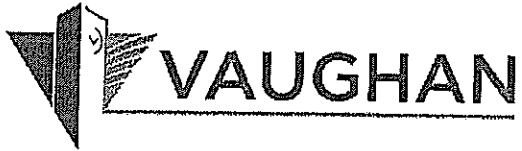
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Rita Selvaggi, CPA, CA
Manager, Financial Planning & Analysis Ext. 8438

Respectfully submitted,

John Henry, CPA, CMA
Commissioner of Finance/City Treasurer

Laura Mirabella-Siddall, CPA, CA
Director, Financial Planning & Analytics



memorandum

DATE: January 30, 2015
TO: MAYOR AND MEMBERS OF COUNCIL
FROM: JOHN HENRY, COMMISSIONER OF FINANCE AND CITY TREASURER
LAURA MIRABELLA-SIDDALL, DIRECTOR OF FINANCIAL PLANNING & ANALYTICS
RE: FINANCE, ADMINISTRATION AND AUDIT COMMITTEE – February 2, 2015
DRAFT 2015 BUDGET AND 2016-2018 PLAN

Recommendation

The Commissioner of Finance and City Treasurer and the Director of Financial Planning and Analytics, in consultation with the Interim City Manager and the Senior Management Team recommend:

1. That Council provide direction to staff on which quantified service adjustments listed in Attachment 1, based on the January 23, 2015 Commission presentations, are to be incorporated in the 2015 Budget and 2016-2018 Plan;
2. That Council provide direction to staff on which capital projects listed in Attachment 2 are to be deferred; and
3. That Council provide direction to staff on whether the unquantified options listed in Attachments 1, 4 and 5 should be further reviewed for either inclusion in the 2015 Budget and 2016-2018 Plan or consideration during the next budget cycle.

Economic Impact

The multi-year budget and financial plan presented on January 12, 2015 identified incremental tax rates of 7.14% (2015), 7.58% (2016), 4.93% (2017), and 5.35% (2018). The Committee passed a motion directing staff to work toward a set target not to exceed 3% per annum for the period of four years.

On January 23, 2015 the Committee received a series of presentations that outlined several options for reducing the economic impacts noted above including new or increased fees or other revenues, deferring capital projects, potential service adjustments, potential changes in how services are delivered, and other potential corporate adjustments. The presentations included discussions of the implications of each of the options. Staffs are now seeking direction on which of these options should be included in a revised DRAFT 2015 Budget and 2016-18 Plan.

If all options were included, the economic impact would be:

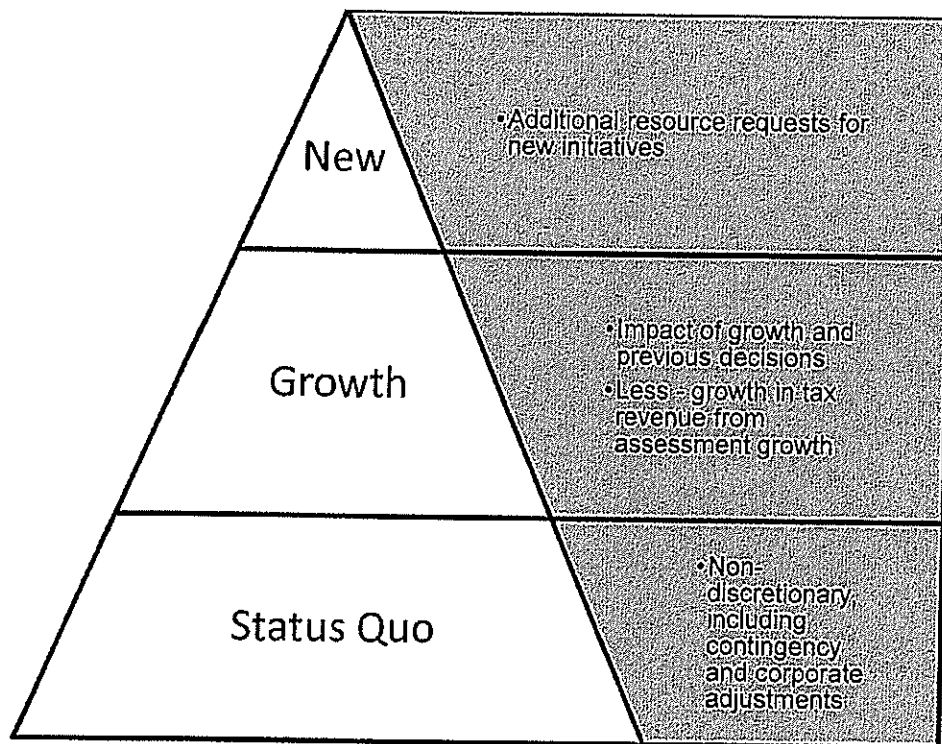
	2015		2016		2017		2018	
	\$M	%	\$M	%	\$M	%	\$M	%
Preliminary Incremental Tax Impact	11.70	7.13	13.40	7.58	9.60	4.93	11.10	5.35
Potential Budget Levers:								
Options to Reduce or Eliminate Programs/Services	2.47	1.51	3.71	2.16	4.93	2.73	4.78	2.52
Growth-related Investments Deferred - Capital	1.40	0.86	1.71	0.99	4.97	2.75	3.46	1.82
Growth-related Investments Deferred - Operational	1.73	1.06	2.05	1.19	1.50	0.83	0.41	0.21
Options to Increase Existing User Fees or Introduce New Fees	0.05	0.03	0.10	0.06	0.10	0.06	0.10	0.05
Options for Innovative Service Delivery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Strategic or Transformational Initiatives Deferred	1.95	1.19	0.91	0.53	0.96	0.53	0.51	0.27
Other Adjustments	0.32	0.20	-0.14	-0.08	0.57	0.32	0.37	0.19
Sub-Total	7.93	4.85	8.35	4.86	13.09	7.25	9.68	5.10
Potential Incremental Tax Impact	3.77	2.31	5.05	2.94	-3.43	-1.90	1.48	0.78
Council Direction (up to 3%)	4.90	2.99	5.05	2.94	5.40	2.99	5.72	3.02
Potential Fiscal Flexibility	-1.12		0.00		-8.83		-4.24	

Background

Developing a financial plan and budget is a complex activity that must consider multiple service lines, programs and supporting financial components. Recognizing this challenge, new this year, the Committee heard budget presentations from the City Manager, each Commissioner, the Fire Chief, and the CEO of Vaughan Public Libraries. These presentations were intended to provide Council with additional context on the initial budget pressures and to outline potential options for reducing those pressures.

Budget pressures were categorized using a conceptual framework that consisted of three components. The Status Quo represented pressures that exist just to continue to provide existing levels of service to existing residents, primarily price pressures from pre-determined labour cost increases and material or service contracts. Growth-related pressures represented the net amount by which the operating costs associated with providing existing levels of services to new residents exceeded expected assessment growth. The final component of the framework consisted of requests for additional resources to support strategic, transformational, or new initiatives.

Illustration 2: Conceptual Budget Framework



The presentations included over 180 options to reduce status quo, growth, and new initiative pressures. Where possible, the presentations included information about the implications of each of the options, taking into account impacts on service levels, the achievement of Vaughan Vision 20|20 objectives, and the results of the Citizen Survey to support Council's consideration. Options were based, in part, on whether additional resource requests made through the 2015 Budget process were related to discretionary or non-discretionary pressures. This communication lists the financial impacts of options, where available. Many of the options identified require additional analysis in order to assess feasibility and/or develop financial estimates. These have also been indicated in Attachments 4 and 5 by denoting a TBD for the estimate and indicating whether implementation could be achieved in the short-, medium- or long-term.

This analysis shows all discretionary additional resource requests have been deferred. These are listed in Attachments 3 and 6. While this could help mitigate the tax rate impact in the short-term, it would create a backlog of needs that would need to be addressed in order to ensure that services are maintained, efficiencies are achieved, or strategic goals are met. In addition, even if all discretionary initiatives are deferred to beyond 2018, service adjustments or increased revenues would be required to achieve an incremental tax rate increase of not more than 3% per year.

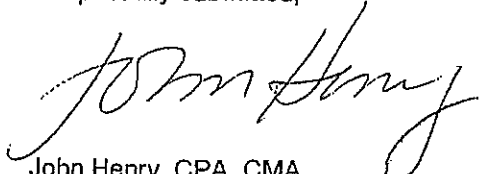
Depending on the levers incorporated, further corporate adjustments may be required. These could include changing Vaughan Holdings Inc.'s (VHI) dividend policy, issuing one or more special dividends from VHI, or reducing infrastructure renewal reserve contributions. These additional options are listed in Attachment 7. Reducing infrastructure renewal reserve contributions would further erode the City's ability to ensure that its existing asset base can be maintained in a state of good repair. However, if required as a temporary measure, staff would be in a position to re-assess any requirements as Phase 2 of the Asset Management Plan is implemented over the next two years.

