

**2014  
Operating  
Budget**

Operating Budget Summary	
Description	

Description	2013		2014				
	Projected Actual	Budget	Base Budget	% 2013 Budget	Approved Budget Options	Approved Budget	% 2013 Budget
Full Time Positions		2,019	2,011	(0.4)	0	2,011	(0.4)
Crew Hours		182,686	183,583	0.5	0	183,583	0.5
Overtime Hours		25,702	27,627	7.5	0	27,627	7.5
Part Time Hours		832,880	837,776	0.6	274	838,050	0.6
Volunteers		335	335	-	0	335	-
<b>Revenues</b>							
Levies	(10,776,498)	(11,302,834)	(11,106,447)	1.7	0	(11,106,447)	1.7
Provincial Grants & Subsidies	(126,990,557)	(130,153,823)	(119,845,182)	7.9	0	(119,845,182)	7.9
Federal Grants & Subsidies	(855,479)	(837,210)	(827,005)	1.2	0	(827,005)	1.2
User Fees	(100,823,682)	(101,182,230)	(104,151,702)	(2.9)	(1,325,000)	(105,476,702)	(4.2)
Licensing & Lease Revenues	(3,904,920)	(4,311,796)	(4,312,153)	-	0	(4,312,153)	-
Investment Earnings	(10,318,136)	(10,212,379)	(10,402,914)	(1.9)	0	(10,402,914)	(1.9)
Contr from Reserve and Capital	(6,923,344)	(5,321,539)	(5,770,863)	(8.4)	(533,490)	(6,304,353)	(18.5)
Other Revenues	(14,939,306)	(14,110,661)	(13,681,851)	3.0	0	(13,681,851)	3.0
<b>Total Revenues</b>	<b>(275,531,923)</b>	<b>(277,432,473)</b>	<b>(270,098,116)</b>	<b>2.6</b>	<b>(1,858,490)</b>	<b>(271,956,606)</b>	<b>2.0</b>
<b>Expenses</b>							
Salaries & Benefits	219,613,336	221,020,606	224,104,896	1.4	10,738	224,115,634	1.4
Materials - Operating Expenses	28,342,632	28,029,191	29,456,622	5.1	18,456	29,475,078	5.2
Equipment Expenses	1,675,079	1,712,699	1,703,877	(0.5)	0	1,703,877	(0.5)
Energy Costs	18,882,215	19,272,332	19,891,700	3.2	4,296	19,895,996	3.2
Purchased/Contract Services	103,171,626	102,268,852	101,386,187	(0.9)	150,000	101,536,187	(0.7)
Debtenture & Insurance Costs	11,066,461	10,858,724	11,376,259	4.8	350,000	11,726,259	8.0
Prof Development & Training	1,636,280	1,640,754	1,588,790	(3.2)	0	1,588,790	(3.2)
Grants - Transfer Payments	39,856,141	40,991,298	36,277,131	(11.5)	173,563	36,450,694	(11.1)
Contr to Reserve and Capital	75,045,455	75,064,539	76,457,319	1.9	600,000	77,057,319	2.7
Internal Recoveries	(1,415,606)	(1,084,827)	(1,115,602)	(2.8)	0	(1,115,602)	(2.8)
<b>Total Expenses</b>	<b>497,873,619</b>	<b>499,774,169</b>	<b>501,127,178</b>	<b>0.3</b>	<b>1,307,053</b>	<b>502,434,231</b>	<b>0.5</b>
<b>Net Budget</b>	<b>222,341,696</b>	<b>222,341,696</b>	<b>231,029,062</b>	<b>3.9</b>	<b>(551,437)</b>	<b>230,477,625</b>	<b>3.66</b>
<b>Assessment Growth</b>							<b>(0.73)</b>
<b>Tax Increase</b>							<b>2.93</b>

**CITY OF GREATER SUDBURY  
2014 BUDGET APPROVED OPTIONS**

Dept	Category		Revenues	Expenses	Net Levy Impact	Part Time Hours	Option Pg Num
Corp	Public Submission	Provide one time funding of \$250,000 to AMRIC, funded from reserve	(250,000)	250,000			25
Corp	Public Submission	Provide funding of \$100,000 per year for 5 years to AMRIC.		100,000	100,000		25
Corp	Council Referral	Provide one time funding of \$50,000 to crimestoppers, funded from reserve	(50,000)	50,000			25
G&D	Council/Committee Resolution	Provide one-time funding of 150,000 for Physician Recruitment funded from reserve	(150,000)	150,000	-		72
G&D	Public Submission	Increase in Arts Grant Funding provided to GSDC of \$47,563		47,563	47,563		72
G&D	Public Submission	Provide one time funding of \$30,000 for Junction Creek Stewardship Committee, funded from reserve	(30,000)	30,000	-		76
G&D	Council/Committee Resolution	Provide one time funding of \$10,000 for the Municipal Heritage Advisory Panel Projects, funded from reserve	(10,000)	10,000	-		76
G&D	Council/Committee Resolution	Increase multi unit residential garbage fee from \$24 per unit to \$40 per unit	(225,000)		(225,000)		101
G&D	Council/Committee Resolution	Increase tipping fees for asbestos waste and odorous waste to double current tipping fee rate plus \$200 per load	(25,000)		(25,000)		106
G&D	Council/Committee Resolution	Reduce weekly garbage exemption from 100 kg per week to 50 kg per week	(75,000)		(75,000)		106
G&D	Council/Committee Resolution	Increase processing rate for the concrete, brick and block category and the wood waste categories	(400,000)		(400,000)		106
G&D	Council/Committee Resolution	Increase tipping fee rate for garbage loads mixed with electronic waste and/or scrap metal to double the current tipping fee rate	-		-		106
G&D	Council/Committee Resolution	Increase tipping fee rate for garbage loads mixed with banned blue box IC& material to triple the current tipping fee rate	-		-		106
CD	Council/Committee Resolution	Provide annual operating grant of \$14,000 to the Club Amical du Nouveau Sudbury		14,000	14,000		153
CD	Council Referral	Increase annual operating grants to 6 Community Centres by \$2,000 each		12,000	12,000		153
IS	Council/Committee Resolution	Extend the Azilda/Chelmsford Transit Route to the Lionel E Lalonde Centre ( 3 trips per day), funded from provincial gas tax	(23,490)	23,490	-	274	220
ES	Public Submission	Provide funding of \$10,000 for 2 years to the Greater Sudbury Emergency Response Volunteer Registry funded from HR Management Reserve	(20,000)	20,000	-		235
WWW	Council/Committee Resolution	Increase Water Capital envelopes by \$600,000 in accordance with WWW Financial Plan, funded by water and wastewater user fees	(600,000)	600,000	-		182
		<b>Total Approved Options</b>	(1,858,490)	1,307,053	(551,437)	274	

