



City Budget 2013

City Clerk's Office Operating Budget Analyst Notes

The City of Toronto's budget is presented by program and service, in Analyst Note format. The City's Operating Budget pays the day-to-day operating costs for the City.

2013 Operating Budget

2013 OPERATING BUDGET ANALYST BRIEFING NOTES

BUDGET COMMITTEE, NOVEMBER 29, 2012

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PART I: RECOMMENDATIONS

2013 Recommended Operating Budget
(In \$000s)

(In \$000s)	2012		2013 Recommended Operating Budget			Change - 2013 Recommended		FY Incremental Outlook	
	Approved Budget	Projected Actual	2013 Rec. Base	2013 Rec. New/Enhanced	2013 Rec. Budget	Operating Budget v. 2012 Appvd. Budget		2014	2015
	\$	\$	\$	\$	\$	\$	%	\$	\$
GROSS EXP.	48,085.9	47,405.9	46,469.7		46,469.7	(1,616.2)	(3.4%)	631.2	506.5
REVENUE	17,596.3	17,116.3	15,866.2		15,866.2	(1,730.1)	(9.8%)	(162.4)	55.2
NET EXP.	30,489.6	30,289.6	30,603.5		30,603.5	113.9	0.4%	793.6	451.3
Approved Positions	410.3	389.5	402.5		402.5	(7.8)	(1.9%)	(0.3)	(0.3)

Recommendations

The City Manager and Acting Chief Financial Officer recommend that:

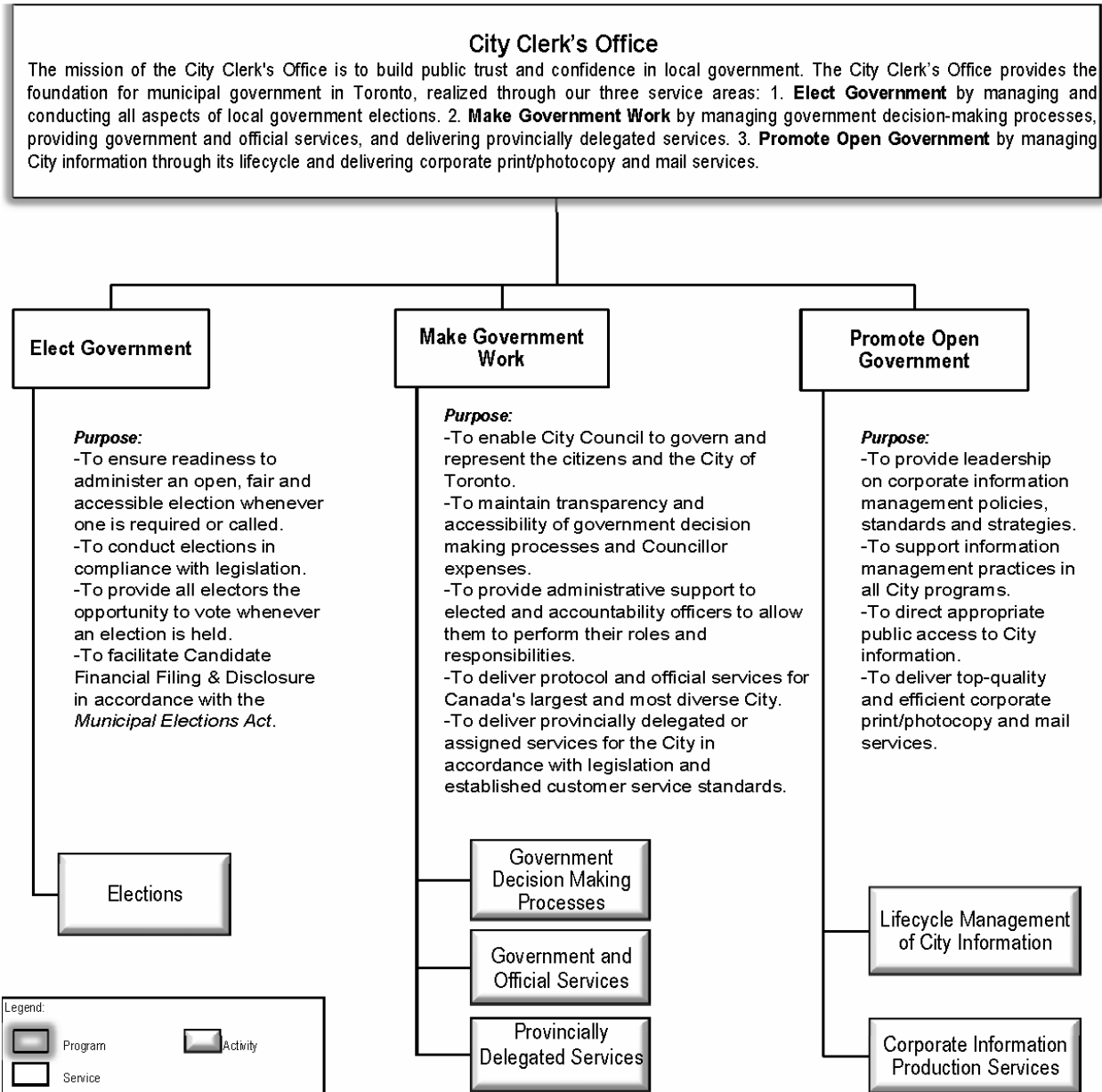
1. City Council approve the 2013 Recommended Operating Budget for the City Clerk's Office of \$46.470 million gross and \$30.604 million net, comprised of the following services:

