

SPECIAL COUNCIL - FEBRUARY 11, 2013

PROPOSED 2013 OPERATING/CAPITAL BUDGETS AND 2014 TO 2016 PLAN - PRESENTATION

(Referred)

Finance and Administration Committee of January 21, 2013:

- 1) That the presentation by the Commissioner of Finance & City Treasurer, and C4, presentation material, entitled "Proposed 2013 Budget and 2014-2016 Plan", dated January 21, 2013, be received;
- 2) That the following deputations be received:
 1. Mr. Raul Gonzalez, Broomlands Drive, Vaughan;
 2. Mr. Sam Maltese, Vaughan World Series Slo-pitch League, Royal Ridge, Maple; and
 3. Ms Joanne LaBrash, City of Vaughan Baseball & Softball Association, Keele Street, Maple;
- 3) That the following communications be received:
 - C2 Memorandum from the City Manager, the Commissioner of Finance & City Treasurer, and the Director of Budgeting & Financial Planning, dated January 21, 2013; and
 - C3 Memorandum from the Commissioner of Finance & City Treasurer, dated January 21, 2013;
- 4) That the Proposed 2013 Operating/Capital Budget be approved, and the 2014-2016 Plan be recognized;
- 5) That the final tax rate adjustment associated with the approved Vaughan Hospital Land Financing Strategy amended on April 5, 2011, be implemented;
- 6) That staff further review applicable legislation and report back to Council on any opportunities for the Province to amend legislation relating to linear assets and revenue opportunities; and
- 7) That this item be forwarded to the Special Council meeting of February 11, 2013.

Attachments

1. Presentation material, entitled "*Proposed 2013 Budget and 2014-2016 Plan*", dated January 21, 2013.
2. Communication C2 from the Finance and Administration Committee meeting of January 21, 2013, memorandum from the City Manager, the Commissioner of Finance & City Treasurer, and the Director of Budgeting & Financial Planning, dated January 21, 2013.
3. Communication C3, from the Finance and Administration Committee meeting of January 21, 2013, memorandum from the Commissioner of Finance & City Treasurer, dated January 21, 2013.

1/18/2013

C 4
COMMUNICATION

F&A -

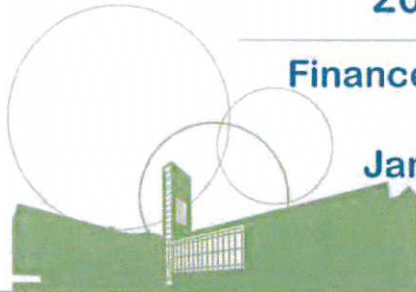
JAN 21/13

ITEM -

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Proposed 2013 Budget and 2014-2016 Plan

Finance and Administration
Committee
January 21st, 2013



Financial Sustainability
Always a Key Priority



Agenda

- Purpose
- Budget objective & principles
- Proposed budget overview
- Property taxes in perspective
- Q & A



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Proposed 2013 Budget
2014-2016 Plan





Purpose

- Provide Committee with the Proposed Budget and Plan
- Recommend it be forwarded to the February 11, 2013 Special Council Meeting
- Approve the current year & recognize future budgets at the Special Council Meeting



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Proposed 2013 Budget
2014-2016 Plan



Budget Objective

“To balance the pressures of maintaining existing services and growth requirements against available future City funding/resources necessary to undertake and manage operations and corporate initiatives”



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Proposed 2013 Budget
2014-2016 Plan



Budget Principles

Managing our future

- Resourcing our Vision "Corporate Planning Process"
- Looking to the future with multi-year budgets
- Managing operations through business planning

Managing tax increases

- Specific budget policy & guidelines
- A thorough multi-layer review process

Collectively, these principles aid in developing realistic and responsible financial plans.



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Proposed 2013 Budget
2014-2016 Plan



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Process

- Budget deliberations started on Nov. 12th, 2012
- 6 Public F&A Committee Meetings
(3 day meetings & 3 evening meetings)
- Draft Budget reflected a 4.6% tax rate incr. = \$7.8m
- Deliberations resulted in a \$2.8m reduction
- Proposed tax rate increase = 2.69%



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Proposed 2013 Budget
2014-2016 Plan

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Quick Facts



Proposed Budget

	2012	(Forecasted)			
		2013	2014	2015	2016
Average residential assessment	\$ 485,122	\$ 517,000	\$ 551,000	\$ 587,000	\$ 626,000
***Total taxes levied on the average assessed home	4,513	4,597	4,700	4,810	4,935
City of Vaughan portion (27%) excl. Hospital	1,196	1,228	1,284	1,357	1,427
City of Vaughan tax adjustment % on total taxes		0.7%	1.2%	1.6%	1.5%
Hospital Capital Levy on the avg. home	47	58	58	58	58
Reduction for qualifying seniors	313	321	336	355	374
A 1% increase in the tax rate generates	\$1.4m	\$1.495m	\$1.582m	\$1.700m	\$1.846m
Impact of a 1% increase on the average home	\$ 11.45	\$ 11.96	\$ 12.28	\$ 12.84	\$ 13.57
Assessment growth (projected)	3.10%	2.26%	3.00%	2.80%	2.80%
Proposed/Forecasted Tax Rate Increases		2.69%	4.59%	5.70%	5.16%

***Forecast based on Vaughan's proposed %: Region @ 2%, School Board @ 0%

\$ impact on the avg. 2013 tax bill



\$32



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Proposed 2013 Budget
2014-2016 Plan



Building The Budget



	2013			2014			2015			2016		
	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.
Operating Budget												
Base Budget	1.82%	2.72	\$22	2.15%	3.40	\$26	1.92%	3.26	\$25	3.15%	5.82	\$43
ARR	0.87%	1.29	\$10	2.44%	3.85	\$30	3.78%	6.28	\$48	2.01%	3.50	\$27
Sub-total	2.69%	4.01	\$32	4.59%	7.25	\$56	5.70%	9.54	\$73	5.16%	9.32	\$70
Hospital Levy												
0.91%	1.36	\$11										
Total	3.60%	5.37	\$43	4.59%	7.25	\$56	5.70%	9.54	\$73	5.16%	9.32	\$70
Total Capital Budget		57.80			66.56			69.29			105.20	



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Proposed 2013 Budget
2014-2016 Plan



ARR Highlights

Major Additional Resource Request (ARR) Highlights & Elements			
2013 Budget	2014 Budget	2015 Budget	2016 Budget
Community safety			
STN 75 - 10 Firefighters	STN 75 - 10 Firefighters District Chiefs Emergency Planner	STN 78 - 20 Firefighters Training Officer	Hazard/Risk Assessment District Chiefs Fire Prevention Inspector
Community and library services			
Vellore CC Expan.Operator Soccer Field Maintenance Forestry Arborist	Fr. Emmano CC Expan.Operator Forestry Arborist Facilities Maint. and Repairs Playground Safety Testing Hard Surface and Court Repairs Park Maintenance	Civic Centre Res. Library	Block 11 Facility Operator Blvd Shrub Bed Summer Staff Horticulture Shrub Mntce Crew Animal Services Staffing Weed Spraying Program North Maple Park Attendants Carrville PT Facility Operator
City building initiatives			
Zoning By-law Review Strategic Business Analyst Employment Zone, VMC Marketing Action plan for reducing GHG Transportation Engineer	Zoning By-law Review Strategic Business Analyst Business Development Officer Climate change adaptation Study Transportation Engineer	Zoning By-law Review Citizen Engagement Survey Elec. Vehicle Feasibility Pilot New V.V. Strategic Plan EDMS Staffing	



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Proposed 2013 Budget
2014-2016 Plan



Significant Capital Projects

Major Capital Project Highlights & Elements			
2013 Budget	2014 Budget	2015 Budget	2016 Budget
Black Creek Renewal	Black Creek Renewal	Black Creek Renewal	Black Creek Renewal
Road Rehabilitation and Watermain Replacement	Road Rehabilitation and Watermain Replacement	Road Rehaband Watermain Replacement	Road Rehabilitation and Watermain Replacement
EAB/Tree Planting	EAB/Tree Planting	EAB/Tree Planting	EAB/Tree Planting
Block 27/41 Secondary Plans	VMC Storm Water Mgmt Pond	VMC Storm Water Mgmt Pond	Carrville Branch Library Const
Fire Station 7-3 Const	Kleinburg Nashville Watermain	Kleinburg Nashville Watermain	Kleinburg Nashville Watermain
Station 7-5 Pumper	Civic Centre Library Furniture	Carrville CC Design	Carrville CC Construction
Block 11 Valley Rd Crossings	Maple Valley Plan - Phase (A)	Carrville Branch Library Design	Maple Valley Plan - Phase (B)
North Maple Bridge Design	Block 64 Valley Crossing	Block 61 Pedestrian Crossing	New West Yard
Replace Freightliner 7956	Voice Radio Replacement	Fence Repair & Replacement Program	Replace Pumper
Expand/Update Crew Quarters - Stn 75	Replace Volvo Pumper	Replace Rescue Truck	Replace Haz Mat
Corporate Asset Management	Corporate Asset Management	Corporate Asset Mgmt	Maple Library Renovations
Kleinburg Library Building Repairs		Elec. Doc. Mgmt System	
SWM - Pine Valley/Club House			



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Proposed 2013 Budget
2014-2016 Plan



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Guiding Policies

Dedication to financial management through best practices and prudent policies

Policy	Estimated @ December 31st					Target
	2012	2013	2014	2015	2016	
Discretionary Reserve Ratio	79%	75%	71%	71%	74%	>50% of own source revenue
Working Capital Ratio	10%	10%	9%	9%	8%	10% of own source revenue
Debt Level Ratio*	6%	6%	6%	6%	6%	<10% of own source revenue

*Includes guarantees for Ontario Soccer Association and Vaughan Sports Complex
 *Some reserves are based on surplus contributions, which are not planned or budgeted.



Proposed 2013 Budget
2014-2016 Plan



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Cost of Municipal Services

	2013	2014	2015	2016
FIRE AND RESCUE SERVICES*	\$293	\$299	\$319	\$321
PUBLIC WORKS & ROAD SERVICES	\$277	\$290	\$291	\$286
VAUGHAN PUBLIC LIBRARIES*	\$107	\$105	\$126	\$126
RECREATION*	\$107	\$105	\$103	\$100
INFRASTRUCTURE	\$103	\$105	\$107	\$115
PARKS	\$102	\$104	\$103	\$107
WASTE MANAGEMENT	\$70	\$71	\$73	\$75
CORPORATE ADMINISTRATION	\$64	\$97	\$132	\$182
BUILDINGS AND FACILITIES	\$65	\$67	\$65	\$80
DEVELOPMENT	\$40	\$41	\$38	\$35
TOTAL	\$1,228	\$1,284	\$1,357	\$1,427



*Based on average residential assessment

*Building & Facility costs included in Fire, Recreation, and Library categories

Note – Corporate Admin Increase due to contingency and capital requirements



Proposed 2013 Budget
2014-2016 Plan

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Household Spending Comparison

2013 Taxes In Perspective

<u>Typical Household Costs</u>	<u>Annual*</u>	<u>Monthly**</u>
Hydro (Avg 1000Kwh consumption/month)	\$1,675	\$140
Natural Gas (Based on 1500-2000sqft home)	\$1,126	\$95
60L of gas/week	\$3,975	\$330
Car Insurance (Avg GTA premium)	\$2,023	\$170
Dinner (2 adults @2x/month)	\$1,200	\$100
<i>Figures based on local service provider information</i>		
TOTAL CITY SERVICES	\$1,228	\$102

- Over 30 Dept's offering 100s of services & programs
- For less than many household expenses



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Proposed 2013 Budget
2014-2016 Plan

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Tax Increase Comparison

2011 -2013 Preliminary Total Tax Rate Increase Comparison

Municipality	3 yr total	2013 Approved	2013 Proposed	2012	2011
1 Caledon	21.34%	5.70%		5.24%	10.40%
2 Mississauga	20.20%	7.00%		7.40%	5.80%
3 King	17.98%	3.42%		8.90%	5.66%
4 Oakville	15.49%	3.01%		6.55%	5.93%
5 Barrie	14.20%		4.10%	3.60%	6.50%
6 Brampton	13.90%	4.90%		4.90%	4.10%
7 Newmarket	13.58%	3.74%		3.95%	5.89%
8 Milton	12.56%		4.10%	3.60%	4.86%
9 Richmond Hill	12.05%		6.65%	2.45%	2.95%
10 Aurora	11.88%		5.17%	4.77%	1.94%
11 Burlington	8.19%		4.00%	3.29%	0.90%
12 Vaughan	7.59%	2.69%		2.95%	1.95%
13 Markham	3.00%		1.50%	1.50%	0.00%
Average	13.23%		4.23%	4.55%	4.38%

Updated as of January 18, 2013



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Proposed 2013 Budget
2014-2016 Plan

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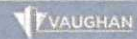


Discussion Q & A



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Proposed 2013 Budget
2014-2016 Plan





memorandum

C 2
COMMUNICATION
F&A - JAN 21/13
ITEM - 2

Date: January 21st, 2013

To: Mayor and Members of Council

From: Clayton D. Harris, City Manager
Barbara Cribbett, Commissioner of Finance & City Treasurer
John Henry, Director of Budgeting & Financial Planning

SUBJECT: Finance and Administration Committee – January 21st, 2013
Item 2: Proposed 2013 Operating/Capital Budgets and 2014-2016 Plan

RE: Recommendations and Background

Recommendation

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

1. That the Proposed 2013 Operating/Capital Budget be approved and the 2014-2016 Plan be recognized; and
2. That the final tax rate adjustment associated with the approved Vaughan Hospital Land Financing Strategy amended on April 5th, 2011 be implemented; and
3. That this item be forwarded to the Special Council Meeting of February 11, 2013.

Contribution to Sustainability

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

Specific principles included in the Budget Guidelines, approved by Council, which contribute to financial sustainability are:

Managing our future

1. Resourcing our Vision "Corporate Planning Process"
2. Looking to the future with multi-year budgets
3. Managing operations through business planning

Managing tax increases

4. Specific budget policy & guidelines
5. A thorough multi-layer review process

Collectively, these principles aid in developing realistic and responsible financial plans.

Economic Impact

Illustrated below are the economic impacts associated with the City's Proposed 2013 Operating/Capital Budget and 2014-2016 Plan. Additional details are provided in three attachments.

	2013			2014			2015			2016		
	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.
Operating Budget												
Base Budget	1.82%	2.72	\$22	2.15%	3.40	\$26	1.92%	3.26	\$25	3.15%	5.82	\$43
ARR	0.87%	1.29	\$10	2.44%	3.85	\$30	3.78%	6.28	\$48	2.01%	3.50	\$27
Sub-total	2.69%	4.01	\$32	4.59%	7.25	\$56	5.70%	9.54	\$73	5.16%	9.32	\$70
Hospital Levy	0.91%	1.36	\$11									
Total	3.60%	5.37	\$43	4.59%	7.25	\$56	5.70%	9.54	\$73	5.16%	9.32	\$70
Total Capital Budget		57.80			66.56			69.29			105.20	

Communication Plan

Public consultation is integral to building the budget

Public consultation and input are important elements of the budget process and essential to validate the needs of the community and balance them within available resources. For this reason, all Finance and Administration Committee meetings are open to the public. Community comments and input regarding the budget are received throughout this process and considered by Members of Council during budget deliberations. In the interest of increasing the community's awareness, these meetings were extensively advertised on the City's website and other media methods. Overall, six Finance and Administration Committee meetings were held, including three evening meetings, which generated community input that was incorporated into Council's decision making process. All related documentation and items are available on the City's dedicated budget site.

In addition to the above, the City hosts other committees and consultation activities, which incorporate significant public engagement. Although separate processes, public feedback obtained at these events has also migrated into the budget process.

Final Opportunity for Community Input / Budget Approval Communication

In addition to the above section, a Special Council meeting is scheduled on February 11, 2013 to provide the public with a final opportunity to comment on the City's Budget. This meeting will be advertised in advance and is consistent with the City's public notification by-law.

Following approval of the budget, the appropriate media releases will be distributed per City policy. The media releases will articulate the strong management practices and oversight the City currently has in place to provide residents with value for their property tax dollar.

Purpose

The purpose of this report is to approve the Proposed 2013 Operating/Capital Budget and recognize the 2014-2016 Plan and to forward this item to the Special Council Meeting of February 11th, 2013.

Background – Analysis and Options

Shaping the Future

As the City moves forward, financial sustainability must continue as one of Vaughan's key priorities. Over the next decade, the City of Vaughan is expected to undergo a tremendous transformation fueled by sustained high growth rates, provincially driven intensification, infrastructure renewal pressures, and a number of vision based master plans reflecting important community needs.

As the City becomes increasingly more sophisticated, it will face increasing financial pressure beyond the many factors currently placing strain on the property tax rate and reserve balances to maintain existing service levels. These pressures often require continuous funding solutions, typically taxation.

Recognizing the City is becoming increasingly more sophisticated with each passing year, the budget horizon was broadened to unveil and shape the future. This action provides decision makers with added foresight and the ability to proactively grasp future opportunities and understand the longer-term implications of decisions. This year, the City developed a 4 year operating and capital plan, which is integrated with the City's Corporate Planning Process. The primary benefits of this step are numerous:

- ✓ Develop an achievable and resourced plan
- ✓ Ensure resource allocation is guided by the City's vision and strategic themes
- ✓ Better communicate the City's direction and focus

Operating Budget Approach

The City has always considered increasing taxes as a last resort.

Through prudent policies, tight budget guidelines and strong leadership, the City has provided residents tremendous value by offering some of the lowest property tax rates in York Region and the Greater Toronto Area, while providing high quality services to the community.

The City's approach to the operating budget was to first develop the Base Budget through the issuance of very strict budget guidelines. Under these guidelines, departments were only permitted to include very specific adjustments in their Base Budget, which were related to predetermined agreements, contracts or Council approved increases. It is important to note, the guidelines do not allow "across the board" increases or increases for new staffing.

