

**2013  
Operating  
Budget**

Operating Budget Summary	
Description	

Description	2012		2013				
	Projected Actual	Budget	Base Budget	% 2012 Budget	Approved Budget Options	Approved Budget	% 2012 Budget
Full Time Positions		2,016	2,019	0.1	0	2,019	0.1
Crew Hours		181,895	182,686	0.4	0	182,686	0.4
Overtime Hours		26,160	25,310	(3.2)	0	25,310	(3.2)
Part Time Hours		840,788	812,983	(3.3)	3,651	816,634	(2.9)
Volunteers		335	335	-	0	335	-
<b>Revenues</b>							
Levies	(10,582,629)	(10,695,174)	(10,680,434)	0.1	0	(10,680,434)	0.1
Provincial Grants & Subsidies	(134,817,507)	(132,147,759)	(129,789,002)	1.8	0	(129,789,002)	1.8
Federal Grants & Subsidies	(792,460)	(1,011,299)	(602,119)	40.5	(111,000)	(713,119)	29.5
User Fees	(96,332,636)	(96,620,888)	(99,756,788)	(3.2)	(1,292,000)	(101,048,788)	(4.6)
Licensing & Lease Revenues	(3,813,915)	(3,781,415)	(3,896,792)	(3.1)	(43,200)	(3,939,992)	(4.2)
Investment Earnings	(10,731,852)	(9,862,872)	(10,212,379)	(3.5)	0	(10,212,379)	(3.5)
Contr from Reserve and Capital	(7,156,122)	(6,642,985)	(4,305,482)	35.2	(210,000)	(4,515,482)	32.0
Other Revenues	(12,981,618)	(12,685,458)	(13,485,275)	(6.3)	0	(13,485,275)	(6.3)
<b>Total Revenues</b>	<b>(277,208,736)</b>	<b>(273,447,850)</b>	<b>(272,728,271)</b>	<b>0.3</b>	<b>(1,656,200)</b>	<b>(274,384,471)</b>	<b>(0.3)</b>
<b>Expenses</b>							
Salaries & Benefits	213,923,475	214,161,395	219,057,438	2.3	165,814	219,223,252	2.4
Materials - Operating Expenses	27,599,068	27,916,748	28,046,976	0.5	1,250	28,048,226	0.5
Equipment Expenses	1,707,701	1,789,408	1,712,169	(4.3)	0	1,712,169	(4.3)
Energy Costs	19,424,944	20,193,635	19,315,052	(4.4)	0	19,315,052	(4.4)
Purchased/Contract Services	99,159,833	100,842,444	100,273,451	(0.6)	1,143,500	101,416,951	0.6
Debenture & Insurance Costs	10,752,871	10,635,114	10,858,724	2.1	0	10,858,724	2.1
Prof Development & Training	1,572,848	1,639,914	1,625,754	(0.9)	0	1,625,754	(0.9)
Grants - Transfer Payments	45,735,554	42,041,541	40,904,981	(2.7)	86,317	40,991,298	(2.5)
Contr to Reserve and Capital	71,121,720	69,205,015	71,673,559	3.6	1,960,500	73,634,059	6.4
Internal Recoveries	(1,403,423)	(1,082,816)	(99,318)	90.8	0	(99,318)	90.8
<b>Total Expenses</b>	<b>489,594,393</b>	<b>487,342,398</b>	<b>493,368,786</b>	<b>1.2</b>	<b>3,357,381</b>	<b>496,726,167</b>	<b>1.9</b>
<b>Net Budget</b>	<b>212,385,656</b>	<b>213,894,548</b>	<b>220,640,515</b>	<b>3.2</b>	<b>1,701,181</b>	<b>222,341,696</b>	<b>3.9</b>
<b>Less: Estimated Assessment Growth</b>				<b>(1.0)</b>			<b>(1.0)</b>
<b>Tax Increase</b>				<b>2.2</b>			<b>2.9</b>

# OPERATING BUDGET SUMMARY

---

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 wellbeing 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 2013 budget document contains information on the 2012 projected year end position, the 2012 approved budget, the 2013 base budget and any budget options that were recommended by Council or Committee to be referred to the 2013 budget process.

The 2012 projected actuals are based on staff's best estimate as of September month end 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 2012 and 2013.