See page 396 for voting results summary

## OPERATING BUDGET SUMMARY

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The City of Greater Sudbury was formed on January 1<sup>st</sup> 2001. With a geographic area encompassing some 3,200 square kilometers, the City of Greater Sudbury is the second largest city in Canada and the largest municipality in Ontario based on land mass. The City of Greater Sudbury provides municipal services to approximately 160,300 citizens within its vast geographic boundaries.

These services are essential to the well being of citizens and enhance their quality of life: water, roads, fire, police, emergency medical services, waste management, public transit, recreation programs, economic development and land use planning, health and social services and so much more.

This 2014 budget document contains information on the 2013 projected year end position, the 2013 approved budget, the 2014 base budget and any budget options that were recommended by Council or Committee to be referred to the 2014 budget process.

The 2013 projected actuals are based on staff's best estimate as to the expected year end position. Also included are the budgeted number of full time positions, crew hours, part time hours and number of volunteer firefighters for 2013 and 2014.

### **Variance Explanations:**

Variance explanations are provided in the applicable section of the budget binder for proposed budget variances of greater than \$50,000 and 10%. Any 2013 year end projected variances are provided in accordance with the operating budget policy, where a variance of greater than \$200,000 is projected within a division or section.

# 2014 OPERATING BUDGET SUMMARY

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## **Major Variance Analysis:**

### **Revenues:**

Overall, the 2014 budgeted revenues, other than taxation have decreased by \$ 5.5 Million or 2.0% to \$272 Million. The variances by Revenue category are as follows:

1. Levies which consist of supplementary taxation and payments in-lieu of taxes have a budgeted decrease of \$200,000 or 1.7%. Staff is forecasting an increase in payments in lieu of taxation, however this is offset by decreases to supplementary taxation revenue consistent with 2013 projected actual revenue.
2. Provincial Grants have a budgeted decrease of \$10.3 Million or 7.9%. This decrease is a result of a decline in OMPF of \$2.9 Million, completion of various Economic Development programs of \$1.1 Million, decrease in Housing program grants of \$4.8 Million, Children Services grants of \$2.0 Million and the transfer of the Regional Geriatric Program of \$1.4 Million. These decreases are offset by increases in grants such as Police Services, Social Services, Emergency Medical Services and Long Term Care totaling \$1.9 Million.
3. Federal Grants have a budgeted decrease of \$10,000 or 1.2%. which is primarily a change in funded programs within Economic Development as some programs are completed and new programs begin.
4. User Fees have increased by approximately \$4.3 Million or 4.2%. A general user fee rate increase of 3% in accordance with user fee by-law was processed, along with increases in water wastewater rates, and increases in landfill tipping fees and summer playground rates.
5. Licensing and Lease Revenues consist of licensing fees such as business, lottery licenses, taxi licensing and lease revenues. The overall base budget has not increased due to increases in lease revenue for Countryside Arena, Pioneer Manor, CP building and lot, and Trailer park fees being offset by a reduction in anticipated Bingo license revenue and lease revenue from NDCA.
6. Investment Earnings have a budgeted increase of \$200,000 or 1.9%, largely as a result of internal interest charged on borrowing for capital projects.
7. Contributions from Reserve and Capital have increased by \$980,000 or 18.5% as a result the \$920,000 draw from Election Reserve, \$200,000 draw for emergency shelters and \$230,000 of planned expenditures for succession planning and health and safety and \$530,000 of approved one time 2014 budget enhancement options. These increased draws from reserve are offset by the removal of the \$800,000 of one time funding for Landfill contract costs and \$100,000 for the Rock of Fame budget option.
8. Other Revenues have a budgeted decrease of \$430,000 or 3.0% which is a decrease in contributions from GSDC for funded projects in Economic Development and the completion of EMS non emergent transfer project funded by Health Sciences North.

# 2014 OPERATING BUDGET SUMMARY

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## **Major Variance Analysis:**

### **Expenses:**

Overall the 2014 budgeted expenditures have increased by \$2.7 Million or 0.5% to \$502.4 Million. The variances by Expense category are as follows:

1. Salaries and Benefits have increased by approximately \$3.1 Million or 1.4%. The increase is mainly due to contractual increases in wages and benefits.
2. Material and Operating Expenses have a budgeted increase of \$1.4 Million or 5.2% for all divisions, which is primarily election related expenditures funded from reserve.
3. Equipment Expenses have a base budgeted decrease of \$9,000 or 0.5%.
4. Energy Costs are budgeted to increase by \$620,000 or 3.2% based on estimated commodity price increases.
5. Purchased and Contract Services have a budgeted decrease of \$730,000 or 0.7% overall. This is a result of the removal of 2013 one time budget options, Economic Development funded program expenditures and decreases to Children Services programs which are offset by increases to known contractual obligations including Environmental Services, Housing Services, and the GSU contract for water billing.
6. Debenture and Insurance Costs have a base budget increase of \$870,000 or 8.0% which is a combination of an increase in insurance and the addition of internal debt financing charges for the new Communications system which is funded from Capital, and the budget enhancement option for AMRIC.
7. Professional Development and Training has been decreased by \$50,000 or 3.2%.
8. Grants and Transfer Payments have a base budget decrease of \$4.5 Million or 11.1%. This is a result of decreases in Social Service Programs Grants of \$400,000, and Affordable Housing Program Grants of \$4.3 Million net of increases in grants as a result of approved budget options totaling approx \$200,000.
9. Contribution to Reserves and Capital have increased \$2.0 Million or 2.7 %. This budget increase is attributable to the increase to the capital envelopes in accordance with the capital policy, and an inflationary increase on the contributions to reserve and reserve funds, as well as the approved water capital budget enhancement option for \$600,000.
10. Internal Recoveries reflect the net effect of services performed by operating departments for other departments.