In addition to the potential budget levers identified, two additional pressures have been identified and included in the potential economic impacts noted above. These are included in Attachment 7. Staff are preparing Communications to provide further information on these non-discretionary adjustments for the February 9, 2015 meeting.


Attachments

1. Options to Reduce or Eliminate Programs/Services
2. Growth-related Investments Deferred – Capital Related Operational Costs
3. Growth-related Investments Deferred – to Support City Services
4. Options to Increase Existing User Fees or Introduce New Fees
5. Options for Innovative Service Delivery
6. Strategic or Transformational Initiatives Deferred
7. Other Adjustments

Respectfully submitted,



John Henry, CPA, CMA
Commissioner of Finance/City Treasurer



Laura Mirabella-Siddall, CPA, CA
Director of Financial Planning & Analytics

Copy to:

Attachment 1: Options to Reduce or Eliminate Programs/Services

Commission/Category	Budget Lever	2015		2016		2017		2018		Total
		\$M	%	\$M	%	\$M	%	\$M	%	\$M
Public Works	Increase park grass cutting intervals	0.90	0.55	0.90	0.52	0.90	0.50	0.90	0.47	2.70
Public Works	Reduce winter sidewalk maintenance	0.11	0.07	1.10	0.64	1.10	0.61	1.10	0.58	2.31
Strategic & Corporate Services	New service delivery models: savings	0.50	0.31	0.50	0.29	0.50	0.28	0.50	0.26	1.50
Public Works	Eliminate Windrow	0.00	0.00	0.12	0.07	1.20	0.66	1.20	0.63	1.33
City Manager	Eliminate Commissioner of Community Services Office	0.30	0.18	0.30	0.17	0.30	0.17	0.30	0.16	0.90
Public Works	Reduce shrub bed contract	0.25	0.15	0.25	0.15	0.25	0.14	0.25	0.13	0.75
Strategic & Corporate Services	Fleet Operational review: savings	0.15	0.09	0.15	0.09	0.15	0.08	0.15	0.08	0.45
Public Works	Eliminate condo waste collection	0.08	0.05	0.15	0.09	0.15	0.08	0.15	0.08	0.38
Strategic & Corporate Services	Crossing Guards	0.10	0.06	0.10	0.06	0.10	0.06	0.10	0.05	0.30
Legal & Administrative Services:	Eliminate public education/outreach	0.00	0.00	0.00	0.00	0.14	0.08	-0.01	-0.01	0.14
Public Works	Eliminate Public Works newsletter	0.04	0.02	0.04	0.02	0.04	0.02	0.04	0.02	0.12
Public Works	Reduce boulevard grass cutting	0.04	0.02	0.04	0.02	0.04	0.02	0.04	0.02	0.11
Strategic & Corporate Services	New RFP for cafeteria services	0.00	0.00	0.05	0.03	0.05	0.03	0.05	0.03	0.10
Public Works	Reduce horticulture displays	0.02	0.01	0.02	0.01	0.02	0.01	0.02	0.01	0.05
Strategic & Corporate Services	Eliminate golf/ski programs	TBD		TBD		TBD		TBD		
Legal & Administrative Services	Parks & Community Patrol - reduction in community presence	TBD		TBD		TBD		TBD		
Legal & Administrative Services	Archival Services of Local Artifacts	TBD		TBD		TBD		TBD		
Legal & Administrative Services	Events & Council Security	TBD		TBD		TBD		TBD		
Legal & Administrative Services	Courier Services	TBD		TBD		TBD		TBD		
Legal & Administrative Services	Animal Shelter	TBD		TBD		TBD		TBD		
	Lever Total	2.47	1.51	3.71	2.16	4.93	2.73	4.78	2.52	

Attachment 2: Growth-related Investments Deferred – Capital Related Operational Costs