<u>Service:</u>	<u>Gross (\$000s)</u>	<u>Net (\$000s)</u>
Corporate Information Management Services	24,490.8	14,129.8
Council and Support Services	5,661.2	5,590.4
Elections & Registry Services	7,084.7	2,385.0
Protocol Services	1,878.5	1,878.5
Secretariat	7,354.6	6,619.7
Total Program Budget	<u>46,469.7</u>	<u>30,603.5</u>

2. City Clerk's Office services and 2013 proposed service levels, as outlined on pages 4 and 5, and associated staff complement of 402.5 be approved.
3. The information contained in Confidential Attachment 1 remain confidential until the outcome of Council's decision has been communicated to the Unions and affected staff.
4. City Council approve the 2013 recommended user fee technical changes identified in Appendix 6 (i), the 2013 new recommended user fees for the City Clerk's Office as listed in Appendix 6 (iv), and the appropriate adjustments be made to Municipal Code Chapter 441 "Fees and Charges".

PART II: 2013 SERVICE OVERVIEW AND PLAN

Program Map and Service Profiles



Service Customer

Elect Government

- The public
- Candidates and electors
- Other governments

Make Government Work

- The public
- City Council and its Members; Accountability Officers
- The Toronto Public Service, City agencies and corporations
- Other governments
- Charitable organizations

Promote Open Government

- The public
- City Council and its Members.
- The Toronto Public Service, City agencies and corporations
- Other governments

2013 Recommended Service Levels

The 2013 proposed service levels for City Clerk's Office activities are summarized in the table below:

Service Types & Levels

Service	Activity	Type	2012 Current Service Level	2013 Proposed Service Level
Elect government	Elections	Election delivery and financial reporting	<u>Statutory Service Level:</u> Administer electoral events and provide financial filing services as needed and in compliance with prescribed timelines and standards outlined in the <i>Municipal Elections Act, 1996</i> and by City Council By-law 1176-2009.	<u>Statutory Service Level:</u> No change for 2013
		Election readiness	<u>Statutory Service Level:</u> Full readiness to conduct an election, by-election or referendum whenever one is called.	<u>Statutory Service Level:</u> No change for 2013
Make government work	Government decision making processes	Manage meetings and legislated notices	<u>Statutory Service Level:</u> Comply with requirements for meetings and notices as required in legislation and/or by-law.	<u>Statutory Service Level:</u> No change for 2013
		Maintain legislative records.	<u>Statutory Service Level:</u> Maintain Municipal Code, By-law tracking and registry and provide reference services in accordance with legislated responsibility of City Clerk. 100% of legislative record of City of Toronto available and accessible. (on-line or on-request)	<u>Statutory Service Level:</u> No change for 2013
		Manage appointments to committees and other bodies	Beginning of term – fill 100% of vacancies before first meeting During term – fill 100% of vacancies within 2 meeting cycles within the provisions of the Public Appointments Policy.	No change for 2013
	Government and official services	Council administrative services	Deliver support services in compliance with Council policies.	No change for 2013
		Protocol services	Support provided as directed/requested to meet specified timelines (including beyond business hours and weekends)	No change for 2013