# DEFINITIONS

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## **Definitions**

The following definitions relate to the budget categories used in the presentation of the operating budget.

### **Revenues:**

#### **Levies:**

This category consists of supplementary taxation, payment-in-lieu and taxes received from government agencies.

#### **Provincial Grants:**

This category consists of grants received from the Province of Ontario for specific functions such as Ontario Works payments, Housing Services, Children Services, Emergency Medical Service Grants, the Ontario Municipal Partnership Fund, etc.

#### **Federal Grants:**

This category consists of grants received from the Federal Government for specific functions funded through agencies such as Fednor, and Human Resources Development Corporation.

#### **User Fees:**

This category consists of fees for use of services such as, but not limited to, ice and hall rentals, leisure activities, cemetery fees, library fees, applications for building permits, water/waste water, transit and Pioneer Manor resident fees.

#### **Licensing & Lease Revenues:**

This category consists of licensing fees such as business licenses, lottery licenses, taxi licensing and lease revenues.

#### **Investment Earnings:**

This category accounts for investment income, interest on Greater Sudbury Utility note, interest on tax arrears, and interest earned on internal capital financing.

#### **Contribution from Reserves:**

This reflects the contributions from reserves and reserve funds for various projects identified in the operating budget.

#### **Other Revenues:**

This category includes revenues such as the Ontario Lottery and Gaming Corporation and Provincial Offences Act fines collected.

**Expenses:**

**Salaries & Benefits:**

This category consists of compensation for all employees such as salaries, benefits, service pay, overtime, car allowance, boot and tool allowance, etc.

**Materials & Operating Expenses:**

This category includes items such as office supplies, salt and sand, asphalt, gravel and shop supplies, tax write-offs and other general expenses.

**Equipment Expenses:**

This category consists of new equipment purchased such as calculators and small electronic and computer equipment, desks and chairs.

**Energy Costs:**

This category consists of water, hydro, natural gas, propane, diesel and unleaded fuel.

**Purchased/Contract Services:**

This category consists of items that are outsourced, such as, but not limited to, Housing Services providers, Children Services providers, Ontario Works, roads maintenance contracts, vehicle repairs, hired or rental equipment, and professional services.

**Debenture Costs/Insurance and Taxes:**

This category consists of property taxes, insurance costs, internal and external debt payments.

**Professional Development & Training:**

This category consists of business travel expenses, accommodations, meals, professional development and training, educational seminars, and professional membership dues.

**Grants - Transfer Payments:**

This category consists of any grants given to community groups and outside boards such as NDCA, SDHU, Arts and Culture grants, grants to playgrounds and transfer payments to Ontario Works recipients.

**Provisions to Reserves/Capital:**

This reflects the Contributions to reserves and reserve funds and the transfer to capital fund for capital envelopes.

**Internal Recoveries:**

The line "internal recoveries" consist of allocations to each department for indirect overhead costs and program support. An internal recovery is recorded for program support costs such as finance, human resources, information technology, mailroom. These program support costs are calculated in accordance with the Ontario Municipal CAO's Benchmarking Initiatives (OMBI) drivers. Some examples of the "drivers" used by Sudbury as well as all municipalities in the OMBI group, are - Human Resources costs are allocated to each direct service delivery area based on number of FTEs; Information Technology costs are allocated based on number of computers, phone and copiers; and Finance (Budget, Accounts receivable, Accounts Payable, Purchasing and Payroll costs) are allocated based on their individual applicable drivers ( number of invoices processed, number of purchase orders and tenders issued, percentage of gross budget etc).

As well there are indirect overhead charges for areas such as engineering services which are allocated to water/wastewater, roads and solid waste.

This line also includes the equipment charges and credits predominately in Infrastructure, Parks and Emergency Services area. These equipment charges represent the cost of the maintenance, repairs and a depreciation component which allows for future replacement of equipment and vehicles.