To the extent that a department required additional resources, a separate business case was submitted for consideration. These are referred to as Additional Resource Requests (ARR) and were individually vetted through the Directors Working Group, Senior Management Team, and the Finance and Administration Committee. The objective of separating the process into two paths was to identify the minimum resources based on financial commitments and review all other requests on their individual merits.

2013 Operating Budget and 2014-2016 Plan

On November 12th, 2012 the initial Draft Operating Budget and Plan was presented, reflecting a 2013 tax rate increase for the average home equal to 4.6%, or \$64. This tax pressure was largely driven by staff agreements, contractual obligations, utility needs, capital funding requirements, and additional resource requests to service the community. Senior Management and the Directors Working Group spent a significant amount of time reviewing and optimizing the additional resource requests. Reducing requests was difficult for decision makers, who were frequently faced with the dilemma of choosing between "building a progressive City" and "keeping tax rates low". In the end, the process resulted in a blend of ideals, with a number of requests being partially funded internally (over \$2.5m), some redistributed within the planned years and \$3.7m deferred beyond the 4 year plan without guarantee. In some situations the result was not optimal, but necessary to minimize tax pressures on the community.

Subsequent to the presentation of the initial Draft Operating Budget and Plan, six Finance and Administration Committee Meetings were held, two updates were presented and numerous discussions, staff reports and correspondence occurred. The result of this activity is a reduced 2013 Operating Budget. Below is a brief summary of the City's Proposed 2013 Operating Budget and 2014-2016 Plan and associated pressures.

Highlights & Major Budget Elements	2013		2014		2015		2016	
	\$	Rate Incr.	\$	Rate Incr.	\$	Rate Incr.	\$	Rate Incr.
Insurance premiums	500,000	0.33%		0.00%		0.00%	410,263	0.22%
Roads Program Ltd	1,174,511	0.79%	1,206,299	0.76%	1,226,821	0.72%	1,220,252	0.66%
Infrastructure renewal policy funding	686,361	0.46%	577,088	0.36%	716,630	0.42%	1,292,962	0.70%
Investment Income	250,000	0.17%	250,000	0.16%	250,000	0.15%	250,000	0.14%
Water & Wastewater Recovery	(723,790)	-0.48%	(41,000)	-0.03%	(42,000)	-0.02%	(57,894)	-0.03%
Other Capital funding requirements	489,472	0.33%	-	0.00%	-	0.00%	-	0.00%
Reassessment - Tax Adjustments	425,000	0.28%	525,000	0.33%	(275,000)	-0.16%	(175,000)	-0.09%
Carrville CC (contracts, utilities, etc.)				0.00%		0.00%	1,450,000	0.79%
Other Net City Obligations (workforce, contracts, etc.)	(83,471)	-0.06%	878,239	0.56%	1,389,291	0.82%	1,428,569	0.77%
Additional Resource Requests (Note 1)								
- Community Safety	218,799	0.15%	1,242,406	0.79%	3,050,417	1.79%	1,075,656	0.58%
- Community & Library Services	362,291	0.24%	796,838	0.50%	2,631,765	1.55%	1,882,129	1.02%
- City Building Initiatives	271,108	0.18%	678,140	0.43%	558,667	0.33%	(242,117)	-0.13%
- Operational requirements	441,886	0.31%	1,134,793	0.73%	38,506	0.11%	788,310	0.54%
Total Budget Change	4,012,167	2.69%	7,247,743	4.59%	9,545,097	5.70%	9,323,130	5.16%

Average Residential Tax bill	\$32	\$56	\$73	\$70
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Note 1: The 2016 amount is negative due to the removal of one-time expense items.

Below are brief highlights associated with the above listed additional resource requests. A full listing of requests is provided as Attachment #2.

Major Additional Resource Request (ARR) Highlights & Elements			
2013 Budget	2014 Budget	2015 Budget	2016 Budget
Community safety STN 75 - 10 Firefighters	STN 75 - 10 Firefighters District Chiefs Emergency Planner	STN 78 - 20 Firefighters Training Officer	Hazard/Risk Assessment District Chiefs Fire Prevention Inspector
Community and library services Vellore Vill. CC Expansion Facility Operator Soccer Field Maintenance Forestry Arborist	Fr. Ermanno CC Expansion -Facility Operator Forestry Arborist Building and Facilities Maintenance and Repairs Playground Safety Surface Testing Hard Surface and Court Repairs Park Maintenance	Civic Centre Resource Library Operations	Block 11 Facility Operator Boulevard Shrub Bed Summer Student Positions Horticulture Shrub Maintenance Crew Animal Services Staffing Non-selective Weed Spraying Program Avondale Park (North Maple) Attendants Carrville PT Facility Operator
City building Initiatives Zoning By-law Review Strategic Planning Business Analyst Employment Zone, VMC Marketing Local action plan for reducing GHG emissions Roads Labourer & Heavy Equipment Operator Transportation Engineer	Zoning By-law Review Strategic Planning Business Analyst Business Development Officer Climate change adaptation research Transportation Engineer	Zoning By-law Review On-Line Citizen Public Engagement Survey Electric Vehicle Feasibility Program Pilot New Vaughan Vision Strategic Plan EDMS Staffing	

Local Hospital Levy – In addition to the above, the City has taken steps to bring a much needed hospital and other health care resources to Vaughan. The Government of Ontario requires local communities to support the development of a hospital through a local financial contribution. It should be noted the financial support and plan for the Vaughan Hospital was approved on June 15th, 2009 and subsequently amended on April 5th, 2011. The approved final 2013 residential property tax increase associated with the separate Hospital Capital Levy is approximately \$11 or 0.91% for the average home.

Quick Facts

The following information is provided for quick reference to assist in providing the public and Council members with a context within which the Proposed 2013 Budget and 2014-2016 Plan was developed.

Proposed Budget

	2012	(Forecasted)			
		2013	2014	2015	2016
Average residential assessment	\$ 485,122	\$ 517,000	\$ 551,000	\$ 587,000	\$ 626,000
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A 1% increase in the tax rate generates	\$1.4m	\$1.495m	\$1.582m	\$1.700m	\$1.846m
Impact of a 1% increase on the average home	\$ 11.45	\$ 11.96	\$ 12.28	\$ 12.84	\$ 13.57
Assessment growth (projected)	3.10%	2.26%	3.00%	2.80%	2.80%
Proposed/Forecasted Tax Rate Increases		2.69%	4.59%	5.70%	5.16%

***Forecast based on Vaughan's proposed %, Region @ 2%, School Board @ 0%

Capital Budget Approach & Actions

In the preparation of the Capital Budget a number of issues were taken into consideration. The pressures of maintaining existing infrastructure and growth requirements were balanced against available funding, guiding financial policies/ targets, and the impact on future operating budgets and the staff resources to undertake and manage capital projects. Guided by the Vaughan Vision, the Corporate Planning process and the business planning efforts, departments prepared capital project submissions for a 4 year period. Specific actions to help manage the capital program are as follow:

Actively Closing Projects - As a result of this action, staff have closed over 100 projects in 2012 returning funds to their original funding sources.

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 - \$7.3m annually
- Community Infrastructure Improvement Fund Grant - valued at \$437k
- Regional Partnership Program for Trail Signage - valued at \$39k
- Many other grants are being pursued (e.g. CIII, Ontario Tire Stewardship Program, Creative Community Prosperity Fund, Cultural Spaces Fund, Showcasing Water Innovation Fund, Federal Species at Risk Fund, Green Municipal Funds, etc.)

Consolidated Reserve Policy Recommendations- In addition to policy updates included within the Oct. 29th report, were a number of recommendations related to creating new reserves, merging similar reserves, and realigning reserve balances.

More Detailed Project Information - Capital projects now include project activity timelines, multi-year operating detail, life-cycle detail, implications on other departments, contingency balances, etc.

Guiding Policies

As a result of the City's long standing dedication to financial management, through progressive best practices and prudent policies, the City is in a strong financial position. Over time, the City has developed a series of guiding financial policies and targets to assist in developing the Capital Budget, which generated a positive impact on the financial stability of the City of Vaughan. They are listed as follows:

Policy	Estimated @ December 31st					Target
	2012	2013	2014	2015	2016	
Discretionary Reserve Ratio	79%	75%	71%	71%	74%	>50% of own source revenue
Working Capital Ratio	10%	10%	9%	9%	8%	10% of own source revenue
Debt Level Ratio*	6%	6%	6%	6%	6%	<10% of own source revenue

Notes - *Includes commitments for OSA and Vaughan Sports Complex.

- 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 ratio is related to a number of planned capital projects and reserve transfers. In addition, there are a few reserves within the portfolio funded by surplus based contributions, which are not planned or forecasted, only applied once realized.
- Working capital funds provide in-year cash flow requirements. This ratio is relatively stable over the 4 year-term, but does illustrate a slight decline. This is a result of contributions being surplus based, which are not planned or forecasted, only applied once realized. It is anticipated future working capital balances will achieve the target.
- 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.

2013 Capital Budget and 2014-2016 Plan

The Proposed 2013 Capital Budget totals \$57.80m and the 2014 to 2016 Capital Budget Plans total \$66.56m, 69.29m and \$105.20m, respectively. Each annual plan is funded from a variety of sources. Due to a few large growth projects and corporate initiatives, the Capital Budget Plan for 2014 to 2016 includes an unfunded balance. Staff will meet prior to next year's budget cycle to deal with the shortfall. Illustrated below are the Capital Budget and Plan funding sources and Capital Expenses by department.

Proposed Capital Budget by Funding Source (\$m)

	2013	2014	2015	2016
Development Charges	22.34	28.26	33.19	70.41
Infrastructure Reserves	9.35	7.95	6.28	7.05
Gas Tax Reserve	6.03	7.28	7.28	6.57
Transfer from Taxation	6.43	6.68	7.65	8.64
Other Reserves	4.63	7.48	6.77	5.24
Debenture Financing	9.02	8.91	8.14	7.30
Total Proposed Capital Budget	57.80	66.56	69.29	105.20

Proposed Capital Budget by Department (\$m)

	2013	2014	2015	2016
Engineering Services	19.32	22.33	21.03	17.64
Development Transportation Engineerin	9.39	13.42	21.28	16.58
Fire & Rescue Services	7.97	0.98	2.62	1.60
Parks Development	3.46	14.03	5.04	16.59
Vaughan Libraries	3.33	4.70	4.35	7.03
Public Works	2.81	4.21	3.75	7.98
Fleet	2.67	1.77	0.44	0.30
Building & Facilities	2.36	1.11	4.64	34.21
Development Planning	2.13	0.20	0.20	0.13
Policy Planning	1.23	-	-	-
Parks Operations	1.13	1.53	2.09	1.19
Information Technology Management	1.09	1.16	2.95	1.16
Other Departments	0.88	1.13	0.90	0.80
Total Proposed Capital Budget	57.80	66.56	69.29	105.20

Below are brief highlights associated with the above Proposed Capital Budget and Plan.

Major Capital Project Highlights & Elements			
2013 Budget	2014 Budget	2015 Budget	2016 Budget
Black Creek Renewal	Black Creek Renewal	Black Creek Renewal	Black Creek Renewal
Road Rehabilitation and Watermain Replacement	Road Rehabilitation and Watermain Replacement	Road Rehabilitation and Watermain Replacement	Road Rehabilitation and Watermain Replacement
EAB/Tree Planting	EAB/Tree Planting	EAB/Tree Planting	EAB/Tree Planting
Block 27/41 Secondary Plans	VMC Storm Water Mgmt Pond	VMC Storm Water Mgmt Pond	Carrville Branch Library Const
Fire Station 7-3 Const	Kleinburg Nashville Watermain	Kleinburg Nashville Watermain	Kleinburg Nashville Watermain
Station 7-5 Pumper	Civic Centre Library Furniture	Carrville CC Design	Carrville CC Construction
Block 11 Valley Rd Crossings	Maple Valley Plan - Phase I(A)	Carrville Branch Library Design	Maple Valley Plan - Phase I(B)
North Maple Bridge Design	Block 64 Valley Crossing	Block 61 Pedestrian Crossing	New West Yard
Replace Freightliner 7956	Voice Radio Replacement	Fence Repair & Replacement Program	Replace Pumper
Expand/Update Crew Quarters - Stn 75	Replace Volvo Pumper	Replace Rescue Truck	Replace Haz Mat
Corporate Asset Management	Corporate Asset Management	Corporate Asset Management	
Kleinburg Library Building Repairs and Improvements		Electronic Document Management System	Maple Library Renovations
Storm Water Management Facility - Pine Valley/Club House			

Operating Budget Implications associated with the Capital Budget and Plan. These items are incorporated in the Proposed 2013 Budget and 2014-2106 Plans.

Items	2013		2014		2015		2016	
	\$	Tax Rate	\$	Tax Rate	\$	Tax Rate	\$	Tax Rate
Operational Requirements	381,432	0.26%	1,567,552	0.99%	3,428,061	2.02%	1,922,332	1.04%
Capital From Taxation	489,472	0.33%						
Debenture Financing (Note 1)	584,369	0.39%	1,161,355	0.73%	1,688,217	0.99%	2,745,130	1.49%
Infrastructure Contributions	686,361	0.46%	577,086	0.36%	716,628	0.42%	1,292,962	0.70%
Subtotal	2,141,634	1.43%	3,305,993	2.09%	5,832,906	3.43%	5,960,424	3.23%

Note 1 – Debenture costs for debt funded projects are planned in the year of completion.

Amortization vs. Budget Contributions: The City's Proposed 2013 Budget and 2014-2016 Plan is developed excluding full amortization and post employment benefits. The costs and associated tax implications of budgeting for full amortization is significant and as a result of depreciation in aging infrastructure and post retirement benefits for employees

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. This information was reported to Council on December 11th, 2012. 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.

Impact of Excluded Expenses/Estimated Change in Accumulated Surplus

<i>Funding vs. Amortization (In Millions)</i>	<i>2013 Budget</i>		<i>Gap</i>
	<i>Funding</i>	<i>2012 Amortization</i>	
<i>City Asset Renewal</i>	21.5	43.7	22.2
<i>City Post Employment Benefits</i>	1.1	11.1	10.0
Combined	22.6	54.8	32.2

- *Excludes Water and Waste Water (Separate Process)*
- *Reporting on solid waste landfill closure and post-closure expenses is not applicable in Vaughan*

As reported in many journals and articles, the above situation is consistent for most Canadian municipalities. Due to sound financial planning, Vaughan is in a strong financial position and ahead of most municipalities. To begin to address the forecasted capital asset renewal funding gap, the City has implemented several initiatives.

1. Multi-Year Budgeting – To provide visibility regarding future financial requirements.
2. Asset Management – The City has undertaken a city-wide asset management initiative
3. Infrastructure Renewal Policy – To ensure annual replacement contributions are in place for new capital projects based on lifecycle principles.
4. Reserve Policy Update – In addition to policy updates, this action incorporated a realignment of reserve balances and expansion of surplus allocation to support infrastructure, contributions based on life cycles, etc.
5. Financial Master Plan – Recently the City developed a Financial Master Plan, which earmarked infrastructure funding as a top priority along with an infrastructure financing strategy and policy recommendations, which will continue to be discussed at future Finance and Administration Committee meetings.

The above actions are designed to guide the municipality towards financial sustainability and are required to ensure the City is able to safeguard the community's infrastructure network, overall quality of life and the economic health for future generations.

Relationship to Vaughan Vision 2020 / Strategic Plan

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

Regional Implications

None

Conclusion

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 will provide decision makers with added foresight and ability to proactively grasp future opportunities, prepare for future challenges and reduce the unknowns by understanding the longer-term financial implications of present and past decisions. This is a very strategic approach intended to plan where the City's future resources should be focused to best support the City 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 to established commitments, pre-defined external pressures. In addition to the strict base budget guidelines, a number of additional resource requests were put forward by departments to maintain service levels, comply with regulatory requirements and implement new initiatives. Capital budgets were developed with policy requirements. The Directors'

Working Group, Senior Management, the Finance and Administration Committee, and Council spent a considerable amount of time reviewing budgets and prioritizing operating and capital requests in order to develop a realistic and responsible financial plan. The resulting outcome of above efforts is illustrated below in the *Building the Budget* table.