Commission/ Category	Budget/Level	2015				2016				2017				2018				Total
		\$M	%	\$M	%	\$M	%	\$M	%	\$M	%	\$M	%	\$M	%			
Block 11 – Carville Community Centre, Library & District Park																		
Strategic & Corporate Services	B&F-Carville Library (Block 11)	0.00	0.00	0.00	0.00	0.00	0.00	1.32	0.73	0.75	0.40	2.07						
City Manager	Block 11 Community Centre - 5 ARRs (Recreation)	0.00	0.00	0.00	0.00	0.00	0.00	0.79	0.44	0.04	0.02	0.83						
Vaughan Public Libraries	Carville Library (Block 11)	0.01	0.00	0.10	0.06	0.10	0.06	0.66	0.37	0.03	0.02	0.80						
	Block 11 Total	0.01	0.00	0.10	0.06	0.10	0.06	2.77	1.54	0.82	0.43%	3.70						
Fire	Fire Stn 7-4	0.00	0.00	0.85	0.49	0.85	0.49	1.18	0.65	0.62	0.32	2.65						
Fire	Fire Stn 7-6	0.00	0.00	0.00	0.00	0.00	0.00	0.14	0.08	0.60	0.32	0.74						
Vaughan Public Libraries	Vellore Village – South	0.10	0.06	0.61	0.35	0.61	0.35	0.03	0.01	0.03	0.01	0.76						
Vaughan Public Libraries	Vellore Village - North	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.01						
Planning	PK-6108-18 Riverside Park – Tennis Court Design & Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01						
Planning	PK-6275-18 Rimwood Park – Fencing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Planning	PK-6287-16 UV2-D1 – Block 18 District Park Development	0.00	0.00	0.05	0.03	0.05	0.03	-0.05	-0.03	0.00	0.00	0.00						
Planning	PK-6296-18 Bathurst Estate Park – Tennis Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01						
Planning	PK-6308-18 UV1-N25 – Block 40 Neighbourhood Park Design & Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.09	0.05	0.09						
Planning	PK-6310-18 UV1-N29 – Block 47 Neighbourhood Park Design & Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.05	0.10						
Planning	PK-6329-17 Civic Centre – Public Square Design	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.01	0.00	0.00	0.02						
Planning	PK-6340-17 Frank Robson Park – Ball Diamond Irrigation System	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.01						
Planning	PK-6349-18 Vaughan Grove Sports Park – OSA Sports Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.02	0.04						
Planning	PK-6365-15 UV1-D4 – Block 40 District Park Construction	0.26	0.16	-0.26	-0.15	-0.26	-0.15	0.00	0.00	0.00	0.00	0.00						

Attachment 3: Growth-related Investments Deferred – to Support City Services

Commission/ Category	Budget Lever	2015		2016		2017		2018		Total
		\$M	%	\$M	%	\$M	%	\$M	%	\$M
Vaughan Public Libraries	Library operating efficiencies to offset CCRL impact	0.00	0.00	1.00	0.58	1.00	0.55	1.00	0.53	3.00
Strategic & Corporate Services	ICJ-Business Analyst	0.12	0.07	0.11	0.07	0.12	0.07	0.01	0.00	0.36
Public Works	New Park Operating Expenses	0.00	0.00	0.00	0.00	0.23	0.13	0.00	0.00	0.23
Legal & Administrative Services	Legal Counsel - Developments	0.17	0.10	0.00	0.00	0.01	0.00	0.01	0.00	0.19
Legal & Administrative Services	Special Enforcement Unit Officers	0.00	0.00	0.18	0.11	0.00	0.00	0.01	0.00	0.19
Public Works	Heavy Equipment Operator 1	0.16	0.10	0.01	0.00	0.01	0.00	0.01	0.00	0.18
Legal & Administrative Services	Animal Control officers	0.00	0.00	0.16	0.09	0.00	0.00	0.01	0.00	0.17
Legal & Administrative Services	Property Standards Officer	0.00	0.00	0.16	0.09	0.00	0.00	0.01	0.00	0.17
Public Works	PW Equipment Operator 1	0.00	0.00	0.00	0.00	0.16	0.09	0.01	0.00	0.17
Strategic & Corporate Services	ITM-Property Tax System - system maintenance	0.00	0.00	0.16	0.09	0.00	0.00	0.00	0.00	0.16
Legal & Administrative Services	Real Estate - Acquisitions	0.13	0.08	0.00	0.00	0.01	0.00	0.01	0.00	0.15
Strategic & Corporate Services	AV-Customer Service Reps	0.00	0.00	0.08	0.05	0.05	0.03	0.01	0.00	0.14
Strategic & Corporate Services	HR Specialist, Workplace Health and Safety	0.00	0.00	0.13	0.08	0.00	0.00	0.01	0.00	0.14
Strategic & Corporate Services	B&F-Capital Project Supervisor	0.13	0.08	-0.01	-0.01	0.01	0.00	0.01	0.00	0.13
Legal & Administrative Services	By-Law and Compliance Supervisor	0.00	0.00	0.12	0.07	0.01	0.00	0.01	0.00	0.13
Strategic & Corporate Services	Human Resources Partner	0.12	0.07	0.00	0.00	0.01	0.00	0.01	0.00	0.13
Planning	Sr Parks and Open Space Planner	0.00	0.00	0.00	0.00	0.13	0.07	0.01	0.00	0.13