# Acronyms

AFFS	Airport Fire Fighting Services
AHP	Affordable Housing Program
AODA	Access for Ontarians with Disabilities Act
AVL	Automatic Vehicle Location
BMA	Bruzzese Minshull & Associates Consulting
CAN	Community Action Network
CAO	Chief Administrative Officer
CCAC	Community Care Access Centre
CEMC	Community Emergency Management Coordinator
CFO	Chief Financial Officer
CGS	City of Greater Sudbury
CHPI	Consolidated Homelessness Prevention Initiative
CIP	Community Improvement Plan
CLELC	Centre Lionel E. Lalonde Centre
CMHC	Canada Mortgage & Housing Corporation
CMI	Case Mix Index
C.O.P.	Citizens on Patrol
CSC	Citizen Service Centre
CSUMB	Community Start Up and Maintenance Benefit
EMS	Emergency Medical Services
ERP	Enterprise Resource Planning System
FIS	Financial Information Systems
FTE	Full Time Equivalent
GIS	Geographic Information System
GM	General Manager
GPS	Global Positioning System
GSDC	Greater Sudbury Development Corporation
GSERV	Greater Sudbury Emergency Response Volunteer
GSHC	Greater Sudbury Housing Corporation
GSU	Greater Sudbury Utilities
HCI	Healthy Community Initiatives
HR	Human Resources
HR / OD	Human Resources / Organizational Development
IAH	Investment in Affordable Housing
IC&I	Industrial, Commercial and Institutional
IT	Information Technology
IS	Infrastructure Services
JCSC	Junction Creek Stewardship Committee
KM	Kilometer
LTC	Long Term Care
LTFP	Long Term Financial Plan
MER	Management Expense Ratio
MFIPPA	Municipal Freedom of Information & Protection of Privacy Act
MMMS	Municipal Maintenance Management System
MNDMF	Ministry of Northern Development, Mines, Forestry
MOE	Ministry of the Environment
MPAC	Municipal Property Assessment Corporation
MPMP	Municipal Performance Measurement Program
NDCA	Nickel District Conservation Authority
NESGS	North East Specialized Geriatric Services
NOSOA	Northern Ontario School of Architecture
OACP	Ontario Association Chiefs of Police
OCTA	Ontario Community Transport Association
ODSP	Ontario Disability Support Program
OFM	Ontario Fire Marshal
OGRA	Ontario Good Roads Association
OMBI	Ontario Municipal CAO's Benchmarking Initiative
OMERS	Ontario Municipal Employees Retirement System
OMPF	Ontario Municipal Partnership Fund
OTMP	Ontario Tourism Marketing Partnership
PAP	Pre-authorized Payment
PERC	Parking Excellence Recognized in Canada Program
PGT	Provincial Gas Tax
POA	Provincial Offences Act
RTO	Regional Tourism Organization
SAR	Social Assistance Restructuring
SDHU	Sudbury & District Health Unit
V.E.	Valley East
WDO	Waste Diversion Ontario
WSIB	Workplace Safety & Insurance Board
WTP	Water Treatment Plant
WW	Waste Water
W/WW	Water/Waste Water
YTD	Year To Date



City of Greater Sudbury  
2014 Budget  
Summary of Major Budget Changes from Prior Year  
(in \$ millions)

	Gross Budget	Revenue	Net Levy	% Chg
<b>2013 Approved Operating Budget (as restated)</b>	<b>\$ 499.7</b>	<b>\$ 277.4</b>	<b>\$ 222.3</b>	
<b>Provincially Mandated Programs including OMPE:</b>				
<i>Social Housing</i>				
- Contribution to Greater Sudbury Housing Corporation	0.5	(0.5)	1.0	
- Contribution to Non-Profit Housing Corporations	0.2	-	0.2	
- Increase in Affordable Housing Strategy	(4.2)	(4.2)	-	
<i>Social Services</i>				
- Decrease in Ontario Works Programs including CHPI		(0.2)	0.2	
- Ontario Works Upload (from 14.2 to 11.4% municipal share)		0.8	(0.8)	
<i>Decrease in OMPF</i>		(2.9)	2.9	
<i>Children Services</i>	(2.4)	(2.0)	(0.4)	
<i>Emergency Medical Services (Land ambulance)</i>	0.1	(0.1)	0.2	
	(5.8)	(9.1)	3.3	1.5%
<b>Revenue Changes:</b>				
Decrease in Supplementary Tax Revenue		(0.5)	0.5	
Increase in payment in Lieu of Taxation		0.3	(0.3)	
Transfer of Regional Geriatric Program	(1.4)	(1.4)	-	
Increase in Investment Income		0.1	(0.1)	
Reduction in Compliance and Enforcement revenues		(0.1)	0.1	
Reduction in Economic Development Grants and Program Revenue	(1.3)	(1.3)	-	
Increase in Transit revenues	0.4	0.3	0.1	
Increase in Pioneer Manor revenue	0.9	0.9	-	
Increase in Leisure Services user fees	0.3	0.1	0.2	
Decrease in Roads User Fees	(0.3)	(0.3)	-	
	(1.4)	(1.9)	0.5	0.2%
<b>Expenditure Changes:</b>				
Increase in Winter Control contracts	0.5		0.5	
Increase in Election Expenses	0.9	0.9	-	
Increase in Contractual Obligations in Env Services ( mid year funding removed)	1.3	(0.6)	1.9	
Increase Capital Envelopes (except WWW and police)	0.7		0.7	
increase in Energy costs ( except WWW and police)	0.5		0.5	
Increase in other Contractual obligations, salaries benefits and other changes	0.7		0.7	
	4.6	0.3	4.3	1.9%
<b>Water/WasteWater Operations:</b>				
Increase in Water / Wastewater expenses and user fees	2.8	2.6	0.2	0.1%
<b>Previous Budget Approvals:</b>				
Reduction in One-Time 2013 budget options	(1.0)	-	(1.0)	
	(1.0)	-	(1.0)	-0.4%
<b>Outside Boards:</b>				
NDCA / SDHU	0.1	-	0.1	
Police Services	2.1	0.8	1.3	
	2.2	0.8	1.4	0.6%
				0.0%
<b>2014 Base Budget</b>	<b>\$ 501.1</b>	<b>\$ 270.1</b>	<b>\$ 231.0</b>	<b>3.9%</b>
<b>Add: Approved Budget Enhancement Options</b>	<b>\$ 1.3</b>	<b>\$ 1.9</b>	<b>\$ (0.6)</b>	<b>-0.3%</b>
<b>Assessment Growth</b>				<b>-0.7%</b>
<b>Net 2014 Municipal Tax Increase</b>	<b>\$ 502.4</b>	<b>\$ 272.0</b>	<b>\$ 230.4</b>	<b>2.9%</b>

