



Committee Agenda

**Committee Meeting of Council
March 25, 2013
at 7:00 p.m.**

MEETINGS

**FOR THE WEEK OF
MARCH 25TH, 2013**

Monday, March 25, 2013

7:00 p.m.

Committee Meeting of Council
Council Chambers, 2nd Floor,
City Hall

COMMUNITY SERVICES COMMITTEE

Monday, March 25, 2013

Page 1

Chairperson: Councillor Mendicino
Vice-Chair: Councillor Mayne
Member: Councillor Vaillancourt
Ex-Officio: Mayor McDonald

- CS-2001-35 Rezoning applications by Consolidated Homes Ltd. – Golf Club Road (D14/2001/CHLTD/GOLFCLUB).
- CS-2003-37 Condominium application by Rick Miller on behalf of New Era Homes Ltd. - McKeown Avenue (D07/2003/NEHL/ MCKEOWN).
- CS-2004-29 Rezoning and Plan of Subdivision applications by Rick Miller on behalf of Grand Sierra Investments Ltd. - Sage Road (D12/D14/2003/GSIL/SAGERD).
- CS-2011-04 Motion moved by Councillor Mayne on January 24, 2011 re Designated Off-Leash Dog Area (R00/2011/PARKS/DOGPARK).
- CS-2013-02 Report from Peter Carello dated February 15, 2013 re Official Plan Amendment & Rezoning application by Miller & Urso Surveying Inc. on behalf of Daniel Bryer & George Franko – 2677 Trout Lake Road (D09/D14/2012/BRYER/2677TLR).
- CS-2013-03 Report from Peter Carello dated February 15, 2013 re Official Plan Amendment & Rezoning application by Miller & Urso Surveying Inc. on behalf of Trout Lake Mall Inc. – 2653 Trout Lake Road (D09/D14/2012/TLMI/2653TLR).
- CS-2013-04 Report from Peter Carello dated February 15, 2013 re Rezoning application by Miller & Urso Surveying Inc. on behalf of Paul William Turcotte – 295 Carmichael Drive (D14/2012/TURC/CARMICHA).
- CS-2013-05 Rezoning application by Conseil Scolaire Catholique Franco - Nord – 152 Greenwood Avenue (D14/2013/CSDCF/152GREEN).
- CS-2013-06 Report from Peter Carello dated March 7, 2013 re Rezoning application by Goodridge Planning & Surveying Limited on behalf of Tim Falconi & Carlo Guido – 715 High Street (D14/2013/FALGU/715HIGHS).
- CS-2013-07 Report from Peter Carello dated March 7, 2013 re Rezoning application by Miller & Urso Surveying Inc. on behalf of Nu-North Development Ltd. & Marcel Deschamps – Lakeshore Drive (D14/2013/NUNOR/LSD).
- CS-2013-08 Report from Sharon Kitlar dated March 13, 2013 re Smoke Free By-Law Amendment – Municipal Parks (C00/2013/BYLAWSMOKING).

ENGINEERING & WORKS COMMITTEE

Monday, March 25, 2013

Page 1

Chairperson: Councillor Vrebosch
Vice-Chair: Councillor Koziol
Member: Councillor Campbell
Ex-Officio: Mayor McDonald

EW-2010-03 Report from A. Korell/J. Houston dated March 26, 2010 re Kate Pace Way west end bike route connection between Memorial Drive and Gormanville Road (R05/2010/KPWTR/WESTENDR).

GENERAL GOVERNMENT COMMITTEE

Monday, March 25, 2013

Page 1

Chairperson: Councillor Lawlor
Vice-Chair: Councillor Anthony
Members: Councillors Bain, Maroosis
Ex-Officio: Mayor McDonald

GG-2011-16 Report from C.M. Conrad dated August 2, 2011 re Election campaign signs (C07/2011/ELECT/GENERAL).

▶ **GG-2012-10 Report from Laura Boissonneault / Margaret Karpenko dated November 21, 2012 re 2013 Administration Recommended Operating Budget (F05/2012/2013/OPEBU/GENERAL).**

GG-2013-03 Report from Christina Murphy dated January 7, 2013 re *Provincial Offences Act* – Conflict of Interest Policy (P16/2013/POA/COIPOLCY).

GG-2013-05 Report from Al Lang & Margaret Karpenko dated February 25, 2013 re 2013 Development Charges (F21/2013/DEVCH/GENERAL).

GG-2012-10

Draft Recommendation:

"As per General Government Committee Report Nos. 2013-14, 2013-15, and 2013-16."

NOV 22 2012

CLERK'S DEPT.

CITY OF NORTH BAY

Report to Council

Report No: CORP 2012-149

Date: November 21, 2012

Originator: Laura Boissonneault / Margaret Karpenko

Subject: 2013 Administration Recommended Operating Budget

FOS/12/0PEBU/GENERAL/18

FOS/13/0PEBU/GENERAL/01

RECOMMENDATION:

That the 2013 Administration Recommended Operating Budget be received and referred to the General Government Committee.

BACKGROUND:

During October 2012, the Business Unit **Managing Directors** and their management teams met with the **Chief Administrative Officer**, the **Chief Financial Officer** and the **Supervisor of Budgets and Financial Reporting** to review their 2013 Preliminary Operating Budget submissions.

Adjustments were made and the attached is a summary of the proposed **Administration Recommended 2013 Operating Budget**.

Budget Development Guidelines

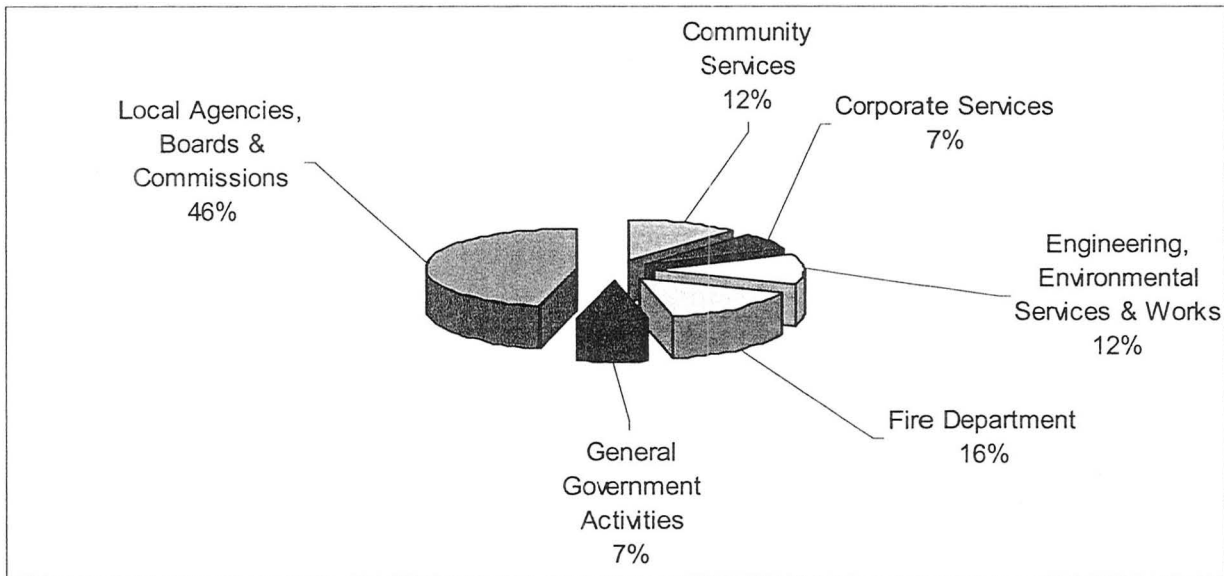
The 2013 Administration Recommended Operating Budget was prepared with the following guidelines:

- **Service Levels:** The preliminary budget was prepared with the assumption that all services and programs would generally remain at the 2012 levels.
- **Expenditures:** Represent management's best estimates to continue to provide the same programs and levels of service as approved in the 2012 Operating Budget. Management estimates include:
 - Annualized approved Council initiatives or partial items within the 2012 Operating Budget
 - Inclusion of contractual agreements
 - Known revenue reductions
 - Legislated changes that came into effect
- **Staff Complement:** Changes to staff complement would be presented through service levels changes; therefore, the base Administrative Recommended Operating Budget represents staffing levels as approved in the 2012 Operating Budget and includes any approved amendments made during 2012.
- **User Fees:** User fees have been calculated in accordance with a study or prior approvals of Council. Any new user fees would be proposed as an enhancement.

- **Fringe Benefits:** All staff benefit costs have been calculated by the Finance Department and are reflected within the department that the individual works.
- **Utility Costs:** Finance obtained rate estimates from North Bay Hydro and other utility experts. The projections take into consideration the prior year's actual and expected future trends. Calculations, therefore, take into consideration the benefit of energy efficiencies gained through capital investments or enhanced education programs to improve conservation.
- **Revenue Estimates:** These estimates are based on current trends, current rates and current approved rate increases.
- **Local Agencies, Boards and Commissions:** An estimated 2.5% increase has been included for those Local Agencies, Boards and Commissions where 2013 operating budgets have as yet been received.

As with any budget, there are risks associated with forecasting expenditures and revenues. Many municipal expenditures are non-discretionary; therefore, impacts from factors such as assessment appeals, fuel costs, permit revenues, etc. may significantly impact net municipal costs increasing the risk of future budget variances. The tabled budget contains a contingency account of \$50,000 that may somewhat mitigate the aforementioned risks.

Below is a graph demonstrating how the net tax levy supported budget is divided by business unit. The total net expenditure amount is \$76.2 million. Detailed summary of budget changes are provided in Schedules A – F.



The Administration Recommended Operating Budget, as presented, would require a tax levy increase of **\$2,407,356 or 3.26%**. The major items accounting for this increase are as follows:

- **Business Units increasing by \$1,409,858 or 4.13%** resulting from: estimated wage increases, \$1,083,000; increases to employee benefit plans, \$544,000; higher fuel and vehicle maintenance costs, \$154,000; higher street light electricity costs, \$148,000 and higher insurance premiums, \$68,000 **partially offset by** higher transit, sportsfields and parking operations revenues, (\$204,000); revenues generated from sale of methane gas, (\$200,000), higher fleet revenues, (\$144,000).

- To more accurately reflect the total City employee complement, a change in reporting was implemented for the 2013 Operating Budget. Total wage related costs for employees involved in capital project activities is included in the appropriate departmental operating budget with an offsetting internal revenue transfer from Capital funds. As a result of this reporting change, the increase in wage and benefit costs is partially offset by a transfer from the Capital Fund (\$136,000).
- **General Government Activities increasing by \$400,073 or 7.82%** resulting from: lower use of reserve funds, \$170,000; reduction in the Ontario Municipal Partnership Funding, \$120,500; and higher salary costs resulting from the hiring of the Junior Assessment and Real Estate Specialist, \$52,100. The Provincial budget presented earlier this year announced a reduction in the total funding envelope for OMPF. The announcement highlights that the funding envelope would be reduced from \$598 million in 2012 to \$575 million in 2013 and further, that over the next 4 years there will be an annual decline of approximately \$25 million per year. It was also communicated that the funding envelope would include all transition and reconciliation dollars. Based on this announcement, the City of North Bay had a potential for a \$300,000 reduction in OMPF.