	2013			2014			2015			2016		
	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.	Rate Incr.	\$ (m)	Bill Incr.
Operating Budget												
Base Budget	1.82%	2.72	\$22	2.15%	3.40	\$26	1.92%	3.26	\$25	3.15%	5.82	\$43
ARR	0.87%	1.29	\$10	2.44%	3.85	\$30	3.78%	6.28	\$48	2.01%	3.50	\$27
Sub-total	2.69%	4.01	\$32	4.59%	7.25	\$56	5.70%	9.54	\$73	5.16%	9.32	\$70
Hospital Levy	0.91%	1.36	\$11									
Total	3.60%	5.37	\$43	4.59%	7.25	\$56	5.70%	9.54	\$73	5.16%	9.32	\$70
Total Capital Budget		57.80			66.56			69.29			105.20	

BUILDING THE BUDGET

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

Property Tax Bill	2012	Est. Increase		Est. 2013
	Property Tax	%	\$	Property Tax
City of Vaughan	1,196	2.69%	32	1,228
Hospital Levy	47	0.91%	11	58
Region of York	2,197	1.94%	43	2,240
Provincial (Education)	1,072	0.00%	-	1,072
Total Tax Bill	4,512	1.90%	86	4,597

* - 2013 Estimated Property Taxes are based on the avg. home value of \$517k

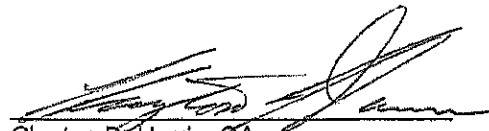
Attachments

Attachment 1: Proposed Operating Budget Revenue and Expenditure Summary
Attachment 2: Proposed 2013-2016 Additional Resource Request Summary
Attachment 3: Proposed 2013-2016 Capital Project Listing by Department


Report prepared by:

John Henry
Director of Budgeting & Financial Planning
Ext. 8348

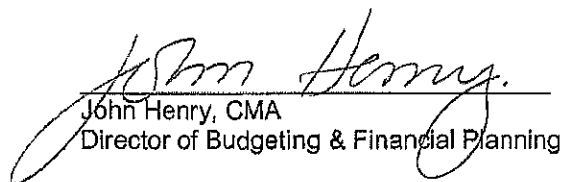
Respectfully submitted,



Clayton D. Harris, CA
City Manager



Barbara Cribbitt, CMA
Commissioner of Finance & City Treasurer



John Henry, CMA
Director of Budgeting & Financial Planning



CITY OF VAUGHAN

2013-16

OPERATING BUDGET

Revenue & Expenditure Summary

Proposed

January 21, 2013

CITY OF VAUGHAN 2013-16 OPERATING BUDGET

TAX LEVY SUMMARY

	2012 BUDGET	Proposed 2013 BUDGET	INC. / (DEC.) \$	%	2014 FORECAST	INC. / (DEC.) \$	%	2015 FORECAST	INC. / (DEC.) \$	%	2016 FORECAST	INC. / (DEC.) \$	%
REVENUES	77,030,576	82,427,609	5,397,033	7.0%	84,762,158	2,334,549	2.8%	83,688,477	-1,073,681	-1.3%	81,784,427	-1,904,050	-2.3%
EXPENDITURES	225,773,210	238,483,397	12,710,188	5.6%	252,633,541	14,150,144	5.9%	265,591,262	12,957,721	5.1%	277,713,705	12,122,443	4.6%
NET EXPENDITURES	148,742,634	156,055,788	7,313,155	4.9%	167,871,383	11,815,595	7.6%	181,902,785	14,031,402	8.4%	195,929,278	14,026,493	7.7%
PRIOR YEAR SURPLUS CARRY FORWARD TO REDUCE TAX LEVY	2,500,000	2,500,000	0	0.0%	2,500,000	0	0.0%	2,500,000	0	0.0%	2,500,000	0	0.0%
LEVY	146,242,634	153,555,788	7,313,155	5.0%	165,371,383	11,815,595	7.7%	179,402,785	14,031,402	8.5%	193,429,278	14,026,493	7.9%
LESS: ASSESSMENT GROWTH (2013 @ 2.257% , 2014 @ 3.0% , 2015 @ 2.5% and 2016 @ 2.8%)	2.26%	3,300,989	3,300,989		7,868,840	4,567,851		12,355,145	4,486,305		17,058,507	4,703,362	
		<u>3,300,989</u>	<u>3,300,989</u>		<u>7,868,840</u>	<u>4,567,851</u>		<u>12,355,145</u>	<u>4,486,305</u>		<u>17,058,507</u>	<u>4,703,362</u>	
2013-16 OPERATING BUDGET TAXATION INCREASE FUNDING REQUIRED			4,012,166		7,247,743	9,545,097					9,323,130		
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS (rounded to 2 decimal places)			2.69%		4.59%	5.70%					5.16%		
INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT 2013 @ \$517,000, 2014 @ \$551,000, 2015 @ \$587,000 and 2016 @ \$626,000			\$32		\$56	\$73					\$70		

**CITY OF VAUGHAN
2013-16 OPERATING BUDGET
REVENUE AND EXPENDITURE SUMMARY**

	2012 BUDGET	Proposed 2013 BUDGET	INC. / (DEC.) \$ %	2014 Forecast	INC. / (DEC.) \$ %	2015 Forecast	INC. / (DEC.) \$ %	2016 Forecast	INC. / (DEC.) \$ %
REVENUES:									
2012 TAXATION	146,242,634	146,242,634		146,242,634	-	146,242,634	-	146,242,634	-
ASSESSMENT GROWTH		3,300,989	3,300,989 2.26%	7,868,840	4,567,851 3.0%	12,355,145	4,488,305 2.8%	17,658,507	4,703,362 2.8%
BASE TAXATION	146,242,634	149,543,623	3,300,989 2.3%	154,111,474	4,567,851 3.1%	158,597,779	4,486,305 2.9%	163,301,141	4,703,362 3.0%
SUPPLEMENTAL TAXATION	4,000,000	5,282,683	1,282,683 32.1%	3,782,683	(1,500,000) -28.4%	3,782,683	0 0.0%	3,782,683	0 0.0%
GRANT / PAYMENT IN LIEU / OTHER	2,645,200	2,645,200	0 0.0%	2,645,200	0 0.0%	2,645,200	0 0.0%	2,645,200	0 0.0%
RESERVES	16,452,890	19,489,382	3,036,692 18.5%	21,193,798	1,704,414 8.7%	19,475,258	(2,018,500) -9.5%	16,989,125	(2,186,171) -11.4%
CORPORATE	17,726,578	17,660,378	(66,200) -0.4%	18,665,913	1,006,535 5.7%	18,818,299	151,386 0.8%	18,196,145	(622,154) -3.3%
FEES AND SERVICE CHARGES	36,206,108	37,349,966	1,143,858 3.2%	38,473,566	1,123,600 3.0%	39,266,999	793,433 2.1%	40,171,274	904,275 2.3%
PRIOR YEAR'S SURPLUS CARRYFORWARD	2,500,000	2,500,000	0 0.0%	2,500,000	0 0.0%	2,500,000	0 0.0%	2,500,000	0 0.0%
TOTAL REVENUES	225,773,210	234,471,232	8,698,022 3.7%	241,373,632	6,902,400 2.9%	244,786,255	3,412,624 1.4%	247,585,568	2,799,312 1.1%
EXPENDITURES:									
DEPARTMENTAL	200,744,202	207,697,042	6,942,840 3.5%	214,737,296	7,050,254 3.4%	224,478,133	9,740,837 4.5%	232,474,731	7,996,598 3.6%
RESERVE CONTRIBUTION & CORPORATE EXP.	4,173,130	5,257,108	2,083,978 49.9%	8,001,858	1,744,750 27.9%	7,428,084	(573,774) -7.2%	8,364,587	936,503 12.6%
LONG TERM DEBT	12,378,938	14,150,557	1,771,619 14.3%	16,155,885	2,006,299 14.2%	16,483,707	326,821 2.0%	16,103,959	(379,748) -2.3%
CONTINGENCY	1,574,938	3,999,386	2,424,448 153.9%	7,348,227	0 0.0%	10,812,064	3,463,837 47.1%	14,381,154	3,569,090 33.0%
CAPITAL FROM TAXATION	6,902,002	6,389,274	(512,728) -7.4%	6,389,274	0 0.0%	6,389,274	0 0.0%	6,389,274	0 0.0%
TOTAL EXPENDITURES	225,773,210	238,483,367	12,710,158 5.6%	252,633,541	10,801,303 4.5%	265,591,262	12,957,721 5.1%	277,713,705	12,122,443 4.6%
FUNDING REQUIREMENT	0	4,012,166	4,012,166	4,012,166	7,247,743	4,012,166	9,545,097	4,012,166	9,323,130
2013 TAXATION INCREASE									
2014 TAXATION INCREASE									
2015 TAXATION INCREASE									
2016 TAXATION INCREASE									
AVERAGE TAX RATE INCREASE IN PERCENTAGE TERMS			2.69%		4.59%		5.70%		5.16%
INCREASE FOR AN AVERAGE HOUSEHOLD ASSESSED AT									
2013 @ \$517,000, 2014 @ \$551,000, 2015 @ \$587,000 and 2016 @ \$626,000									
			\$32		\$56		\$73		\$70

CITY OF VAUGHAN
2013-16 OPERATING BUDGET
REVENUE BY MAJOR SOURCE

	2012 BUDGET	2013 BUDGET	Proposed 2013	Dept Adj \$	Dept Adj %	ARR & F&A Reconn. \$	Council Items \$	Total Adj \$	%	2014 FORECAST	TOTAL INC./ (DEC.) \$	2015 FORECAST	INC./ (DEC.) \$	%	2016 FORECAST	INC./ (DEC.) \$	%	
VARIABLE																		
Supplementals	4,000,000	5,352,683	1,282,683	32.1%	0%	0%	0%	1,282,683	32.1%	3,782,683	(1,500,000)	-28.4%	3,782,683	0	0.0%	3,782,683	0	0.0%
GRANT																		
Library Grant	145,200	145,200	0	0.0%	0%	0%	0%	0	0.0%	145,200	0	145,200	0	0.0%	145,200	0	0.0%	
PAYMENT IN LIEU / OTHER																		
Payment In Lieu / Other	2,500,000	2,500,000	0	0.0%	0%	0%	0%	0	0.0%	2,500,000	0	2,500,000	0	0.0%	2,500,000	0	0.0%	
RESERVES																		
Engineering Reserve	4,246,265	4,737,394	271,734	6.3%	3%	119,394	0%	391,128	9.0%	4,941,740	204,346	4,961,740	(40,000)	-0.8%	4,961,740	5,000	0.1%	
Election	0	269,634	269,634	0.0%	0%	0	0%	269,634	0.0%	1,024,794	753,590	271,067	(753,727)	-73.5%	271,067	478	0.2%	
CIL Recreation Land Reserve	665,000	665,000	0	0.0%	0%	0	0%	0	0.0%	665,000	0	665,000	0	0.0%	665,000	0	0.0%	
Finance - From Capital	1,500,000	1,500,000	0	0.0%	0%	0	0%	0	0.0%	1,500,000	0	1,500,000	0	0.0%	1,500,000	0	0.0%	
Fleet Management Reserve	242,747	121,374	(121,373)	-50.0%	0%	0	0%	(121,373)	-50.0%	0	(121,374)	0	(71,314)	-3.7%	0	0	0.0%	
Building Standards Service Continuity Reserve	1,947,975	1,978,911	659,004	33.3%	27%	280,332	0%	939,335	47.5%	1,902,172	1,830,859	1,830,859	(71,314)	-3.7%	1,830,859	(153,000)	-8.4%	
DC Growth Projects	112,220	857,559	0	0.0%	486%	545,439	0%	545,439	486.0%	608,679	(47,980)	714,220	104,541	17.1%	617,677	(96,543)	-15.5%	
Insurance Reserve	500,000	0	(500,000)	-100.0%	0%	0	0%	(500,000)	-100.0%	0	0	0	0	0.0%	0	0	0.0%	
Tax Rate Stabilization Reserve	2,957,410	2,957,410	200,008	7.3%	0%	200,008	0%	200,008	7.3%	3,107,410	150,000	2,707,410	(400,000)	-12.9%	2,307,410	(400,000)	-14.9%	
Debt Service Payment Reserve	2,602,662	3,200,000	597,138	22.9%	0%	597,138	0%	597,138	22.9%	4,000,000	800,000	3,100,000	(900,000)	-22.5%	1,500,000	(1,600,000)	-51.6%	
Water & Wastewater Recovery	2,578,219	3,402,000	773,780	29.9%	0%	773,780	0%	773,780	29.9%	3,443,000	41,000	3,485,000	42,000	1.2%	3,542,884	57,884	1.7%	
TOTAL RESERVES	16,452,690	19,439,382	3,030,927	18.7%	5.7%	345,765	0	3,030,927	18.8%	21,183,786	1,704,414	18,175,298	(2,018,509)	-11.8%	16,968,125	(2,166,171)	-12.8%	
FEES/SERVICE CHARGES/OTHERS																		
CITY MANAGER																		
Economic And Business Development	4,000	0	(4,000)	-100.0%	0%	0	0%	(4,000)	-100.0%	0	0	0	0	0.0%	0	0	0.0%	
Fire And Rescue Services	563,324	580,628	11,304	2.0%	0%	0	0%	11,304	2.0%	593,787	11,159	603,207	11,420	1.9%	614,627	11,420	1.9%	
COMMISSIONER OF LEGAL & ADMIN. SERV.																		
Clerks	33,575	37,261	3,685	11.0%	0%	0	0%	3,685	11.0%	1,924	1,652	41,652	2,467	6.3%	45,111	3,459	8.3%	
Clerical - Licensing	1,077,078	1,121,380	44,282	4.1%	0%	0	0%	44,282	4.1%	1,283,365	98,005	1,293,370	63,405	5.2%	1,361,905	78,035	6.1%	
Committee Of Adjustment	410,624	474,007	63,383	15.4%	0%	0	0%	63,383	15.4%	507,336	33,329	542,750	35,414	7.0%	576,732	35,982	6.6%	
Legal Services	85,346	60,060	(25,346)	-29.7%	0%	0	0%	(25,346)	-29.7%	63,599	3,569	66,937	3,338	5.2%	70,879	3,942	5.9%	
Enforcement Services	2,227,085	2,318,478	91,393	4.1%	0%	0	0%	91,393	4.1%	2,389,059	70,581	2,405,609	16,550	0.7%	2,428,358	22,749	0.9%	
COMMISSIONER OF COMMUNITY SERVICES																		
Communities In Bloom Sponsorship	10,000	10,000	0	0.0%	0%	0	0%	0	0.0%	10,000	0	10,000	0	0.0%	10,000	0	0.0%	
Recreation	17,727,575	18,148,833	994,035	5.1%	0%	20,435	0%	421,158	2.4%	19,374,207	225,454	18,723,345	348,058	1.9%	19,092,693	359,348	1.9%	
Culture Services	517,950	552,980	35,030	6.8%	0%	0	0%	35,030	6.8%	552,980	0	552,980	0	0.0%	552,980	0	0.0%	
Buildings And Facilities	187,240	182,840	5,500	2.9%	0%	0	0%	5,500	2.9%	184,840	(8,000)	184,840	0	0.0%	184,840	0	0.0%	
Parks & Forestry Operations	46,360	111,211	64,821	139.7%	0%	0	0%	64,821	139.7%	112,782	1,581	114,422	1,630	1.4%	116,276	1,854	1.6%	
Cemeteries	115,693	101,780	(13,823)	-12.0%	0%	0	0%	(13,823)	-12.0%	103,805	2,125	106,030	2,225	2.0%	108,238	2,208	2.1%	
COMMISSIONER OF PLANNING																		
Development Planning	3,159,275	3,413,026	215,750	6.7%	0%	0	0%	215,750	6.7%	3,866,568	493,543	4,007,138	110,569	2.8%	4,186,836	158,688	4.0%	
Building Standards - Licensing/Permits	6,878,872	6,878,872	0	0.0%	0%	0	0%	0	0.0%	7,016,449	137,577	7,156,778	140,329	2.0%	7,295,914	143,136	2.0%	
- Plumbing Permits	500,000	500,000	0	0.0%	0%	0	0%	0	0.0%	510,000	2,000	520,209	10,200	2.0%	530,604	10,404	2.0%	
- Service Charges	510,275	552,861	42,586	8.3%	0%	0	0%	42,586	8.3%	575,436	22,575	598,261	14,825	2.5%	616,311	26,050	4.2%	
COMMISSIONER OF CORPORATE & STRATEGIC SERVICES																		
Environmental Sustainability	0	22,500	0	0.0%	0%	22,500	0%	22,500	0.0%	0	(22,500)	-100.0%	0	0.0%	0	0	0.0%	
COMMISSIONER OF ENGINEERING & PUBLIC WORKS																		
Development And Transport, Engineering	392,426	404,028	11,602	3.0%	0%	0	0%	11,602	3.0%	414,820	10,792	425,612	(8,423)	-2.0%	434,986	4,589	1.4%	
Engineering Services	175,533	250,863	2,960	1.7%	41%	72,000	0%	74,960	42.6%	259,257	8,374	258,344	(923)	-0.4%	266,328	6,984	2.7%	
Public Works - Operations	1,236,035	1,311,088	74,973	6.1%	0%	0	0%	74,973	6.1%	1,337,060	26,062	1,364,539	27,445	2.1%	1,392,556	28,017	2.1%	
VAUGHAN PUBLIC LIBRARIES																		
Library	301,300	307,400	6,100	2.0%	0%	0	0%	6,100	2.0%	313,800	6,400	320,200	6,400	2.1%	326,600	6,400	2.1%	
TOTAL FEES / SERVICE CHARGES	38,206,105	37,349,868	1,022,225	2.6%	0%	114,935	(603,312)	-1,143,859	-3.2%	38,473,568	1,122,800	39,206,889	783,433	2.1%	40,171,274	904,275	2.3%	
TOTAL CORPORATE REVENUES	77,030,578	77,060,378	(85,201)	-0.1%	0	1,060,700	1%	1,060,700	1.3%	84,762,153	1,066,913	83,888,477	-1,073,681	-1.3%	81,784,427	-1,904,050	-2.3%	
TOTAL REVENUE	115,236,676	115,236,676	4,338,645	3.8%	1%	1,060,700	1%	5,397,933	4.7%	119,161,086	1,318,126	117,842,953	(1,318,133)	-1.1%	116,523,829	(2,642,833)	-2.3%	

NOTE 1: Adjustments from Council Items are shown separately for 2013 adjustments. Council Items changing the Forecast 2014 to 2016 budget are included in this financial summary.