Service Types & Levels

Service	Activity	Type	2012 Current Service Level	2013 Proposed Service Level
Make government work	Deliver Provincially delegated services	Register vital events	<p><u>Statutory Service Level:</u> Comply with legislation for the registration of vital events.</p> <p>Service delivery at 4 locations – City Hall, Etobicoke CC, North York CC and Scarborough CC</p>	<p><u>Statutory Service Level:</u> No change for 2013</p>
		Administration of assigned statutory functions	<p><u>Statutory Service Level:</u> Comply with legislation for the licensing of eligible charities, liquor license clearance and access to assessment rolls.</p>	<p><u>Statutory Service Level:</u> No change for 2013</p>
Promote open government	Lifecycle management of City information	Access to information	<p><u>Statutory Service Level:</u> Process 100% of freedom of information access requests within legislated requirement of 30 days. - Currently only meet legislated requirement ~75% of the time with existing staffing and resources.</p>	<p><u>Statutory Service Level:</u> No change for 2013 - Compliance with legislated requirements will fall if requests continue to rise</p>
		Lifecycle management of records	<p><u>Statutory Service Level:</u> Manage records in accordance with legislated requirements.</p>	<p><u>Statutory Service Level:</u> No change for 2013</p>
	Corporate information production services	External and internal mail	<p>External mail processed within 24 hours. Internal mail distribution to 256 city locations every day with 48-hour turnaround for inter-office mail</p>	<p>No change for 2013</p>
		Print /photocopy City information	<p>Process jobs within budget and timelines of client</p>	<p>No change for 2013</p>

2013 Service Deliverables

The 2013 Recommended Operating Budget of \$46.470 million gross and \$30.604 million net provides funding to:

- Elect Government:
 - To ensure readiness to administer an open, fair and accessible elections whenever one is required or called.
 - To conduct elections in compliance with legislation.
 - To provide all electors the opportunity to vote whenever an election is held.
 - To facilitate Candidate Financial Filing & Disclosure in accordance with the Municipal Elections Act.
- Make Government Work:
 - To enable City Council to govern and represent the citizens and the City of Toronto.
 - To maintain transparency and accessibility of government decision making processes and Councillor expenses.
 - To provide administrative support to elected and accountability officers to allow them to perform their roles and responsibilities.
 - To deliver protocol and official services for Canada's largest and most diverse City.
 - To deliver provincially delegated or assigned services for the City in accordance with legislation and established customer service standards.
- Promote Open Government:
 - To provide leadership on corporate information management policies, standards and strategies.
 - To support information management practices in all City programs.
 - To direct appropriate public access to City records and information.
 - To deliver top-quality and efficient corporate print and mail services.

PART III: RECOMMENDED BASE BUDGET

2013 Recommended Base Budget
(In \$000s)

(In \$000s)	2012 Approved Budget	2013 Rec'd Base	Change 2013 Recommended Base vs. 2012 Appvd. Budget		FY Incremental Outlook	
			\$	%	2014	2015
	\$	\$	\$	%	\$	\$
GROSS EXP.	48,085.9	46,469.7	(1,616.2)	(3.4%)	631.2	506.5
REVENUE	17,596.3	15,866.2	(1,730.1)	(9.8%)	(162.4)	55.2
NET EXP.	30,489.6	30,603.5	113.9	0.4%	793.6	451.3
Approved Positions	410.3	402.5	(7.8)	(1.9%)	(0.3)	(0.3)

2013 Recommended Base Budget

The 2013 Recommended Base Budget of \$46.470 million gross and \$30.604 million net is \$0.114 million net or 0.4% over the 2012 Approved Budget of \$30.490 million net. The 2013 Recommended Base Budget provides \$1.104 million net in funding for base budget increases representing an increase of 3.6% over the 2012 Approved Budget, offset by \$0.990 million net in recommended service budget reductions bringing the Program's base budget to \$0.114 million net over the budget target of a 0% increase.

- The recommended budget reductions of \$0.990 million net include savings from efficiencies of \$0.907 million gross, and revenue increases of \$0.083 million.
- Approval of the 2013 Recommended Base Budget will result in a reduction of 7.8 positions to the Program's approved staff complement resulting in a change from 410.3 to 402.5 as highlighted in the table below:

**2013 Recommended Staff Complement
Base Budget Summary**

Changes	Staff Complement
2012 Approved Complement	408.3
- 2012 In-year Adjustments	2.0
2012 Approved Staff Complement	410.3
2013 Recommended Staff Complement Changes	
- 2013 Temporary Complement - Capital Project Delivery	(0.8)
- 2013 Operating Impacts of Completed Capital Projects	3.0
- Prior Year Impact: Reversal of Non-Recurring Items	(2.0)
- 2013 Base Change	1.0
- 2013 Service Change Adjustments	(9.0)
Total 2013 Recommended Complement	402.5

The 2013 recommended staff complement for the City Clerk's Office is 402.5 positions which reflects a 2012 in-year increase of 2.0 positions and 2013 reductions of 7.8 positions from the 2012 approved complement of 410.3 as follows:

- An in-year increase of 2.0 permanent positions transferred from Policy, Planning, Finance and Administration Division for an integrated corporate claims registry.
- A net decrease of 0.8 temporary capital positions as a net impact from 2013 Capital Project requirements.
- An increase of 3.0 permanent positions due to operating impacts of completed capital projects.
- A decrease of 2.0 temporary positions that were added to assist in the delivery of the TDSB By-Election that occurred in 2012.
- An increase of 1.0 temporary position related to the election event requirements in preparation for the 2014 municipal election.
- A decrease of 9.0 permanent positions in various functional areas in the City Clerk's Office, arising from the implementation of recommended service changes for 2013. More details are provided in the 2013 Recommended Service Changes section.