On November 15, 2012 the 2013 OMPF allocations were released along with a different calculation called the 2013 Transition Year Stable Funding Allocation. The formula used is based on a percent of the 2012 allocation and then is scaled based on Municipal Fiscal Circumstances Index (MFCI) measures and weights. The approach guaranteed Northern Communities 95% of their 2012 allocation plus an adjustment based on the outcome of the MFCI measures. The MFCI measures are as follows:

- Primary Indicators – Weighted average assessment per household and Median household income
- Secondary Indicators – Unemployment Rates, Average Annual Change in Assessment (new construction), ratio of working aged to dependant population and percent of population above low-income threshold

Application of this approach resulted in the City of North Bay receiving its guaranteed 95% plus a bump up of 3.6% for the MFCI measures. Therefore, the City is receiving 98.6% of the 2012 allocation. The amount included in this budget represents the 2013 final allocation of \$8.4 million, a reduction of \$120,500.

- **Local Agencies, Boards and Commissions increasing by \$597,425 or 1.73%.** District of Nipissing Social Services Administration Board is projecting a 0% budget increase; North Bay / Parry Sound District Health Unit is projecting a 2% budget increase; an estimate of 2.50% budget increase has been used for all other Local Agencies, Boards and Commissions where 2013 budgets are yet to be received.

The projected assessment base real growth for 2012 is estimated at .33% which will effectively reduce the required tax levy increase down to 2.93%.

As per attached Schedule F the following will be the Committee Meetings of Council:

- Engineering, Environmental and Works – December 5th, 2012 at 4:00pm
- Community Services – December 6th, 2012 at noon
- General Government – December 7th, 2012 at 9:00am
- Fire Department – December 7th, 2012 at noon

RECOMMENDED OPTION:

That the 2013 Administration Recommended Operating Budget be received and referred to the General Government Committee.

The results of these Standing Committee Meetings will be reviewed with Council at the budget meeting scheduled for Monday, February 11th, 2013, at 7:00 p.m. in the City Council Chambers. A staff presentation will provide an overview of the 2013 **Committee Recommended** Operating Budget and will identify the major impacts, both positive and negative.

Attached is a copy of the **2013 Operating Budget Review Schedule** as approved by the Chair of the General Government Committee.

The final budget recommendations are scheduled to be considered at the regular General Government Committee Meeting on Monday, March 11th, 2013 and adopted at the regular Council Meeting on Tuesday, April 2nd, 2013.

Respectfully submitted,

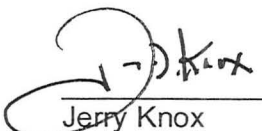
rea 

Laura Boissonneault, CGA
Supervisor of Budgets & Financial Reporting



Margaret Karpenko, CMA
Chief Financial Officer/Treasurer

I concur in this report and recommendation.



Jerry Knox
Chief Administrative Officer

Personnel designated for continuance: Chief Financial Officer and Manager of Budgets

Attach.

- A. Net Tax Levy Supported Budget
- B. Community Services Net Levy Budget
- C. Corporate Services Net Levy Budget
- D. Engineering, Environmental Services & Works Net Levy Budget
- E. Fire Services Net Levy Budget
- F. 2013 Operating Budget Review Schedule



Business Unit Summary

Budget Year: 2013

YTD End Date: November 20, 2012

	2011 Actuals	2012 Actuals YTD	2012 Budget	2013 Finance Review	Variance	Variance %
Community Services						
AQUATIC CENTRE	272,614	200,575	255,283	275,391	20,108	7.88%
ARENA - MEMORIAL GARDENS	619,660	607,687	709,522	700,082	(9,440)	-1.33%
ARENA - PETE PALANGIO	185,967	181,078	93,759	98,188	4,428	4.72%
ARENA - WEST FERRIS	249,697	212,009	269,509	278,126	8,617	3.20%
BUILDING	88,701	62,053	91,091	59,973	(31,118)	-34.16%
COMMUNITY SERVICES ADMIN	175,010	176,443	187,062	183,455	(3,607)	-1.93%
ECONOMIC DEVELOPMENT	582,458	261,026	623,030	633,337	10,307	1.65%
KINGS LANDING	(2,262)	307	6,300	5,131	(1,169)	-18.56%
MARINA	2	(53,708)	0	0	0	0.00%
PARKING OPERATIONS	(179,309)	(240,740)	(168,472)	(272,915)	(104,443)	-61.99%
PARKS - OPERATIONS	3,007,248	2,866,836	3,091,364	3,200,795	109,431	3.54%
PARKS - SPORTS FIELD COMPLEX	78,856	138,821	168,691	99,989	(68,703)	-40.73%
PLANNING DEPARTMENT	403,304	417,846	465,559	501,892	36,332	7.80%
REC, LEISURE, & CULTURAL SERVICES	601,126	427,769	641,820	658,264	16,444	2.56%
SKATEBOARD PARK	4,298	126	0	0	0	0.00%
TRANSIT	2,689,116	2,883,027	2,337,016	2,481,354	144,338	6.18%
Total:	8,776,485	8,141,155	8,771,535	8,903,060	131,525	1.50%
Percent Increase:						
Corporate Services						
COUNCIL SECRETARIAT	788,653	689,535	864,143	893,979	29,836	3.45%
FINANCIAL SERVICES	1,488,616	1,359,781	1,574,162	1,644,631	70,470	4.48%
HUMAN RESOURCES	1,135,266	897,524	1,181,926	1,137,009	(44,917)	-3.80%
INFORMATION SYSTEMS	1,120,784	1,207,211	1,262,576	1,309,544	46,968	3.72%
LEGAL DEPARTMENT - BY-LAW ENFORCEMENT	9,195	(61,845)	(18,495)	1,994	20,489	110.78%
LEGAL DEPARTMENT - GENERAL	460,749	323,486	344,350	367,343	22,993	6.68%
LEGAL DEPARTMENT - POA	(289,723)	(419,195)	(281,255)	(290,980)	(9,725)	-3.46%
Total:	4,713,540	3,996,498	4,927,407	5,063,521	136,115	2.76%
Percent Increase:						
Engineering, Environmental Services & Works						
ENGINEERING SERVICES	579,389	479,346	397,494	376,022	(21,472)	-5.40%
ENVIRONMENTAL SERVICES	383,342	(278,796)	364,299	368,143	3,843	1.05%
FLEET MANAGEMENT	(796,720)	(708,707)	(384,554)	(382,545)	2,009	0.52%
ROADS DEPARTMENT	7,211,522	6,672,572	6,880,400	7,300,056	419,656	6.10%
STORM SEWERS	660,521	539,691	567,065	615,256	48,191	8.50%
WORKS DEPT ADMINISTRATION	952,704	837,236	1,049,851	1,056,111	6,260	0.60%
Total:	8,990,758	7,541,342	8,874,555	9,333,042	458,487	5.17%
Percent Increase:						
Fire Department						
FIRE DEPARTMENT	11,044,068	9,251,075	11,501,843	12,185,574	683,731	5.94%
Total:	11,044,068	9,251,075	11,501,843	12,185,574	683,731	5.94%



Business Unit Summary

Budget Year: 2013

YTD End Date: November 20, 2012

	2011 Actuals	2012 Actuals YTD	2012 Budget	2013 Finance Review	Variance	Variance %
Percent Increase:						
General Government Activities						
FINANCIAL EXPENSES	14,462,012	(310,100)	15,329,200	15,407,057	77,857	0.51%
GENERAL REVENUES	(82,320,622)	(84,732,891)	(10,963,640)	(10,652,159)	311,481	2.84%
MAYOR & COUNCIL	292,055	283,992	349,546	350,124	579	0.17%
OFFICE OF THE CAO	378,154	395,655	404,028	414,184	10,156	2.51%
Total:	(67,188,401)	(84,363,344)	5,119,134	5,519,207	400,073	7.82%
Percent Increase:						
Local Agencies, Boards & Commissions						
BOARDS & COMMISSIONS	33,655,088	32,351,053	34,594,104	35,191,529	597,425	1.73%
Total:	33,655,088	32,351,053	34,594,104	35,191,529	597,425	1.73%
Percent Increase:						
Grand Total	(8,462)	(23,082,221)	73,788,577	76,195,933	2,407,356	3.26%
				Real Growth	(248,606)	
					<u>2,158,750</u>	2.93%

Community Services Net Levy Budget

2013 Administration Recommended Operating Budget

	2012 Budget	2013 Budget	Change	Percentage
REVENUE				
FEES/SERV CHGE/DONATIONS	(6,265,309)	(6,498,532)	-233,223	3.72 %
INTERNAL TRANSFERS (Rev)	(82,330)	(77,419)	4,911	(5.97 %)
OTHER REVENUE	(1,749,628)	(1,886,406)	-136,778	7.82 %
TOTAL REVENUE	(8,097,267)	(8,462,357)	(365,090)	4.51%
EXPENSE:				
PERSONNEL				
SALARY & WAGES	7,069,678	7,303,901	234,223	3.31 %
OVERTIME	87,186	99,893	12,707	14.57 %
OTHER WAGE COSTS	401,502	441,278	39,776	9.91 %
EMPLOYEE ALLOWANCES	26,881	26,575	-306	(1.14 %)
EMPLOYEE BENEFITS	2,268,002	2,364,713	96,711	4.26 %
	9,853,250	10,236,359	383,110	3.89%
GOODS & SERVICES				
ADMINISTRATION EXPENSES	504,900	508,895	3,995	0.79 %
CONTRACTS	942,041	886,711	-55,330	(5.87 %)
FLEET SUPPLIES	1,941,699	2,039,646	97,947	5.04 %
FOR SALE SUPPLIES	14,500	17,000	2,500	17.24 %
GENERAL SUPPLIES	197,866	198,630	764	0.39 %
INSURANCE EXPENSES	318,843	350,728	31,885	10.00 %
LEASES & RENTS	102,400	109,300	6,900	6.74 %
MAINTENANCE SERVICE FEES	496,300	496,800	500	0.10 %
MATERIALS	218,100	226,050	7,950	3.65 %
OTHER SERVICES & RENTS	72,383	74,296	1,913	2.64 %
OTHER SUPPLIES	20,000	21,500	1,500	7.50 %
PROFESSIONAL FEES	8,000	10,250	2,250	28.13 %
UTILITIES / TAXES	1,088,656	1,091,008	2,352	0.22 %
	5,925,688	6,030,814	105,126	1.77%
CAPITAL / RESERVE				
CAPITAL PURCHASES	89,567	124,930	35,363	39.48 %
CAPITAL FINANCING	92,497	88,529	-3,968	(4.29 %)
	182,064	213,459	31,395	17.24%
INTERNAL TRANSFERS (Exp)	907,800	884,784	-23,016	(2.54 %)
TOTAL EXPENSE	16,868,802	17,365,417	496,615	2.94%
NET TOTAL	8,771,535	8,903,060	131,525	1.50%

NOTES:

Community Services portion of the 2013 Administration Recommended Operating budget is higher by \$131,525 or 1.50%. The major items accounting for this variance are as follows:

- Higher wage costs, \$234,000
- Higher employee benefits costs, \$97,000
- Higher fuel and vehicle maintenance costs, \$114,000
- partially offset by:*
- Higher revenues in transit, sportsfields and parking operations, (\$204,000)
- Lower commissionaires costs, (\$42,000)

Corporate Services Net Levy Budget

2013 Administration Recommended Operating Budget

	2012 Budget	2013 Budget	Change	Percentage
REVENUE:				
FEDERAL GRANTS	(27,400)	0	27,400	(100.00 %)
FEES/SERV CHGE/DONATIONS	(749,800)	(804,314)	-54,514	7.29 %
OTHER REVENUE	(2,671,952)	(2,770,726)	-98,774	3.70 %
ONTARIO SPECIFIC GRANTS	0	(13,750)	-13,750	0.00%
INTERNAL TRANSFERS (Rev)	(620,569)	(582,617)	37,952	(6.12 %)
TOTAL REVENUE	(4,069,721)	(4,171,407)	(101,686)	2.50%
EXPENSE:				
PERSONNEL				
SALARY & WAGES	4,607,231	4,726,253	119,021	2.58 %
OVERTIME	11,000	14,000	3,000	27.27 %
OTHER WAGE COSTS	600	1,299	699	116.50 %
EMPLOYEE ALLOWANCES	200	200	0	0.00 %
EMPLOYEE BENEFITS	1,462,232	1,628,595	166,362	11.38 %
	6,081,264	6,370,346	289,082	4.75%
GOODS & SERVICES				
ADMINISTRATION EXPENSES	433,000	443,495	10,495	2.42 %
CONTRACTS	274,572	258,720	-15,852	(5.77 %)
GENERAL SUPPLIES	156,300	153,515	-2,785	(1.78 %)
INSURANCE EXPENSES	292,723	301,995	9,272	3.17 %
LEASES & RENTS	54,700	54,500	-200	(0.37 %)
MAINTENANCE SERVICE FEES	373,600	387,550	13,950	3.73 %
OTHER SERVICES & RENTS	270,113	273,074	2,961	1.10 %
OTHER SUPPLIES	8,500	5,500	-3,000	(35.29 %)
PROFESSIONAL FEES	366,200	312,850	-53,350	(14.57 %)
UTILITIES / TAXES	209,700	192,638	-17,062	(8.14 %)
	2,439,408	2,383,837	(55,571)	-2.28%
CAPITAL/RESERVE				
CAPITAL FINANCING	170,000	170,000	0	0.00 %
CAPITAL PURCHASES	43,156	40,056	-3,100	(7.18 %)
OTHER FINANCIAL COSTS	17,000	17,000	0	0.00 %
	230,156	227,056	(3,100)	-1.35%
INTERNAL TRANSFERS (Exp)	246,300	253,689	7,389	3.00 %
TOTAL EXPENSE	8,997,128	9,234,928	237,801	2.64%
NET TOTAL	4,927,407	5,063,521	136,115	2.76%

NOTES:

Corporate Services portion of the 2013 Administration Recommended Operating budget is higher by \$136,115 or 2.76%. The major items accounting for this variance are as follows:

- Higher wage costs, \$119,000
- Higher employee benefits costs, \$166,000
- partially offset by:*
- Higher transfer from Capital fund, (\$128,000) to partially offset higher wage and benefit costs
- Lower court house security costs, (\$50,000)

Engineering & Environmental Services Net Levy Budget

2013 Administration Recommended Operating Budget

	2012 Budget	2013 Budget	Change	Percentage
REVENUE:				
FEES/SERV CHGE/DONATIONS	(3,471,270)	(3,405,879)	65,391	(1.18 %)
INTERNAL TRANSFERS (Rev)	(5,222,590)	(5,345,593)	-123,003	2.36 %
OTHER MUNICIPAL	(154,487)	(160,302)	-5,815	3.76 %
OTHER REVENUE	(1,145,400)	(1,407,625)	-262,225	22.89 %
TOTAL REVENUE	(9,993,747)	(10,319,399)	(325,652)	3.26%
EXPENSE:				
PERSONNEL				
SALARY & WAGES	5,976,431	6,146,416	169,986	2.84 %
OVERTIME	397,965	418,305	20,340	5.11 %
OTHER WAGE COSTS	372,937	388,182	15,245	4.09 %
EMPLOYEE BENEFITS	1,857,392	2,003,834	146,442	7.88 %
	8,604,725	8,956,738	352,013	4.09%
GOODS & SERVICES				
ADMINISTRATION EXPENSES	164,380	179,250	14,870	9.05 %
CONTRACTS	3,619,700	3,766,230	146,530	4.05 %
FLEET SUPPLIES	1,699,600	1,745,100	45,500	2.68 %
GENERAL SUPPLIES	157,600	157,421	-179	(0.11 %)
INSURANCE EXPENSES	205,784	226,363	20,579	10.00 %
LEASES & RENTS	299,950	309,250	9,300	3.10 %
MAINTENANCE SERVICE FEES	223,300	222,400	-900	(0.40 %)
MATERIALS	836,913	836,652	-261	(0.03 %)
OTHER SERVICES & RENTS	22,000	21,800	-200	(0.91 %)
OTHER SUPPLIES	3,900	9,000	5,100	130.77 %
PROFESSIONAL FEES	107,920	109,700	1,780	1.65 %
UTILITIES / TAXES	907,800	1,055,710	147,910	16.29 %
WRITE OFFS	12,500	12,500	0	0.00 %
	8,261,347	8,651,376	390,029	4.72%
CAPITAL / RESERVE				
CAPITAL FINANCING	189,700	189,700	0	0.00 %
CAPITAL PURCHASES	11,120	11,120	0	0.00 %
	200,820	200,820	0	0.00%
INTERNAL TRANSFERS (Exp)	1,801,410	1,843,507	42,097	2.34 %
TOTAL EXPENSE	18,868,302	19,652,441	784,139	4.16%
NET TOTAL	8,874,555	9,333,042	458,487	5.17%

NOTES:

Engineering, Environmental Services and Works portion of the 2013 Administration Recommended Operating Budget is higher by \$458,487 or 5.17%. The major items accounting for this variance are as follows:

- Higher wage costs, \$170,000
- Higher employee benefits costs, \$146,000
- Higher street light electricity costs, \$148,000
- Higher landfill maintenance, garbage and recycling collection contract costs, \$139,000
- Higher fuel costs, \$40,000
- partially offset by:*
- Sale of methane gas at Merrick landfill, (\$200,000)
- Higher fleet revenues, (\$144,000).

Fire Services Net Levy Budget

2013 Administration Recommended Operating Budget

	2012 Budget	2013 Budget	Change	Percentage
REVENUE				
FEES/SERV CHGE/DONATIONS	(163,000)	(116,000)	47,000	(28.83 %)
INTERNAL TRANSFERS (Rev)	(15,421)	(13,169)	2,252	(14.60 %)
ONTARIO SPECIFIC GRANTS	(17,000)	0	17,000	(100.00 %)
OTHER REVENUE	(6,000)	(76,359)	(70,359)	1172.65 %
TOTAL REVENUE	(201,421)	(205,528)	(4,107)	2.04%
EXPENSE:				
PERSONNEL				
SALARY & WAGES	7,970,812	8,361,087	390,275	4.90 %
OVERTIME	60,000	100,000	40,000	66.67 %
OTHER WAGE COSTS	614,500	777,305	162,805	26.49 %
EMPLOYEE ALLOWANCES	60,000	66,520	6,520	10.87 %
EMPLOYEE BENEFITS	2,075,435	2,210,542	135,107	6.51 %
	10,780,747	11,515,454	734,707	6.81%
GOODS & SERVICES				
ADMINISTRATION EXPENSES	102,300	95,650	-6,650	(6.50 %)
CONTRACTS	1,000	1,000	0	0.00 %
FLEET SUPPLIES	195,500	199,880	4,380	2.24 %
GENERAL SUPPLIES	208,000	169,000	-39,000	(18.75 %)
INSURANCE EXPENSES	58,617	64,479	5,862	10.00 %
LEASES & RENTS	7,000	0	-7,000	(100.00 %)
MAINTENANCE SERVICE FEES	211,300	213,300	2,000	0.95 %
OTHER SUPPLIES	40,800	40,800	0	0.00 %
PROFESSIONAL FEES	2,500	2,500	0	0.00 %
UTILITIES / TAXES	70,500	64,039	-6,461	(9.16 %)
	897,517	850,648	(46,869)	-5.22%
CAPITAL / RESERVE				
CAPITAL PURCHASES	25,000	25,000	0	0.00 %
TOTAL EXPENSE	11,703,264	12,391,102	687,838	5.88%
NET TOTAL	11,501,843	12,185,574	683,731	5.94%

NOTES:

Fire Department portion of the 2013 Administration Recommended Operating budget is higher by \$683,731 or 5.94%. The major items accounting for this variance are as follows:

- Higher wage related costs, \$560,000
- Higher employee benefits costs, \$135,000

SCHEDULE "F"

OFFICE OF THE CITY CLERK MEMORANDUM

To: Mayor McDonald
Councillors

Date: November 21, 2012

From: Cathy Conrad
City Clerk

Subject: Business Units' Review of Operating Budgets

Set out below are the dates and times for the Business Units' Reviews of Operating Budgets:

Wednesday, December 5	4:00 pm	Engineering and Works – to review Business Unit's Operating Budget	5 th Floor Boardroom
Thursday, December 6	12:00 noon	Community Services – to review Business Unit's Operating Budget	5 th Floor Boardroom
Friday, December 7	9:00 am	General Government – to review Business Unit's Operating Budget	5 th Floor Boardroom
Friday, December 7	12:00 noon	Community Services – to review Fire & Emergency Services' Operating Budget	5 th Floor Boardroom

Cathy Conrad

Cathy Conrad
City Clerk

GENERAL GOVERNMENT COMMITTEE REPORT NO. 2013-14

April 15, 2013

TO THE COUNCIL
OF THE CORPORATION
OF THE CITY OF NORTH BAY

Your Worship and Councillors:

The General Government Committee presents Report No. 2013-14 and recommends:

Final recommendations as a result of the 2013 Budget Process:

1. That the 2013 Operating Budget in the amount of \$102,438,626 (save and except the District of Nipissing Social Services Administration Board levy of \$11,065,754 and the Humane Society budget of \$338,152) with a resultant tax levy of \$75,380,830 as summarized on the attached **Schedule A**, be approved.
2. That budget adjustments summarized on the attached **Schedule B**, resulting in a net reduction in the tax levy totaling \$815,105 from the Preliminary Operating Budget, be included in the Operating Budget.
3. That the 2012 real growth in the assessment base be applied to reduce 2013 tax rates by a further 0.39%, or \$289,267.
4. That the Chief Financial Officer be authorized to process all transfers to and from reserve funds included in the 2013 Operating Budget.
5. That the levies of all Agencies, Boards and Commissions totaling \$35,004,686 as summarized on the attached **Schedule B, Page #8** be included in the tax levy.
6. That the Chief Financial Officer be authorized to transfer \$9,450,930 from the Operating Fund to the Capital Fund to finance approved capital projects that would otherwise require debenture issuance to fund (Net Capital Levy in Operating Budget). This is often referred to as the "Pay As You Go" funding for Capital Projects.
7. That Council continues to support the Long Term Tax Policy as attached in **Schedule C**.
8. The Reserve Fund Policy continues to be supported as attached in **Schedule D**.
9. That the tax rates included on **Schedule E** be adopted for the 2013 taxation year.
10. That each final tax bill clearly discloses the amount included to subsidize provincial health and social programs as described by the Association of Municipalities of Ontario as "Ontario's \$3 Billion Provincial Municipal Fiscal Gap".
11. That the due date for the final property tax installment be set at June 28th for the 2013 taxation year.
12. That the by-laws arising from this report be presented for three readings on April 15, 2013.