## **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 2012 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.

# OPERATING BUDGET SUMMARY

---

## Major Variance Analysis :

### **Revenues:**

Overall, the 2013 budgeted revenues, other than taxation have increased by \$ .9 Million or 0.3% to \$274.4 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 \$15,000 or 0.1%. Staff are forecasting an increase in payments in lieu of taxation, however this is offset by decreases to supplementary taxation revenue consistent with 2012 projected actual revenue.
2. Provincial Grants have a budgeted decrease of \$2.4 Million or 1.8%. This decrease is a result of decline in OMPF of \$1.1 Million, completion of various Economic Development programs of \$1.7 Million, Social Services grants of \$300,000 and Long Term Care of \$300,000 which were offset by increases in Affordable Housing Program and Children Services grants totaling \$1 Million.
3. Federal Grants have a budgeted decrease of \$300,000 or 29.5%. The decreases are \$200,000 in Economic Development and \$100,000 for Homelessness Partnering Strategy. All of these Federal Grants are considered funded programs and changes in grant funding result in offsetting changes in expenditures with no tax levy impacts.
4. User Fees have increased by approximately \$4.4 Million or 4.6%. A general user fee rate increase of 3% in accordance with user fee by-law was processed, along with an increase in water wastewater rates, and increases in Environmental Services and Transit revenues. There were approved budget options for Veteran parking and an increase to Water User fees to fund Capital for Bio Solids.
5. Licensing and Lease Revenues consist of licensing fees such as business licenses, lottery licenses, taxi licensing and lease revenues. The budgeted increase of \$160,000 or 4.2% relates to increases in lottery licenses, lease revenue for 199 Larch Street and the approval of a budget option to implement burial permit fees.
6. Investment earnings have a budgeted increase of \$350,000 or 3.5%, as a result cash flow projections and the expected rate of return.
7. Contributions from Reserve and Capital have decreased by \$2.1 Million or 32% as a result of the removal of the \$1.5 Million of one- time funding for the reduction of the 2012 tax levy and the \$0.9 Million of 2012 funded budget options from the 2013 budget. Approved budget options of \$100,000 for the Rock of Fame and \$110,000 for Fire Services, result in an increase in the draw from Reserve and Reserve Funds.
8. Other revenues have a budgeted increase of \$800,000 or 6.3 % which is primarily the result of an increase of recoveries from Airport for staffing of \$500,000 and recoveries for Barrydowne Arena, Water and Waste Water and Fire Services.

## Expenses:

Overall the 2013 budgeted expenditures have increased by \$9.4 Million or 1.9% to \$496.7 Million. The variances by Expense category are as follows:

1. Salaries and Benefits have increased by approximately 5.1 Million or 2.4%. The increase is mainly due to contractual increases in wages and benefits including OMERS. During 2012, Council approved increases in staff for the Airport, Building Services, and Pioneer Manor which impacts this category. Offsetting these increases are over \$500,000 of savings achieved through the attrition strategy. There are approved budget options for Fire Services, Compliance & Enforcement and Environmental Services which increase expenditures by \$165,000.
2. Material and operating expenses have a budgeted increase of \$130,000 or 0.5% for all divisions.
3. Equipment expenses have a budgeted decrease of \$77,000 or 4.3%. which is mainly attributed to the reallocation of corporate equipment to capital.
4. Energy Costs are budgeted to decrease by \$900,000 or 4.4% primarily due to a reduction in the price of natural gas.
5. Purchased and Contract Services have a base budget decrease of \$600,000 or 0.6% overall .This is a result of the removal of 2012 funded programs and budget options which are offset by increases to known contractual obligations including Environmental Services, Children Services, Housing Services, and the GSU contract for water billing. There are approved budget options for physician recruitment, top up of emergency shelters, , the learning city initiative, CIP funds for Capreol and Levack, and roads maintenance which increase purchased services by \$1.2 Million.
6. Debenture and Insurance Costs have a base budget increase of \$200,000 or 2.1% which is a primarily the addition of internal debt financing charges for the South End Library, which is funded from Capital.
7. Professional Development and Training has been decreased by \$14,000 or 0.9%.
8. Grants and Transfer Payments have a budget decrease of \$1.1 Million or 2.5%. This is a result of decreases in Social Service Programs Grants of \$1.1 Million, and Economic Development Grants of \$0.7 Million which are offset by an increase in Housing Program Grants of \$0.8 Million. There are also approved budget options for grants to St.Gabriel's Villa, Crimestoppers and the Alzheimers Society, which increase grants by \$85,000.
9. Contribution to Reserves and Capital have increased \$4.3 Million or 6.3 %. The base 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. There are approved budget options which increase the contribution from the operating budget to Roads Capital andan increase to Water and Waste Water Capital for Bio Solids funded from Water and Waste Water user fees.
10. Internal recoveries reflect the net effect of services performed by operating departments for other departments.