APPROVED BUDGET COMPARISON DETAIL

	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	Net Change 2009-2014
<b>REVENUES</b>							
Levies	(11,044,330)	(10,557,928)	(10,357,150)	(10,695,174)	(11,302,834)	(11,106,447)	(62,117)
Provincial grants	(184,806,700)	(192,714,737)	(130,356,573)	(132,147,759)	(130,153,823)	(119,845,182)	64,961,518
Federal grants	(290,334)	(634,540)	(1,084,134)	(1,011,299)	(837,210)	(827,005)	(536,671)
User fees	(90,009,000)	(89,047,066)	(91,367,012)	(96,691,566)	(101,182,230)	(105,476,702)	(15,467,702)
Licensing	(3,652,643)	(3,742,347)	(3,762,647)	(3,710,737)	(4,311,796)	(4,312,153)	(659,510)
Investment	(9,484,890)	(8,704,880)	(9,165,417)	(9,862,872)	(10,212,379)	(10,402,914)	(918,034)
Contr from Reserve	(13,088,635)	(6,548,235)	(7,929,584)	(6,642,985)	(5,321,539)	(6,304,353)	6,784,282
Other	(10,779,538)	(12,446,135)	(12,671,707)	(12,685,458)	(14,110,661)	(13,681,850)	(2,902,312)
	(323,156,060)	(324,395,868)	(266,694,224)	(273,447,850)	(277,432,472)	(271,956,606)	51,199,454
<b>EXPENSES</b>							
Salaries & benefits	186,298,516	192,350,504	205,365,890	214,161,395	221,020,606	224,115,634	37,817,118
Materials	28,147,390	27,921,463	27,809,187	27,868,998	28,029,191	29,475,078	1,327,688
Equipment	1,555,669	1,748,317	1,615,132	1,789,408	1,712,699	1,703,877	148,208
Energy	17,337,902	18,433,037	18,806,014	20,193,635	19,272,332	19,895,996	2,558,094
Purchased services	163,499,870	161,591,529	102,813,068	100,890,194	102,268,852	101,536,187	(61,963,683)
Debtenture / Insurance / Taxes	9,847,750	10,977,186	10,812,667	10,635,114	10,858,724	11,726,259	1,878,509
Professional Devlp	1,926,959	1,676,309	1,524,406	1,639,914	1,640,754	1,588,790	(338,169)
Grants - Transfers	38,065,812	43,830,147	40,498,029	42,041,541	40,991,298	36,450,694	(1,615,118)
Prov to Res/ Cap	64,363,589	60,108,193	63,480,947	69,205,015	75,064,539	77,057,319	12,693,730
Internal Recoveries	(1,347,359)	(562,012)	(858,864)	(1,082,816)	(1,084,827)	(1,115,603)	231,756
	509,696,098	518,074,673	471,866,476	487,342,398	499,774,168	502,434,231	(7,261,867)
<b>NET LEVY</b>	<b>186,540,038</b>	<b>193,678,805</b>	<b>205,172,252</b>	<b>213,894,548</b>	<b>222,341,696</b>	<b>230,477,625</b>	<b>43,937,587</b>

# HISTORICAL VARIANCES

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## Major Variance Analysis (changes greater than \$1 Million since 2009):

### Revenues:

Overall, budgeted revenues, other than taxation have decreased by \$51.2 Million or 16% since 2009. The major variances are as follows:

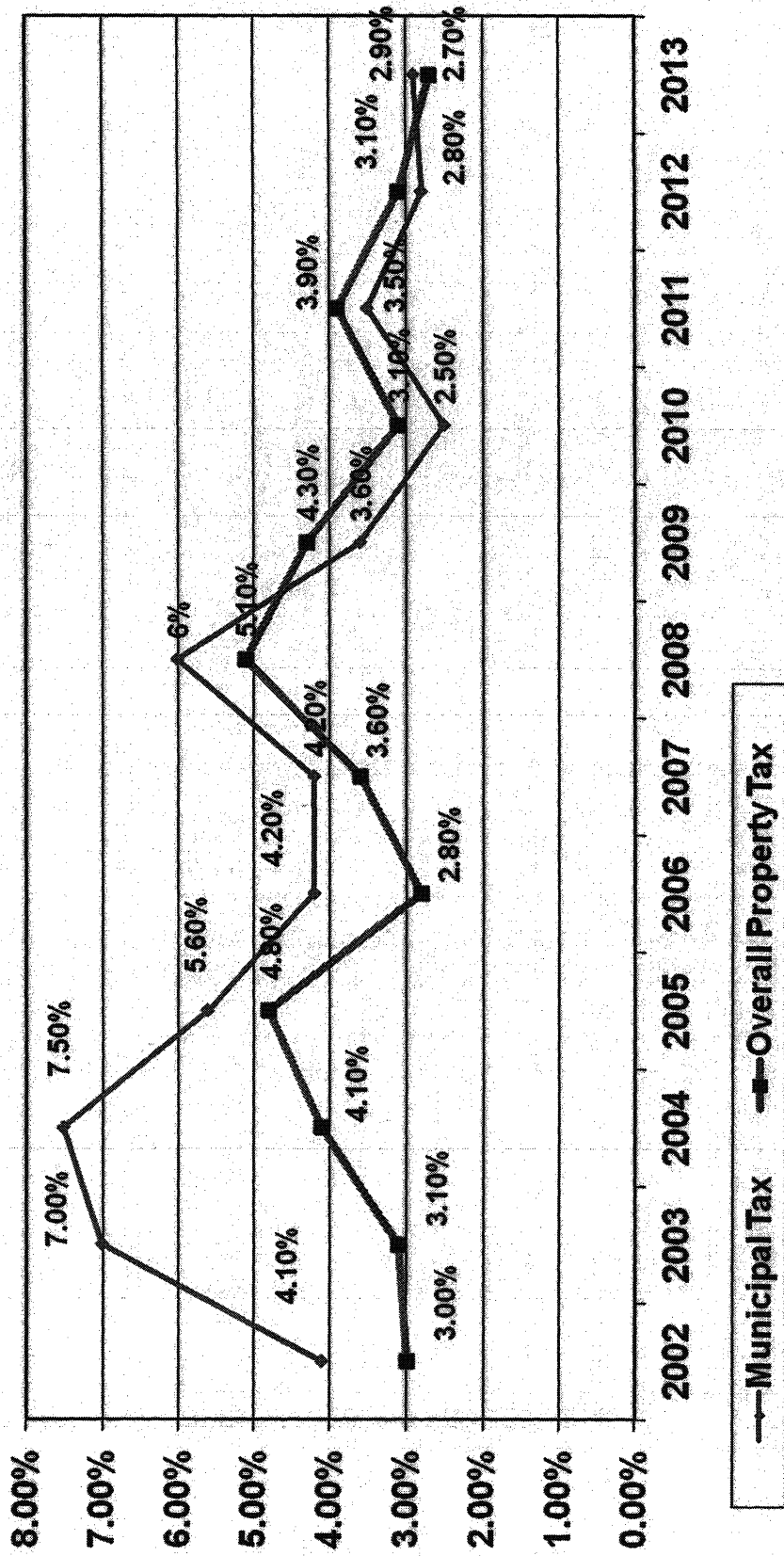
1. Provincial Grants have a budgeted decrease of \$65 Million or 35.0% since 2009. The majority of the decrease is as a result of the Provincial uploading of Ontario Drug Benefits and Ontario Disability Support Program in 2011, and is offset by a reduction in expenditures.
2. User Fees have increased by approximately \$15.5 Million or 17% since 2009. A general user fee rate increase of 3% in accordance with user fee by-law was processed each year. This revenue category includes \$6.7 Million of water and wastewater user fees, and any new user fees added with approval of Council since 2009.
3. Contributions from Reserve and Capital have decreased by \$6.8 Million or 52% since 2009. The majority of the decrease occurred in 2010 with the removal of the one time budget options approved in 2009.
4. Other Revenues have a budgeted increase of \$2.9 Million or 27.0% since 2009 which is primarily increases in environmental services (Waste Diversion Ontario) and land reclamation revenues.