All of which is respectfully submitted.

	ASSENTS	DISSENTS
LAWLOR (CHAIR)	_____	_____
ANTHONY	_____	_____
BAIN	_____	_____
MAROOSIS	_____	_____
MAYOR MCDONALD	_____	_____

CITY OF NORTH BAY
2013 PROPOSED OPERATING BUDGET

TAX LEVY SUMMARY:

	2013 Budget	2012 Budget	\$ Change	% Change
General Government Committee	\$10,612,037	\$10,046,541	\$565,496	5.63%
Engineering & Works Committee	\$9,093,476	\$8,874,555	\$218,921	2.47%
Community Services Committee	\$20,670,631	\$20,273,377	\$397,254	1.96%
Agencies / Boards / Commissions	\$35,004,686	\$34,594,104	\$410,582	1.19%
Required Tax Levy	\$75,380,830	\$73,788,577	\$1,592,253	2.16%

2013 TAX RATES SUMMARY:

2013 Required Tax Levy Increase in Tax Rates	2.16%
2012 real assessment growth	-0.39%
City assessment base growth from phase-in of 4 year property re-assessment	-4.49%
2013 Tax Rates Decrease	-2.72%

Required tax levy increase of \$1,592,253 or 2.16% results from:

wage & benefit costs increasing by \$1,544,613 resulting from ...
negotiated and estimated wage settlements; increases in Government sponsored employee benefits -
Canada Pension Plan, Employment Insurance and WSIB contributions ;
increases in employer contributions to employee health and pension plans.

goods and services costs increasing by \$151,732 resulting from ...
inflationary increases in outside contract costs; higher fuel costs; higher corporate fleet maintenance
costs *partially offset by* savings and efficiencies in other goods & services expenditures.

capital and financing expenses increasing by \$193,332 resulting from ...
higher long term debt principle payments; higher contingencies *partially offset by*
Council approved one-time reduction in pay-as-you-go capital levy.

other expenses decreasing by (\$3,100)

City of North Bay's share of *Local Agencies / Boards / Commissions* budget increases totaling \$410,582:
North Bay Police Services Board, increasing by \$463,376;
District of Nipissing Social Services Administration Board (DNSSAB), decreasing by (\$185,907);
Cassellholme, East Nipissing District Home for the Aged, increasing by \$9,580;
North Bay Public Library Board, increasing by \$71,858;
North Bay / Parry Sound District Health Unit, increasing by \$21,743;
Others, increasing by \$29,932.

revenues increasing by \$704,906 resulting from ...
higher public transit revenues; methane gas sales; higher arenas revenues; higher municipal
parking lot revenues; increased use of internal fleet; *partially offset by*
lower transfers from reserves; lower Ontario Municipal Partnership Fund (OMPF) grant.

In 2013, residential taxpayers will experience a reduction in tax rates of (2.72%):

The City will generate its required \$75,380,830 tax levy revenue by:
... *multiplying the City's total property assessment base by its established tax rates* ...

The City's total property assessment base increased in 2013 as a result of:

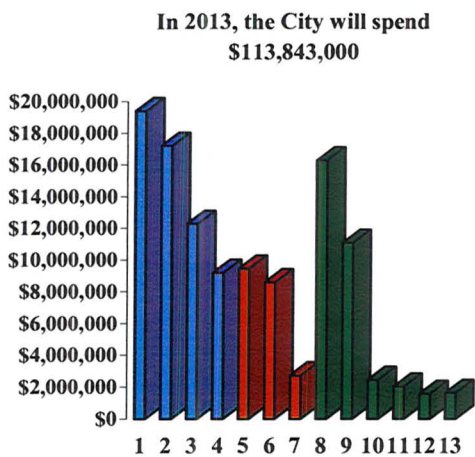
- A) real assessment growth in 2012 due to new construction and the like;
- B) first year phase-in of the 2013 province-wide property assessment update.

This assessment growth will allow for a reduction in the 2013 tax rates of (2.72%).

CITY OF NORTH BAY
2013 PROPOSED OPERATING BUDGET

For the year 2013, total projected expenditures amount to \$113,842,532
a increase of \$2,297,159 over the 2012 Approved Operating Budget.

	2013 Budget	2012 Budget	\$ Change	% Change
Wages & Benefits	\$37,505,788	\$35,961,175	\$1,544,613	4.30%
Services & Rents	\$17,787,976	\$17,636,244	\$151,732	0.86%
Financing Expenses / Capital / Reserve	\$20,562,072	\$20,368,740	\$193,332	0.95%
Internal Transfers	\$2,982,010	\$2,985,110	(\$3,100)	-0.10%
<i>Total City</i>	<i>\$78,837,846</i>	<i>\$76,951,269</i>	<i>\$1,886,577</i>	<i>2.45%</i>
Agencies / Boards / Commissions	\$35,004,686	\$34,594,104	\$410,582	1.19%
Total Operating Expenditures	\$113,842,532	\$111,545,373	\$2,297,159	2.06%



51%, or over \$58,100,000 will be spent by City Business Units:

(1) ... \$19,400,000 in Engineering & Works Business Unit on:

operating, maintaining & repairing of; roads, sidewalks, drainage systems; street lights; storm sewer systems; heavy equipment & machinery; winter sanding, salting and plowing; snow removal; engineering, garbage collection & disposal, waste reduction / recycling programs.

(2) ... \$17,200,000 in Community Services Business Unit on:

city planning services; building code enforcement & administration; public transit; crossing guards; economic development; city parks, arenas, marina, leisure services, parking lots.

(3) ... \$12,300,000 in the Fire Department

(4) ... \$9,200,000 in Corporate Services Business Unit on:

council secretariat; corporate support; by-law enforcement; financial services; human resources; legal; information systems; provincial offences

18%, or over \$20,700,000, in General Government Activities

(5) ... \$9,400,000 on infrastructure investments

(6) ... \$8,600,000 on outstanding debt principle & interest payments & new hospital commitment.

(7) ... \$2,700,000 on other general government expenses

31%, or over \$35,000,000, will be spent by the local Agencies, Boards & Commissions:

(8) ... \$16,300,000 on Police Services
(9) ... \$11,100,000 on Social Assistance/Social Housing/EMS
(10) ... \$2,400,000 at Cassellholme Home for the Aged

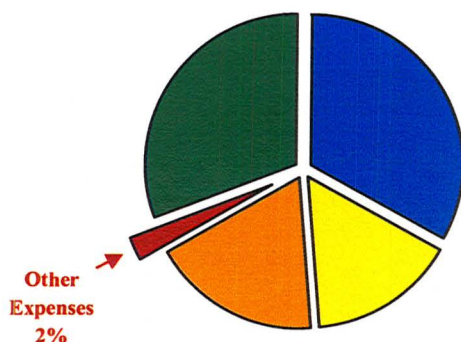
(11) ... \$2,000,000 at Public Library
(12) ... \$1,600,000 for Public Health
(13) ... \$1,600,000 for Other ABC

Wages & Benefit Plans ... 33% of total expenditures:
government benefits include CPP / EHT / EI / WSIB;
city benefits include OMERS pension / health / dental / LTD.

Goods & Services ... 16% of total expenditures:
maintenance and repair costs for roads, storm sewers, recreation areas; city fleet of equipment and machinery; fuel costs; electricity / natural gas costs; insurance, outside contract costs garbage & blue box collection; landfill operating; PARA; hazardous waste.

Capital & Financing Expenses ... 18% of total expenditures:
capital investments in roads and infrastructure;
reserve fund transfers;
principal and interest payments on outstanding debt;
other capital expenses.

How the City will spend \$113,843,000



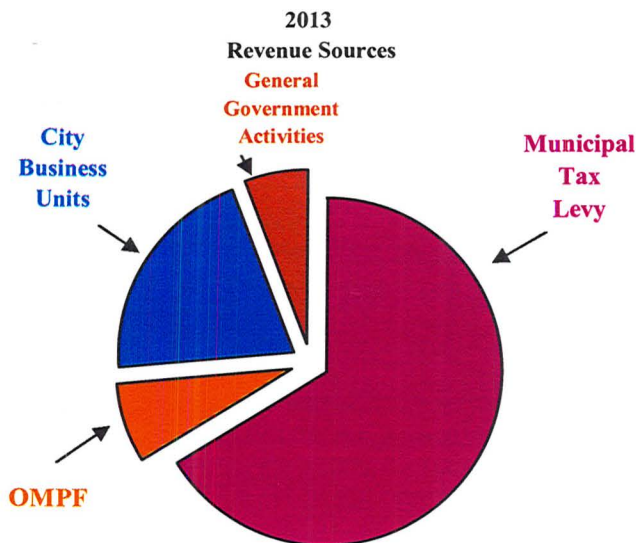
Local Agencies, Boards & Commissions
31% of total expenditures:
Social Services / Ambulance Services;
Police Services; Library Services;
Home for the Aged; District Health Unit;
Others.

CITY OF NORTH BAY
2013 PROPOSED OPERATING BUDGET

For the year 2013, total projected revenues amount to \$113,842,532
an increase of \$2,297,159 over the 2012 Approved Operating Budget.

	2013 Budget	2012 Budget	\$ Change	% Change
Business Unit Revenues	\$23,288,710	\$22,362,156	\$926,554	4.14%
General Government Activity Revenues	\$6,684,292	\$6,785,440	(\$101,148)	-1.49%
Ontario Municipal Partnership Fund	\$8,488,700	\$8,609,200	(\$120,500)	-1.40%
Total	\$38,461,702	\$37,756,796	\$704,906	1.87%
Required Tax Levy	\$75,380,830	\$73,788,577	\$1,592,253	2.16%
Total Revenues	\$113,842,532	\$111,545,373	\$2,297,159	2.06%

In 2013 the City will need revenues of
\$113,843,000 to offset its operating expenditures.