2013 Recommended Service Change Summary
(In \$000s)

Description	2013 Recommended Service Changes				Net Incremental Impact			
	Position Changes	Gross Expense	Net Expense	% Change over 2012 Budget	2014		2015	
					Net Expenditure	Position Change	Net Expenditure	Position Change
Service Efficiencies								
Delete 4 Approved positions (please refer to Confidential Attachment 1)	(4.0)	(304.7)	(304.7)	(1.0%)				
Delete 2 Approved positions (please refer to Confidential Attachment 1)	(2.0)	(91.8)	(91.8)	(0.3%)	(45.9)			
Delete 2 Approved positions (please refer to Confidential Attachment 1)	(2.0)	(120.4)	(120.4)	(0.4%)				
Position Reduction in Secretariat	(1.0)	(98.5)	(98.5)	(0.3%)				
Gapping of positions related to staff on Union leave of absence		(145.1)	(145.1)	(0.5%)	145.1			
Forego Economic Factor Adjustments		(146.2)	(146.2)	(0.5%)				
Sub-Total Service Efficiencies	(9.0)	(906.7)	(906.7)	(3.0%)	99.2			
Revenue Adjustments:								
Fully recover cost of Procurement Estimator in Copy Centre			(83.0)	(0.3%)				
Sub-Total Revenue Adjustments			(83.0)	(0.3%)				
Total Service Changes	(9.0)	(906.7)	(989.7)	(3.2%)	99.2			

2013 Recommended Service Changes

The 2013 recommended service changes consist of revenue changes of \$0.083 million, and service efficiency savings of \$0.990 million net, representing a decrease of 3.2% from the 2012 Approved Budget, which partially offsets the program's incremental base budget pressures of \$1.104 million net or a 3.6% increase, bringing the 2013 Recommended Base Budget to \$0.114 million or 0.4% over the 2012 Approved Budget of \$30.490 million net.

Service Efficiencies: (\$0.907 million gross, savings of \$0.907 million net)

Reduction of 4 permanent positions

- Three permanent filled positions and one vacant position will be deleted for a savings of \$0.305 million (please refer to Confidential Attachment 1).

Reduction of 2 permanent positions

- Two permanent filled positions will be deleted for a savings of \$0.092 million (please refer to Confidential Attachment 1).

Reduction of 2 permanent positions

- Two permanent filled positions will be deleted for a savings of \$0.120 million (please refer to Confidential Attachment 1).

Position Reduction in Secretariat

- The Co-ordinator, By-law position was deleted in May 2012 due to attrition. This results in a savings of \$0.099 million.

Gapping of Positions related to Union Leave

- There are 3 full-time staff in the City Clerk's Office who have been on paid leave of absence for union business on a continuous full-time basis for significant periods of time. As per the

Collective Agreement, the City is reimbursed by the Union for the Chief Steward and Unit Officers. However, the other two employees will not be funded by the Union and the City Clerk's Office has no option to refuse the leave of absence. The base budget includes the funding to backfill these 2 positions whose incumbents are on Union leave of absence. However, in order to meet the 0% target, the funding for these 2 positions has been gapped, resulting in a savings of \$0.145 million. This gapping savings will be reversed in 2014.

Forego Economic Factor Adjustments

- Foregoing economic factor adjustments for materials and supplies, equipment and services and rents results in a savings of \$0.146 million in 2013.

Revenue Adjustments: (Net Revenue of \$0.083 million)

Fully recover the cost of Procurement Estimator in Copy Centres

- Currently, the cost of the procurement estimator is not recovered from copy chargebacks to client divisions. In order to properly assign the full cost of copying to the client Programs, it is recommended that the Procurement Estimator's cost be charged back to the client program, resulting in incremental recoveries of \$0.083 million.