CITY OF VAUGHAN
2013-16 OPERATING BUDGET
REVENUE BY MAJOR SOURCE

2012 BUDGET	Proposed 2013 BUDGET	Dept Adj \$	%	ARR & F&A Resour. \$	%	Council Items \$	%	Total Adj \$	%	2014 FORECAST	TOTAL INC. / (DECL) \$	%	2015 FORECAST	INC. / (DECL) \$	%	2016 FORECAST	INC. / (DECL) \$	%
4,800,000	4,900,000	100,000	2.1%	0%	0%	0%	0%	100,000	2.1%	5,000,000	100,000	2.0%	5,000,000	0	0.0%	5,000,000	0	0.0%
457,428	501,228	33,800	7.2%	0%	0%	0%	0%	33,800	7.2%	566,263	5,035	1.0%	531,104	24,841	4.5%	532,360	1,256	0.2%
3,000,000	2,750,000	(250,000)	-8.3%	0%	0%	0%	0%	(250,000)	-8.3%	2,500,000	(250,000)	-8.1%	2,250,000	(250,000)	-10.0%	2,000,000	(250,000)	-11.1%
4,853,458	4,853,450	0	0.0%	0%	0%	0%	0%	0	0.0%	4,853,450	0	0.0%	4,853,450	0	0.0%	4,853,450	0	0.0%
4,425,000	4,425,000	0	0.0%	0%	0%	0%	0%	0	0.0%	5,575,000	1,150,000	26.0%	5,850,000	375,000	6.7%	5,575,000	(375,000)	-6.3%
70,000	70,000	0	0.0%	0%	0%	0%	0%	0	0.0%	70,000	0	0.0%	70,000	0	0.0%	70,000	0	0.0%
60,700	60,700	0	0.0%	0%	0%	0%	0%	0	0.0%	60,700	0	0.0%	60,700	0	0.0%	60,700	0	0.0%
0	50,000	50,000	0.0%	0%	0%	0%	0%	50,000	0.0%	51,500	1,500	3.0%	53,045	1,545	3.0%	54,635	1,590	3.0%
50,000	50,000	0	0.0%	0%	0%	0%	0%	0	0.0%	50,000	0	0.0%	50,000	0	0.0%	50,000	0	0.0%
17,728,578	17,660,378	(66,200)	-0.4%	0	0%	0	0%	(66,200)	-0.4%	18,668,913	1,086,535	5.7%	18,810,299	151,386	0.8%	18,196,145	(622,154)	-3.3%

CORPORATE REVENUE DETAIL :

Fines And Penalties
Tax Certificates And Documents
Investment Income
Hydro Investment Income
Hydro Dividends
Miscellaneous Revenue
Purchasing
Cashiering Services
Capital Admin. Revenue

TOTAL CORPORATE REVENUE

Expenditure By Major Category (1)

NOTE 1: EXPENSES ARE NET OF HYDRO JOINT SERVICES REVENUE AND LIBRARY JOINT SERVICE CHARGES.
NOTE 2: Adjustments from Councils' Rates are shown separately for 2018 adjustments. Councils' Rates changing the Forecast 2014 to 2018 budget are included in this financial statement.

CITY OF VAUGHAN
2013-16 OPERATING BUDGET

Expenditure By Major Category (*)

2012 BUDGET	Proposed 2013 BUDGET	Dep Adj \$	%	ARR & F&A Recdm. \$	%	Councillor Items \$	%	Total Adj \$	%	2014 FORECAST	INC./DEC. \$	%	2015 FORECAST	INC./DEC. \$	%	2016 FORECAST	INC./DEC. \$	%
2,103,266	2,257,082	157,786	7.4%	0.0%	0.0%	157,786	7.4%	157,786	7.4%	2,272,024	75,942	3.3%	2,485,484	122,460	5.2%	3,252,334	769,850	32.1%
401,668	412,868	8,000	2.0%	0.0%	0.0%	8,000	2.0%	8,000	2.0%	420,368	8,241	2.0%	428,715	8,406	2.0%	437,290	8,576	2.0%
356,690	601,949	245,154	68.7%	0.0%	0.0%	245,154	68.7%	245,154	68.7%	949,958	347,006	57.7%	1,302,872	353,977	37.2%	1,581,889	381,017	27.7%
356,000	601,900	245,100	68.7%	0.0%	0.0%	245,100	68.7%	245,100	68.7%	949,908	346,956	57.7%	1,302,822	353,927	37.2%	1,581,839	380,967	27.7%
1,174,726	1,222,321	116,315	10.0%	0.0%	0.0%	116,315	10.0%	116,315	10.0%	1,338,636	116,311	9.4%	1,535,579	196,943	14.7%	1,816,563	277,987	18.3%
204,000	208,000	4,000	2.0%	0.0%	0.0%	4,000	2.0%	4,000	2.0%	1,392,535	71,664	5.1%	1,535,579	196,943	14.7%	1,816,563	277,987	18.3%
323,228	323,755	527	0.2%	0.0%	0.0%	527	0.2%	527	0.2%	212,242	4,162	2.0%	216,485	4,244	2.0%	220,815	4,330	2.0%
15,000	15,000	0	0.0%	0.0%	0.0%	0	0.0%	0	0.0%	356,390	8,955	2.6%	343,118	6,726	2.0%	343,081	6,687	2.0%
140,000	140,000	0	0.0%	0.0%	0.0%	0	0.0%	0	0.0%	1,027,200	20,844	2.0%	1,030,000	27,800	2.7%	1,030,000	27,800	2.7%
5,172,987	5,881,546	708,559	13.5%	0.0%	0.0%	708,559	13.5%	708,559	13.5%	7,550,678	877,266	11.6%	8,245,751	716,833	9.5%	9,558,597	1,292,845	15.7%
30,000	25,000	(5,000)	-16.7%	0.0%	0.0%	(5,000)	-16.7%	(5,000)	-16.7%	100,000	5,000	5.0%	100,000	5,000	5.0%	100,000	5,000	5.0%
20,000	15,000	(5,000)	-25.0%	0.0%	0.0%	(5,000)	-25.0%	(5,000)	-25.0%	100,000	5,000	5.0%	100,000	5,000	5.0%	100,000	5,000	5.0%
487,000	487,000	0	0.0%	0.0%	0.0%	0	0.0%	0	0.0%	480,000	(7,000)	-1.4%	480,000	(7,000)	-1.4%	480,000	(7,000)	-1.4%
595,158	480,325	(114,833)	-19.3%	0.0%	0.0%	(114,833)	-19.3%	(114,833)	-19.3%	480,000	(7,000)	-1.4%	471,968	(8,032)	-1.7%	482,275	11,307	2.4%
20,000	0	(20,000)	-100.0%	0.0%	0.0%	(20,000)	-100.0%	(20,000)	-100.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%
1,680,000	2,075,000	425,000	25.3%	0.0%	0.0%	425,000	25.3%	425,000	25.3%	2,550,000	525,000	20.6%	2,292,000	(258,000)	-10.1%	2,100,000	(175,000)	-7.7%
15,500	15,300	(200)	-1.3%	0.0%	0.0%	(200)	-1.3%	(200)	-1.3%	71,000	59,000	8.3%	75,000	4,000	5.4%	75,000	0	0.0%
25,000	25,000	0	0.0%	0.0%	0.0%	0	0.0%	0	0.0%	7,000	7,000	100.0%	7,000	7,000	100.0%	7,000	7,000	100.0%
0	269,624	269,624	100.0%	0.0%	0.0%	269,624	100.0%	269,624	100.0%	1,024,184	754,560	73.7%	1,024,184	754,560	73.7%	1,024,184	754,560	73.7%
(4,000,000)	(4,139,000)	(139,000)	-3.5%	0.0%	0.0%	(139,000)	-3.5%	(139,000)	-3.5%	(4,332,000)	(702,000)	-16.2%	(4,571,000)	(239,000)	-5.5%	(4,766,000)	(195,000)	-4.3%
(999,667)	(954,449)	45,218	-4.5%	0.0%	0.0%	45,218	-4.5%	45,218	-4.5%	489,180	1,147,629	234.4%	(87,667)	(1,519,847)	-316.8%	(1,154,869)	(877,233)	-45.7%
4,173,180	5,257,106	1,083,926	25.7%	0.0%	0.0%	1,083,926	25.7%	1,083,926	25.7%	8,030,858	1,724,708	21.5%	7,428,984	(601,874)	-7.5%	8,264,967	834,000	11.1%

RESERVE CONTRIBUTION & CORP. EXP. DETAIL:

RESERVE CONTRIBUTIONS:

Bldg & Equip. Maint. Res.
Roads Infrastructure Res.
Parks Infrastructure Res.
Economic Development
Fire & Rescue Contribution
Heritage Contribution
Streetscape Contribution
City Employees Contribution
City Employees Contribution
Arts & Culture Contribution
TOTAL RESERVE CONTRIBUTIONS

CORPORATE EXPENDITURES:

Bank Charges
Professional Fees
Marketing - Professional Fees
Legal Services (Payroll Accounting)
Sundry
Tax Adjustments
Arts & Culture
Employees
Employees
Arts & Culture Labour Savings
TOTAL CORPORATE EXPENDITURES

TOTAL RESERVE CONTRIBUTIONS & CORP. EXP.

2013-2015 Additional Resource Request Summary
2013 Additional Resource Requests

#	Submitted Year	Requested Year	Department	Description	Position Type	# of Positions	2013 Net FTE	Annual Cost	Offsets	Nature of Offset	2013 Budget Change	Cum S Net Change	Tax Rate % Incr.	Unit Tax Rate % Incr.
2013 Base Budget Impact ARRs														
A1	2012	2013	Building Standards	Zoning By-Law Review	FT-Cont 4 Yr	4	4.00	573,659	(573,629)	D/C, 55kg Sld Reserve	(270)	(270)	0.00%	1.82%
A2	2013	2013	Dev/Trans. Eng	VMC Development Implementation Project	FT-Cont 4 Yr	3	3.00	366,567	(366,567)	Various DCs + Capital from Taxation	-	(270)	0.00%	1.82%
A3	2012	2013	Dev/Trans. Eng	Transportation Engineer	FT	1	1.00	119,394	(119,394)	Engineering Fee	-	(270)	0.00%	1.82%
A4	2013	2013	Building Standards	Mechanical Building Inspectors	FT	2	2.00	188,045	(188,045)	Bldg Sids Reserve	-	(270)	0.00%	1.82%
A5	2013	2013	Building Standards	Plans Examiner/Inspector (Mechanical/Plumbing/Fire C	FT	1	1.00	92,887	(92,887)	Bldg Sids Reserve	-	(270)	0.00%	1.82%
A6	2013	2013	ITM	Client Support Analyst	FT	1	1.00	84,254	(84,254)	Professional Fees	-	(270)	0.00%	1.82%
A7	2013	2013	ITM	Client Support Analyst (FTE Conversion)	FT	2	-	192,578	(192,578)	Contract FTEs/Prof Fees/Service	-	(270)	0.00%	1.82%
A8	2013	2013	Purchasing Services	Purchasing Card Program Administrator (FT Conversion)	FT	1	-	122,823	(122,823)	Contracts FTE Conversion	-	(270)	0.00%	1.82%
Budget Impact ARRs														
1	2013	2013	Parks & Forestry Operations	Sidewalk: Thomas Cook Ave/Thornhill Woods Drive	FT	-	-	40,000	-	-	40,000	39,730	0.03%	1.85%
2	2013	2013	Strategic Planning	Strategic Planning Business Analysis	FT	1	1.00	97,181	-	-	97,181	136,911	0.03%	1.91%
3	2013	2013	Policy Planning	Planer 1	FT	1	1.00	91,687	-	-	91,687	228,603	0.06%	1.97%
4	2012	2012	Strategic Planning	PM Software Maintenance Costs	-	-	-	10,000	-	-	10,000	238,603	0.01%	1.98%
5	2012	2012	ITM	Systems Analyst/Proj. Leader (CLASS)	FT	1	1.00	115,551	-	-	115,551	354,159	0.06%	2.06%
6	2013	2013	Parks & Forestry Operations	Soccer Field Maintenance	-	-	-	25,000	(20,435)	Field Leases	5,565	359,724	0.00%	2.06%
7	2012	2012	PW - Roads	Roads Labourer	FT	1	1.00	53,305	-	-	53,305	413,029	0.04%	2.10%
8	2012	2013	PW - Roads	Equipment Operator II - Heavy Equipment Operator	FT	2	2.00	138,133	-	-	138,133	551,162	0.06%	2.19%
9	2012	2012	B&F	Facility Operator I - Vellore Vill. CG Expansion	FT	1	1.00	56,715	-	-	56,715	607,877	0.04%	2.23%
10	2012	2012	Development Planning	DTA Co-ordinator	FT	1	1.00	79,561	-	-	79,561	687,438	0.05%	2.28%
11	2012	2012	Parks & Forestry Operations	Tree Pruning (routine street pruning)	-	-	-	145,250	-	-	145,250	833,688	0.10%	2.39%
12	2013	2013	Eng. Services	Utility Inspector (PT Conversion)	FT	1	0.67	107,177	(101,841)	PT Conversion	5,336	839,024	0.00%	2.39%
13	2012	2013	Economic & Business Development	Employment Zone, VMC Marketing	-	-	-	50,000	-	-	50,000	889,024	0.03%	2.41%
14	2012	2013	Parks & Forestry Operations	Forestry Arborist	FT	1	1.00	69,672	-	-	69,672	958,696	0.05%	2.46%
15	2012	2013	Environmental Sustainability	Local action plan for reducing GHG emissions	-	-	-	45,000	(22,500)	FCM Green Municipal Fund Grant	22,500	981,196	0.02%	2.48%
16	2013	2013	HR	Redevelopment of Staff Appraisal Forms	-	-	-	50,000	-	-	50,000	1,031,196	0.03%	2.51%
17	2013	2013	Commissioner of Community Development	Administrative Assistant (PT Conversion)	FT	1	0.31	76,595	(32,506)	PT Conversion	44,089	1,075,285	0.03%	2.54%
18	2012	2012	Fire & Rescue Operations	STN 75 - 10 Firefighters GAPPED (Oct Start)	FT	10	10.00	218,799	-	-	218,799	1,294,084	0.15%	2.69%
Total of ARRs Recommended by Senior Management Team											\$ 1,294,084			

Total Tax Increase (1%=\$1,495,436)

2013 Base Budget Increase

Tax Increase due to ARRs Recommended by Senior Management Team and F&A Committee

2.69%
1.82%
0.87%

2013-2016 Additional Resource Request Summary

2014 Additional Resource Requests

#	Submitted Year	Requested Year	Department	Description	Position Type	# of Positions	2014 Net FTE	Annual Cost	Offsets	Nature of Offset	2014 Budget Change	Cum \$ Net Change	Tax Rate % Incr.	Cum Tax Rate % Incr.
2014 Base Budget Increase														
Impact of 2013 ARRs 2014														
Budget Impact														
1	2013	2014	Building Standards	Zoning By-Law Review	FT-Cont 4 Yr	3	1.80	250,813	(111,136)	DIC Bldg Std Reserve	139,477	693,929	0.09%	2.59%
2	2013	2013	Strategic Planning	Strategic Planning Business Analysis	FT	1	1.00	97,546	-	-	97,546	791,475	0.09%	2.68%
3	2013	2014	Policy Planning	Senior Policy Planner (Extension of 2 YR Contract - 2014 to 2015)	FT-Cont 2 Yr	1	1.00	115,122	-	-	115,122	906,597	0.07%	2.72%
4	2013	2014	Dev/Trans. Eng	Development Coordinator	FT	1	1.00	113,346	(104,346)	Engineering Fee	9,000	915,597	0.01%	2.73%
5	2013	2014	Dev/Trans. Eng	Transportation Engineer	FT	1	1.00	126,835	-	-	126,835	1,041,432	0.09%	2.81%
6	2012	2014	PW - Roads	Equipment Operator 1	FT	2	2.00	136,230	-	-	136,230	1,177,662	0.09%	2.87%
7	2012	2013	B&F	Facility Operator 1 - Fr. Expansion	FT	1	1.00	56,938	-	-	56,938	1,234,600	0.04%	2.93%
8	2012	2014	HR	Learning & Development Specialist	FT	1	1.00	101,046	-	-	101,046	1,335,646	0.06%	2.99%
9	2012	2012	Fire & Rescue Operations	STN 7/5 - 6 Firefighters & 4 Captains GAPPED (Oct Start)	FT	10	10.00	278,676	-	-	278,676	1,614,322	0.18%	3.17%
10	2013	2013	B&F	Preventative Maintenance Mechanic (PT Conversion)	FT	1	0.57	75,604	(28,500)	PT Conversion	47,104	1,661,426	0.03%	3.20%
11	2013	2013	Parks & Forestry Operations	Forestry Arborist II	FT	1	1.00	70,143	-	-	70,143	1,731,569	0.04%	3.24%
12	2012	2013	Parks & Forestry Operations	Temporary Seasonal Employees	PT	2	1.38	63,579	-	-	63,579	1,795,148	0.04%	3.29%
13	2012	2014	B&F	Assistant Foreperson	FT	1	1.00	62,736	-	-	62,736	1,857,884	0.04%	3.32%
14	2012	2012	Purchasing Services	Senior Technical Clerk (PT Conversion)	FT	1	1.00	74,342	(39,082)	PT Conversion + Copier Lease	35,250	1,893,134	0.02%	3.35%
15	2013	2013	B&F	Building and Facilities City-wide Maintenance and Repairs	FT	-	-	250,000	-	-	250,000	2,143,134	0.15%	3.51%
16	2012	2013	ITM	Client Support Analyst	FT	1	1.00	97,365	-	-	97,365	2,240,499	0.06%	3.57%
17	2012	2013	ITM	Technology Specialists	FT	2	2.00	231,942	-	-	231,942	2,472,441	0.15%	3.71%
18	2012	2012	Parks & Forestry Operations	Hard Surface Repairs	FT	-	-	80,000	-	-	80,000	2,552,441	0.09%	3.76%
19	2012	2012	Parks & Forestry Operations	Courte-Tennis and Basketball	FT	-	-	15,000	-	-	15,000	2,567,441	0.01%	3.77%
20	2013	2014	Environmental Sustainability	Climate change adaptation research	FT	-	-	25,000	(10,876)	Year End Reserve	14,124	2,581,565	0.01%	3.78%
21	2013	2013	Parks & Forestry Operations	Playground Safety Surface Testing	FT	-	-	40,000	-	-	40,000	2,621,565	0.03%	3.81%
22	2013	2013	Building Standards	Plans Examiner (Zoning)	FT	1	1.00	86,927	(42,594)	Bldg Stds Reserve	44,333	2,665,898	0.03%	3.84%
23	2013	2013	ITM	Client Support Analyst - Audio/Video	FT	1	1.00	92,388	-	-	92,388	2,758,284	0.09%	3.89%
24	2013	2013	B&F	Clerk Typist A (PT Conversion)	FT	1	0.31	45,886	(30,669)	PT Conversion	15,229	2,773,513	0.01%	3.90%
25	2012	2012	Parks & Forestry Operations	Seed and Seed for Sports Fields	FT	-	-	25,000	-	-	25,000	2,798,513	0.02%	3.92%
26	2012	2013	Enforcement Services	Property Standards Officer	FT	2	2.00	178,404	(30,000)	Fine Revenue	148,404	2,946,917	0.09%	4.01%
27	2012	2012	Parks & Forestry Operations	Community Services Asset Management Coordinator	FT	1	1.00	106,446	-	-	106,446	3,053,363	0.07%	4.08%
28	2012	2012	Fire & Rescue Operations	4 District Chiefs GAPPED (6 Months)	FT	4	4.00	290,781	-	-	290,781	3,344,144	0.18%	4.26%
29	2012	2012	Parks & Forestry Operations	Irrigation System Maintenance	FT	-	-	21,000	-	-	21,000	3,365,144	0.01%	4.28%
30	2013	2013	Eng. Services	Pavement Markings - Rural Roads	FT	-	-	165,000	-	-	165,000	3,530,144	0.10%	4.38%
31	2012	2014	Dev/Trans. Eng	Clerical Assistant Clerk C	FT	1	1.00	76,767	(49,000)	Engineering Fee	29,767	3,559,911	0.02%	4.40%
32	2012	2012	Emergency Planning	Emergency Planner (Partial FTE Conversion)	FT	1	0.69	86,586	(6,928)	Summer Students	79,658	3,639,569	0.05%	4.45%
33	2012	2012	Economic & Business Development	Business Development Officer - Advanced Goods Production and Movement	FT	1	1.00	90,115	-	-	90,115	3,729,684	0.06%	4.51%
34	2012	2012	Parks & Forestry Operations	Fertilizing Parks	FT	-	-	20,000	-	-	20,000	3,749,684	0.01%	4.52%
35	2012	2012	Parks & Forestry Operations	Aerating Parks	FT	-	-	20,000	-	-	20,000	3,769,684	0.01%	4.53%
36	2013	2013	Access Vaughan	Citizen Service Representative	PT	2	1.38	82,433	-	-	82,433	3,852,117	0.05%	4.59%
Total of ARRs Recognized by Senior Management Team												3,297,665	2.09%	