This revenue will come from the following sources:

The **Municipal Tax Levy** will generate
\$75,380,830
or 66% of total required revenues
an increase of **\$1,592,253** or **2.16%** over 2012

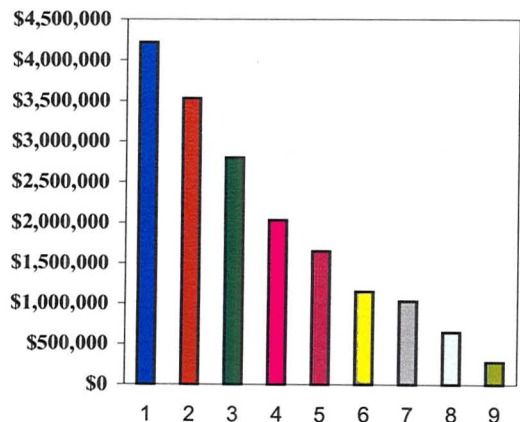
The Province of Ontario will provide
\$8,488,700
thru the **Ontario Municipal Partnership Fund**
a decrease of **\$120,500** over 2012.

General Government Activity revenues are mostly
miscellaneous tax, interest and penalty revenues.

City Business Units are projected to generate over
\$23,000,000
from user fees, permits and licenses, internal revenues, etc.

major revenues sources are as follows:

use of corporate fleet generating \$4.2 million
ridership on public transit and PARA generating \$3.5 million
disposal of garbage at Merrick landfill generating \$2.8 million
use of arenas / athletic fields / other generating \$2.0 million
provincial offences violations generating \$1.6 million
use of city parking lots generating \$1.1 million
other waste reduction programs generating \$1.0 million
building permit fees generating \$600,000
lottery license fees generating \$300,000





Business Unit Summary

Budget Year: 2013

	2012 Actuals	2012 Budget	2013 Budget	Variance	Variance %
Community Services					
AQUATIC CENTRE	260,979	255,283	275,391	20,108	7.88%
ARENA - MEMORIAL GARDENS	627,350	709,522	690,282	(19,239)	-2.71%
ARENA - PETE PALANGIO	188,270	93,759	98,188	4,429	4.72%
ARENA - WEST FERRIS	237,079	269,509	278,126	8,617	3.20%
BUILDING	62,567	91,091	59,973	(31,118)	-34.16%
COMMUNITY SERVICES ADMIN	147,908	187,062	183,455	(3,607)	-1.93%
ECONOMIC DEVELOPMENT	593,525	623,030	642,583	19,553	3.14%
KINGS LANDING	2,558	6,300	5,131	(1,169)	-18.55%
MARINA	(576)	0	0	0	0.00%
PARKING OPERATIONS	(251,420)	(168,472)	(277,915)	(109,443)	64.96%
PARKS - OPERATIONS	3,045,999	3,091,364	3,200,795	109,431	3.54%
PARKS - SPORTS FIELD COMPLEX	152,584	168,691	99,989	(68,702)	-40.73%
PLANNING DEPARTMENT	412,545	465,559	381,714	(83,846)	-18.01%
REC, LEISURE, & CULTURAL SERVICES	617,682	641,820	655,467	13,647	2.13%
SKATEBOARD PARK	126	0	0	0	0.00%
TRANSIT	2,924,799	2,337,016	2,481,354	144,338	6.18%
Enhancements			(178,000)	(178,000)	
Total:	9,021,974	8,771,535	8,596,533	(175,002)	-2.00%
Corporate Services					
COUNCIL SECRETARIAT	833,650	864,143	894,645	30,502	3.53%
FINANCIAL SERVICES	1,553,499	1,574,162	1,644,631	70,470	4.48%
HUMAN RESOURCES	1,199,482	1,181,926	1,137,009	(44,917)	-3.80%
INFORMATION SYSTEMS	1,201,483	1,262,576	1,309,544	46,968	3.72%
LEGAL DEPARTMENT - BY-LAW	(59,625)	(18,495)	1,994	20,489	-110.78%
LEGAL DEPARTMENT - GENERAL	481,163	344,350	367,343	22,993	6.68%
LEGAL DEPARTMENT - POA	(306,411)	(281,255)	(274,480)	6,775	-2.41%
Enhancements			(62,856)	(62,856)	
Total:	4,903,240	4,927,407	5,017,831	90,424	1.84%
Engineering, Environmental & Works					
ENGINEERING SERVICES	374,275	397,494	376,022	(21,472)	-5.40%
ENVIRONMENTAL SERVICES	289,857	364,299	358,143	(6,157)	-1.69%
FLEET MANAGEMENT	(869,173)	(384,554)	(382,545)	2,009	-0.52%
ROADS DEPARTMENT	7,093,130	6,880,400	7,090,489	210,089	3.05%
STORM SEWERS	647,581	567,065	615,256	48,191	8.50%
WORKS DEPT ADMINISTRATION	988,985	1,049,851	1,056,111	6,260	0.60%
Enhancements			(20,000)	(20,000)	
Total:	8,524,656	8,874,555	9,093,476	218,920	2.47%
Fire Department					
FIRE DEPARTMENT	11,545,190	11,501,843	12,074,098	572,255	4.98%
Total:	11,545,190	11,501,843	12,074,098	572,255	4.98%
General Government Activities					
FINANCIAL EXPENSES	15,299,497	15,329,200	15,482,057	152,857	1.00%
GENERAL REVENUES	(84,685,218)	(10,963,640)	(10,652,159)	311,481	-2.84%
MAYOR & COUNCIL	307,588	349,546	350,124	579	0.17%
OFFICE OF THE CAO	487,164	404,028	414,184	10,156	2.51%
Total:	(68,590,969)	5,119,134	5,594,206	475,073	9.28%
Local Agencies, Boards & Comm.					
BOARDS & COMMISSIONS	34,589,661	34,594,104	35,004,686	410,582	1.19%
Total:	34,589,661	34,594,104	35,004,686	410,582	1.19%
Total:	(6,247)	73,788,577	75,380,830	1,592,253	2.16%
Growth:			-289267	-289267	
Grand Total:	(6,247)	73,788,577	75,091,563	1,302,985	1.77%



ACTIVITY SUMMARY BY COST CENTER

	2012 Personnel Costs	2013 Personnel Costs	2012 Goods & Services Costs	2013 Goods & Services Costs	2012 Capital & Reserves Costs / Transfers	2013 Capital & Reserves Costs / Transfers	2012 Financing Costs	2013 Financing Costs	2012 Internal & Other Transfers	2013 Internal & Other Transfers	2012 Revenues	2013 Revenues	2012 Budget	2013 Budget
Community Services														
AQUATIC CENTRE			256,283	275,391	9,000	10,000					(10,000)	(10,000)	255,283	275,391
ARENA - MEMORIAL GARDENS	714,419	728,164	402,348	410,946	37,500	57,500			26,100	26,809	(470,845)	(533,137)	709,522	690,282
ARENA - PETE PALANGIO	437,355	439,914	309,096	319,974	12,708	20,500			4,400	4,532	(669,800)	(686,732)	93,759	98,188
ARENA - WEST FERRIS BUILDING	319,396	330,890	178,754	177,636	8,959	14,500			2,000	2,060	(239,600)	(246,960)	269,509	278,126
COMMUNITY SERVICES ADMIN	613,594	633,166	45,310	45,545	1,000	1,000			266,400	227,500	(835,213)	(847,238)	91,091	59,973
ECONOMIC DEVELOPMENT	187,909	181,036	49,100	49,660							(49,947)	(47,241)	187,062	183,455
KINGS LANDING	383,580	398,383	239,450	244,200									623,030	642,583
MARINA			15,300	14,131							(9,000)	(9,000)	6,300	5,131
PARKING OPERATIONS	84,237	83,365	190,725	171,956	45,997	27,529					(320,959)	(282,850)	0	0
PARKS - OPERATIONS	228,424	233,425	442,804	418,365	1,000	1,000			1,000	1,030	(841,700)	(931,735)	(168,472)	(277,915)
PARKS - SPORTS FIELD COMPLEX	2,370,024	2,520,191	730,735	728,873	48,900	48,900			365,000	374,490	(423,295)	(471,659)	3,091,364	3,200,795
PLANNING DEPARTMENT	134,458	141,429	91,400	85,839	14,000	28,500			8,500	8,721	(79,667)	(164,500)	168,691	99,989
REC, LEISURE, & CULTURAL SERVICES	578,301	500,621	34,100	34,100	1,000	2,000					(147,842)	(155,007)	465,559	381,714
SKATEBOARD PARK	502,620	515,767	125,716	123,100	1,000	1,000			50,000	50,000	(37,516)	(34,400)	641,820	655,467
TRANSIT	3,298,932	3,416,282	2,814,567	2,921,298	1,000	1,000			184,400	189,672	(3,961,883)	(4,046,898)	2,337,016	2,481,354
Enhancements				(38,000)								(140,000)		(178,000)
Total:	9,853,249	10,122,633	5,925,688	5,983,014	182,064	213,429	0	0	907,800	884,814	(8,097,267)	(8,607,357)	8,771,535	8,596,533
Corporate Services														
COUNCIL SECRETARIAT	918,358	951,094	538,795	537,681	83,300	81,000					(676,310)	(675,130)	864,143	894,645
FINANCIAL SERVICES	2,120,697	2,212,479	138,300	134,850	5,800	4,000					(690,635)	(706,698)	1,574,162	1,644,631
HUMAN RESOURCES	929,786	899,339	210,200	194,576	121,000	121,000					(79,060)	(77,906)	1,181,926	1,137,009
INFORMATION SYSTEMS	1,099,424	1,288,616	606,300	602,300	0	1,000					(443,148)	(582,372)	1,262,576	1,309,544
LEGAL DEPARTMENT - BY-LAW ENFORCEMENT	152,705	157,994	133,800	145,000	1,000	1,000					(306,000)	(302,000)	(18,495)	1,994
LEGAL DEPARTMENT - GENERAL	311,718	285,444	256,200	258,200	1,000	1,000					(224,568)	(177,301)	344,350	367,343
LEGAL DEPARTMENT - POA	548,576	575,379	555,813	528,396	1,056	1,056	17,000	17,000	246,300	253,689	(1,650,000)	(1,650,000)	(281,255)	(274,480)
Enhancements		(62,856)												(62,856)
Total:	6,081,264	6,307,489	2,439,408	2,401,003	213,156	210,056	17,000	17,000	246,300	253,689	(4,069,721)	(4,171,407)	4,927,407	5,017,831