2014 and 2015 Outlook (In \$000s)

Description	2014 - Incremental Increase					2015 - Incremental Increase					Total Net % Change from 2013
	Gross Expense	Revenue	Net Expense	% Net Change from 2013	# Positions	Gross Expense	Revenue	Net Expense	% Net Change from 2014	# Positions	
Known Impacts											
Capital Sustainment of various capital projects	426.2	117.2	309.0	1.0%	0.8	50.0	50.0	0.0		(0.3)	1.0%
Progression pay Increases	92.6		92.6	0.3%		62.2		62.2	0.2%		0.5%
Step Increases	34.7		34.7	0.1%		4.5		4.5	0.0%		0.1%
Negotiated annual increases for unionized staff	293.3		293.3	1.0%		389.8		389.8	1.2%		2.2%
Reversal of gapping of positions related to staff on Union leave of absence	145.1		145.1	0.5%							0.5%
Council & Support Services Efficiencies	(45.9)		(45.9)	(0.1%)							(0.1%)
2013 Furniture Requirements	(38.0)	(8.0)	(30.0)	(0.1%)							(0.1%)
User Fee Adjustment		5.2	(5.2)	(0.0%)			5.2	(5.2)			
Reversal of 2013 Election Event Requirements	(276.8)	(276.8)			(1.0)						
Sub-Total Known Impacts	631.2	(162.4)	793.6	2.6%	(0.3)	506.5	55.2	451.3	1.4%	(0.3)	4.1%
Anticipated Impacts											
Sub-Total - Anticipated Additional Impacts											
Total Incremental Impacts	631.2	(162.4)	793.6	2.6%	(0.3)	506.5	55.2	451.3	1.4%	(0.3)	4.1%

Approval of the 2013 Recommended Base Budget for the City Clerk's Office will result in a 2014 incremental cost increase of \$0.794 million net and a 2015 incremental cost increase of \$0.451 million net to maintain 2013 service levels.

Future year incremental costs are primarily attributable to the following:

Known Impacts

2014

- Operating impacts for the sustainment of capital projects and systems completed in previous years will result in an increase of \$0.309 million net.
- Up to 3% progression pay for non-union staff, step increases and 1.75% negotiated annual increases for union staff will result in increases of \$0.093 million, \$0.035 million and \$0.293 million respectively, for a total salary and benefits increase of \$0.421 million.
- The reversal of a one-time gapping taken in 2013 results in an increase of \$0.145 million.
- The decreases in the 2014 Outlook are due to the annualized savings of \$0.046 million to be realized from Council & Support Services efficiencies approved in 2013 and of the one-time reversal of 2013 furniture requirements of \$0.030 million net.
- The reversal of 2013 Election Event Requirements of \$0.277 million gross and \$0 net.
- Additionally, there is an increase of \$0.005 million in user fee revenues as a result of inflationary increases.
- Requirements for the 2014 municipal elections, fully recovered from the Election Reserve Fund, are not included in the 2014 Outlook.

2015

- The 2015 Outlook is comprised of up to 3% progression pay, step increases, and 2.25% negotiated annual increases for unionized staff, \$0.062 million, \$0.005 million and \$0.390 million respectively for a total of \$0.457 million.
- Operating impacts from Capital sustainment of various projects and systems completed in previous years will result in an increase of \$0.050 million gross and \$0 net.
- Additionally, there is an increase of \$0.005 million in user fee revenues as a result of inflationary increases.

PART V: ISSUES FOR DISCUSSION**Core Service Review and Efficiency Study Implementation**

On September 26, 27, 2011 City Council adopted a report that addressed the results of the detailed Core Service review conducted by KPMG. Council approved specific recommendations regarding City Clerk's Office and service levels; namely:

- *City Council request the City Manager to review the remaining efficiency related opportunities to determine whether and in what manner implementation is appropriate through the 2012, 2013 and 2014 Operating Budgets. The following opportunities were identified for the City Clerk's Office:*

(1) Consider outsourcing printing and design services;

Status: The reduction of design services was incorporated in the 2012 budget of the City Clerk's Office. The review of printing is ongoing.

(2) Continue to work closely with City divisions to proactively provide access to information/data;

Status: City Clerk's Office has worked closely with City divisions through the Open Government Committee to enhance Open Information. This is a continuous improvement initiative that has been underway and is part of the Corporate Information Management Services (CIMS) mandate.

(3) Continue to explore expanded shared operations across ABCs and with other levels of government for records storage management.

Status: A review is being undertaken by the City Manager's Office as part of the Shared Services Review by KPMG.

2013 Recommended User Fee Changes

In accordance with the City's User Fee policy, inflationary increases automatically apply to most user fees. Please see Appendix 6(ii) for User Fee increases as a result of inflation. In addition, City Clerk's Office is implementing a user fee program for study tours organized by private tour operators who organize tours to the City with presentations provided by City Staff from various divisions. Revenues from these tours will generate \$0.010 million in 2013 in the Non-Program Budget. These are outlined in Appendix 6 (iv).