Total Tax Increase (1%=\$1,561,623)

2014 Base Budget Increase

Tax Increase due to ARRs Recommended by Senior Management Team and F&A Committee

4.59%
2.15%
2.44%

2013-2016 Additional Resource Request Summary

2015 Additional Resource Requests

#	Submitted Year	Requested Year	Department	Description	Position Type	# of Positions	2015 Net FTE	Annual Cost	Offsets	Nature of Offset	2015 Budget Change	Cum S Net Change	Tax Rate % Incr.	Cum Tax Rate % Incr.
2015 Base Budget Increase														
Impact of 2013-14 ARRs on 2015														
Budget Impact														
1	2013	2014	Building Standards	Zoning By-law Review	FT-Cont 4 Yr	1	1.00	137,305	(34,757)	Dir. Bldg Std Reserve	102,548	1,294,978	0.06%	2.70%
2	2012	2015	Strategic Planning	On-Line Citizen Public Engagement Survey		-	-	75,000	-		75,000	1,369,978	0.05%	2.74%
3	2013	2015	Fleet	Electric Vehicle Municipal Feasibility Program Pilot		-	-	15,000	(9,750)	Fuel Savings	5,250	1,375,228	0.00%	2.75%
4	2012	2014	Fire & Rescue Operations	STN 78 - 16 Firefighters & 4 Captains	FT	20	20.00	1,793,138	-		1,793,138	3,168,366	1.08%	3.83%
5	2012	2012	Fire Training	Training Officer	FT	1	1.00	143,568	-		143,568	3,311,934	0.09%	3.91%
6	2012	2014	Library	Civic Centre Resource Library - Operations & Staffing	FT+PT 30 PT	38.28	38.28	2,630,245	(83,600)	FinePenalties Revenue	2,606,645	5,918,609	1.57%	5.48%
7	2013	2015	Strategic Planning	New Vaughan Vision Strategic Plan		-	-	120,000	-		120,000	6,038,609	0.07%	5.55%
8	2012	2012	ITM	EDMS Business Analyst	FT	1	1.00	120,373	-		120,373	6,158,982	0.07%	5.63%
9	2012	2012	ITM	EDMS Technical SME	FT	1	1.00	120,373	-		120,373	6,279,355	0.07%	5.70%
Total of ARRs Recognized by Senior Management Team											5,086,925		3.06%	

Total Tax Increase (1%=\$1,700,186)

2015 Base Budget Increase

Tax Increase due to ARRs Recommended by Senior Management Team and FLA Committee

5.70%
1.92%
3.78%

2013-2016 Additional Resource Request Summary

2016 Additional Resource Requests

#	Submitted Year	Requested Year	Department	Description	Position Type	Position \$	2016 Net FTE	Annual Cost	Offsets	Nature of Offset	2016 Budget Change	Cum \$ Net Change	Tax Rate % Incr	Cum Tax Rate % Incr
2016 Base Budget Increase Impact of 2013-15 ARRs on 2016 Budget Impact														
1	2013	2016	Budgeting & Financial Planning	Senior Capital and Reserve Analyst	FT	1	1.00	109,475	-	-	109,475	301,818	0.06%	3.32%
2	2012	2014	B&F	Facility Operator I - Block 11	FT	9	3.00	518,472	-	-	518,472	820,290	0.30%	3.62%
3	2012	2012	Fire & Rescue Operations	4 District Chiefs GAPED (6 Months)	FT	4	4.00	566,460	-	-	566,460	1,386,750	0.33%	3.94%
4	2013	2013	Parks & Forestry Operations	Boulevard Shrub Bed Summer Student Positions	PT	3	0.69	51,667	-	-	51,667	1,438,417	0.03%	3.97%
5	2013	2013	Emergency Planning	Primary and Alternate EOC Telephone Systems	PT	-	-	63,390	-	-	63,390	1,501,807	0.04%	4.01%
6	2012	2012	Parks & Forestry Operations	10 Month Horticulture Temp (Shrub Maintenance Crew)	PT	1	0.69	25,956	-	-	25,956	1,527,763	0.01%	4.03%
7	2012	2012	Corporate Comm.	Communications Specialist, Website Content Management	FT	1	1.00	90,381	-	-	90,381	1,618,144	0.05%	4.08%
8	2013	2013	Parks & Forestry Operations	Oriskany Pond Maintenance Program	-	-	-	75,000	-	-	75,000	1,693,144	0.04%	4.12%
9	2012	2012	Library	eMarketing & Communications Specialist - Pilot Program	FT-Cont 18 Mo	1	1.00	77,953	-	-	77,953	1,771,137	0.04%	4.17%
10	2012	2014	HR	HR Specialist, Workplace Health and Safety	FT	1	1.00	122,410	-	-	122,410	1,893,547	0.07%	4.24%
11	2013	2013	Enforcement Services	Animal Services - Shelter Attendant	FT	1	1.00	50,513	(13,829)	Revenue from Other Municipalities	44,684	1,938,231	0.03%	4.26%
12	2013	2013	Emergency Planning	Hazard/Risk Assessment and Review Consulting Fees	-	-	-	15,000	-	-	15,000	1,953,231	0.01%	4.27%
13	2012	2012	Parks & Forestry Operations	Contract Services Temp	PT	1	0.69	25,956	-	-	25,956	1,979,187	0.01%	4.28%
14	2013	2013	Parks & Forestry Operations	Non-selective Weed Spraying Program	-	-	-	25,000	-	-	25,000	2,004,187	0.01%	4.30%
15	2012	2014	Fire Prevention	Fire Prevention Inspector	FT	1	1.00	88,502	-	-	88,502	2,092,689	0.05%	4.35%
16	2012	2012	Cultural Services	Arts & Culture Marketing Material	-	-	-	60,000	-	-	60,000	2,152,689	0.03%	4.38%
17	2012	2012	Parks & Forestry Operations	Additional GPS Units	-	-	-	30,000	-	-	30,000	2,182,689	0.02%	4.40%
18	2013	2013	Parks & Forestry Operations	Avondale Park (North Maple) - Development	-	-	-	10,000	-	-	10,000	2,192,689	0.01%	4.41%
19	2013	2014	Parks & Forestry Operations	Avondale Park (North Maple) - Park Attendants	FT	4	4.00	303,309	-	-	303,309	2,495,998	0.17%	4.58%
20	2013	2016	Parks & Forestry Operations	Avondale Park (North Maple) - Park Attendants	FT	4	4.00	297,309	-	-	297,309	2,793,307	0.17%	4.75%
21	2012	2013	HR	HR Specialist, Absence and Disability Management	FT	1	1.00	93,481	-	-	93,481	2,886,788	0.05%	4.81%
22	2012	2012	Legal Services	Real Estate Consultant - Acquisitions	PT-Cont 1 Yr	1	0.50	52,282	-	-	52,282	2,939,070	0.03%	4.84%
23	2012	2012	HR	Human Resources Partner	FT	1	1.00	111,050	-	-	111,050	3,050,120	0.06%	4.90%
24	2013	2013	Enforcement Services	Animal Services - Shelter Clerk, p/t	PT	1	0.69	31,200	(7,475)	Revenue from Other Municipalities	23,725	3,073,845	0.01%	4.91%
25	2012	2012	Fire Mechanical	Stores Clerk	-	-	-	66,473	-	-	66,473	3,140,318	0.04%	4.95%
26	2012	2013	Corporate Comm.	Communications Specialist, Client Services	FT	1	1.00	90,381	-	-	90,381	3,230,699	0.05%	5.00%
27	2012	2016	Budgeting & Financial Planning	Senior Budget Analyst	FT	1	1.00	108,950	-	-	108,950	3,339,649	0.06%	5.07%
28	2012	2014	B&F	PT Facility Operator - Carville	PT	2	1.80	71,548	-	-	71,548	3,411,197	0.04%	5.11%
29	2013	2013	Cultural Services	Events Coordinator	FT	1	1.00	92,781	-	-	92,781	3,503,978	0.05%	5.16%
Total of ARRs Recognized by Senior Management Team						42	36.06	3,332,939	(21,304)		3,311,635		1.90%	

Total Tax Increase (1%=\$1,845,803)

2016 Base Budget Increase

Tax Increase due to ARRs Recommended by Senior Management Team and F&A Committee

5.16%
3.15%
2.01%

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Financing	Grand Total
Year: 2013								
Building & Facilities								
BF-8283-17	Dufferin Clark Community Centre Relocate Senior's Room To The Ground Floor					16,866		50,600
BF-8311-13	Maple Lion Park - Splash Pad/Rubber Surface Replacement		17,200		33,734	8,600		25,800
BF-8317-13	Maple Community Centre Replace Outdoor Lighting		144,200					144,200
BF-8319-13	JOC-HVAC Rooftop Replacements		103,000					103,000
BF-8343-14	Dufferin Clark Community Centre Addition of Accessible Washroom				34,334	17,166		51,500
BF-8346-13	JOC - Works Yards Dumping Ramps				38,200			38,200
BF-8355-13	Mackenzie Glen Park Replace Splash Pad Surfacing		41,200			20,600		61,800
BF-8365-13	McClure Meadows Park - Splash Pad/Rubber Surfacing Replacement McClure Meadows Park		17,200			8,600		25,800
BF-8367-13	Uplands Golf & Ski Centre, Buildings General Capital		67,000					67,000
BF-8371-13	Garnet A Williams Community Centre - Heat Pumps Replacement		61,900					61,800
BF-8379-13	Father Ermanno Bulfon Community Centre - Outdoor Rink							113,300
BF-8381-13	Garnet A Williams Community Centre - Flooring Replacement				75,534	37,766		113,300
BF-8392-13	Woodbridge Pool & Arena - Replace Rooftop Units		24,067			12,033		36,100
BF-8393-13	Fire Station 7-2-Replace Heating Boiler		42,000					42,000
BF-8394-13	Al Palladini Community Centre - Replace Heat Pump # 17		31,600					31,600
BF-8395-13	Dufferin Clark Community Centre - Replace Heating Boilers		52,500					52,500
BF-8396-13	Garnet Williams - Replace Arena Heating System		68,200					68,200
BF-8402-13	Maple Community Centre - Waterslide Refurbishment		42,000					42,000
BF-8403-13	Rosemount Community Centre - Asphalt/Concrete Replacement		31,448			412,000		31,448
BF-8409-13	Al Palladini Community Centre East Entrance Walkway Replacement		412,000					824,000
BF-8411-13	Chancellor Community Centre - Concrete Walkway Replacement		60,792					60,792
BF-8412-13	Father Ermanno Bulfon Community Centre - Interlocking Brick Replacement		23,059					23,059
BF-8413-13	Garnet A Williams Community Centre - East and West - Concrete Curb/Walkway Replacement		27,252					27,252
BF-8415-13	Maple Community Centre - Exterior Walkway Replacement		22,011					22,011
BF-8416-13	Pool Ramp Entrance Tile Replacement		36,684					36,684
BF-8417-13	Thornhill Outdoor Pool Walkway Replacement		41,925					41,925
BF-8418-13	Vellore Village Community Centre Concrete Replacement Northwest of Main Entrance		27,252					27,252
BF-8426-13	Dufferin Clark Community Centre - Cool Tower Upgrade		94,332					94,332
BF-8427-13	Rosemount Community Centre - HVAC System upgrades		25,750					25,750
BF-8436-13	Security Camera & Equipment Replacements		41,200					41,200
			87,550					87,550
			1,643,222		181,802	533,631		2,358,655
Building & Facilities Total								
Budgeting & Financial Planning								
BU-0006-13	Citywide Capital Planning and Analysis Module				78,471			78,471
Budgeting & Financial Planning Total					78,471			78,471
Enforcement Services								
BY-2518-13	Animal Shelter Lease Hold Improvements	39,300			75,100			114,400
BY-2522-13	Animal Shelter Additional Leasehold Improvements		36,050		17,550			53,600
Enforcement Services Total		39,300	36,050		92,650			168,000

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Future Financing	Grand Total
Corporate Communications								
CC-9523-13	City eNewsletters				74,600			74,600
Corporate Communications Total					74,600			74,600
City Clerk								
CL-2511-13	Access & Storage Equipment for JOC Records Centre				30,000			30,000
City Clerk Total					30,000			30,000
Development Planning								
DP-9524-13	Highway 7 VMC Streetscape	1,963,134						1,963,134
DP-9527-13	VMC Black Creek Detailed Design Concept for Public Spaces and Amenities	150,000						150,000
DP-9529-13	Design Review Panel Administration	20,600						20,600
Development Planning Total		2,133,734						2,133,734
Development Transportation Engineering								
1583-0-13	HWY 400 / America Avenue Overpass (1583-0-06)	38,110						38,110
1596-0-13	Vaughan Corporate Centre Servicing - VMC (1596-0-06)	32,960						32,960
DT-7032-13	Water & Wastewater Master Plan (DT-7032-09)	32,960						32,960
DT-7045-13	Block 11 Valley Road Crossings	4,523,760						4,523,760
DT-7072-13	Colossus Dr Hwy 400 Flyover - Interchange Connection EA	435,690						435,690
DT-7083-13	Pedestrian & Bicycle Network Implementation Program	244,110						244,110
DT-7085-13	Parking Management Strategy Study	103,000						103,000
DT-7089-13	Stevenson Avenue Construction	412,000						412,000
DT-7090-13	Hurlington Rd. - Langstaff to Rutherford / Detailed Design	370,800						370,800
DT-7101-13	Vaughan TDM Policy	149,350						149,350
DT-7102-13	TMP Communications	25,750						25,750
DT-7104-13	TMP Education, Promotion, Outreach and Monitoring	51,500						51,500
DT-7108-13	School Travel Planning Measures	25,750						25,750
DT-7120-13	Black Creek Renewal	1,891,080						1,891,080
DT-7121-13	Vaughan Metropolitan Centre NE Storm Water Management Pond	630,360				113,300		630,360
DT-7122-13	Engineering Fee Review Study							113,300
DT-7126-13	Coldspring Road Construction	314,150						314,150
Development Transportation Engineering Total		9,281,330				113,300		9,394,630
Engineering Services								
EN-1753-13	Kirby Road Project - Phase 2	51,500						51,500
EN-1843-13	Traffic Signal Improvements				206,000			206,000
EN-1854-13	Storm Water Management Facility - Pine Valley Drive at Club House					1,545,000		1,545,000
EN-1862-13	Municipal Structure Inspection and Reporting		123,600					123,600
EN-1871-13	2013 Pavement Management Program - Phase 1			3,355,968			1,425,555	4,781,521
EN-1872-13	2013 Pavement Management Program - Phase 2						3,321,750	3,321,750
EN-1873-13	2013 Pavement Management Program - Phase 3						3,321,750	3,321,750
EN-1880-13	Sidewalk on Major Mackenzie - McNaughton Rd to Bathurst St	1,030,000						1,030,000
EN-1887-13	Bridge Rehabilitation - Dick Bridge (Humber River)						412,000	412,000
EN-1888-13	Bridge Rehabilitation - Glen Shields Avenue						154,500	154,500