# DEFINITIONS

---

## **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, and interest on tax arrears.

#### **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.

## **Expenditures:**

### **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 GSCDC, 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
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
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
GSHC	Greater Sudbury Housing Corporation
GSU	Greater Sudbury Utilities
HR	Human Resources
HR / OD	Human Resources / Organizational Development
IAH	Investment in Affordable Housing
IT	Information Technology
IS	Infrastructure Services
KM	Kilometer
LTC	Long Term Care
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
OMBITS	Ontario Municipal 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
POA	Provincial Offences Act
RTO	Regional Tourism Organization
SAR	Social Assistance Restructuring
V.E.	Valley East
WDO	Waste Diversion Ontario
WWW	Water Waste Water
YTD	Year To Date

City of Greater Sudbury  
2013 Budget  
Variance Analysis  
(In \$ millions)

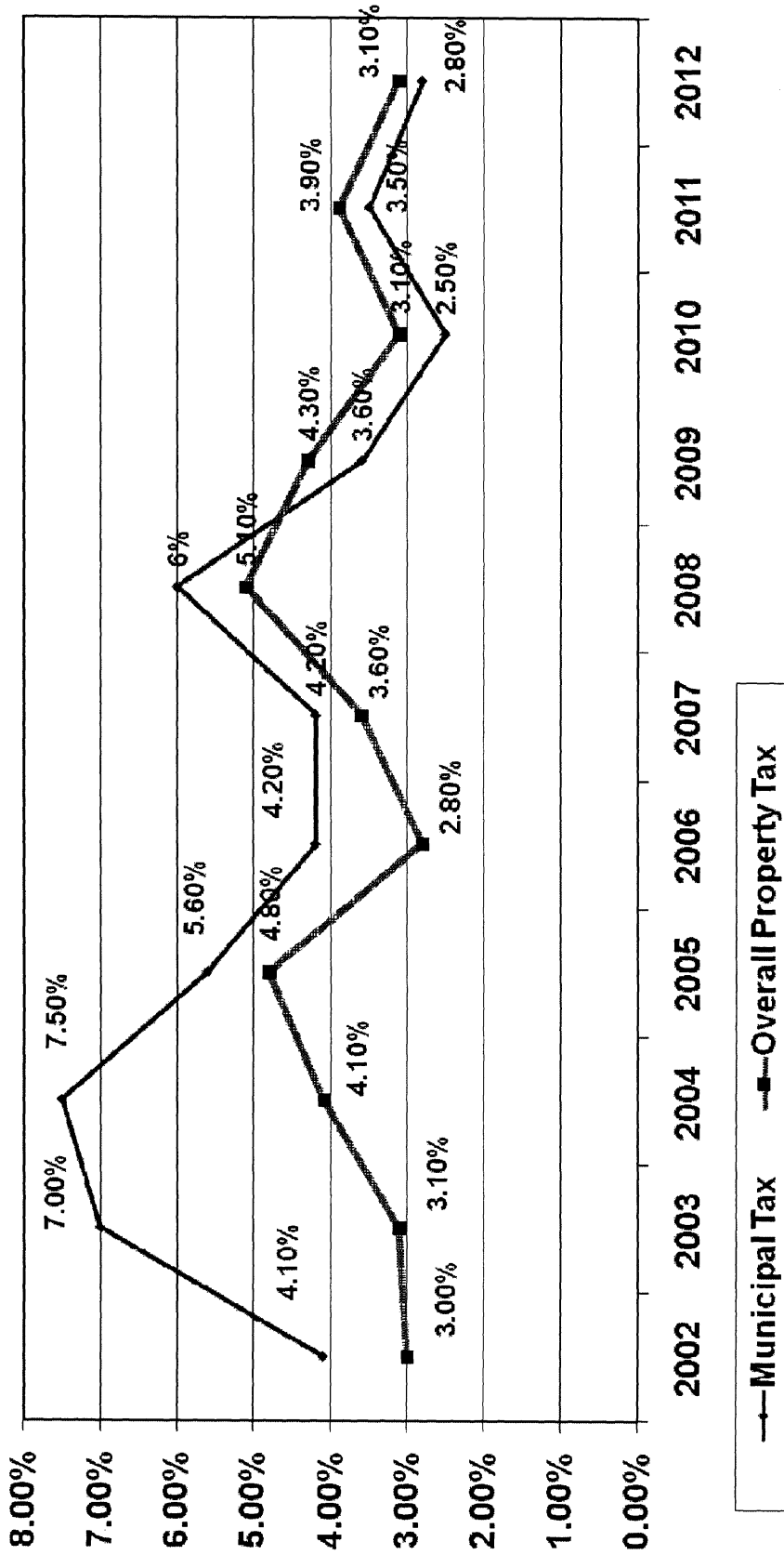
	Gross Budget	Revenue	Net Levy	% Chg
<b>2012 Approved Operating Budget (as restated)</b>	<b>\$ 487.3</b>	<b>\$ 273.4</b>	<b>\$ 213.9</b>	
<b>Provincially Mandated Programs including OMPF:</b>				
<b>Social Housing</b>				
- Contribution to Greater Sudbury Housing Corporation	0.3	(0.1)	0.4	
- Contribution to Non-Profit Housing Corporations	-	-	-	
- Increase in Affordable Housing Strategy	0.8	0.8	-	
<b>Social Services</b>				
- Decrease in Ontario Works Programs including CSUMB	(1.0)	(1.2)	0.2	
- Ontario Works Upload (from 17.2 to 14.2% municipal share)	-	0.8	(0.8)	
- Homelessness funding changes	(0.2)	(0.1)	(0.1)	
<b>Decrease in OMPF</b>				
<b>Children Services</b>	0.3	0.4	(0.1)	
<b>Emergency Medical Services (Land ambulance)</b>	0.4	0.1	0.3	
	0.6	(0.4)	1.0	0.5%