Commission/ Category	Budget Lever	2015				2016				2017				2018				Total
		\$M	%	\$M	%	\$M	%	\$M	%	\$M	%	\$M	%	\$M	%	\$M	%	
Finance	Senior Financial Planning Analysts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.12	0.06	0.12	0.06	0.12
Finance	Senior Financial Planning Analysts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.12	0.07	0.00	0.00	0.00	0.00	0.12	0.00	0.12
Strategic & Corporate Services	Strategic Planning Business Analysts	0.10	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.01	0.00	0.01	0.00	0.12	0.00	0.12
Strategic & Corporate Services	Sustainability Coordinator Contract	0.00	0.00	0.00	0.00	0.11	0.06	0.00	0.00	0.01	0.00	0.01	0.00	0.01	0.00	0.12	0.00	0.12
Strategic & Corporate Services	Deferral of Fleet - reserve contribution	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.04	0.11	0.00	0.11
Strategic & Corporate Services	ICI-Business Change Consultant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.06	0.00	0.00	0.00	0.00	0.11	0.00	0.11
Strategic & Corporate Services	ITM-Client Support Analyst - Audio/Video	0.10	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.00	0.11
Planning	Landscape Architect 4yr Contract	0.10	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.11	0.00	0.11
City Manager	Client Services Specialist	0.08	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.10
City Manager	Communications Specialist, Website	0.09	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.10
Finance	Content Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.06	0.00	0.00	-0.01	0.00	0.10	0.00	0.10
City Manager	Development Finance Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.10
Strategic & Corporate Services	Events Coordinator	0.00	0.00	0.00	0.00	0.10	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.10
Strategic & Corporate Services	HR Specialist, Absence and Disability Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.10
Strategic & Corporate Services	HR Administrative Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.09	0.05	0.00	0.00	0.00	0.00	0.09	0.00	0.09
Strategic & Corporate Services	B&F-Technical Clerk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.04	0.00	0.00	0.00	0.00	0.08	0.00	0.08
Strategic & Corporate Services	HR-Admin Coordinator (2yr Contract)	0.08	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.00	0.08
Corporate Services	ITM-New Property Tax System	0.00	0.00	0.07	0.04	0.00	0.00	0.00	0.00	0.01	0.00	0.01	0.00	0.01	0.00	0.08	0.00	0.08
Public Works	New Park Operating Expenses	0.00	0.00	0.08	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.00	0.08
Public Works	Oakbank Pond Maintenance Program	0.00	0.00	0.08	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.00	0.08
Fire	Stores Clerk	0.00	0.00	0.07	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.08	0.00	0.08
Public Works	3 Temporary Summer Students	0.06	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.00	0.07
Legal & Administrative Services	Admin Assistant to Director	0.06	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.00	0.07
Public Works	Admin Clerk E	0.00	0.00	0.06	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.00	0.07
Public Works	Bocce Court Maintenance	0.07	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.00	0.07