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Financing	Grand Total
EN-1889-13	Bridge Replacement/Rehabilitation Environmental Assessment - King Vaughan Road Bridge						154,500	154,500
EN-1909-13	PD8 Pump Station Decommissioning					293,600		293,600
EN-1940-13	2014 Pavement Management Program - Phase 1						25,750	25,750
EN-1941-13	2014 Pavement Management Program - Phase 2						25,750	25,750
EN-1942-13	2014 Road Rehabilitation and Watermain Replacement - Phase 1					126,051	91,279	217,330
EN-1943-13	2014 Road Rehabilitation and Watermain Replacement - Phase 2					175,945	65,075	241,020
EN-1944-13	2014 Road Rehabilitation and Watermain Replacement - Phase 3					76,220	26,780	103,000
EN-1945-13	Sidewalk and Street lighting on Regional Road Hwy # 50 - Phase 1	123,600						123,600
EN-1946-13	Sidewalk and Street lighting on Regional Road Hwy # 50 - Phase 2	432,600						432,600
EN-1948-13	Traffic Calming - Yellore Avenue, from Davos Road to St. Urbain Drive			100,000	25,750			125,750
EN-1950-13	Clarence Street Slope Stabilization - Phase 2				500,000			500,000
EN-1958-13	Corporate Asset Management							
EN-1960-13	Sidewalk on Weston Road - Steeles Avenue W. to Rutherford Road	103,000						103,000
EN-1961-13	Sidewalk on Islington Avenue - Major Mackenzie Dr to Westridge Dr	180,250						180,250
EN-1963-13	North Maple Bridge - north of Major Mackenzie over Hwy 400	1,339,000						1,339,000
EN-1969-13	Sidewalk on Steeles Avenue West Missing Link	61,800						61,800
EN-1970-13	Sidewalk and Street/ Walkway Lighting Infill Program in Older Areas			250,000				250,000
EN-1971-13	Sanitary Sewer Rehabilitation on Rivermede Road - Keele St to Bowes Road	144,200				51,500		195,700
EN-1972-13	Multi-use Path and Streetlighting on Dufferin Street - Kirby Road to Teston Road	3,465,950	123,600	3,705,966	731,750	2,268,316	9,024,689	19,320,271
Engineering Services Total								
Fleet								
FL-5148-13	Fleet - Two new fuel pumps at JOC							
FL-5179-13	Parks - Replace 1429 with zero turn mower		30,900					30,900
FL-5180-13	Parks - Replace 1216 with zero turn mower		20,600					20,600
FL-5191-13	Parks - Replace 1367 with midsize pickup		20,600					20,600
FL-5193-13	Public Works - Roads - Replace 1152 with 2 ton dump truck		30,900					30,900
FL-5194-13	Public Works - Roads - Replace 1363 with midsize 4x4 pickup		77,300					77,300
FL-5199-13	Bylaw Enforcement - 1 new 4x4 compact size pickup	27,800	36,100		3,100			66,900
FL-5206-13	Public Works - Roads - 1 new 4x4 midsize pickup	23,200			2,600			25,800
FL-5235-13	Parks - Replace 1430 with a 10 ft. mower		56,700					56,700
FL-5240-13	Public Works - Wastewater - Replace 1533 with 3/4 ton pickup		37,100					37,100
FL-5244-13	Parks - Forestry - 1 new compact size 4x2 pickup				30,900			30,900
FL-5254-13	Building & Facilities - 1 new 1/2 ton cargo van	27,800			3,100			30,900
FL-5255-13	Building & Facilities - 1 new 1/2 ton 4x4 pickup	25,900			2,900			28,800
FL-5256-13	Clerks - Records Management - Replace 913 with scissors lift		20,600					20,600
FL-5257-13	Engineering Services - Replace 1398 with mid-size pickup		25,800					25,800
FL-5258-13	Parks - 1 new narrow cab tractor/snow plow	60,300			6,700			67,000
FL-5259-13	Parks - 1 new narrow cab tractor/snow plow	60,300			6,700			67,000
FL-5260-13	Parks - 1 new narrow cab tractor/snow plow	60,300			6,700			67,000
FL-5261-13	Parks - Replace 1561 with zero turn mower		20,600					20,600
FL-5262-13	Parks - Replace 1282 with narrow cab tractor/snow plow		57,000					57,000

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Lease Financing	Grand Total
FL-5263-13	Parks - Replace 1213 with aquacide sprayer unit		22,700					22,700
FL-5264-13	Parks - Replace 1212 with utility vehicle		20,600					20,600
FL-5265-13	Parks - Replace 1361 with Benco TU900 tractor/snow plow		200,900					200,900
FL-5266-13	Parks - Replace 1342 with zero turn mower		20,600					20,600
FL-5267-13	Parks - Replace 1341 with 10 ft. outfront mower		56,700					56,700
FL-5268-13	Parks - replace 1284 with narrow cab tractor/snow plow		67,000					67,000
FL-5269-13	Parks - Replace 1428 with zero turn mower		20,600					20,600
FL-5270-13	Parks - Replace 1442 with 3/4 ton 4x4 pickup		38,100					38,100
FL-5271-13	Parks - 1 new zero turn mower	18,540			2,060			20,600
FL-5272-13	Parks - 1 new artificial turf groomer set				25,800			25,800
FL-5273-13	Parks - 1 new narrow cab tractor/snow plow	60,300			6,700			67,000
FL-5277-13	Parks - 1 new 3/4 ton pickup with crew cab	32,500			3,600			36,100
FL-5279-13	Parks - 1 new retrofit compactor for unit 1676				82,400			82,400
FL-5280-13	Parks - 1 new 3 point hitch fertilizer spreader	18,500			2,100			20,600
FL-5281-13	Parks - 1 new sod renovator	18,500			2,100			20,600
FL-5282-13	Parks - 1 new 10ft winged mower	51,000			5,700			56,700
FL-5283-13	Parks - 1 new sod renovator	18,500			2,100			20,600
FL-5284-13	Parks - 1 new 10ft winged mower	51,000			5,700			56,700
FL-5287-13	Parks - Forestry/Horticulture - 1 new chipper truck	185,400			20,600			206,000
FL-5288-13	Parks - Forestry/Horticulture - 1 new 15" drum chipper	41,800			4,900			46,400
FL-5289-13	Public Works - Roads - 1 new regenerative sweeper	278,100			30,900	360,500		309,000
FL-5294-13	Public Works - Roads - 1 new gradall							360,500
FL-5296-13	Public Works - Roads - Replace 1093 with 3 ton hot box		36,100					36,100
FL-5297-13	Public Works - Roads - Replace 1658 with 3/4 ton 4x4 pickup		39,100					39,100
FL-5328-13	Bylaw Enforcement - 1 new 4x4 compact pickup	27,800			3,100			30,900
	Fleet Total	1,087,540	966,600		260,160	360,500		2,674,800
Fire & Rescue Services								
FR-3508-13	Breathing Apparatus Replacements							45,100
FR-3556-13	New Engine for Station 75 - Pumper	667,300						667,300
FR-3584-13	Station #73 Construction	2,124,000			2,526,000			4,650,000
FR-3565-13	Station #73 Equipment	51,000			119,000			170,000
FR-3568-13	Station #75 Equipment Purchase for Firefighters	123,100						123,100
FR-3574-13	Aerial 7965 Refurbishment		180,300					180,300
FR-3580-13	Acquire an Air Supply Unit		154,500					154,500
FR-3584-13	Defibrillator Program		54,590					54,590
FR-3597-13	Smeal Pumper(7973) Refurbishment		189,000					189,000
FR-3598-13	Replace Freightliner 7956		699,400					699,400
FR-3599-13	Expand/Update Crew Quarters - Sin 75		524,100					524,100
FR-3600-13	Replacement - Cascade Air Tank Refiller Stn 73		81,000					81,000
FR-3601-13	Smeal Pumper(7984) Refurbishment		104,800					104,800
FR-3602-13	Smeal Pumper (7986) Refurbishment		104,800					104,800

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/venture Financing	Grand Total
FR-3603-13	Sneal Pumper (7985) Refurbishment		104,800					104,800
FR-3604-13	REPLACE 7976 (Ford Expedition)		60,800					60,800
FR-3605-13	REPLACE 7975 (Ford Expedition)		60,800					60,800
	Fire & Rescue Services Total	2,965,400	2,363,990		2,645,000			7,974,390
	Information Technology Management							
IT-3016-13	Personal Computer (PC) Assets Renewal		221,500					221,500
IT-3017-13	Enterprise Telephone System Assets Renewal		391,400					391,400
IT-3019-13	Central Computing Infrastructure Renewal		389,300					389,300
IT-3021-13	JDEdwards 9.1 Upgrade				92,700			92,700
	Information Technology Management Total		1,002,200		92,700			1,094,900
	Vaughan Libraries							
LI-7777-13	Library Capital Resource Purchases		1,467,700					1,467,700
LI-4504-13	Library Technology Upgrade				140,000			140,000
LI-4508-13	Civic Centre Resource Library-Resource Material	783,000			87,000			870,000
LI-4533-13	AODA Compliant & Combined Info/Circulation Desk Anslay Grove				66,667	33,333		100,000
LI-4536-13	Kleinburg Library Building Repairs and Improvements		750,000					750,000
	Vaughan Libraries Total	783,000	2,217,700		293,667	33,333		3,327,700
	Parks Development							
PK-7777-13	Creslawm Playground		82,400					82,400
PK-6094-13	Don River / Bartley Smith Open Space Trail Development			172,500				172,500
PK-6315-13	Mackenzie Glen District Park - Playground Rubber Safety Surfacing		134,334			67,166		201,500
PK-6325-13	Vaughan Crest Park - Bocce Court Repair		91,334			45,666		137,000
PK-6333-13	Glen Shield Park - Playground Replacement & Safety Surfacing		165,334			82,666		248,000
PK-6342-13	Dufferin District Park - Tennis Court Replacement		92,867			48,433		139,300
PK-6344-13	York Hill Park - Tennis Court Replacement		37,800			18,900		56,700
PK-6350-17	Sonoma Heights Community Park - Skateboard Park	137,700			15,300			153,000
PK-6363-13	Vellore Heritage Square - Parking Lot Drainage		87,900					87,900
PK-6364-14	Sonoma Heights Community Park - Fencing Extension				20,600	10,300		30,900
PK-6366-14	Maple Community Centre - Baseball Fencing			57,500	21,334	10,666		32,000
PK-6376-13	Bridge ID# MS29: Pedestrian Bridge Replacement			117,415				57,500
PK-6383-13	Uplands Golf and Ski Centre: Bridge Replacement			91,650				117,415
PK-6384-13	Uplands Golf and Ski Centre: Hiking Trail/Pathways Improvements			42,898				91,650
PK-6392-13	Don River System Trail Signage (Grant) Bartley Smith Greenway						39,323	82,221
PK-6395-13	UV1-N27 Neighborhood Park Design and Construction	1,324,267			147,141			1,471,408
PK-6397-13	VMC23-2 - Vaughan Corporate Center Black Creek Park Design and Construction	97,785			10,865			108,650
PK-6439-13	Glen Shields Park - Walkway and Hardscape Improvements		691,969	193,200				193,200
	Parks Development Total	1,559,752	691,969	675,163	215,240	321,120		3,463,244

Proposed 2013-2016 Capital Budget
Project Listing by Department

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Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Financing	Grand Total
Policy Planning								
PL-9530-13	Public Art Program - City Wide				199,820			199,820
PL-9533-13	New Community Areas Secondary Plan - Block 41	463,500			51,500			515,000
PL-9535-13	New Community Areas Secondary Plan - Block 27	463,500			51,500			515,000
Policy Planning Total		927,000			302,820			1,229,820
Parks Operations								
PO-5700-13	Tree Planting Program-Regular		48,037		552,425			600,462
PO-6739-13	Tree Replacement Program-EAB				410,713			410,713
PO-6744-13	Meeting House Cemetery- Memorial Wall					26,800		26,800
PO-6748-13	Relocation of Horticulture Operations		96,305					96,305
Parks Operations Total			144,342		963,138	26,800		1,134,280
Public Works								
PW-2013-07	Street Light Pole Replacement Program				216,300			216,300
PW-2035-11	Curb and Sidewalk Repair & Replacement			1,500,000				1,500,000
PW-2055-13	Double Walled Brine Tanks and Barrier Walls				139,050			139,050
PW-2058-13	LED Streetlight Conversion			150,000				150,000
PW-2059-13	RWIS Station	92,700			10,300			103,000
PW-2060-13	Tigi Pond, (Storm water management Pond #40, Rutherford Rd. & Creditstone Rd.)					494,400		494,400
PW-2063-13	ICI Water Meter Replacement Program	92,700		1,650,000	365,650	206,000		2,060,000
Public Works Total		92,700		1,650,000	365,650	700,400		2,808,750
Recreation								
RE-9503-13	Fitness Centre Equipment Replacement		125,100					125,100
RE-9523-13	Replacement of City Playhouse Auditorium Carpet		32,960					32,960
Recreation Total			158,060					158,060
Real Estate								
RL-0005-13	Land Acquisition Fees					267,800		267,800
Real Estate Total						267,800		267,800
Strategic Services								
SP-0003-13	Performance Measurement System Software				103,000			103,000
Strategic Services Total					103,000			103,000
2013 Total		22,335,706	9,347,733	6,031,129	6,430,648	4,625,200	9,024,689	57,795,105

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Debt Financing	Grand Total
Year: 2014								
Access Vaughan								
AV-3020-14	Access Vaughan Phase II - Step D				50,500			50,500
Access Vaughan Total					50,500			50,500
Building & Facilities								
BF-8237-13	Garnet A Williams Community Centre Remove Wall Covering in Pool area		52,600					52,600
BF-8270-14	Sunset Ridge Park Walkway Lighting				51,500			51,500
BF-8297-14	JOC - Retrofit Fire Department Training Area Washrooms		73,600					73,600
BF-8318-14	Woodbridge College Park - Electrical Cabinet Replacement		20,600					20,600
BF-8355-14	Woodbridge College Park - Electrical Cabinet Replacement (Baseball)		20,600					20,600
BF-8359-13	Chancellor District Park - Walkway Lighting Replacement		53,600					53,600
BF-8380-13	Alexandria Elisa Park Walkway Lighting Replacement		33,000					33,000
BF-8381-13	Beverley Glen Park Walkway Lighting Replacement		30,900					30,900
BF-8383-14	East District Park - Works Yard Dumping Ramp				36,100			36,100
BF-8384-14	Woodbridge Yard - Works Yard Dumping Ramp				36,100			36,100
BF-8387-13	Uplands Golf & Ski Centre, Buildings General Capital		67,000					67,000
BF-8376-13	Giovanni Caboto Park - Walkway Lighting Replacement		30,900					30,900
BF-8377-13	Robert Watson Park - Walkway Lighting Replacement		33,000					33,000
BF-8386-13	Reeves Park - Walkway Lighting Replacement		33,000					33,000
BF-8397-14	Dufferin Clark Community Centre - Water Slide Refurbishment		31,450					31,450
BF-8398-14	Garnet Williams - Whirlpool Replacement		108,050					108,050
BF-8401-14	Maple Community Centre - Replace Roller Shades		26,210					26,210
BF-8405-14	Garnet Williams - Renovate Pool Changerooms		157,220					157,220
BF-8406-14	Al Palladini Community Centre - West side concrete curbs and interlock removal		27,252					27,252
BF-8414-14	Maple Community Centre Arena Rubber Office and Dressing Room Replacement		75,465					75,465
BF-8420-14	Al Palladini Community Centre - Arena Dressing Room Showers East and West		46,350					46,350
BF-8421-14	Al Palladini Community Centre Building Sound System		26,780					26,780
BF-8422-14	Dufferin Clark Pool Blinds		36,050					36,050
Building & Facilities Total			983,627		123,700			1,107,327
Building Standards								
BS-1003-11	Building Department Computer System Upgrades							
Building Standards Total								
Enforcement Services						515,000		515,000
BY-2518-13	Animal Shelter Lease Hold Improvements					515,000		515,000
Enforcement Services Total		39,300						39,300
Development Planning		39,300						39,300
DP-9528-14	City of Vaughan City-Wide Urban Design Study	180,000						180,000
Development Planning Total		180,000						180,000
Development Transportation Engineering								
DT-7077-14	Block 64 Valley Crossing	2,513,200						2,513,200

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Debt Financing	Grand Total
DT-7097-14	Pedestrian and Bicycle Master Plan Update	311,000						311,000
DT-7098-14	Pedestrian and Bicycle Network Implementation Program	245,140						245,140
DT-7104-13	TMP Education, Promotion, Outreach and Monitoring	77,250						77,250
DT-7108-13	School Travel Planning Measures	51,500						51,500
DT-7112-14	Kirby Road Municipal Class EA	891,980						891,980
DT-7113-14	Municipal Class EA OPA 637 - Highway 400 Interchange Connections	247,200						247,200
DT-7120-13	Black Creek Renewal	2,626,500						2,626,500
DT-7121-13	Vaughan Metropolitan Centre NE Storm Water Management Pond	4,215,532						4,215,532
DT-7123-14	Kleinburg - Nashville PD6 Major Mackenzie Watermain	1,887,797						1,887,797
DT-7129-14	Highway 7 / Highway 400 Interchange Class EA	355,350						355,350
Development Transportation Engineering Total		13,422,449						13,422,449
Engineering Services								
EN-1837-14	Walkway lighting - Mountbatten Road				30,900			30,900
EN-1864-14	Walkway Lighting - Aberdeen Avenue and Andrea Lane				30,900			30,900
EN-1879-14	Storm Water Management Facility Gallanough Park			1,000,000				1,000,000
EN-1886-14	Bridge Rehabilitation - Humber Bridge Trail Bridge						824,000	824,000
EN-1889-13	Bridge Replacement/Rehabilitation Environmental Assessment - King Vaughan Road Bridge						154,500	154,500
EN-1892-14	Culvert Removal - Peeler Road		309,000					309,000
EN-1904-13	Culvert Replacement - Merino Road		463,500					463,500
EN-1912-14	2015 Pavement Management Program - Phase 1						25,750	25,750
EN-1913-14	2015 Pavement Management Program - Phase 2						25,750	25,750
EN-1914-14	2015 Road Rehabilitation and Watermain Replacement - Phase 1					37,080	40,170	77,250
EN-1915-14	2015 Road Rehabilitation and Watermain Replacement - Phase 2					166,860	39,140	206,000
EN-1916-14	2015 Road Rehabilitation and Watermain Replacement - Phase 3					216,300	92,700	309,000
EN-1940-13	2014 Pavement Management Program - Phase 1			2,422,565			1,345,628	3,768,193
EN-1941-13	2014 Pavement Management Program - Phase 2						2,987,000	2,987,000
EN-1942-13	2014 Road Rehabilitation and Watermain Replacement - Phase 1					3,228,350	2,337,770	5,566,120
EN-1943-13	2014 Road Rehabilitation and Watermain Replacement - Phase 2					2,227,880	824,010	3,051,890
EN-1944-13	2014 Road Rehabilitation and Watermain Replacement - Phase 3					609,760	214,240	824,000
EN-1947-14	Intensification - Traffic Management Pilot Project				117,420			117,420
EN-1951-14	Sidewalk Upgrade on Jane Street - north of Teston Road			100,000				100,000
EN-1952-14	Sidewalk Upgrade on Nashville Road - west of Klein's Circle			135,000				135,000
EN-1957-14	Cycle Path Improvement on Islington Avenue - Rutherford Rd to Wycliffe Ave.	123,600						123,600
EN-1958-13	Corporate Asset Management				780,000			780,000
EN-1959-14	Traffic Signal Installation - Christie Road and Northview Boulevard				180,250			180,250
EN-1965-14	Sidewalk and Street lighting on Major Mackenzie Drive - Phase 1	927,000						927,000
EN-1966-14	Pedestrian Signal Installation-Pleasant Ridge Avenue	87,550						87,550
EN-1973-14	Streetscape for Concord West - Highway 7 and Keele Street	221,253						221,253
Engineering Services Total		1,359,403	772,500	3,657,565	1,139,470	6,486,230	8,910,658	22,325,826
Fleet								
FL-5132-14	Engineering Services - Replace 1086 with 3/4 ton Cargo Van		36,100					36,100