### Expenses:

Overall, budgeted expenditures have decreased by \$7.3 Million or 1% since 2009. The major variances are as follows:

1. Salaries and Benefits have increased by approximately \$37.8 Million or 20%. The increase is mainly due to increases in contractual obligations for wages and benefits and changes in staffing levels.
2. Energy Costs have increased by \$2.5 Million or 15% since 2009 as a result of commodity price increases.
3. Purchased and Contract Services have decreased of \$61.9 Million or 38% since 2009. The majority of the decrease is as a result of the Provincial uploading of Ontario Drug Benefits and Ontario Disability Support Program in 2011 and was offset by a reduction in Provincial grants.
4. Debenture and Insurance Costs have increased \$1.8 Million or 19% since 2009, which is a combination of an increase in insurance, property taxes on municipally owned properties and internal debt financing charges.
5. Grants and Transfer Payments have a base budget decrease of \$1.6 Million or 4%. as a result of decreases over the years to Ontario Work recipients due to reduced caseloads as well as fluctuations of payments to affordable housing projects.
6. Contribution to Reserves and Capital have increased \$12.7 Million or 20 %. Since 2009. This is attributable to the increases to the capital envelopes in accordance with the capital policy, long term financial plans and inflationary increases on contributions to reserve and reserve funds.

# Property Tax Increases



**City of Greater Sudbury  
2014 Budget  
Full Time Position Reconciliation**

Department / Division	2013 Approved Final	2013 Reallocation and Restatements	2013 Restated Budget	2013 In year Council Approval	2013 Adjustments	2014 Approved Final
Executive & Administration	16		16			16
Administrative Services	67		67			67
Human Resources & Org. Dev.	21		21			21
Growth & Development Services (except Airport)	155	(4) <sup>1</sup>	151			151
Sudbury Airport	20		20			20
Financial Services	75		75			75
Community Development Services	554		554	(12) <sup>2</sup>		542
Infrastructure Services - ( except WWW)	343	3 <sup>1</sup>	346			346
Infrastructure Services - WWW	136	1 <sup>1</sup>	137			137
Emergency Services	261		261			261
Police Services	371		371		4 <sup>3</sup>	375
<b>Grand Totals</b>	<b>2,019</b>	<b>-</b>	<b>2,019</b>	<b>(12)</b>	<b>4</b>	<b>2,011</b>

1 Transfer of Development engineering positions to operating depts to realign positions with areas of primary support

2 Transfer of Regional Geriatric Program approved by Council on July 9, 2013.

3 Professional Support Staff has increased by four over 2013. Three as a result of collective bargaining and the fourth position as a result of permanent grant funding for a Crime Analyst Planner through the Provincial Anti-Violence Intervention Strategy (PAVIS).

## Full Time Positions - 2009 to 2014

	2009	2010	2011	2012	2013	2014	2009-2014 Cumulative Δ
<b>EXECUTIVE AND LEGISLATIVE</b>							
Mayor & Council	4	4	5	5	5	5	1
CAO	3	3	3	3	3	3	0
Communications	7	7	8	8	8	8	1
	14	14	16	16	16	16	2
<b>ADMINISTRATIVE SERVICES</b>							
Clerks & Administrative Services	14	14	14	15	15	13	(1)
Legal	10	10	11	11	11	11	1
Corp Security & Court Services	9	9	9	9	9	9	0
Information Technology	31	31	32	32	33	34	3
	64	64	66	67	68	67	3
<b>HUMAN RESOURCES</b>							
	22	22	22	22	21	21	(1)
<b>GROWTH AND DEVELOPMENT</b>							
General Manager	2	2	2	2	2	2	0
Economic Development	15	19	19	22	22	22	7
Planning & Development	41	45	45	48	48	44	3
Building Services/Compliance	41	41	41	41	44	44	3
Assets	15	15	16	16	16	16	1
Parking	3	3	2	2	2	2	(1)
Environmental	21	21	21	21	21	21	0
Airport Personnel	13	13	13	15	20	20	7
	151	159	159	167	175	171	20
<b>FINANCE</b>							
CFO's office	5	5	5	5	5	4	(1)
Budgeting, Policy, FIS	14	14	14	14	14	14	0
Accounting	20	20	21	21	21	22	2
Taxation	10	10	10	10	10	11	1
Supplies and Services	6	6	6	6	6	6	0
Financial Support- Infrastructure Services	20	20	19	19	18	18	(2)
	75	75	75	75	74	75	0
<b>COMMUNITY DEVELOPMENT</b>							
General Manager	4	3	3	3	3	2	(2)
Community Health	1	0	0	0	0	0	(1)
Administration and Finance	4	4	3	3	3	3	(1)
Housing Services	11	11	11	11	11	11	0
Regional Geriatric Program	0	9	9	13	12	0	0
Long Term Care	186	187	235	241	241	241	55
Social Services	93	93	93	93	93	94	1
Libraries and Citizen Services	67	67	68	68	68	68	1
Children Services	28	28	28	28	27	26	(2)
Cemetery Services	6	6	7	7	7	7	1
Leisure and Recreation	89	90	90	90	89	90	1
	489	498	547	557	554	542	53
<b>INFRASTRUCTURE</b>							
General Manager	2	2	2	2	2	2	0
Engineering	56	56	53	48	48	50	(6)
Water/Wastewater Admin & Supervision	31	31	34	33	33	34	3
Roads Admin & Supervision	28	28	28	27	27	28	0
Roads Operations	106	116	116	116	115	115	9
Water Operations	105	105	103	103	103	103	(2)
Transit	111	111	112	113	113	112	1
Fleet	39	39	39	38	38	39	0
	478	488	487	480	479	483	5
<b>EMERGENCY SERVICES</b>							
Chiefs Office	6	6	6	6	6	6	0
Emergency Management	2	2	2	2	2	2	0
Lionel E. Lalonde Centre	3	3	4	4	4	4	1
EMS	120	120	120	120	120	120	0
FIRE	129	129	129	129	129	129	0
	260	260	261	261	261	261	1
<b>POLICE</b>							
	358	364	373	371	371	375	17
<b>TOTAL</b>							
	1,911	1,944	2,006	2,016	2,019	2,011	100