ACTIVITY SUMMARY BY COST CENTER

	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013
	Personnel	Personnel	Goods &	Goods &	Capital &	Capital &	Financing	Financing	Internal &	Internal &	Revenues	Revenues	Budget	Budget
	Costs	Costs	Services	Services	Reserves	Reserves	Costs	Costs	Other	Other				
			Costs	Costs	Costs /	Costs /			Transfers	Transfers				
					Transfers	Transfers								
Engineering, Environmental & Works														
ENGINEERING SERVICES	1,415,039	1,409,451	31,500	25,580	2,000	2,000			53,100	54,500	(1,104,145)	(1,115,509)	397,494	376,022
ENVIRONMENTAL SERVICES	687,084	717,779	3,388,467	3,497,916	189,700	189,700	12,500	2,500	13,700	14,050	(3,927,152)	(4,063,802)	364,299	358,143
FLEET MANAGEMENT	2,031,923	2,123,344	1,866,458	1,925,346	5,000	5,000					(4,287,935)	(4,436,235)	(384,554)	(382,545)
ROADS DEPARTMENT	3,206,468	3,321,440	2,260,122	2,316,117					1,563,110	1,603,907	(149,300)	(150,975)	6,880,400	7,090,489
STORM SEWERS	295,770	355,081	181,200	170,099					165,500	164,900	(75,405)	(74,824)	567,065	615,256
WORKS DEPT ADMINISTRATION	968,441	999,644	521,100	509,271	4,120	4,120			6,000	6,150	(449,810)	(463,074)	1,049,851	1,056,111
Enhancements				(20,000)										(20,000)
Total:	8,604,725	8,926,739	8,248,847	8,424,329	200,820	200,820	12,500	2,500	1,801,410	1,843,507	(9,993,747)	(10,304,419)	8,874,555	9,093,476
Fire Department	10,780,747	11,403,978	897,517	850,648	25,000	25,000					(201,421)	(205,528)	11,501,843	12,074,098
Activities														
FINANCIAL EXPENSES		81,723	11,400	27,400	10,129,265	9,893,231	8,612,935	9,023,456	29,600		(3,454,000)	(3,543,753)	15,329,200	15,482,057
GENERAL REVENUES			2,000	1,500	975,000	975,580					(11,940,640)	(11,629,239)	(10,963,640)	(10,652,159)
MAYOR & COUNCIL	257,162	264,692	91,384	84,432	1,000	1,000							349,546	350,124
OFFICE OF THE CAO	384,028	398,534	20,000	15,650									404,028	414,184
Total:	641,190	744,949	124,784	128,982	11,105,265	10,869,811	8,612,935	9,023,456	29,600	0	(15,394,640)	(15,172,992)	5,119,134	5,594,206
Local Agencies, Boards & Commissions									34,594,104	35,004,686			34,594,104	35,004,686
Sub Total:	35,961,175	37,505,788	17,636,244	17,787,976	11,726,305	11,519,116	8,642,435	9,042,956	37,579,214	37,986,696	(37,756,796)	(38,461,703)	73,788,578	75,380,830
Growth:												-289267	0	-289267
Grand Total:	35,961,175	37,505,788	17,636,244	17,787,976	11,726,305	11,519,116	8,642,435	9,042,956	37,579,214	37,986,696	(37,756,796)	(38,750,970)	73,788,578	75,091,563

CITY OF NORTH BAY
2013 COMMITTEE RECOMMENDED OPERATING BUDGET
SUMMARY with Enhancements

	2013 Preliminary Budget	Wage & Benefit Adjustments	Goods & Services Adjustments	Capital Expenses Adjustments	Revenue Adjustments	Enhancements	Total Proposed Changes	2013 Committee Recommended	2012 Approved Budget		
										\$ Incr.	% Incr.
Corporate Services	\$5,063,521	\$0	\$17,166	\$0	\$0	(\$62,856)	(\$45,690)	\$5,017,831	\$4,927,407	\$90,424	1.84%
Engineering, Environmental Services & Works	\$9,333,043	(\$30,000)	(\$204,547)	\$0	\$14,980	(\$20,000)	(\$239,567)	\$9,093,476	\$8,874,555	\$218,921	2.47%
Community Services	\$8,903,062	(\$113,729)	(\$9,800)	\$0	(\$5,000)	(\$178,000)	(\$306,529)	\$8,596,533	\$8,771,534	(\$175,001)	-2.00%
Fire Department	\$12,185,574	(\$111,476)	\$0	\$0	\$0	\$0	(\$111,476)	\$12,074,098	\$11,501,843	\$572,255	4.98%
General Government Activities	\$14,007,906	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$14,082,906	\$13,728,334	\$354,572	2.58%
Total City	\$49,493,106	(\$255,205)	(\$122,181)	\$0	\$9,980	(\$260,856)	(\$628,262)	\$48,864,844	\$47,803,673	\$1,061,171	2.22%
Less Ontario Municipal Partnership Funding	(\$8,488,700)	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,488,700)	(\$8,609,200)	\$120,500	-1.40%
Net Total City	\$41,004,406	(\$255,205)	(\$122,181)	\$0	\$9,980	(\$260,856)	(\$628,262)	\$40,376,144	\$39,194,473	\$1,181,671	3.01%
Net Local Agencies, Boards and Commissions	\$35,191,529	\$0	(\$186,843)	\$0	\$0	\$0	(\$186,843)	\$35,004,686	\$34,594,104	\$410,582	1.19%
Required Tax Levy	\$76,195,935	(\$255,205)	(\$309,024)	\$0	\$9,980	(\$260,856)	(\$815,105)	\$75,380,830	\$73,788,577	\$1,592,253	2.16%
							#REF! (Excluding Effects of Market Value Re-Assessment)	(\$289,267)			
								\$75,091,563	\$73,788,577	\$1,302,986	1.77%

SUMMARY
2013 COMMITTEE RECOMMENDED OPERATING BUDGET
GENERAL GOVERNMENT COMMITTEE - CORPORATE SERVICES

<i>Corporate Services Business Unit:</i>	2013 Preliminary Budget	Wage & Benefit Adjustments	Goods & Services Adjustments	Capital Expenses Adjustments	(Revenue) Adjustments	Total Proposed Changes	2013 Committee Recommended	2012 Approved Budget	\$ Incr. / % Incr.			
									\$ Incr.	% Incr.		
Council Secretariat	\$893,979		\$666			\$666	\$894,645	\$864,143	\$30,502	3.53%		
Financial Services	\$1,644,631					\$0	\$1,644,631	\$1,574,162	\$70,469	4.48%		
Human Resources	\$1,137,009					\$0	\$1,137,009	\$1,181,926	(\$44,917)	-3.80%		
Information Systems	\$1,309,544					\$0	\$1,309,544	\$1,262,576	\$46,968	3.72%		
Legal Department - By-Law	\$1,994					\$0	\$1,994	(\$18,495)	\$20,489	-110.78%		
Legal Department - General	\$367,343					\$0	\$367,343	\$344,350	\$22,993	6.68%		
POA / Other Activities	(\$290,980)		\$16,500			\$16,500	(\$274,480)	(\$281,255)	\$6,775	-2.41%		
Total Corporate Services Business Unit	\$5,063,521	\$0	\$17,166	\$0	\$0	\$17,166	\$5,080,686	\$4,927,407	\$153,279	3.11%		
<i>2013 Preliminary Budget Adjustments</i>		\$17,166				<i>2013 Proposed Changes / Enhancements</i>		(\$62,856)				
<i>2013 Proposed Changes / Enhancements:</i>												
<i>Student Budget</i>		(\$9,856)										
<i>Customer Service Model</i>		(\$53,000)										
Total Corporate Services Business Unit Changes		(\$45,690)										
									\$5,017,830	\$4,927,407	\$90,423	1.84%

SUMMARY
2013 COMMITTEE RECOMMENDED OPERATING BUDGET
ENGINEERING and WORKS COMMITTEE

	2013 Preliminary Budget	Wage & Benefit Adjustments	Goods & Services Adjustments	Capital Expenses Adjustments	(Revenue) Adjustments	Total Proposed Changes	2013 Committee Recommended	2012 Approved Budget	\$ Incr.	% Incr.
Engineering Services	\$376,022					\$0	\$376,022	\$397,494	(\$21,472)	-5.40%
Environmental Services	\$368,143					(\$10,000)	\$358,143	\$364,299	(\$6,156)	-1.69%
Pg. 192 Haz Waste Disposal - #3409			(\$49,000)							
Pg. 192 Donations/Grants - #0995					\$49,000					
Pg. 197 Tip Fee Waiver - #4311			(\$10,000)							
Fleet Management	(\$382,545)					\$0	(\$382,545)	(\$384,554)	\$2,009	-0.52%
Roads	\$7,300,056					(\$209,567)	\$7,090,489	\$6,880,400	\$210,089	-3.05%
Pg. 215 Other Sales - #0459					(\$34,020)					
Pg. 217 Hydro - #2701			(\$115,547)							
Pg. 217 Construction Contract - #3425			(\$10,000)							
Pg. 219 Overtime - #1101		(\$30,000)								
Pg. 219 Misc Material - #2099			(\$20,000)							
Storm	\$615,256					\$0	\$615,256	\$567,065	\$48,191	8.50%
Works Department	\$1,056,111					\$0	\$1,056,111	\$1,049,851	\$6,260	0.60%
Total Engineering & Works Committee	\$9,333,043	(\$30,000)	(\$204,547)	\$0	\$14,980	(\$219,567)	\$9,113,476	\$8,874,555	\$238,921	2.69%

2013 Preliminary Budget Adjustments	(\$219,567)
2013 Proposed Changes / Enhancements:	
Reduce Garbage Pickup to 4 days	(\$20,000)
Total Engineering, Environmental & Works Business Unit Changes	(\$239,567)

2013 Proposed Changes / Enhancements	(\$20,000)
	\$9,093,476
	\$8,874,555
	\$218,921
	2.47%

Total Engineering, Environmental & Works Business Unit

Changes **(\$239,567)**

SUMMARY
2013 COMMITTEE RECOMMENDED OPERATING BUDGET
COMMUNITY SERVICES COMMITTEE

<i>Community Services Business Unit:</i>	2013 Preliminary Budget	Wage & Benefit Adjustments	Goods & Services Adjustments	Capital Expenses Adjustments	(Revenue) Adjustments	Total Proposed Changes	2013 Committee Recommended	2012 Approved Budget	\$ Incr.	% Incr.
Aquatic Centre	\$275,391					\$0	\$275,391	\$255,283	\$20,108	7.88%
Arena - Memorial Gardens Pg. 9 Telephone - #3010	\$700,082		(\$9,800)			(\$9,800)	\$690,282	\$709,522	(\$19,240)	-2.71%
Arena - Palangio	\$98,188					\$0	\$98,188	\$93,759	\$4,429	4.72%
Arena - West Ferris	\$278,126					\$0	\$278,126	\$269,509	\$8,617	3.20%
Kings Landing	\$5,131					\$0	\$5,131	\$6,300	(\$1,169)	-18.56%
Marina	\$0					\$0	\$0	\$0	\$0	n/a
Parking Pg. 42 Meter Revenue - #0815	(\$272,915)				(\$5,000)	(\$5,000)	(\$277,915)	(\$168,472)	(\$109,443)	64.96%
Parks - Operations	\$3,200,795					\$0	\$3,200,795	\$3,091,364	\$109,431	3.54%
Parks - Sports Complex	\$99,989					\$0	\$99,989	\$168,691	(\$68,702)	-40.73%
Recreation & Leisure Services Pg. 79 Wages & Benefits - #1001 & #1801	\$658,264	(\$2,797)				(\$2,797)	\$655,467	\$641,820	\$13,647	2.13%
Skateboard Park	\$0					\$0	\$0	\$0	\$0	#DIV/0!