Appendix 1

2012 Performance

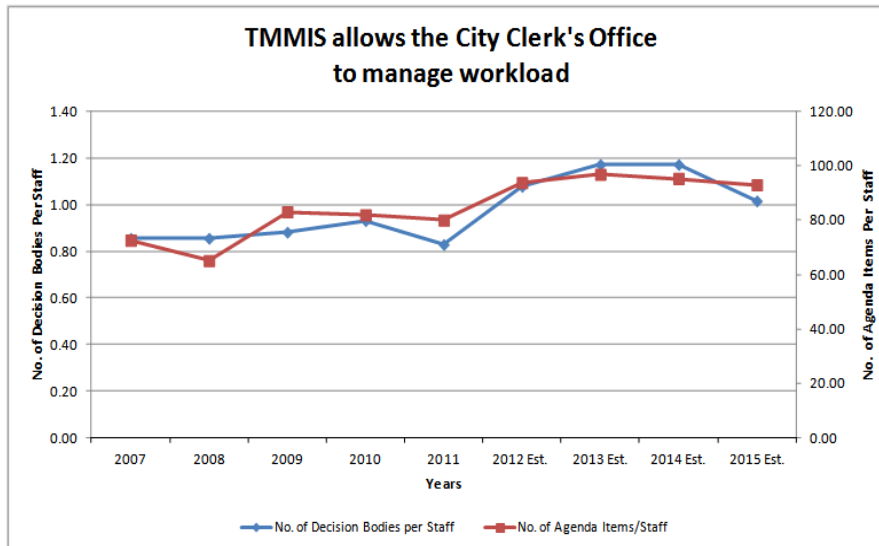
2012 Key Accomplishments

In 2012, City Clerk's Office achieved the following results:

- ✓ Received two City Manager Public Service Excellence Awards, with the Elections Accessibility Plan recognized in the Access, Equity and Human Rights Category and Open Data Initiative recognized in the Cross-Corporate Project Category.
- ✓ Successfully conducted the 2012 Toronto District School Board (TDSB) by-elections in accordance with legislation, democratic principles and the City Clerk's Office policies and procedures and will conduct the Toronto Catholic School Board By-Elections on December 10.
- ✓ Coordinated appointments of citizens and members of Council to committees and special purpose bodies, including the Council member mid-term appointments to Committees, Agencies and Advisory Bodies, and 20 appointments of citizens to City boards, including the Toronto Transit Commission.
- ✓ Expanded subscription based e-mail notification for updates of Council Committee meeting agendas and decisions resulting in increased public access to information on decision making while reducing paper consumption of traditional agendas. Implemented Public WiFi in meeting rooms to enhance accessibility.
- ✓ Implemented a new Councillor Expense Tracking System with Accounting Services Division to enhance efficiency in expense processing. Launched the Councillor Expense Dashboard to provide near real-time status of Councillor's office budgets as an alternative to monthly reports. Improved customer service while effectively managing service delivery pressures and reducing staff overtime costs.
- ✓ Implemented new organizational and process efficiencies to improve service and achieve budget savings.
- ✓ Implemented a Councillor Technology Pilot Project to test various mobile computing platforms with a pilot group of 15 Councillors -- Phase 1 pilot initiated with deployment of iPad tablets. Phase 2 involved Blackberry Playbook.
- ✓ Organized and supported major civic events including the Pan Am Games launch, the visit of their Royal Highnesses The Prince of Wales and the Duchess of Cornwall, the War of 1812 Celebration, D-Day Ceremony, the Book Awards, and the Remembrance Day Ceremonies.
- ✓ Increased access to information - 19 data sets disclosed in Q3 2012.
- ✓ Launched City's new insurance claim intake process in response to the Ombudsman's investigation. Streamlined the intake process and enabled accelerated start of claims investigations by Divisions that receive a large number of claims.
- ✓ Implemented a new multilingual translation service through contracted vendor to meet the City's multilingual communications needs amongst various divisions.