<b>Revenue Changes:</b>				
Decrease in Supplementary Tax Revenue		(0.3)	0.3	
Increase in payment in Lieu of Taxation		0.3	(0.3)	
Increase in investment income	-	0.3	(0.3)	
Increase in Transit user fees		0.4	(0.4)	
Reduction in contribution from Provincial Gas taxes (Transit)		(0.3)	0.3	
Reduction in Economic Development Grants	(1.7)	(1.7)	-	
Increase in Building Services Fees	0.2	0.2	-	
Decrease in Parking Revenue	(0.1)	(0.1)	-	
Increase in Environmental Services Revenue		0.2	(0.2)	
Increase in Pioneer Manor revenue		0.3	(0.3)	
Increase in Leisure Services user fees		0.2	(0.2)	
	(1.6)	(0.5)	(1.1)	-0.5%
<b>Expenditure Changes:</b>				
Increase in Airport staffing and recoveries	0.5	0.6	(0.1)	
Decrease in natural gas and hydro	(0.9)		(0.9)	
Increase on Capital Envelopes (except WWW and police)	1.4		1.4	
Increase in OMERS contributions(except WWW and police)	1.4		1.4	
Increase in other Contractual obligations, salaries benefits and other changes	1.9		1.9	
	4.3	0.6	3.7	1.7%
<b>Water/WasteWater Operations</b>				
Increase in Water / Wastewater expenses and user fees	1.8	1.8	-	0.0%
<b>Previous Budget Approvals</b>				
Reduction in One-Time 2012 budget options - Physician Recruitment	(0.4)	(0.4)	-	
Reduction in One-Time 2012 budget options - Homelessness	(0.3)	(0.3)	-	
Reduction in One-Time 2012 budget options - Misc grants and projects	(0.1)	(0.1)	1.5	
Reduction in One-Time Funding to Reduce Levy		(1.5)	-	
	(0.8)	(2.3)	1.5	0.7%
<b>Outside Boards:</b>				
Nickel District Conservation Authority	-	-	-	
Sudbury and District Health Unit	-	-	-	
Police Services	1.8	0.1	1.7	
	1.8	0.1	1.7	0.8%
				0.0%
<b>2013 Base Budget</b>	<b>\$ 493.4</b>	<b>\$ 272.7</b>	<b>\$ 220.7</b>	<b>3.2%</b>
<b>Add: Approved Budget Enhancement Options</b>	<b>\$ 3.3</b>	<b>\$ 1.7</b>	<b>\$ 1.6</b>	<b>0.7%</b>
<b>Less: Estimated Assessment Growth</b>				<b>-1.0%</b>
<b>Net Base Budget Municipal Tax Increase</b>				<b>2.9%</b>