SUMMARY
2013 COMMITTEE RECOMMENDED OPERATING BUDGET
COMMUNITY SERVICES COMMITTEE

Community Services Business Unit:	2013 Preliminary Budget	Wage & Benefit Adjustments	Goods & Services Adjustments	Capital Expenses Adjustments	(Revenue) Adjustments	Total Proposed Changes	2013 Committee Recommended	2012 Approved Budget	\$ Incr. / % Incr.	
									\$ Incr.	% Incr.
Building	\$59,973					\$0	\$59,973	\$91,091	(\$31,118)	-34.16%
Community Service Admin	\$183,455					\$0	\$183,455	\$187,062	(\$3,607)	-1.93%
Economic Development Pg. 108 Wages & Benefits - #1001 & #1801	\$633,337	\$9,246				\$9,246	\$642,583	\$623,030	\$19,553	3.14%
Planning Pg. 108 Wages & Benefits - #1001 & #1801	\$501,892	(\$120,178)				(\$120,178)	\$381,714	\$465,559	(\$83,845)	-18.01%
Transit	\$2,481,354					\$0	\$2,481,354	\$2,337,016	\$144,338	6.18%
Total Community Services Business Unit	\$8,903,062	(\$113,729)	(\$9,800)	\$0	(\$5,000)	(\$128,529)	\$8,774,533	\$8,771,534	\$2,999	0.03%

2013 Preliminary Budget Adjustments	(\$128,529)
2013 Proposed Changes / Enhancements:	
Trappers Agreement	(\$30,000)
Transit Fares	(\$125,000)
OHL Agreement	(\$15,000)
Transit Route Change	(\$8,000)
2012 Proposed Changes / Enhancements	(\$178,000)
Total Community Services Business Unit Enhancements	(\$306,529)

2013 Proposed Changes / Enhancements	(\$178,000)		
		\$8,596,533	\$8,771,534
		(\$175,001)	-2.00%

SUMMARY
2013 COMMITTEE RECOMMENDED OPERATING BUDGET
COMMUNITY SERVICES COMMITTEE - FIRE DEPARTMENT

<i>Fire Department</i>	2013 Preliminary Budget	Wage & Benefit Adjustments	Goods & Services Adjustments	Capital Expenses Adjustments	(Revenue) Adjustments	Total Proposed Changes	2013 Committee Recommended	2012 Approved Budget	\$ Incr.	% Incr.
Administration Pg. 240 Wages & Benefits - #1001 & #1801	\$11,598,151	(\$111,476)				(\$111,476)	\$11,486,675	\$10,902,712	\$583,963	5.36%
Stations	\$140,539					\$0	\$140,539	\$147,900	(\$7,361)	-4.98%
Fire Prevention	\$26,000					\$0	\$26,000	\$26,000	\$0	0.00%
Training	\$43,000					\$0	\$43,000	\$46,000	(\$3,000)	-6.52%
Fire Fleet	\$348,384					\$0	\$348,384	\$345,231	\$3,153	0.91%
Community Emergency Plan	\$29,500					\$0	\$29,500	\$34,000	(\$4,500)	-13.24%
Total Fire Department	\$12,185,574	(\$111,476)	\$0	\$0	\$0	(\$111,476)	\$12,074,098	\$11,501,843	\$572,255	4.98%

2013 Proposed Changes / Enhancements: \$0

2013 Preliminary Budget Adjustments
2013 Proposed Changes / Enhancements:

(\$111,476)

Fire Department Adjustments (\$111,476)

<u>\$12,074,098</u>	<u>\$11,501,843</u>	<u>\$572,255</u>	<u>4.98%</u>
---------------------	---------------------	------------------	--------------

SUMMARY
 2013 COMMITTEE RECOMMENDED OPERATING BUDGET
 GENERAL GOVERNMENT COMMITTEE - GENERAL GOVERNMENT

<i>General Government Activities:</i>	2013 Preliminary Budget	Wage & Benefit Adjustments	Goods & Services Adjustments	Capital Expenses Adjustments	(Revenue) Adjustments	Total Proposed Changes	2013 Committee Recommended	2012 Approved Budget		
									\$ Incr.	% Incr.
Mayor & Council	\$350,124					\$0	\$350,124	\$349,546	\$578	0.17%
CAO'S Office	\$414,184					\$0	\$414,184	\$404,028	\$10,156	2.51%
Financial Expenses	\$15,407,057		\$75,000			\$75,000	\$15,482,057	\$15,329,200	\$152,857	1.00%
General Revenues	(\$2,163,459)					\$0	(\$2,163,459)	(\$2,354,440)	\$190,981	-8.11%
Total General Government Activities	\$14,007,906	\$0	\$75,000	\$0	\$0	\$75,000	\$14,082,906	\$13,728,334	\$354,572	2.58%
<i>2013 Preliminary Budget Adjustments</i>		\$75,000			<i>2013 Proposed Changes / Enhancements</i>		\$0			
<i>2013 Proposed Changes / Enhancements:</i>							\$14,082,906	\$13,728,334	\$354,572	2.58%
Total General Government Business Unit Changes		\$75,000								

SUMMARY
2013 COMMITTEE RECOMMENDED OPERATING BUDGET
LOCAL AGENCIES, BOARDS & COMMISSIONS

	2013 Preliminary Budget	Wage & Benefit Adjustments	Goods & Services Adjustments	Capital Expenses Adjs.	Revenue Adjs.	Total Proposed Changes	2013 Committee Recommended	2012 Approved Budget	\$ Incr. / % Incr.	
									\$ Incr.	% Incr.
District of Nipissing Social Services Administration	\$11,251,661		(\$185,907)			(\$185,907)	\$11,065,754	\$11,251,661	(\$185,907)	-1.65%
North Bay Police Services	\$16,202,538		\$68,192			\$68,192	\$16,270,730	\$15,807,354	\$463,376	2.93%
9-1-1 Emergency Services						\$0	\$0	\$0	\$0	
Total North Bay Police Services	\$16,202,538					\$68,192	\$16,270,730	\$15,807,354	\$463,376	2.93%
Cassellholme	\$2,502,924		(\$51,467)			(\$51,467)	\$2,451,457	\$2,441,877	\$9,580	0.39%
North Bay Public Library Board	\$2,027,418		(\$251)			(\$251)	\$2,027,167	\$1,977,969	\$49,198	2.49%
Less: Transfer From Development Reserve Fund						\$0	\$0	(\$22,660)	\$22,660	-100.00%
Net Library Board Levy	\$2,027,418					(\$251)	\$2,027,167	\$1,955,309	\$71,858	3.68%
North Bay / Parry Sound District Health	\$1,571,274		(\$9,066)			(\$9,066)	\$1,562,208	\$1,540,465	\$21,743	1.41%
Municipal Property Assessment Corporation	\$649,956		(\$7,474)			(\$7,474)	\$642,482	\$634,103	\$8,379	1.32%
North Bay / Mattawa Conservation Authority	\$317,950		(\$2,394)			(\$2,394)	\$315,556	\$310,198	\$5,358	1.73%
Capitol Centre	\$312,743		\$1,524			\$1,524	\$314,267	\$305,115	\$9,152	3.00%
Humane Society	\$338,152					\$0	\$338,152	\$331,522	\$6,630	2.00%
Golden Age Club	\$16,913					\$0	\$16,913	\$16,500	\$413	2.50%
DIA	\$112,477					\$0	\$112,477	\$112,477	\$0	0.00%
DIA Taxation	(\$112,477)					\$0	(\$112,477)	(\$112,477)	\$0	0.00%
Net DIA Levy	\$0					\$0	\$0	\$0	\$0	
Total Local Agencies, Boards and Commissions	\$35,191,529	\$0	(\$186,843)	\$0	\$0	(\$186,843)	\$35,004,686	\$34,594,104	\$410,582	1.19%

The Corporation of the City of North Bay

FINANCIAL SERVICES POLICY	SECTION: FINANCIAL PLANNING
	APPROVED: OCTOBER 2010
	SUBJECT: LONG TERM TAX POLICY POLICY 2010-00

PURPOSE

The purpose of the City of North Bay Long Term Tax Policy is to establish a framework for tax ratio, tax capping and Tax Policy Development Reserve Fund goals over a twenty-five year period.

LEGISLATIVE AUTHORITY

Tax Policy considerations and programs are mandatory and legislated by *The Municipal Act, 2001, S.O. 2001, c.25* and associated tax policy/capping related regulations.

The Tax Policy Development Reserve Fund is not a legislative requirement.

GOALS AND OBJECTIVES

The goals and objectives of the Long Term Tax Policy include,

1. To reduce the tax ratios for the Multi-Residential and Commercial Classes to 1.400 over a twenty-five year period;
2. To reduce tax ratios only if the tax burden shift can be offset by *real assessment growth*;
3. To consider each year to transfer "excess" supplementary taxes in the Multi-Residential and Commercial classes to a Tax Policy Development Reserve Fund;

4. To accelerate the movement toward full Current Value Assessment for all properties in the capped classes utilizing the capping options available;
5. To fund the cost of mandatory capping program within each class by limiting assessment related tax reductions that would otherwise benefit other properties (claw-backs);
6. To consider annually the options to fund a portion of the cost of the mandatory capping program from the Tax Policy Development Reserve Fund.

ROLES AND RESPONSIBILITIES

Chief Financial Officer is responsible to:

1. Ensure goals and objectives of the Policy are being met and adhered to.
2. Confirm Real Growth calculations
3. Ensure that all authorizations required for the tax policy program and use of the reserve fund are received.
4. Sign all Tax Policy related reports to Council.

Chief Administrative Officer is responsible to:

1. Sign all Tax Policy related reports to Council.

City Council is responsible to:

1. Review the Long-Term Tax Policy annually.
2. Authorize by by-law the Tax Policy Program as it relates to tax ratios and the mandatory tax capping program.
3. Consider and authorize the transfer of excess supplementary revenue to the Tax Policy Development Reserve Fund.
4. Authorize the use of the Tax Policy Development Reserve Fund to fund a portion of the cost of the mandatory capping program.

IMPLEMENTATION

The implementation of the Long Term Tax Policy includes:

1. Enactment of by-laws as follows:

- i. Adoption of tax ratios
- ii. Adoption of Optional Tools for the Capping Program
- iii. Establish decrease limits for claw back properties
- iv. Adoption of New Construction Thresholds

2. Resolutions for:

- i. Transfer from the Tax Policy Development Reserve Fund for costs related to funding the legislated caps if required
- ii. Transfer to reserve of excess supplementary revenue if required

The implementation of this Policy shall be considered a long term goal over a period of up to twenty-five years.

The implementation of this Policy shall be considered as a key component of the City of North Bay's Long Term Financial Plan.

DEFINITIONS

Current Value Assessment:

In general terms "Current Value Assessment" (CVA) is the amount of money a property would realize if sold at arm's length by a willing seller to a willing buyer.

Tax Ratio

A "tax ratio" determines the relative tax burden to be borne by each property class and expresses the relationship that each property class bears to the tax rate for the residential class.

Tax Policy Development Reserve Fund

The Tax Policy Development Reserve Fund is funded from the excess supplementary revenue from the Multi-Residential and Commercial tax classes and is established in a specific resolution.

Tax Capping Program

Tax capping limits increases in taxes in the Multi-Residential, Commercial and Industrial tax classes resulting from reassessment or class changes to a level adopted annually by Council, but to a minimum of 5% from the previous year's adjusted taxes.

