

**THE THIRTEENTH MEETING OF THE FINANCE COMMITTEE  
OF THE CITY OF GREATER SUDBURY**

**Council Chamber  
Tom Davies Square**

**Thursday, April 29, 2004  
Commencement: 4:00 p.m.**

Chair

**COUNCILLOR TED CALLAGHAN, IN THE CHAIR**

Present

Councillors Berthiaume; Bradley; Caldarelli; Craig (A 4:10 p.m.); Dupuis; Gainer (A 4:44 p.m.); Gasparini (A 4:25 p.m.); Kett (A 5:45 p.m.); Rivest; Mayor Courtemanche

City Officials

M. Mieto, Chief Administrative Officer; D. Belisle, General Manager of Public Works; C. Hallsworth, General Manager of Citizen & Leisure Services; D. Nadorozny, General Manager of Economic Development & Planning Services; C. Matheson, General Manager of Health & Social Services; D. Wuksinic, General Manager, Corporate Services; A. Stephen, General Manager, Emergency Services; R. Swiddle, Director of Legal Services/City Solicitor; S. Jonasson, Director of Finance/City Treasurer; C. Mahaffy, Supervisor of Accounting Services; D. Bergeron, Co-ordinator of Internal Audits/Performance Measurement; E. Stankiewicz, Budget Co-ordinator; S. McCullough, Internal Auditor; D. Dumontelle, Budget Technician; S. Vrbanac, Solicitor, Legal Services; K. Khan, Business Analyst; T. Mowry, City Clerk; A. Hache, Deputy City Clerk; C.J. Caporale, Council Secretary; K. Bowschar-Lische, Planning Committee Secretary

Declarations of  
Pecuniary Interest

None declared.

**PRESENTATIONS/DELEGATIONS**

Order of Agenda

The Committee agreed to deal with Item 3 (Value-for-Money Audit) at this time.

Item 3  
Value-for-Money  
Audits - 2003 and  
2004

Report dated 2004-04-23, with attachments, from the General Manager of Corporate Services regarding Value-for-Money Audits - 2003 and 2004 was received.

Report entitled "Review and Evaluation of the Wanapitei Water Treatment Plant" was previously circulated on 2004-03-05.

An Electronic Presentation was given by Dean Bergeron, Co-ordinator of Internal Audits/Performance Measurement. He reviewed the 2003 Value-for-Money audit results for the Wanapitei

**PRESENTATIONS/DELEGATIONS (continued)**

Item 3  
Value-for-Money  
Audits - 2003 and  
2004  
(continued)

Water Treatment Plant. The results show the Plant operates effectively and efficiently, using a proven technology. Mr. Bergeron reviewed options and selection of the 2004 Value-for-Money audit candidate. The following options were presented:

- Option A Water Distribution
- Option B Wastewater Collection
- Option C Energy Costs
- Option D Winter Roads Maintenance -survey of best practices, equipment and methods
- Option E Winter Roads Maintenance - impact of quality standards (bare road policy) on costs.

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Discussions ensued and the following recommendation was presented:

2004-53 Dupuis-Berthiaume: THAT a Value-for-Money Audit be conducted, under the direction of the Co-ordinator of Internal Audit / Performance Measurement, in the area specified as Option C with Option D to be completed at a later date.

**CARRIED**

Council directed the Co-ordinator of Internal Audits/Performance Measurement to complete Option "C" first and then, time permitting, pursue the items listed in Option "D".

Recess

At 4:55 p.m., the Finance Committee recessed.

Reconvene

At 5:01 p.m., the Finance Committee reconvened.

Item 2  
2004 Property Tax  
Policy - Educational  
Process

Report dated 2004-04-23, with attachments, from the General Manager of Corporate Services regarding 2004 Property Tax Policy - Educational Process was received for information only.

An Electronic Presentation was given by John Hughes, Hemson Consulting Ltd. He reviewed how properties were assessed, the role of the municipality in tax policy and what tax policy issues are important for the City of Greater Sudbury for 2004.

Mr. Hughes also outlined the three main approaches MPAC uses to value properties:

- sales approach
- income approach
- cost approach

**PRESENTATIONS/DELEGATIONS (continued)**

Item 2  
2004 Property Tax  
Policy - Educational  
Process  
(continued)

Mr. Hughes explained the various classes of properties, how assessments can be appealed, tax policies, property class tax ratios and how tax rates are calculated.

**ROUTINE MANAGEMENT REPORTS**

Item 4  
2004 Reserves,  
Reserve Funds and  
Trust Funds Report

Report dated 2004-04-23, with attachments, from the General Manager of Corporate Services regarding 2004 Reserves, Reserve Funds and Trust Funds Report was received.

An amendment to the report was distributed to Committee Members at the meeting and explained by the General Manager, Corporate Services.

The following recommendation was presented:

2004-54 Berthiaume-Dupuis: THAT recommendations contained in the 2004 Report on Reserves, Reserve Funds and Trust Funds, from the General Manager of Corporate Services and dated 2004-04-23, as amended, be approved, and By-law 2003-110F be amended accordingly.

**CARRIED**

**CORRESPONDENCE - INFORMATION ONLY**

Item 5  
Projected 2003  
Year-End Position

Report dated 2004-04-23, with attachments, from the General Manager of Corporate Services regarding Projected 2003 Year-End Position was received for information only.

Item 6  
2003 Unaudited  
Reserves Report

Report dated 2004-04-23, with attachments, from the General Manager of Corporate Services regarding 2003 Unaudited Reserves Report was received for information only.

Adjournment

2004-55 Berthiaume-Dupuis: That this meeting does now adjourn. Time: 6:00 p.m.

**CARRIED**

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Councillor Ted Callaghan, Chair

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City Clerk