APPROVED BUDGET COMPARISON DETAIL

	2008 Budget	2009 budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	Net Change 2008-2013	% change
<b>REVENUE</b>								
Levies	(9,967,646)	(11,044,330)	(10,557,928)	(10,357,150)	(10,695,174)	(10,680,434)	(712,788)	7%
Provincial grants	(210,497,741)	(184,806,700)	(192,714,737)	(130,356,573)	(132,147,759)	(129,789,002)	80,708,739	-38%
Federal grants	(322,364)	(290,334)	(634,540)	(1,084,134)	(1,011,299)	(713,119)	(390,755)	121%
User fees	(84,997,200)	(90,009,000)	(89,047,066)	(91,367,012)	(96,691,566)	(101,048,788)	(16,051,588)	19%
Licensing	(3,522,390)	(3,652,643)	(3,742,347)	(3,762,647)	(3,710,737)	(3,939,992)	(417,602)	12%
Investment	(9,990,550)	(9,484,880)	(8,704,880)	(9,165,417)	(9,862,872)	(10,212,379)	(221,829)	2%
Contr from Reserve	(7,125,798)	(13,088,635)	(6,548,235)	(7,929,584)	(6,642,985)	(4,515,482)	2,610,316	-37%
Other	(10,020,933)	(10,779,538)	(12,446,135)	(12,671,707)	(12,685,458)	(13,485,275)	(3,464,342)	35%
	(336,444,622)	(323,156,060)	(324,395,868)	(266,694,224)	(273,447,850)	(274,384,471)	62,060,151	-18%
<b>EXPENDITURES</b>								
Salaries & benefits	177,314,233	186,298,516	192,350,504	205,365,890	214,161,395	219,223,252	41,909,019	24%
Materials	26,720,736	28,147,390	27,921,463	27,809,187	27,868,998	28,048,226	1,327,490	5%
Equipment	1,556,229	1,555,669	1,748,317	1,615,132	1,789,408	1,712,169	155,940	10%
Energy	16,075,206	17,337,902	18,433,037	18,806,014	20,193,636	19,315,052	3,239,846	20%
Purchased services	176,140,223	163,499,870	161,591,529	102,813,068	100,890,194	101,416,951	(74,723,272)	-42%
Debtenture / Insurance / Taxes	7,769,462	8,347,750	8,977,186	8,812,667	10,635,114	10,858,724	3,089,262	40%
Professional Devlp	1,797,480	1,926,959	1,676,309	1,524,406	1,639,914	1,625,754	(171,726)	-10%
Grants - Transfers	43,624,826	39,065,812	44,830,147	41,498,029	42,041,541	40,991,298	(2,633,528)	-6%
Prov to Res/ Cap	63,777,138	64,863,589	61,108,193	64,480,947	69,205,015	73,634,059	9,856,921	15%
Internal Recoveries	(1,161,638)	(1,347,359)	(562,012)	(858,864)	(1,082,817)	(99,318)	1,062,320	-91%
	513,613,895	509,696,098	518,074,673	471,866,476	487,342,398	496,726,167	(16,887,728)	-3%
<b>NET LEVY</b>	177,169,273	186,540,038	193,678,805	205,172,252	213,894,548	222,341,696	45,172,423	25%

# Property Tax Increases



**City of Greater Sudbury  
2013 Budget  
Permanent Staff Reconciliation**

Department / Division	2012		2012		2012		2012		2013		2013	
	Approved Final	Mid year Council Approvals	2012 Reallocation and Restatements	2012 Restated Budget	In Year Council Approval	Attrition	Approved Final	2013	2013	Approved Final	2013	
<b>Executive &amp; Administration</b>	16	-	-	16	-	-	16	-	-	-	-	16
<b>Administrative Services</b>	67	-	1 <sup>2</sup>	68	-	-	68	-	-	-	-	68
<b>Human Resources &amp; Org. Dev.</b>	22	-	-	22	-	(1) <sup>7</sup>	21	(1)	7	-	-	21
<b>Growth &amp; Development Services (except Airport)</b>	152	-	-	152	3 <sup>5</sup>	-	155	-	-	-	-	155
<b>Sudbury Airport</b>	13	-	2 <sup>3</sup>	15	5 <sup>6</sup>	-	20	-	-	-	-	20
<b>Financial Services</b>	75	-	(1) <sup>4</sup>	74	-	-	74	-	-	-	-	74
<b>Community Development Services</b>	551	6 <sup>1</sup>	(1) <sup>2</sup>	556	(2) <sup>7</sup>	(2) <sup>7</sup>	554	(2)	7	-	-	554
<b>Infrastructure Services - ( except WWW)</b>	344	-	1 <sup>4</sup>	345	(2) <sup>7</sup>	(2) <sup>7</sup>	343	(2)	7	-	-	343
<b>Infrastructure Services - WWW</b>	136	-	-	136	-	-	136	-	-	-	-	136
<b>Emergency Services</b>	261	-	-	261	-	-	261	-	-	-	-	261
<b>Police Services</b>	371	-	-	371	-	-	371	-	-	-	-	371
<b>Grand Totals</b>	<b>2,008</b>	<b>6</b>	<b>2</b>	<b>2,016</b>	<b>8</b>	<b>(5)</b>	<b>2,019</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>2,019</b>

1 Resolution 2012-149 was approved by Council on May 1, 2012 to approved the hiring of 6 full time positions at Pioneer Manor.  
2 Information Technology position at Pioneer Manor reallocated to Information Technology Department  
3 Adjustment of Airport full time positions to actual.  
4 Position reallocated from Financial Support Services - Infrastructure to Engineering  
5 Resolution FA2012-17 was approved by Council on May 1, 2012 to approve the hiring of 3 permanent positions in Building Services.  
6 Resolution 2012-288 approved by Council on Aug 14th, to approve the hiring of 5.5 additional full time staff for Airport.  
7 Attrition positions