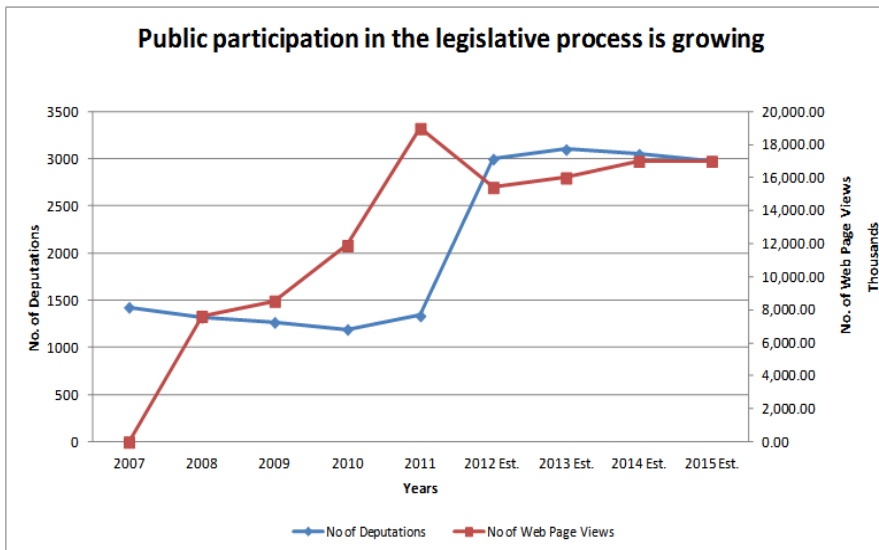
2012 Performance

Efficiency



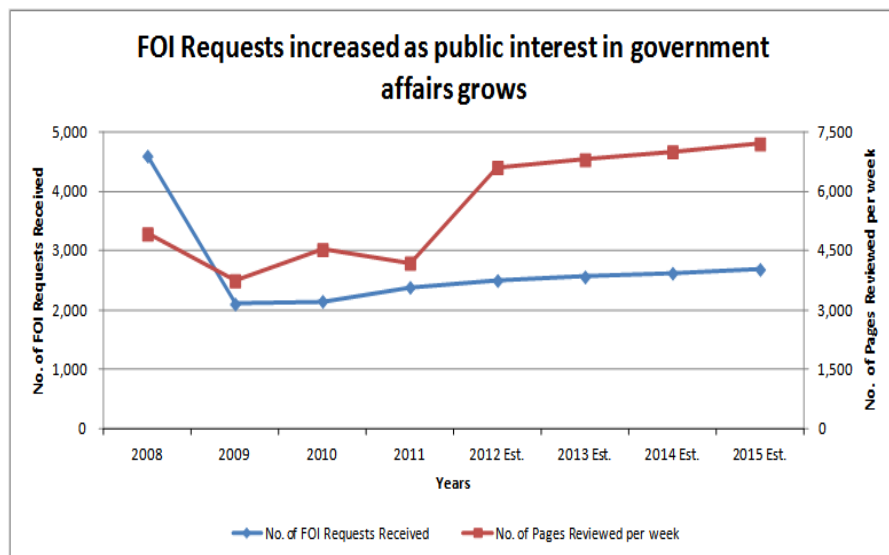
- TMMIS allows the City Clerk's Office to manage workload while staff level continues a downward trend. The number of decision bodies per staff and the number of agenda items have dropped in 2010 and 2011 due to Council transition but are expected to increase in future years.

Effectiveness



- Public engagement in the legislative process is showing an increasing trend over the years using the number of deputation and web page views as indicators.

Output Measure



- The number of FOI requests initially dropped because of pro-active Disclosure but has increased as public interest in government affairs continues to grow.
- The number of pages reviewed per week has been increasing since 2009 and this reflects the complexity of the requests and the large volumes of information being requested.

2012 Budget Variance Analysis

2012 Budget Variance Review
(In \$000s)

(In \$000s)	2010	2011	2012	2012	2012 Approved Budget vs Projected Actual Variance	
	Actuals	Actuals	Approved Budget	Projected Actuals*	\$	%
Gross Expenditures	56,514.4	48,150.6	48,085.9	47,405.9	(680.0)	(1.4%)
Revenues	20,514.7	17,117.6	17,596.3	17,116.3	(480.0)	(2.7%)
Net Expenditures	35,999.7	31,033.0	30,489.6	30,289.6	(200.0)	(0.7%)
Approved Positions	513.7	441.0	410.3	389.5	(20.8)	(5.1%)

* Based on the 3rd Quarter Operating Budget Variance Report.

2012 Experience

- The projected year-end net variance for the City Clerk's Office as at September 30, 2012 is \$0.200 million net or 0.7% below the 2012 Approved Net Operating Budget of \$30.490 million net.
- The projected under-spending is largely due to lower salary and benefit costs attributed to vacancies and lower expenditures in Services & Rents and Materials & Supplies. These underexpenditures are partially offset by lower interdivisional recoveries of \$0.480 million generated from Information Production services as a result of lower demand from client divisions, and lower recoveries from reserve fund and third parties.
- The year-end variance is dependent on the realization of anticipated Information Production revenue.

Impact of 2012 Operating Variance on the 2013 Recommended Budget

- There is no impact of the 2012 operating variance on the 2013 Recommended Operating Budget.