Proposed 2013-2016 Capital Budget
Project Listing by Department

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Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debtenture Financing	Grand Total
FL-5135-14	Building & Facilities - Replace 1155 with 3/4 ton Cargo Van		46,400					46,400
FL-5150-14	Public Works - Roads - Replace 1151 with 2 ton dump truck		77,300					77,300
FL-5152-14	Parks - Replace 1141 with 3/4 ton pickup		46,400					46,400
FL-5153-14	Parks - Forestry/Horticulture - Replace 965 with spray tanker trailer		25,800					25,800
FL-5154-14	Parks - Replace 1028 with landscape trailer		20,600					20,600
FL-5155-14	Public Works - Roads - Replace 868 with similar trailer		25,800					25,800
FL-5156-14	Building & Facilities - Replace 1241 with 3/4 ton cargo van		36,100					36,100
FL-5157-14	Bylaw Enforcement - Replace 1160 with compact size 4x4 pickup		30,900					30,900
FL-5158-14	Building Standards - Replace 1332 with midsize pickup		30,900					30,900
FL-5160-14	Engineering Services - Replace 1088 with midsize pickup		36,100					36,100
FL-5168-14	Building Standards - Replace 1333 with midsize pickup		30,900					30,900
FL-5169-14	Bylaw Enforcement - Replace 1207 with compact size 4x4 pickup		30,900					30,900
FL-5170-14	Bylaw Enforcement - Replace 1161 with hybrid sedan car		30,900					30,900
FL-5171-14	Engineering Services - Replace 1268 with midsize pickup		30,900					30,900
FL-5173-14	Parks - Forestry/Horticulture - Replace 1054 with spray tanker trailer		25,800					25,800
FL-5174-14	Parks - Replace 1058 with landscape trailer		20,600					20,600
FL-5175-14	Parks - Replace 1087 with landscape trailer		20,600					20,600
FL-5176-14	Parks - Replace 1099 with landscape trailer		20,600					20,600
FL-5192-14	Parks - Replace 1434 with midsize pickup		30,900					30,900
FL-5200-14	Bylaw Enforcement - Replace 1448 with compact size 4x4 pickup		22,700					22,700
FL-5201-14	Bylaw Enforcement - Replace 1276 with transit van		30,900					30,900
FL-5202-14	Bylaw Enforcement - Replace 1179 with tandem axle trailer & crane		20,600					20,600
FL-5204-14	Engineering Dev. Transportation - Replace 1365 with midsize 4x2 pickup		25,800					25,800
FL-5205-14	Engineering Dev. Transportation - Replace 1270 with midsize 4x2 pickup		25,800					25,800
FL-5211-14	Public Works - Roads - Replace 1370 with midsize 4x4 pickup		28,900					28,900
FL-5212-14	Public Works - Roads - Replace 1523 with midsize 4x4 pickup		25,800					25,800
FL-5215-14	Parks - 1 new 2 ton 4x2 dump truck				61,800			61,800
FL-5221-14	Parks - 4 new sand sifters				72,100			72,100
FL-5225-14	Parks - 4 new sand and salt conveyor loaders				25,800			25,800
FL-5226-14	Parks - Replace 1278 with narrow sidewalk plow tractor		63,900					63,900
FL-5227-14	Parks - Replace 1281 with narrow sidewalk plow tractor		63,900					63,900
FL-5228-14	Parks - Replace 1145 with 3/4 ton heavy duty pickup		31,900					31,900
FL-5229-14	Parks - Replace 1140 with 3/4 ton heavy duty pickup		37,100					37,100
FL-5230-14	Parks - Replace 1335 with 10ft outfront rotary mower		56,700					56,700
FL-5232-14	Engineering Services - Replace 1366 with midsize pickup		25,800					25,800
FL-5233-14	Public Works - Water - Replace 1269 with midsize 4x2 pickup		25,800					25,800
FL-5234-14	Parks - Replace 1343 with 6 ft. outfront mower with zero turn		20,600					20,600
FL-5241-14	Public Works - Wastewater - Replace 1425 with 1/2 ton pickup		25,800					25,800
FL-5242-14	Public Works - Water - Replace 1554 with 3/4 ton heavy duty cargo van		38,100					38,100
FL-5243-14	Public Works - Water - Replace 1562 with 3/4 ton heavy cargo van		38,100					38,100
FL-5245-14	Parks - Forestry - 1 new compact size 4x2 pickup	46,300			5,200			51,500

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Project Listing by Department

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Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/enture Financing	Grand Total
FL-5246-14	Parks - Forestry/Horticulture - 1 new 3/4 ton heavy duty 4x4 pickup				37,100			37,100
FL-5248-14	Parks - Forestry/Horticulture - Replace 1079 with stump cutter		30,900					30,900
FL-5249-14	Parks - Forestry/Horticulture - Replace 1346 with midsize pickup		25,800					25,800
FL-5250-14	Parks - Forestry/Horticulture - Replace 1015 with backhoe loader		87,600					87,600
FL-5298-14	Bylaw Enforcement - 1 new 4x4 pickup with ext. cab	25,000			2,800			27,800
FL-5299-14	Bylaw Enforcement - 1 new 4x4 pickup with ext. cab	25,000			2,800			27,800
FL-5300-14	Engineering Dev. Transportation - Replace 1364 with midsize pickup		25,800					25,800
FL-5314-14	Building & Facilities - Replace 1427 with midsize 4x4 pickup	96,300	31,930		207,600			31,930
Fleet Total			1,464,730					1,768,630
Fire & Rescue Services								
FR-3508-13	Breathing Apparatus Replacements		45,100					45,100
FR-3557-14	Station #7/5 Equipment for Engine 75	119,700						119,700
FR-3571-14	Command Vehicle	41,200						41,200
FR-3594-14	Replace Platoon Chief Vehicle		73,800					73,800
FR-3596-14	Replace Volvo Pumper 7943		699,500					699,500
Fire & Rescue Services Total		160,900	818,400					979,300
Human Resources								
HR-9533-14	Attendance Management Automation				61,800			61,800
Human Resources Total					61,800			61,800
Information Technology Management								
IT-3016-13	Personal Computer (PC) Assets Renewal		221,500					221,500
IT-3017-13	Enterprise Telephone System Assets Renewal		391,400					391,400
IT-3019-13	Central Computing Infrastructure Renewal		389,300					389,300
IT-3020-14	Continuous Improvement - City Website (Vaughan Online)				154,500			154,500
Information Technology Management Total			1,002,200		154,500			1,156,700
Information Technology Management Total								
Vaughan Libraries								
LI-??-?-13	Library Capital Resource Purchases		1,495,900					1,495,900
LI-4503-13	Bathurst Clark Resource Library Renovations-Phase 2		250,000					250,000
LI-4504-13	Library Technology Upgrade				140,000			140,000
LI-4508-13	Civic Centre Resource Library-Resource Material	783,000			87,000			870,000
LI-4511-14	Civic Centre Library-Communications & Hardware	621,000			69,000			690,000
LI-4530-14	Civic Centre Resource Library	1,125,000			125,000			1,250,000
Vaughan Libraries Total		2,529,000	1,745,900		421,000			4,695,900
Parks Development								
PK-6265-14	Maple Reservoir Park-Senior Soccer Field Lighting				396,600			396,600
PK-6305-14	Maple Valley Plan - North Maple Regional Park Phase I(A)	6,489,000			721,000			7,210,000
PK-6308-14	UV1-N25 New Neighborhood Park Design & Construction	1,090,109			121,123			1,211,232
PK-6310-14	UV1-N29 New Neighborhood Park Design & Construction	1,160,295			128,921			1,289,216
PK-6344-13	York Hill Park - Tennis Court Replacement							223,919
PK-6355-14	Sonoma Heights Community Park - Bell Diamond Lighting		223,919		229,184			229,184
PK-6353-14	Maxey Park Parking Lot Expansion				90,150			90,150

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Project Listing by Department

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Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Financing	Grand Total
PK-6370-13	Uplands Golf & Ski Centre - Irrigation/Snow Making Water Systems		566,500					566,500
PK-6373-14	Pedestrian & Bicycle Master Plan (Off Road System) - Construction			433,000				433,000
PK-6381-14	Al Palladini Community Centre North West Corner Improvements			91,650	61,002			61,002
PK-6384-13	Uplands Golf and Ski Centre: Hiking Trail/Pathways Improvements							91,650
PK-6385-14	Agostino Park Multi-Use Field Development (Rugby/Football)				100,683			100,683
PK-6386-14	Calvary Church Sports Fields - Soccer Field 11v11 Implementation				241,046			241,046
PK-6391-14	Torii Park Bocce Court Development				90,519			90,519
PK-6414-14	UV1-S1 - Urban Square Design and Construction	519,194			57,688			576,882
PK-6415-14	61WN1 - New Neighborhood Park Design and Park Construction	1,054,781			117,198			1,171,979
PK-6434-14	Mario Plastina Park - Expansion of Existing Play Equipment				49,749			49,749
Parks Development Total		10,313,379	790,419	524,650	2,404,863			14,033,311
Parks Operations								
PO-6700-13	Tree Planting Program-Regular		48,037		552,425			600,462
PO-6717-14	Soccer Field Redevelopment at York Catholic District School Board Locations		203,940					203,940
PO-6739-13	Tree Replacement Program-EAB				410,713			410,713
PO-6740-14	Irrigation Central Control System Additions-Various Locations				129,000			129,000
PO-6749-14	No Smoking By-Law Signs				54,075			54,075
PO-6750-14	Park and Walkway Fencing				39,655			39,655
PO-6751-14	Sports Field Safety Fencing for Spectators at Vaughan Grove Sports Complex				91,927			91,927
Parks Operations Total			251,977		1,277,795			1,529,772
Public Works								
PW-2013-07	Street Light Pole Replacement Program				309,000			309,000
PW-2035-11	Curb and Sidewalk Repair & Replacement			1,600,000				1,600,000
PW-2052-14	Road Patrol Hardware & Software				25,800			25,800
PW-2054-14	Environmental Assessment for a new works yard - west portion of the City	162,225			18,025			180,250
PW-2057-14	Dom's Doors				38,625			38,625
PW-2058-13	LED Streetlight Conversion			1,500,000				1,500,000
PW-2061-14	Woodbridge Yard Humber River Rehabilitation				195,700			195,700
PW-2062-14	Works Yard Improvements(JOC-Duffield-Woodbridge Yards)				25,750			25,750
PW-2063-13	ICI Water Meter Replacement Program					206,000		206,000
PW-2066-14	Yard Weigh Scale			3,100,000	128,750	206,000		4,209,875
Public Works Total		162,225			741,650			
Recreation								
RE-9503-13	Fitness Centre Equipment Replacement		125,100					125,100
Recreation Total			125,100					125,100
Real Estate								
RL-0005-13	Land Acquisition Fees					267,800		267,800
Real Estate Total						267,800		267,800
2014 Total		28,262,956	7,954,853	7,282,215	6,677,978	7,475,030	8,910,658	66,563,690

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Year: 2015	Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Future Financing	Grand Total
Access Vaughan									
AV-9532-15	Access Vaughan Phase II - Step E					50,500			50,500
Access Vaughan Total						50,500			50,500
Building & Facilities									
BF-8271-15	East District Parks Yard Parking Lot Modifications					102,000			102,000
BF-8353-15	Splash Pad Controls Automation					46,400			46,400
BF-8367-13	Uplands Golf & Ski Centre, Buildings General Capital			67,000					67,000
BF-8378-15	Carrville Community Centre					436,232			3,723,932
BF-8407-15	AI Palladini Community Centre - East Side - Island - Concrete Curb Replacements		3,287,700	52,406					52,406
BF-8408-15	AI Palladini Community Centre - Patio Deck Concrete Replacement			39,829					39,829
BF-8410-15	Installation of Fencing to the Indoor Bocce Courts at MCC, FEBCC, DCCC, CCC					66,950			66,950
BF-8425-15	AI Palladini Community Centre Painting East and West Avenues			84,460					84,460
BF-8428-15	JOC - Rooftop Replacements			61,800					61,800
BF-8428-15	Dufferin Clark Community Centre - Boiler Replacements			61,800					61,800
BF-8430-15	Garnet A Williams Community Centre - Boiler Replacements			82,400					82,400
BF-8431-15	Michael Cranny House - HVAC Upgrades			25,750					25,750
BF-8432-15	Rosemount Community Centre - Boiler System Upgrades			82,400					82,400
BF-8436-13	Security Camera & Equipment Replacements			87,550					87,550
BF-8437-15	Sound Attenuations Partitions in Building Standards and Purchasing Departments					56,650			56,650
Building & Facilities Total			3,287,700	845,395		708,232			4,641,327
Budgeting & Financial Planning									
BU-0007-15	Quesica Teambudget Development					86,520			86,520
Budgeting & Financial Planning Total						86,520			86,520
Enforcement Services									
BY-2518-13	Animal Shelter Lease Hdd Improvements		39,300			75,100			114,400
BY-2523-15	Vehicles Lease Buyout					77,250			77,250
Enforcement Services Total			39,300			152,350			191,650
Development Planning									
DP-9526-15	Yonge Street / Steeles Corridor Urban Design Streetscape & Open Space Masterplan		46,800			133,200			180,000
DP-9529-13	Design Review Panel Administration		20,600						20,600
Development Planning Total			67,400			133,200			200,600
Development Transportation Engineering									
DT-7098-14	Pedestrian and Bicycle Network Implementation Program		305,910						305,910
DT-7104-13	TMP Education, Promotion, Outreach and Monitoring		77,250						77,250
DT-7108-13	School Travel Planning Measures		51,500						51,500
DT-7114-15	Portage Parkway - Appleswood to Jane/ Detailed Design		428,480						428,480
DT-7120-13	Black Creek Renewal		12,646,598						12,646,598
DT-7121-13	Vaughan Metropolitan Centre NE Storm Water Management Pond		4,215,532						4,215,532
DT-7123-14	Kleinburg - Nashville PD6 Major Mackenzie Watermain		1,887,797						1,887,797

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Financing	Grand Total
DT-7124-15	Block 61 CP Railway Pedestrian Crossing	1,233,853						1,233,853
DT-7125-15	OPA 620 (Steeles West) East - West Collector Road	434,317						434,317
Development Transportation Engineering Total		21,281,237						21,281,237
Engineering Services								
EN-1851-15	GIS Infrastructure Inventory				329,600			329,600
EN-1852-15	Drawing Index Enhancements				103,000			103,000
EN-1853-15	Vellore Woods Blvd. Lay-by Parking				154,500			154,500
EN-1866-15	Traffic Calming Program				154,500			154,500
EN-1883-15	Construction of Turning Lane at Willis Drive and Pine Valley Drive				453,300			453,300
EN-1888-13	Bridge Rehabilitation - Glen Shields Avenue						412,000	412,000
EN-1889-13	Bridge Replacement/Rehabilitation Environmental Assessment - King Vaughan Road Bridge						515,000	515,000
EN-1907-15	Creation of CAD Standards				51,500			51,500
EN-1912-14	2015 Pavement Management Program - Phase 1			2,544,659				2,544,659
EN-1913-14	2015 Pavement Management Program - Phase 2						888,211	888,211
EN-1914-14	2015 Road Rehabilitation and Watermain Replacement - Phase 1						3,476,250	3,476,250
EN-1915-14	2015 Road Rehabilitation and Watermain Replacement - Phase 2					743,897	805,888	1,549,785
EN-1916-14	2015 Road Rehabilitation and Watermain Replacement - Phase 3					2,174,570	510,084	2,684,654
EN-1917-15	2016 Pavement Management Program - Phase 1					3,024,613	1,296,263	4,320,876
EN-1918-15	2016 Pavement Management Program - Phase 2						25,750	25,750
EN-1919-15	2016 Pavement Management Program - Phase 3						25,750	25,750
EN-1920-15	2016 Road Rehabilitation and Watermain Replacement - Phase 1						25,750	25,750
EN-1921-15	2016 Road Rehabilitation and Watermain Replacement - Phase 2					140,492	86,108	226,600
EN-1923-15	Municipal Structure Inspection and Reporting					208,575	69,525	278,100
EN-1930-15	Sidewalk on Keele Street - McNaughton Road to Teston Road	37,080	123,600					123,600
EN-1931-15	Sidewalk on Keele Street - Kirby Road to Peak Point Blvd	20,600						37,080
EN-1950-13	Clarence Street Slope Stabilization - Phase 2			500,000				500,000
EN-1958-13	Corporate Asset Management				750,000			750,000
EN-1960-13	Sidewalk on Weston Road - Steeles Avenue W. to Rutherford Road	515,000						515,000
EN-1972-13	Multi-use Path and Streetlighting on Dufferin Street - Kirby Road to Teston Road	576,800						576,800
EN-1973-14	Streetscape for Concord West - Highway 7 and Keele Street	289,899						289,899
Engineering Services Total		1,439,379	123,600	3,044,659	1,996,400	6,292,147	8,136,579	21,032,764
Environmental Sustainability								
ES-2521-15	Community Sustainability and Environmental Master Plan Renewal	27,810			3,090			30,900
Environmental Sustainability Total		27,810			3,090			30,900
Fleet								
FL-5301-15	Building & Facilities - Replace 1246 with 3/4 ton 4x4 pickup		39,100					39,100
FL-5302-15	Building & Facilities - Replace 1156 with 1 ton cargo van		46,400					46,400
FL-5303-15	Building & Facilities - Replace 1320 with 3/4 ton cargo van		41,200					41,200
FL-5304-15	Building & Facilities - Replace 852 with ice resurfacer		103,000					103,000
FL-5305-15	Building & Facilities - Replace 957 with ice resurfacer		103,000					103,000
FL-5306-15	Building & Facilities - Replace 974 with ice resurfacer		103,000					103,000