## Full Time Positions - 2008 to 2013

	2008	2009	2010	2011	2012	Proposed 2013	2008-2013 Cumulative Δ
<b>EXECUTIVE AND LEGISLATIVE</b>							
Mayor & Council	4	4	4	5	5	5	1
CAO	3	3	3	3	3	3	0
Communications	7	7	7	8	8	8	1
	14	14	14	16	16	16	2
<b>ADMINISTRATIVE SERVICES</b>							
Executive Director	3	3	3	3	3	3	0
Clerks	11	11	11	11	12	12	1
Legal	10	10	10	11	11	11	1
Provincial Offences	9	9	9	9	9	9	0
Information Technology	31	31	31	32	32	33	2
	64	64	64	66	67	68	4
<b>HUMAN RESOURCES</b>							
	22	22	22	22	22	21	(1)
<b>GROWTH AND DEVELOPMENT</b>							
General Manager	2	2	2	2	2	2	0
Economic Development	15	15	19	19	22	22	7
Planning & Development	41	41	45	45	48	48	7
Building Services/Compliance	40	41	41	41	41	44	4
Assets	16	15	15	16	16	16	0
Parking	3	3	3	2	2	2	(1)
Environmental	21	21	21	21	21	21	0
Airport Personnel	13	13	13	13	15	20	7
	151	151	159	159	167	175	24
<b>FINANCE</b>							
CFO's office	5	5	5	5	5	5	0
Budgeting, Policy, FIS	14	14	14	14	14	14	0
Accounting	18	20	20	21	21	21	3
Taxation	10	10	10	10	10	10	0
Supplies and Services	6	6	6	6	6	6	0
Financial Support- Infrastructure Services	20	20	20	19	19	18	(2)
	73	75	75	75	75	74	1
<b>COMMUNITY DEVELOPMENT</b>							
General Manager	3	4	3	3	3	3	0
Community Health	1	1	0	0	0	0	(1)
Administration and Finance	4	4	4	3	3	3	(1)
Housing Services	11	11	11	11	11	11	0
Regional Geriatric Program	0	0	9	9	13	12	12
Long Term Care	181	186	187	235	241	241	60
Social Services	94	93	93	93	93	93	(1)
Libraries and Citizen Services	66	67	67	68	68	68	2
Children Services	28	28	28	28	28	27	(1)
Cemetery Services	6	6	6	7	7	7	1
Leisure and Recreation	87	89	90	90	90	89	2
	481	489	498	547	557	554	73
<b>INFRASTRUCTURE</b>							
General Manager	3	2	2	2	2	2	(1)
Engineering	56	56	56	53	48	48	(8)
Water/Wastewater Admin & Supervision	30	31	31	34	33	33	3
Roads Admin & Supervision	28	28	28	28	27	27	(1)
Roads Operations	105	106	116	116	116	115	10
Water Operations	105	105	105	103	103	103	(2)
Transit	108	111	111	112	113	113	5
Fleet	39	39	39	39	38	38	(1)
	474	478	488	487	480	479	5
<b>EMERGENCY SERVICES</b>							
Chief's Office	5	6	6	6	6	6	1
Emergency Management	2	2	2	2	2	2	0
Lionel E. Lalonde Centre	3	3	3	4	4	4	1
EMS	119	120	120	120	120	120	1
FIRE	129	129	129	129	129	129	0
	258	260	260	261	261	261	3
<b>POLICE</b>							
	358	358	364	373	371	371	13
<b>TOTAL</b>							
	1,895	1,911	1,944	2,006	2,016	2,019	124

**City of Greater Sudbury  
2013 Budget  
Temp/Part Time Hours Reconciliation**

Department / Division	2012 Approved Final	2012 Council Approvals	2012 Restatement	2013 Adjustments	2013 Base	2013 Approved Options	2013 Approved Budget
Corporate Revenues	457	-	-	-	457		457
Executive & Administration	7,636	-	1,827 1	(913) 1	8,550		8,550
Administrative Services	5,707	-			5,707		5,707
Human Resources & Org. Dev.	14,616	-	1,827 2	(1,218) 2	15,225		15,225
Growth & Development Services (except Airport)	67,657		12,532 3	(10,616) 3	69,573	1,824	71,397
Greater Sudbury Airport	2,720	1,078 4	-		3,798		3,798
Financial Services	4,680	-		(1,456) 5	3,224		3,224
Community Development Services	536,844	(2,462) 6	(1,827) 2	(10,061) 6	522,494		522,494
Infrastructure Services (except WWW)	106,720			(5,898) 7	102,822		102,822
Infrastructure Services - WWW	3,075	2,088 8			5,163		5,163
Emergency Services	33,319	-		(552) 9	32,767	1,827	34,594
Police Services	43,460	-		(257) 10	43,203		43,203
<b>Grand Totals</b>	<b>828,891</b>	<b>704</b>	<b>14,359</b>	<b>(30,971)</b>	<b>812,983</b>	<b>3,651</b>	<b>816,634</b>

Explanation of Footnotes 1, 2, 3, 4, 5 see next page.