Commission/ Category	Budget Lever	2015		2016		2017		2018		Total
		\$M	%	\$M	%	\$M	%	\$M	%	\$M
Legal & Administrative Services	Enforcement - Clerk D									
City Manager	Arts & Culture Marketing Material	0.00	0.00	0.00	0.00	0.07	0.04	0.00	0.00	0.07
Legal & Administrative Services		0.00	0.00	0.06	0.03	0.00	0.00	0.00	0.00	0.06
Legal & Administrative Services	Licensing Officer									
Legal & Administrative Services		0.00	0.00	0.00	0.00	0.06	0.03	0.00	0.00	0.06
Legal & Administrative Services	Paralegal Prosecutor									
Legal & Administrative Services	Primary and Alternate EOC Telephone Systems	0.05	0.03	0.00	0.00	0.01	0.00	0.01	0.00	0.06
Fire		0.00	0.00	0.06	0.04	0.00	0.00	0.00	0.00	0.06
Strategic & Corporate Services	AV-Clerk									
Public Works	New Park Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.03	0.05
Public Works	Dispatch Clerk	0.05	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.05
Public Works	10 Month Horticulture Temp (Shrub Maintenance Crew)	0.00	0.00	0.04	0.02	0.00	0.00	0.00	0.00	0.04
Public Works		0.00	0.00							
City Manager	Additional funding for Special Events	0.00	0.00	0.03	0.02	0.00	0.00	0.00	0.00	0.03
Legal & Administrative Services		0.00	0.00	0.00	0.00	0.03	0.02	0.00	0.00	0.03
Legal & Administrative Services	Part-Time Clerk Typist - Level 3									
Public Works	Aerating Parks	0.04	0.02	-0.01	0.00	0.00	0.00	0.00	0.00	0.03
Public Works	Boulevard Shrub Bed Summer Student Positions	0.00	0.00	0.02	0.01	0.00	0.00	0.00	0.00	0.02
Public Works	Customer Service Administration Clerk									
City Manager	Fertilizing Parks	0.00	0.00	0.02	0.01	0.00	0.00	0.00	0.00	0.02
Public Works		0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.02
Strategic & Corporate Services	HR-Awards Budget Increase	0.00	0.00	0.02	0.01	0.00	0.00	0.00	0.00	0.02
Public Works	City Assisted Tournament Funding	0.00	0.00	0.00	0.00	0.02	0.01	0.00	0.00	0.02
Public Works	Aboriginal Facilitation & Coordination Support	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.00	0.01
City Manager		0.00	0.00	0.00	0.00	0.03	0.02	-0.03	-0.02	0.00
Planning	Zoning By-Law Review	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Lever Total	1.73	1.06	2.05	1.19	1.50	0.83	0.41	0.21	

Attachment 4: Options to Increase Existing User Fees or Introduce New Fees

Commission/Category	Budget/Lever	Implementation Timeline	2015		2016		2017		2018	
			\$M	%	\$M	%	\$M	%	\$M	%
Strategic & Corporate Services	Review current rental recovery	Short-term	0.05	0.03	0.10	0.06	0.10	0.06	0.10	0.05
Vaughan Public Libraries	Non-core program revenues	Short-term	TBD		TBD		TBD		TBD	
Vaughan Public Libraries	Increase other revenues	Short-term	TBD		TBD		TBD		TBD	
Legal & Administrative Services	Increase fines: enforcement not compliance (e.g. parking tickets)	Short-term	TBD		TBD		TBD		TBD	
Strategic & Corporate Services	Recreation fees to include building & facilities cost in cost of programs	Short-term	TBD		TBD		TBD		TBD	
Planning	Q1-15 new fees by-law for Building Standards	Short-term	TBD		TBD		TBD		TBD	
Planning	Development Engineering fee review could impact Planning	Short-term	TBD		TBD		TBD		TBD	
City Manager	Recreation User Fee Study and Older Adult Study	Short-term	TBD		TBD		TBD		TBD	
Legal & Administrative Services	Increase user fees	Medium-term	TBD		TBD		TBD		TBD	
Legal & Administrative Services	New user fees (e.g. parking permits, CIL industrial/employment development)	Medium-term	TBD		TBD		TBD		TBD	
Strategic & Corporate Services	Review service level agreements	Medium-term	TBD		TBD		TBD		TBD	
Strategic & Corporate Services	Offer corporate services/expertise to other organizations	Medium-term	TBD		TBD		TBD		TBD	
Fire	New By-laws (Life Safety, Fire Investigation Fees)	Medium-term	TBD		TBD		TBD		TBD	
Fire	Expand Dispatch Services	Medium-term	TBD		TBD		TBD		TBD	
City Manager	Recreation Other options to improve cost recovery ratios	Medium-term	TBD		TBD		TBD		TBD	
Strategic & Corporate Services	Build a four storey administrative building and lease space	Long-term	TBD		TBD		TBD		TBD	
City Manager	Economic Development - Office of Partnerships	Long-term	TBD		TBD		TBD		TBD	
Lever Total			0.05	0.03	0.10	0.06	0.10	0.06	0.10	0.05