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Future Financing	Grand Total
Fleet Total			435,700					435,700
Fire & Rescue Services								
FR-3508-13	Breathing Apparatus Replacements		45,100					45,100
FR-3575-15	Station #78 Engine Purchase	667,300						667,300
FR-3576-15	Engine # 78 Equipment Purchase	119,700						119,700
FR-3577-15	Station #78 Equipment for Firefighters Purchase	123,100						123,100
FR-3579-15	Aerial 7967 Refurbishment		180,250					180,250
FR-3583-15	Reposition Stn 74 Kleinburg Land							
FR-3588-15	Replace 7965 Rescue Truck	705,000	628,800					705,000
FR-3591-15	Replace 7979 Fire Prevention Vehicle		40,500					40,500
FR-3595-15	Tech Rescue (7978) Refurbishment		109,000					109,000
Fire & Rescue Services Total		1,615,100	1,003,650					2,618,750
Information Technology Management								
IT-2502-15	Electronic Document Management System				1,791,200			1,791,200
IT-3016-13	Personal Computer (PC) Assets Renewal		221,500					221,500
IT-3017-13	Enterprise Telephone System Assets Renewal		391,400					391,400
IT-3019-13	Central Computing Infrastructure Renewal		389,300					389,300
IT-3020-14	Continuous Improvement - City Website (Vaughan Online)				154,500			154,500
Information Technology Management Total			1,002,200		1,945,700			2,947,900
Vaughan Libraries								
LI-????-13	Library Capital Resource Purchases							
LI-4504-13	Library Technology Upgrade		1,991,300					1,991,300
LI-4508-13	Civic Centre Resource Library-Resource Material	783,000			140,000			140,000
LI-4516-15	Carville Block 11- Resource Material	391,500			87,000			870,000
LI-4521-15	Carville Bt 11 Land	519,100			43,500			435,000
LI-4522-15	Carville BL11 - Consulting Design/Construction	168,660			57,700			576,800
LI-4524-16	Carville Community Library - Communications and Hardware	135,000			18,740			187,400
Vaughan Libraries Total		1,997,260	1,991,300		361,940			4,350,500
Parks Development								
PK-6309-15	UV1-N28							
PK-6384-13	Uplands Golf and Ski Centre: Hiking Trail/Pathways Improvements	572,566		91,850	63,519			636,185
PK-6388-15	Pedestrian Bridge Replacement			243,601				91,650
PK-6394-15	UV2-D2 Block 11 District Park w/CC - Park Design & Construction	134,500			14,945			243,601
PK-6398-15	VMC30-6 - Urban Square Design and Construction	501,757			55,751			149,445
PK-6399-15	UV1-S2 - New Urban Square Construction	272,848			30,316			557,508
PK-6400-15	UV1-S3 - New Urban Square Design and Construction	272,848			30,316			303,164
PK-6401-15	61W-N2 - New Neighborhood Park Design and Construction	470,119			52,235			522,354
PK-6402-15	61W-S7 - New Urban Square Design and Construction	282,177			31,353			313,530
PK-6403-15	MacMillan Farm - Park Design and Construction	445,093			49,455			494,548
PK-6405-15	Don and Humber River System Trail Signage (2015)			108,905				108,905
PK-6406-15	Pedestrian and Bicycle Master Plan (off road system) Design and Construction			593,400				593,400

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Future Financing	Grand Total
PK-6413-15	Oak Park Pond Expansion Works				43,886			43,886
PK-6416-15	Memorial Hill Cultural Landscape Revitalization				73,439			73,439
PK-6417-15	Maple Nature Reserve Master Plan Update Including Forest and Invasive Species Management				73,439			73,439
PK-6452-15	UV1-LP1 - Linear Park Design and Construction	480,004		1,037,566	53,334			533,338
Parks Development Total		3,431,912			572,088			5,041,556
Parks Operations								
PO-6700-13	Tree Planting Program-Regular		48,037		552,425			600,462
PO-6739-13	Tree Replacement Program-EAB				410,713			410,713
PO-6741-15	Maple Community Centre-Landscape & Traffic Safety Improvements				180,250			180,250
PO-6742-15	Park Benches-Various Locations		74,200					74,200
PO-6743-15	Park Picnic Table-Various Locations		74,200					74,200
PO-6746-15	Fence Repair & Replacement Program		696,867					696,867
PO-6747-15	Relocation of Gazebo (Dr. Mcleans to Rainbow Creek)		56,650					56,650
Parks Operations Total			949,954		1,143,388			2,093,342
Public Works								
PW-2013-07	Street Light Pole Replacement Program				309,000			309,000
PW-2035-11	Curb and Sidewalk Repair & Replacement			1,700,000				1,700,000
PW-2057-14	Dome Doors				38,625			38,625
PW-2058-13	LED Streetlight Conversion			1,500,000				1,500,000
PW-2063-13	ICI Water Meter Replacement Program			3,200,000	347,625	206,000		206,000
Public Works Total						206,000		3,753,625
Recreation								
RE-9503-13	Fitness Centre Equipment Replacement		125,100					125,100
RE-9519-15	Vaughan Art Gallery Site Study				51,500			51,500
RE-9521-15	Retrofit Lighting at Gallery space at MCC				25,800			25,800
RE-9522-15	Exhibition Units for City Hall and MCC				67,000			67,000
Recreation Total			125,100		144,300			269,400
Real Estate								
RL-0005-13	Land Acquisition Fees					267,800		267,800
Real Estate Total		33,187,098	6,275,899	7,282,215	7,645,333	267,800	8,136,579	69,294,071
2015 Total								

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

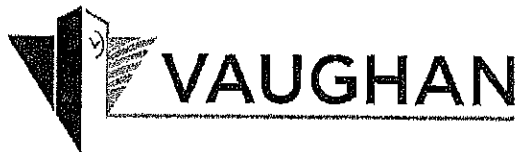
Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debt/Financing	Grand Total
Year: 2016								
Building & Facilities								
BF-8278-16	Chancellor Community Centre - Gym Locker Replacements		37,900					37,900
BF-8329-16	Al Palladini Community Centre Arena Benches Capping		46,400					46,400
BF-8357-16	Rainbow Creek Park - Electrical Cabinet Replacement		20,600					20,600
BF-8358-16	Promenade Park - Electrical Cabinet Replacement		20,600					20,600
BF-8367-13	Uplands Golf & Ski Centre, Buildings General Capital		67,000					67,000
BF-8378-15	Carville Community Centre	29,589,300			3,926,088			33,515,388
BF-8399-16	Maple Community Centre - Outdoor Courtyard Refurbishment		90,846					90,846
BF-8404-16	Woodbridge Arena - Replace Arena Boards		118,750					118,750
BF-8423-16	Al Palladini Community Centre New Score Clock for East Arena Centre Ice		77,250					77,250
BF-8433-16	Al Palladini Community Centre - Boiler Replacements		82,400					82,400
BF-8434-16	Maple Community Centre - Boiler Replacements		82,400					82,400
BF-8435-16	Woodbridge Pool & Arena - Rooftop Replacements		51,500					51,500
	Building & Facilities Total	29,589,300	695,646		3,926,088			34,211,034
Enforcement Services								
BY-2518-13	Animal Shelter Lease Hold Improvements	39,300			75,100			114,400
	Enforcement Services Total	39,300			75,100			114,400
Development Planning								
DP-9525-16	Vaughan Mills Urban Design Streetscape & Open Space Master Plan	130,000						130,000
	Development Planning Total	130,000						130,000
Development Transportation Engineering								
DT-7098-14	Pedestrian and Bicycle Network Implementation Program	246,170						246,170
DT-7104-13	TMP Education, Promotion, Outreach and Monitoring	77,250						77,250
DT-7108-13	School Travel Planning Measures	51,500						51,500
DT-7120-13	Black Creek Renewal	12,646,598						12,646,598
DT-7123-14	Kleinburg - Nashville PD6 Major Mackenzie Watermain	1,887,797						1,887,797
DT-7124-15	Block 61 CP Railway Pedestrian Crossing	1,233,853						1,233,853
DT-7125-15	OPA 620 (Steeles West) East - West Collector Road	434,317						434,317
	Development Transportation Engineering Total	16,577,485						16,577,485
Engineering Services								
EN-1917-15	2016 Pavement Management Program - Phase 1			2,807,000				2,807,000
EN-1918-15	2016 Pavement Management Program - Phase 2						2,852,070	2,852,070
EN-1919-15	2016 Pavement Management Program - Phase 3						2,269,090	2,269,090
EN-1920-15	2016 Road Rehabilitation and Watermain Replacement - Phase 1					2,123,052	1,301,226	3,424,278
EN-1921-15	2016 Road Rehabilitation and Watermain Replacement - Phase 2					2,625,992	875,331	3,501,323
EN-1930-15	Sidewalk on Keele Street - McNaughton Road to Teston Road	148,320						148,320
EN-1931-15	Sidewalk on Keele Street - Kirby Road to Peak Point Blvd	82,400						82,400
EN-1973-14	Streetscape for Concord West - Highway 7 and Keele Street	2,559,429						2,559,429
	Engineering Services Total	2,790,149		2,807,000		4,749,044	7,297,717	17,643,910

PK-6365-16 UV1-D4 (Chatfield Dr/Lawford Rd) - Block 40 Design & Construction

Proposed 2013-2016 Capital Budget
Project Listing by Department

Attachment 3

Number	Project Title	Development Charges	Infrastructure Reserves	Gas Tax Reserve	Transfer from Taxation	Other Reserves	Debtenture Financing	Grand Total
PK-6368-16	Sinderwine Park - Fencing				32,000			32,000
PK-6377-16	Mapes Park-Playground Replacement & Safety Surfacing		155,513					155,513
PK-6380-16	9v9 and 11v11 Soccer Field Upgrades		136,514					136,514
PK-6384-13	Uplands Golf and Ski Centre: Hiking Trail/Pathways Improvements			91,650				91,650
PK-6390-16	Dufferin Reservoir Sports Fields		482,684					482,684
PK-6394-15	UV2-D2 Block 11 District Park w/CC - Park Design & Construction	1,222,729			135,859			1,358,588
PK-6397-13	VMC23-2 - Vaughan Corporate Center Black Creek Park Design and Construction	987,622			109,736			1,097,358
PK-6422-16	Pedestrian and Bicycle Master Plan (off road system) Design and Construction			368,000				368,000
PK-6424-16	61W-N3 - Neighbourhood Park Design and Construction	480,177			53,353			533,530
PK-6425-16	61W-G8 - Greenway Park Design and Construction	669,467			74,385			743,852
PK-6426-16	OC11-P2 - Carville Centre Parkette Design and Construction	174,102			19,345			193,447
PK-6427-16	Hayhoe Mills Park - Design & Construction	382,829			42,537			425,366
PK-6428-16	VMC29-1 - New Neighbourhood Park Design and Construction	557,022			61,891			618,913
PK-6429-16	VMC29-10 - Urban Square Design and Construction	330,076			36,675			366,751
PK-6430-16	VMC30-7 - Vaughan Corporate Center Park Design and Construction	1,058,719			117,746			1,177,465
PK-6431-16	61E-N1 Neighbourhood Park Design and Construction	812,650			90,295			902,945
PK-6432-16	61E-P4 Parkette Design and Construction	143,711			15,968			159,679
PK-6433-16	Active Together Master Plan 5 year update	109,484			13,859	15,245		138,588
Parks Development Total		13,524,137	1,055,330	459,650	1,536,378	15,245		16,590,740
Parks Operations								
PO-6700-13	Tree Planting Program-Regular		48,037		552,425			600,462
PO-6739-13	Tree Replacement Program-EAB				410,713			410,713
PO-6745-16	Nashville Cemetery-Road Extension				57,700			57,700
PO-6746-15	Fence Repair & Replacement Program		118,325					118,325
Parks Operations Total			166,362		1,020,838			1,187,200
Public Works								
PW-1972-16	Public Works and Parks Operations Yard Expansion and Upgrade Strategy	4,169,250						4,169,250
PW-2013-07	Street Light Pole Replacement Program				309,000			309,000
PW-2035-11	Curb and Sidewalk Repair & Replacement			1,800,000				1,800,000
PW-2058-13	LED Streetlight Conversion			1,500,000				1,500,000
PW-2063-13	ICI Water Meter Replacement Program					206,000		206,000
Public Works Total		4,169,250		3,300,000	309,000	206,000		7,984,250
Recreation								
RE-9503-13	Fitness Centre Equipment Replacement		125,100					125,100
Recreation Total			125,100					125,100
Real Estate								
RL-0005-13	Land Acquisition Fees					267,800		267,800
Real Estate Total						267,800		267,800
2016 Total		70,406,531	7,050,348	6,566,650	8,644,264	5,238,089	7,297,717	105,203,599



memorandum

C	3
COMMUNICATION	
F&A -	JAN 21/13
ITEM -	2

January 21, 2013

To: Honourable Maurizio Bevilacqua, Mayor and Members of Council**Re:** Additional Information – Item #2 Finance and Administration Committee – January 21, 2013 - Proposed 2013 Operating/Capital Budgets and 2014 to 2016 Plan**Recommendation:**

The Commissioner of Finance & City Treasurer recommends:

That staff further review applicable legislation and report back to Council on any opportunities for the Province to amend legislation relating to linear assets and revenue opportunities.

Contribution to Sustainability

Exploring opportunities for predictable and sustainable revenues will assist the City in continuing to provide high quality services to the City of Vaughan taxpayers.

Purpose:

To provide information regarding taxation revenues currently received by the City from linear assets.

Background – Analysis and Options

On January 14, 2013 the Finance and Administration Committee received a deputation from a member of the public regarding potential tax revenue opportunities from linear assets, such as pipelines, and staff indicated that information would be provided to the next Finance and Administration Committee regarding current ability for municipalities to collect tax revenue from these sources.

The Province of Ontario is the authority for determining property classes subject to taxable assessment, as set out in the Assessment Act. Municipalities in Ontario receive a statement of taxable assessment totals by property class from the Municipal Property Assessment Corporation (MPAC) each year. Municipalities then calculate property taxes by applying tax rates against the assessment totals provided by MPAC. The tax rates for municipal purposes are established by lower and upper tier municipalities. The tax rate for education purposes is provided by the Province of Ontario through regulations to the Municipal Act. In addition, the Province of Ontario provides the specific acreage rates for property classes such as Utility Right of Ways and Railway Right of Ways.

The City currently receives taxable assessment value for lands with natural gas pipelines running through the municipality, assessed value for customer connections, as well as the main pipeline (aka transmission corridor). The bulk of the value is in the corridor.

The pipeline is valued with an assessment (2012 -\$78,492,000; 2013 - \$81,753,000) and charged at a tax rate in a similar fashion as other taxable properties.

Based on 2012 assessment of \$78,492,000:

	<u>PIPELINE 2012</u>	
CITY	0.00235385	\$184,758.39
REGION	0.00416205	\$326,687.63
EDU	0.01535021	<u>\$1,204,868.68</u>
		\$1,716,314.70

Linear properties consist of the railway tracks and hydro corridors that run through a municipality. Linear rates (municipal/education) are set by the Province (Ministry of Finance) - based on a per acre rate. The rates have not changed in the last few years.

The Regional portion is calculated utilizing a formula that is stipulated in the Municipal Act. The City is permitted to keep the Education portion charged to the Hydro Corridor acreage.

The City of Vaughan has 2 linear acreages on the assessment roll, broken down as follows:

- Utility right-of-way @ 635.80 acres (2012 - 635.80)
- Railway right-of-way @ 560.56 acres (2012 - 561.24)

The resulting tax revenue is as follows:

Based on 2012 information:

<u>RAILWAY ROW</u>				
	Rate	Canadian National <u>312.98 acres</u>	Canadian Pacific <u>149.43 acres</u>	GO Transit <u>98.83 acres</u>
CITY	\$220.84	\$69,118.50	\$33,000.12	\$21,825.62
REGION	\$390.49	\$122,215.56	\$58,350.92	\$38,592.13
EDU	\$822.69	<u>\$257,485.52</u>	<u>\$122,934.57</u>	<u>\$0.00</u>
		\$448,819.58	\$214,285.61	\$60,417.74

<u>HYDRO ROW</u>		
	Rate	Ontario Hydro <u>635.80 acres</u>
CITY	\$301.29	\$191,560.18
REGION	\$532.73	\$338,709.73
EDU	\$1,208.66	<u>\$768,466.03</u>
		\$1,298,735.94

<u>GRAND TOTAL 2012</u>	
CITY	\$1,083,970.45
REGION	\$557,868.34
EDU	<u>\$380,420.09</u>
	\$2,022,258.89

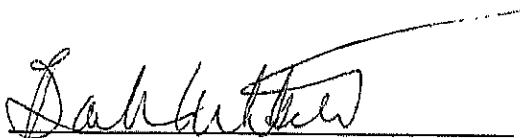
Poles and wires owned by power utility companies are exempt from taxation' as per the *Assessment Act R.S.O 1990*. Cell towers are assessable for taxation, with the exception of towers owned by Bell Canada, which are grandfathered and exempt from taxation. Telecommunication poles and wires, and toll roads (407 Highway) are exempt properties under Section 3 of the *Assessment Act*. It is worth noting that, in 2004, the City of Vaughan passed a resolution requesting the Province of Ontario to assess the 407 for property tax purposes on the basis that the 407 was a private business operating in several municipalities.

Information regarding cable distribution undertakings will require further research by staff.

Conclusion

Staff recommend that further research and analysis be undertaken to review opportunities where amendments to Provincial legislation relating to linear assets would result in predictable and sustainable revenues for municipalities.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Barbara Cribbett', is written over a horizontal line.

Barbara Cribbett, CMA

Commissioner of Finance & City Treasurer