**City of Greater Sudbury  
2014 Budget  
Temporary/Part Time Hours Reconciliation**

Department / Division	2013 Approved Final	2013 Council Approvals	2013 Restatement	2014 Adjustments	2014 Approved Final
Corporate Revenues	457	-	457	-	457
Executive & Administration	9,463	-	9,463		9,463
Administrative Services	5,707	-	5,707		5,707
Human Resources & Org. Dev.	15,225	-	15,225	1,218 1	16,443
Growth & Development Services (except Airport)	71,397		71,397	(6,259) 2	65,138
Greater Sudbury Airport	3,798		3,798	1,610 3	5,408
Financial Services	3,224	-	3,224	1,032 4	4,256
Community Development Services	522,494	-	522,494	3,026 5	525,520
Infrastructure Services (except WWW)	103,534		103,534	4,543 6	108,077
Infrastructure Services - WWW	5,163		5,163		5,163
Emergency Services	45,561	3,654 7	49,215	-	49,215
Police Services	43,203	-	43,203	-	43,203
<b>Grand Totals</b>	<b>829,226</b>	<b>3,654</b>	<b>832,880</b>	<b>5,170</b>	<b>838,050</b>

Explanation of Footnotes 1 to 8 see next page.

# TEMPORARY/PART TIME HOURS RECONCILIATION

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## Variance Explanations:

### **1. Human Resources:**

There is an addition of 1,827 hours funded from the WSIB reserve to support work required by the Health, Safety and Rehabilitation team to reduce our exposure to WSIB costs and support safe return to work protocols. This is offset by the removal of 609 hours funded from succession planning reserve for a net increase of 1,218 funded hours.

### **2. Growth and Development :**

There is an overall net decrease of 6,259 hours for this division. There are decreases in Economic Development of 6,384 from completion of projects and funding for RBC Business Centre, and NOSA which are offset by increases of 1,827 hours for Mining supply phase 2(funded) and 305 hours for GSDC admin. There is an increase in 858 hours in Assets converted from purchased services. Parking has reduced their hours by 2,853 and Environmental Services is decreased by 12 hours as a result of the completion of the Big Blue option.

### **3. Greater Sudbury Airport**

There is an increase of 1,610 part time hours for the Airport as a result of expansion.

### **4. Financial Services:**

There is an increase of 1,218 hours in Financial Information Systems funded from succession planning reserve, and 728 hours funded from the conversion of purchased contract services to support accounts payable and enhanced internal controls. Also, a reduction of 914 hours funded from reserve for a net increase of 1,032 hours for this Department.

### **5. Community Development Services:**

There are increases of 4,343 hours as a result of the increased hours required for Pioneer Manor and 82 hours for Children Services. The increases are offset by a decrease of 1,399 part time hours as a result of contracting out of the Ski Hill concessions resulting in a net increase of 3,026 for this Department.

### **6. Infrastructure Services:**

There is an increase of 5,315 due to the transit work plan and 274 hours for the approved budget option regarding service to LEL centre, which are partially offset by the 1,046 reduction in hours for crossing guards resulting in a net increase of 4,543 hours for Transit and Fleet Division

### **7. Emergency Services:**

In February 2013, Council approved 3,654 temporary hours for two additional training officers for a 2 year trial period.