# TEMPORARY HOURS RECONCILIATION

---

## **Variance Explanations:**

**1. Executive and Legislative:**

The CAO's office has a funded temporary position for a policy intern with the approved funding until June 2013.

**2. Human Resources:**

The restatement of 1,827 temporary hours is due to the transfer of the disability management position from Pioneer Manor to Human Resources. The reduction of 1,218 hours for 2013 is due to the elimination of funded hours and restructuring.

**3. Growth and Development :**

Solid Waste has been restated for 12,532 part time hours as a result of the change in reporting of hours from crew hours to part time hours. The decrease of 10,616 hours for 2013 is a result of changes in funded programs in Economic Development and Parking. Approved budget options result in an increase of 576 hours for Compliance and Enforcement and 1248 hours for Green Cart program for schools.

**4. Greater Sudbury Airport**

An increase of 1,078 part time hours for the Airport was approved by Council on August 14<sup>th</sup>, 2012.

**5. Financial Services:**

The reduction of 1,456 hours is for the removal of a temporary position funded from reserve in Financial Information Systems, as a result of the project completion.

**6. Community Development Services:**

There was a reduction of 2,462 part time hours as approved by Council in May 2012 with the hiring of 6 additional funded full time staff for Pioneer Manor. The 2013 budget reduction of 10,061 part time hours is a result of decreases in the following divisions: Pioneer Manor 2,460, Leisure and Recreation 5,637, Housing Programs 980 and Children Services 784.

**7. Infrastructure Services**

A reduction of 5,898 part time hours in Transit is predominantly the result of changes to the bus operator work plan and the realignment of hours to contractually obligated funding. There is also a slight modification in the service level for an existing route, which is currently funded through ridership growth envelope (Provincial Gas Tax).

**8. Infrastructure Services - Water and Wastewater:**

The increase of 2,088 temporary hours is for Risk Management Inspector position, to fulfill legislated requirements of Source Water Protection which was approved by Finance and Administration Committee on July 10, 2012.

**9. Emergency Services:**

The decrease of 552 part time hours in Fire Services is a result of adjustment to actual. Approved budget option results in an increase of 1827 hours for Fire Services.

**10. Police Services:**

On October 10, 2012 the Police Services Board approved the 2013 budget in the amount of \$49,783,910. This followed a review and the approval of a budget reduction strategy a component of which includes a reduction in part time hours by 257 in Finance, Human Resources and Training.