Attachment 5: Options for Innovative Service Delivery

Commission/Category	Budget/Lever	Implementation Timeline	2015		2016		2017		2018	
			\$M	%	\$M	%	\$M	%	\$M	%
Legal & Administrative Services	Print strategy	Short-term	TBD		TBD		TBD		TBD	
Strategic & Corporate Services	Enhancing ITM service contracts	Short-term	TBD		TBD		TBD		TBD	
Legal & Administrative Services	Expand on-line services	Medium-term	TBD		TBD		TBD		TBD	
Legal & Administrative Services	Introduce service kiosks	Medium-term	TBD		TBD		TBD		TBD	
Legal & Administrative Services	Consolidate licensing functions in By-law & Compliance and Clerk's Office	Medium-term	TBD		TBD		TBD		TBD	
Strategic & Corporate Services	Expansion/Integration of Access Vaughan and other departments	Medium-term	TBD		TBD		TBD		TBD	
City Manager	Economic Development Services delivery	Medium-term	TBD		TBD		TBD		TBD	
City Manager	Alternative form of ownership/ program delivery for VMC Community Centre/Library	Long-term	TBD		TBD		TBD		TBD	
Lever Total			0.00		0.00		0.00		0.00	

Attachment 6: Strategic or Transformational Initiatives Deferred

Commission/Category		Budget Lever	2015		2016		2017		2018		Total
			\$M	%	\$M	%	\$M	%	\$M	%	\$M
Strategic & Corporate Services		Systems Analyst/Project leader (Asset Mgmt/Sys Integration)	0.12	0.07	0.12	0.07	0.13	0.07	0.01	0.01	0.38
Strategic & Corporate Services			0.00	0.00	0.12	0.07	0.12	0.07	0.13	0.07	0.37
Strategic & Corporate Services		EDMS Systems Analyst	0.00	0.00	0.13	0.07	0.01	0.00	0.14	0.07	0.27
Legal & Administrative Services		Legal Counsel - Procurement	0.17	0.10	0.00	0.00	0.01	0.00	0.01	0.00	0.19
Finance		Accts Payable Implementation (P2)	0.11	0.07	0.03	0.02	0.01	0.01	0.03	0.02	0.18
Planning		Clerk Typist E (Conversion from PT)	0.16	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.16
Finance		Manager of Development Finance - Special Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.15	0.08	0.15
Fire		Training Officer	0.16	0.10	-0.01	-	0.00	0.00	0.00	0.00	0.15
Finance		Procure to Pay Recommendation Implementation Program-Reporting Officer	0.19	0.11	-0.01	0.00	0.01	0.00	-0.04	-0.02	0.14
Fire		Program/project manager	0.13	0.08	0.00	0.00	0.01	0.00	0.01	0.00	0.14
Strategic & Corporate Services		Property Manager	0.14	0.08	-0.01	-	0.01	0.00	0.01	0.00	0.14
Legal & Administrative Services		Contract Manager	0.12	0.07	0.00	0.00	0.01	0.00	0.01	0.00	0.13
Strategic & Corporate Services		EDMS Technical SME	0.00	0.00	0.00	0.00	0.00	0.00	0.13	0.07	0.13
Strategic & Corporate Services		Systems Analyst/Project leader (GIS Architect)	0.12	0.07	0.00	0.00	0.01	0.00	0.01	0.00	0.13
Strategic & Corporate Services		Systems Analyst/Project leader (JDE-Purchasing CI)	0.12	0.07	0.00	0.00	0.01	0.00	0.01	0.00	0.13
Legal & Administrative Services		Enterprise Risk Project Manager	0.00	0.00	0.00	0.00	0.14	0.08	-0.01	-0.01	0.13
Strategic & Corporate Services		Systems Analyst/Project leader (Fire House)	0.00	0.00	0.12	0.07	0.01	0.00	0.01	0.00	0.13
Strategic & Corporate Services		Systems Analyst/Project Leader (eGov/eServices)	0.00	0.00	0.12	0.07	0.00	0.00	0.01	0.00	0.13
Strategic & Corporate Services		Systems Analyst/Project Leader (JDE - HR)	0.00	0.00	0.12	0.07	0.00	0.00	0.01	0.00	0.13
Strategic & Corporate Services		Systems Analyst/Project Leader (Security Analyst)	0.00	0.00	0.00	0.00	0.12	0.07	0.00	0.00	0.12
Fire		Fire Prevention Inspector	0.00	0.00	0.10	0.06	-0.00	0.00	0.01	0.01	0.12