Clawback

Clawback's are tax decreases in the Multi-Residential, Commercial and Industrial tax classes that may be utilized to fund the tax capping program.

Optional Tools

Optional tools are tools provided by the provincial government which gives municipalities the opportunity to bring all classes of properties to Current Value Assessment more quickly.

Municipal Property Assessment Corporation (MPAC)

MPAC administers a uniform, province-wide property assessment system based on current value assessment in accordance with the provisions of the Assessment Act. It provides municipalities with a range of services, including the preparation of annual assessment rolls used by municipalities to calculate property taxes and municipal enumerations in order to prepare the Preliminary List of Electors during an election year.

New Construction Thresholds

Is the average tax level new construction properties pay in relation to comparable properties compiled by Municipal Property Assessment Corporation (MPAC) and as adopted by Council by by-law annually.

Supplementary Assessment

Supplementary assessment is new assessment compiled by MPAC resulting from an increase in value of properties for new buildings or structures, alterations/additions to buildings or structures or new lots created by subdivision/condo plans and splits.

Supplementary Taxes

Are taxes generated from the supplementary assessment roll.

Real Assessment Growth

Real Assessment Growth means new assessment which is generated by supplementary assessment roll(s) resulting from an increase in value of properties for; new buildings or structures, alterations/additions to buildings or structures and new lots created by subdivision/condominium plans and severances and netted by assessment reductions resulting from assessment appeals.

The Corporation of the City of North Bay

FINANCIAL SERVICES POLICY	SECTION: FINANCIAL PLANNING
	APPROVED: JANUARY 2010
	SUBJECT: RESERVE FUND
	POLICY 5-04

PURPOSE

The purpose of the City of North Bay Reserve Fund Policy is to establish the framework and outline requirements for establishing reserve funds, authorizations required for use of reserve funds, and for reporting requirements to City Council.

SCOPE OF POLICY

This policy applies to all Business Units.

LEGISLATIVE AUTHORITY

This policy is not a legislative requirement. There are a number of legislated Obligatory Reserve Funds governed by various legislations. Section 417 of the Municipal Act, 2001 governs Discretionary Reserve Funds.

GOALS AND OBJECTIVES

The goals and objectives of the Reserve Fund Policy include,

1. To stabilize tax rates;
2. To reduce the risks to the taxpayer of significant budget impacts arising from uncontrollable events and activities;
3. To provide a source of funding for capital projects or major capital equipment requirements, which are not included in approved Capital Budgets and can not be reasonably funded by delaying a lower priority capital project;

4. To provide a source of funding for an operating expenditure, including small capital, not in approved Operating Budget allocations;
5. To maintain a level of reserves that would reduce the City's exposure to external shocks and, if possible, increase to levels comparable to other Ontario Municipalities.

ROLES AND RESPONSIBILITIES

Chief Financial Officer is responsible to:

1. Ensure that all authorizations required for the establishment and uses of reserves and reserve funds are received.
2. Provide an annual report to City Council by June 30 of each year. The report shall cover the previous fiscal year as at December 31, and outline:
 - a. The following information for each reserve and reserve fund:
 - i. a description of the purpose
 - ii. background information on the establishment
 - iii. legislative authority
 - iv. restrictions
 - v. origin and ongoing funding sources
 - vi. summary of the activity during the year including details of authorizations
 - vii. comments and recommendations
 - b. A summary of reserve and reserve fund balances including projected balances for the current year-end based on the most current information available.
 - c. An annual report with recommendations

Managing Director is responsible to:

1. Ensure that reports to City Council or CAO that include recommendations to establish or use reserve funds are referred to the CFO for consideration under this policy.

Chief Administrative Officer is responsible to:

1. Ensure that all reports to City Council that include recommendations to establish or use reserve funds have been reviewed by the CFO for consideration under this policy.

City Council is responsible to:

1. Review the Reserve Fund Policy at least once during each term of office.
2. *Authority to establish new reserves and reserve funds:* City Council must approve any new discretionary reserve fund by resolution. Alternatively a new reserve fund may be established with the approval of the Operating Budget by specific reference within the budget detail.
3. *Authority to transfer funds to reserve funds:* Transfers into a reserve fund must be approved by City Council. Approval may be granted by specific resolution, by policy approved by City Council or by specifically approved budget allocations.
4. *Authority to use reserve funds:* Authorities to use reserve fund must be approved by City Council. Approval may be granted by specific resolution, by policy approved by City Council or by specifically

IMPLEMENTATION

- A. The implementation of the Reserve Fund Policy will be accomplished in part by establishing target levels as follows:
 1. *The Tax Rate Stabilization Reserve Fund* target level should be maintained at a level between 3% and 5% of the total municipal tax levy. The CFO shall prepare a 10-year forecast each year to demonstrate how this target can be reached or maintained.
 2. *The Operating Stabilization Reserve Funds:* The CFO/Senior Management Team shall identify Operating Budgets with significant risks that could cause expenditure or revenue budgets to vary from the five-year indexed average by more than 20% and include enhancement proposals in the Operating Budget for consideration by City Council. The Operating Budget detail sheets for each identified activity shall include a summary to demonstrate how this target can be reached or maintained. The target level for these Operating Budget Stabilization Reserve Funds should total at least 5% of total operating budget expenditures.
 3. *Discretionary Capital Reserve Funds:* The target level for discretionary reserve funds identified for capital works should total at least 40 % of the Capital Funding Policy Expenditure Limit.
 4. *Other Discretionary reserve funds* identified for unbudgeted Operating Budget expenditures should total at least 1% of the approved Operating Budget.

-
5. *Total Discretionary reserve funds* balances should total at least between a level equal to 30% of the total municipal tax levy and \$500 per capita.
- B. The implementation of this policy shall be considered as a long term goal over a period of up to twenty years.
 - C. The implementation of this policy shall be considered as a key component of the City of North Bay Long Term Financial Plan.

DEFINITIONS

Reserve

A "reserve" is a discretionary appropriation from net revenue, after provision has been made for all known expenditures. It has no reference to any specific asset and does not require the physical segregation of money or assets as in the case of a reserve fund.

Reserve Fund

A reserve fund that is funded from the revenue fund is normally established in the estimates by-law with a complementary by-law or resolution outlining its operational elements. A reserve fund that is funded from other sources is normally established in a specific by-law or resolution that also outlines its operational elements.

A reserve fund differs from a reserve in that reserve fund assets are segregated and restricted to meet the purpose of the reserve fund. There are two types of reserve funds, obligatory reserve funds and discretionary reserve funds.

Obligatory Reserve Fund

"Obligatory Reserve Fund" is created whenever a statute requires revenue received for special purposes to be segregated from the general revenues of the municipality. Obligatory Reserve Funds are to be used solely for the purpose prescribed for them by statute.

Discretionary Reserve Fund

"Discretionary Reserve Fund" is created under Section 417 of the *Municipal Act* whenever a Council wishes to designate revenues to finance a future expenditure for which it has the authority to spend money, and to set aside a certain portion of any year's revenues so that the funds are available as required. In accordance with Section 417, municipalities should create new reserve funds (or additional allocations to reserve funds) through the estimates process, defining the purpose for which the reserve fund is being created.

**CITY OF NORTH BAY
2012 / 2013 TAX RATES**

Assessment Class	2012 Tax Rate Percentages			2013 Tax Rate Percentages			Percentage Decrease		
	Municipal Rate	Education Rate	Total Rate	Municipal Rate	Education Rate *	Total Rate	Municipal Rate	Education Rate *	Total Rate
Residential	1.406371%	0.221000%	1.627371%	1.368068%	0.212000%	1.580068%	-2.72%	-4.07%	-2.91%
Multi-Residential	3.101611%	0.221000%	3.322611%	3.017137%	0.212000%	3.229137%	-2.72%	-4.07%	-2.81%
Commercial Occupied	2.647072%	1.260000%	3.907072%	2.574977%	1.260000%	3.834977%	-2.72%	0.00%	-1.85%
Commercial Vacant	1.852950%	0.882000%	2.734950%	1.802484%	0.882000%	2.684484%	-2.72%	0.00%	-1.85%
Industrial Occupied	1.968919%	1.260000%	3.228919%	1.915295%	1.260000%	3.175295%	-2.72%	0.00%	-1.66%
Industrial Vacant	1.378244%	0.882000%	2.260244%	1.340707%	0.882000%	2.222707%	-2.72%	0.00%	-1.66%
Pipelines	1.639266%	1.109444%	2.748710%	1.594620%	1.091118%	2.685738%	-2.72%	-1.65%	-2.29%
Farmlands	0.210956%	0.055250%	0.266206%	0.205210%	0.053000%	0.258210%	-2.72%	-4.07%	-3.00%
Managed Forests	0.351593%	0.055250%	0.406843%	0.342017%	0.053000%	0.395017%	-2.72%	-4.07%	-2.91%

GENERAL GOVERNMENT COMMITTEE REPORT NO. 2013-15

April 15, 2013

TO THE COUNCIL
OF THE CORPORATION
OF THE CITY OF NORTH BAY

Your Worship and Councillors:

The General Government Committee presents Report No. 2013-15 and recommends:

1. That the 2013 Operating Budget in the amount of \$338,152 for the Humane Society be approved.

All of which is respectfully submitted.

	ASSENTS	DISSENTS
LAWLOR (CHAIR)	_____	_____
ANTHONY	_____	_____
BAIN	_____	_____
MAROOSIS	_____	_____
MAYOR McDONALD	_____	_____

GENERAL GOVERNMENT COMMITTEE REPORT NO. 2013-16

April 15 , 2013

TO THE COUNCIL
OF THE CORPORATION
OF THE CITY OF NORTH BAY

Your Worship and Councillors:

The General Government Committee presents Report No. 2013-16 and recommends:

1. That the City of North Bay's share of the District of Nipissing Social Services Administration Board 2013 Operating Budget in the amount of \$11,065,754 be approved.

All of which is respectfully submitted.

	ASSENTS	DISSENTS
LAWLOR (CHAIR)	_____	_____
ANTHONY	_____	_____
BAIN	_____	_____
MAROOSIS	_____	_____
MAYOR McDONALD	_____	_____

ITEMS REFERRED BY COUNCIL FOR A REPORT

<u>DATE</u>	<u>ITEM</u>
March 29, 2005	Backflow Prevention Program survey of all industrial, commercial and institutional buildings (due September 2005) .
September 21, 2009	Review, update and consolidation of Noise By-Law (due June 30, 2010) .
March 8, 2010	Comprehensive Long-Term Financial Plan (due April 30, 2010) .
May 3, 2010	Track the net financial benefits created through increased assessment as a result of the Airport Industrial Community Improvement Plan sites being developed.
January 24, 2011	Comprehensive review of City owned Lake Nipissing accesses.
July 4, 2011	Comprehensive Status Report relating to BCIP (due July 2014) .
August 2, 2011	Review of smoking at City facilities and commercial establishment patios.
August 15, 2011	Effectiveness of the Residential Rental Housing By-Law (due May 2013) .
July 16, 2012	Review of water and sewage rates for the dispensing facility on Patton Road (due March 2013) .