**Temporary, PartTime and Crew Hours - 2008 to 2013**

	2008	2009	2010	2011	2012	Final 2013	2008-2013 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	0	1,827	914	914
Communications	609	609	609	609	328	328	(281)
Auditor General	0	3,654	3,654	3,654	3,654	3,654	3,654
	4,263	7,917	7,917	7,917	9,463	8,550	4,287
<b>ADMINISTRATIVE SERVICES</b>							
Executive Director	1,827	1,827	1,827	0	0	0	(1,827)
Clerks	2,102	2,102	2,102	2,102	2,102	2,102	0
Legal	3,727	2,814	1,900	1,900	2,996	2,996	(731)
Provincial Offences	609	609	609	609	609	609	0
Information Technology	0	0	0	0	0	0	0
	8,265	7,352	6,438	4,611	5,707	5,707	(2,558)
<b>HUMAN RESOURCES</b>							
	15,379	14,616	14,616	14,616	16,443	15,225	(154)
<b>GROWTH AND DEVELOPMENT</b>							
General Manager	0	0	0	0	0	0	0
Economic Development	17,346	17,934	13,244	19,644	23,514	14,718	(2,628)
Planning & Development	24,795	22,184	20,336	18,837	15,790	15,790	(9,005)
Building Services/Compliance	0	3,500	3,500	5,327	5,327	5,903	5,903
Parking	16,153	16,153	16,153	16,153	14,447	12,627	(3,526)
Assets	1,592	1,592	1,592	1,592	1,592	1,592	0
Environmental	1,867	2,292	2,517	5,020	19,519	20,767	18,900
Airport Personnel	2,720	2,720	2,720	2,720	2,720	3,798	1,078
	64,473	66,375	60,062	69,293	82,909	75,195	10,722
<b>FINANCE</b>							
CFO's Office	0	0	0	0	0	0	0
Budgeting, Policy, FIS	0	0	2,741	2,741	2,370	914	914
Accounting	6,573	2,919	2,919	1,092	1,092	1,092	(5,481)
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
	7,791	4,137	6,878	5,051	4,680	3,224	(4,567)
<b>COMMUNITY DEVELOPMENT</b>							
General Manager	875	420	420	420	420	420	(455)
Community partnerships	0	0	0	0	0	0	0
Community Health	0	0	0	0	0	0	0
Regional Geriatric Program	0	20,097	910	0	0	0	0
Housing Services	3,197	2,436	3,654	3,745	1,540	560	(2,637)
Long Term care	265,720	269,255	264,328	210,493	222,582	219,922	(45,798)
Social Services	0	0	0	0	0	0	0
Libraries and Citizen Services	52,808	50,808	50,808	50,717	50,417	50,417	(2,391)
Children Services	10,387	16,105	18,116	13,817	13,505	12,721	2,334
Cemetery	7,096	5,096	5,096	7,493	7,493	7,493	397
Leisure and Recreation	222,055	221,486	220,572	234,543	236,598	230,961	8,906
	562,138	585,703	563,904	521,228	532,555	522,494	(39,644)
<b>INFRASTRUCTURE</b>							
General Manager	0	0	0	0	0	0	0
Engineering	13,768	11,941	11,941	14,255	14,255	14,255	487
Water/Wastewater Admin & Supervision	900	900	900	3,075	3,075	5,163	4,263
Roads Admin & Supervision	11,690	13,090	11,830	11,830	11,830	11,830	140
Roads/WaterOperations	0	3,150	4,410	4,410	4,410	4,410	4,410
Transit and Fleet	74,649	75,779	77,376	78,778	78,225	72,327	(2,322)
	101,007	104,860	106,457	112,348	111,795	107,985	6,978
<b>EMERGENCY SERVICES</b>							
Chief's Office	0	0	0	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	16,836	22,840	22,840	22,840	22,840	22,840	6,004
FIRE	328	328	1,109	1,109	1,109	2,384	2,056
	25,286	31,290	32,071	33,319	33,319	34,594	9,308
<b>POLICE</b>							
	44,000	45,800	45,800	43,460	43,460	43,203	(797)
<b>TOTAL Part Time and Temporary Hours</b>							
	833,059	868,507	844,600	812,300	840,788	816,634	(16,425)
<b>TOTAL MMMS Crew Hours</b>							
	185,173	181,350	163,850	187,778	191,226	182,686	(2,487)
<b>TOTAL Part Time, Temporary and Crew Hours</b>							
	1,018,232	1,049,857	1,008,450	1,000,078	1,032,014	999,320	(18,912)

**City of Greater Sudbury  
2013 Budget  
Crew Hours Reconciliation**

Department / Division	2012 Approved Final	2012 Restatement	2012 Revised	2013 Adjustments	2013 Base
Community Development Services	108,369	(1,765) <sup>1</sup>	106,604	1,016 <sup>3</sup>	107,620
Infrastructure Services	36,149		36,149	(225) <sup>4</sup>	35,924
Infrastructure Services - Water/Waste Water	39,142		39,142		39,142
Growth and Development	7,571	(7,571) <sup>2</sup>	-		-
<b>Grand Totals</b>	<b>191,231</b>	<b>(9,336)</b>	<b>181,895</b>	<b>791</b>	<b>182,686</b>

1. Work plans are developed based on crew hours, which determines the total number of hours required to complete the tasks including hours for full time, staff, part time staff and overtime. Total crew hours are used to manage the work program maintained in the MMMS system. Crew hours were restated for presentation purposes to reflect only hours for overtime and temporary staff.
2. Decrease in 7,571 crew hours for Environmental Services due to changing from MMMS reporting of hours.
3. Additional 250 Crew hours for new mini soccer fields, 236 crew hours for Lily Creek Boardwalk and 530 crew hours for the Marguerite and Gerry Loughheed Park.
4. Reduction in crew hours as a result of changes to 2013 Roads work plan.



**2013 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	29.6	19.1
Social Services	42.4	9.5
Child Care Services	21.5	2.8
Emergency Medical Services	18.9	9.5
Water and Waste Water	62.4	3.2
NDCA	0.6	0.6
Public Health	5.6	5.6
Police Services	53.4	49.9
<b>Total Mandatory Services</b>	<b>234.4</b>	<b>100.2</b>
<b>Other Municipal Services</b>	<b>262.3</b>	<b>122.1</b>
<b>Total Budget</b>	<b>496.7</b>	<b>222.3</b>

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