Commission/Category		Budget Lever	2015		2016		2017		2018		Total
			\$M	%	\$M	%	\$M	%	\$M	%	\$M
Public Works		Operations Review Analyst	0.00	0.00	0.00	0.00	0.10	0.06	0.01	0.00	0.11
City Manager		City Hall Corporate Liaison Coordinator	0.00	0.00	0.00	0.00	0.10	0.05	0.00	0.00	0.10
Finance		Finance Depts - Administrative Assistance	0.09	0.05	-0.00	0.00	0.00	0.00	0.00	0.00	0.10
Planning		Clerk Typist E (DTA)	0.09	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.10
City Manager		Open to Youth Pilot Project	0.00	0.00	0.00	0.00	0.07	0.04	0.00	0.00	0.09
Fire		Emergency Planner (Partial FTE Conversion)	0.05	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.08
City Manager		Professional Services and Risk Management Support	0.05	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.06
Strategic & Corporate Services		Systems Analyst/Project leader (AMANDA - Mobility))	0.03	0.02	0.00	0.00	0.01	0.00	0.01	0.00	0.04
Strategic & Corporate Services		On-Line Citizen Public Engagement Survey	0.08	0.05	0.00	0.00	-0.04	-0.02	0.00	0.00	0.04
Public Works		Vehicle and Equipment GPS	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.02
Fire		Public Awareness-PrePE Initiative Budget Increase	0.00	0.00	0.00	0.00	0.05	0.03	-0.03	-0.01	0.02
Legal & Administrative Services:		Constituent Inquiry Tracking	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.02
Planning		Administrative Assistant	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.02
Strategic & Corporate Services		Community Climate Change Action Plan Project Fund	0.00	0.00	0.02	0.01	0.00	0.00	0.00	0.00	0.02
City Manager		Diversity & Inclusivity Signage and Communication Program	0.00	0.00	0.00	0.00	0.08	0.04	-0.06	-0.03	0.02
City Manager		Concert Series Launch at City Hall	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.00	0.01
City Manager		Additional Funding for Recognition Events	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.00	0.01
Strategic & Corporate Services		Systems Analysts/project leader JDE PT	0.00	0.00	-0.00	0.00	0.00	0.00	0.00	0.00	0.01
Vaughan Public Libraries:		Maple Feasibility Study	0.00	0.00	0.07	0.04	-0.07	-0.04	0.00	0.00	0.00
Legal & Administrative Services:		Strategic Risk Consultant	0.00	0.00	0.00	0.00	0.05	0.03	-0.05	-0.03	0.00
		Lever Total	1.95	1.19	0.91	0.53	0.96	0.53	0.51	0.27	

Attachment 7: Other Adjustments

Commission/ Category	Budget/Lever	2015		2016		2017		2018		Total
		\$M	%	\$M	%	\$M	%	\$M	%	\$M
Corporate	PowerStream Dividends	0.15	0.09%	0.26	0.15%	0.16	0.09%	0.35	0.18%	0.91
Corporate	Special Dividend	0.00	0.00%	0.61	0.35%	0.00	0.00%	0.00	0.00%	0.53
Corporate	Infrastructure Renewal Contributions - 50% of policy	0.41	0.25%	0.00	0.00%	1.53	0.85%	1.01	0.53%	2.95
Corporate	Great West Life	0.00	0.00%	-0.70	-0.41%	-0.78	-0.43%	-0.70	-0.37%	-2.17
Corporate	Insurance Premium - OMEX	-0.32	-0.20%	-0.37	-0.22%	-0.34	-0.19%	-0.29	-0.15%	-1.32
Public Works	Tree Levy	0.08	0.05%	0.07	0.04%	0.00	0.00%	0.00	0.00%	0.15
	Lever Total	0.32	0.20%	-0.14	-0.08%	0.57	0.32%	0.37	0.19%	