**Temporary, PartTime and Crew Hours - 2009 to 2014**

	2009	2010	2011	2012	2013	2014	2009-2014 Cumulative Δ
<b>CORPORATE ( United Way)</b>	457	457	457	457	457	457	0
<b>EXECUTIVE AND LEGISLATIVE</b>							
Mayor & Council	3,654	3,654	3,654	3,654	3,654	3,654	0
CAO	0	0	0	1,827	1,827	1,827	1,827
Communications	609	609	609	328	328	328	(281)
Auditor General	3,654	3,654	3,654	3,654	3,654	3,654	0
	7,917	7,917	7,917	9,463	9,463	9,463	1,546
<b>ADMINISTRATIVE SERVICES</b>							
Clerks & Administrative Services	3,929	3,929	2,102	2,102	2,102	2,102	(1,827)
Legal	2,814	1,900	1,900	2,996	2,996	2,996	182
Corp Security & Court Services	609	609	609	609	609	609	0
Information Technology	0	0	0	0	0	0	0
	7,352	6,438	4,611	5,707	5,707	5,707	(1,645)
<b>HUMAN RESOURCES</b>							
	14,816	14,816	14,616	16,443	15,225	16,443	1,827
<b>GROWTH AND DEVELOPMENT</b>							
General Manager	0	0	0	0	0	0	0
Economic Development	17,934	13,244	19,644	23,514	14,718	10,466	(7,468)
Planning & Development	22,184	20,336	18,837	15,790	15,790	15,790	(6,394)
Building Services/Compliance	3,500	3,500	5,327	5,327	5,903	5,903	2,403
Parking	16,153	16,153	16,153	14,447	12,627	9,774	(6,379)
Assets	1,592	1,592	1,592	1,592	1,592	2,450	858
Environmental	2,292	2,517	5,020	19,519	20,767	20,755	18,463
Airport Personnel	2,720	2,720	2,720	2,720	3,798	5,408	2,688
	66,375	60,062	69,293	82,909	75,195	70,546	4,171
<b>FINANCE</b>							
CFO's Office	0	0	0	0	0	0	0
Budgeting, Policy, FIS	0	2,741	2,741	2,370	914	1,218	1,218
Accounting	2,919	2,919	1,092	1,092	1,092	1,820	(1,099)
Taxation	1,218	1,218	1,218	1,218	1,218	1,218	0
Supplies and Services	0	0	0	0	0	0	0
Financial Support - Infrastructure Services	0	0	0	0	0	0	0
	4,137	6,878	5,051	4,680	3,224	4,256	119
<b>COMMUNITY DEVELOPMENT</b>							
General Manager	420	420	420	420	420	420	0
Community partnerships	0	0	0	0	0	0	0
Community Health	0	0	0	0	0	0	0
Regional Geriatric Program	20,097	910	0	0	0	0	(20,097)
Housing Services	2,436	3,654	3,745	1,540	560	560	(1,876)
Long Term care	269,255	264,328	210,493	222,582	219,922	224,265	(44,990)
Social Services	0	0	0	0	0	0	0
Libraries and Citizen Services	50,808	50,808	50,717	50,417	50,417	50,417	(391)
Children Services	16,105	18,116	13,817	13,505	12,721	12,803	(3,302)
Cemetery	5,096	5,096	7,493	7,493	7,493	7,493	2,397
Leisure and Recreation	221,486	220,572	234,543	236,598	230,961	229,562	8,076
	585,703	563,904	521,228	532,555	522,494	525,520	(60,183)
<b>INFRASTRUCTURE</b>							
General Manager	0	0	0	0	0	0	0
Engineering	11,941	11,941	14,255	14,255	14,255	14,255	2,314
Water/Wastewater Admin & Supervision	900	900	3,075	3,075	5,163	5,163	4,263
Roads Admin & Supervision	13,090	11,830	11,830	11,830	11,830	11,830	(1,260)
Roads/WaterOperations	3,150	4,410	4,410	4,410	4,410	4,410	1,260
Transit and Fleet	75,779	77,376	78,778	78,225	73,039	77,582	1,803
	104,860	106,457	112,348	111,795	108,697	113,240	8,380
<b>EMERGENCY SERVICES</b>							
Chief's Office	0	0	1,248	1,248	1,248	1,248	1,248
Emergency Management	0	0	0	0	0	0	0
Lionel Lalonde	8,122	8,122	8,122	8,122	8,122	8,122	0
EMS	22,840	22,840	22,840	22,840	33,807	33,807	10,967
FIRE	328	1,109	1,109	1,109	6,038	6,038	5,710
	31,290	32,071	33,319	33,319	49,215	49,215	17,925
<b>POLICE</b>							
	45,800	45,800	43,460	43,460	43,203	43,203	(2,597)
<b>TOTAL Part Time and Temporary Hours</b>							
	868,507	844,600	812,300	840,788	832,880	838,050	(30,457)
<b>TOTAL MMMS Crew Hours</b>							
	181,350	163,850	187,778	191,226	182,686	183,583	2,233
<b>TOTAL Part Time, Temporary and Crew Hours</b>							
	1,049,857	1,008,450	1,000,078	1,032,014	1,015,566	1,021,633	(28,224)

**City of Greater Sudbury  
2014 Budget  
Crew Hours Reconciliation**

Department / Division	2013 Approved Final	2013 Council Approvals	2013 Restatement	2013 Revised	2014 Adjustments	2014 Final Approved
Community Development Services	107,620			107,620	680 <sup>1</sup>	108,300
Infrastructure Services	35,924			35,924	217 <sup>2</sup>	36,141
Infrastructure Services - Water/Waste Water	39,142			39,142		39,142
<b>Grand Totals</b>	<b>182,686</b>	<b>-</b>	<b>-</b>	<b>182,686</b>	<b>897</b>	<b>183,583</b>

<sup>1</sup> Increases to crew hours for 2014 as a result of approval of new playgrounds and splash pads

<sup>2</sup> Increase to crew hours for 2014 is a result of adjustments to the work plan to account for growth in the road network

**2014 APPROVED BUDGET**  
**MANDATORY VERSUS DISCRETIONARY SERVICES BREAKDOWN**

The following chart displays the breakdown between mandatory and discretionary services delivered by the City. Included in mandatory are Housing Services, Ontario Works, Child Care Services, Emergency Medical Services, NDCA, Public Health and Police Services.

	<b>Gross Expenditure (\$M)</b>	<b>Tax Levy (\$M)</b>
<b>Mandatory Services:</b>		
Housing Services	26.0	20.4
Social Services	42.7	8.7
Child Care Services	19.0	2.3
Emergency Medical Services	19.4	9.7
Water and Waste Water	65.6	3.3
NDCA	0.7	0.7
Public Health	5.7	5.7
Police Services	55.4	51.2
<b>Total Mandatory Services</b>	<b>234.5</b>	<b>102.0</b>
<b>Other Municipal Services</b>	<b>267.9</b>	<b>128.5</b>
<b>Total Budget</b>	<b>502.4</b>	<b>230.5</b>

Within both the mandatory and discretionary services, there are varying degrees of discretion in the service levels.