Appendix 2

2013 Recommended Operating Budget by Expenditure Category and Key Cost Driver

Program Summary by Expenditure Category (In \$000s)

Category of Expense	2010	2011	2012	2012	2013	2013 Change from		2014	2015
	Actual	Actual	Budget	Projected Actual	Recommended Budget	2012 Approved Budget		Outlook	Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	40,916.8	37,060.6	36,111.7	35,861.7	35,671.5	(440.2)	(1.2%)	36,412.4	36,918.8
Materials and Supplies	1,960.6	1,225.6	1,330.2	1,330.1	1,277.9	(52.3)	(3.9%)	1,260.8	1,260.8
Equipment	485.8	45.8	151.2	137.3	135.8	(15.3)	(10.1%)	97.8	97.8
Services & Rents	10,245.8	7,076.7	7,619.3	7,274.7	7,011.8	(607.5)	(8.0%)	6,963.7	6,963.7
Contributions to Capital									
Contributions to Reserve/Res Funds	443.4	449.8	451.9	451.9	451.9			451.9	451.9
Other Expenditures	107.8	31.9	44.5	29.5	50.9	6.4	14.4%	50.9	50.9
Interdivisional Charges	2,354.2	2,260.2	2,377.1	2,320.7	1,869.9	(507.3)	(21.3%)	1,863.4	1,863.4
TOTAL GROSS EXPENDITURES	56,514.4	48,150.6	48,085.9	47,405.9	46,469.7	(1,616.2)	(3.4%)	47,100.9	47,607.4
Interdivisional Recoveries	11,313.3	11,218.8	10,221.3	9,726.3	9,274.8	(946.5)	(9.3%)	9,274.8	9,274.8
Provincial Subsidies									
Federal Subsidies	8.6	0.6	5.0			(5.0)	(100.0%)		
Other Subsidies									
User Fees & Donations	709.9	602.4	844.0	769.0	692.7	(151.2)	(17.9%)	697.9	703.1
Transfers from Capital Fund	2,641.4	1,558.4	1,448.9	1,448.9	988.8	(460.2)	(31.8%)	1,106.0	1,156.0
Contribution from Reserve Funds	5,136.6	3,421.1	4,229.8	4,229.8	4,128.6	(101.2)	(2.4%)	3,843.8	3,843.8
Contribution from Reserve									
Sundry Revenues	704.9	316.2	847.4	942.4	781.3	(66.1)	(7.8%)	781.3	781.3
TOTAL REVENUE	20,514.7	17,117.6	17,596.3	17,116.3	15,866.2	(1,730.2)	(10.1%)	15,703.8	15,759.1
TOTAL NET EXPENDITURES	35,999.7	31,033.0	30,489.6	30,289.6	30,603.5	113.9	0.4%	31,397.1	31,848.3
APPROVED POSITIONS	513.7	441.0	410.3	389.5	402.5	(7.8)	(1.9%)	402.3	402.0

2013 Key Cost Drivers

Salaries and Benefits

Salaries and benefits are the largest expenditure category and account for 76.8% of the total recommended expenditures, followed by services and rents at 15.1%, inter-divisional charges at 4.0% and materials and supplies at 2.7%.

- The 2013 budget for salaries and benefits of \$35.672 million is \$0.440 million or 1.2% lower than the 2012 Recommended Operating budget.
 - In 2013, the Program will delete 9 positions and will gap positions related to staff on Union leave of absence, thus lowering its salaries and benefits budget by \$0.739 million. These are partially offset by increases for progression pay, step and negotiated annual increases and a rate increase in benefits totaling \$0.303 million.

Services and Rents

- The 2013 budget for services and rents is \$7.012 million reflecting a decrease of \$0.608 million or 8.0% lower than the 2012 budget of \$7.619 million largely attributed to the reversal of prior year non-recurring items, such as the Toronto District School Board By-Election in 2012 and the 2012 for Election Compliance Audit and Post-Election Activities.

Inter-divisional Charges

- The 2013 budget for inter-divisional charges of \$1.870 million is \$0.507 million or 21.3% lower than the 2012 budget of \$2.377 million, reflects the Division's 2012 actual experience.

Total Revenue

- The 2013 budget for total revenue is \$15.866 million, which is \$1.730 million or 9.8% lower than the 2012 operating budget.
 - The 2013 budget for inter-divisional recoveries is \$9.275 million, which is \$0.947 million or 9.3% lower than the 2012 budget of \$10.221 million reflects a reduction of Client divisions' 2013 projected spending.
 - The 2013 budget for Transfers from Capital is \$0.989 million, which is \$0.460 million or 31.8% lower than the 2012 budget of \$1.449 million, which is due to the net impact of the 2013 capital program delivery.

The 2013 Recommended Base Budget provides funding for the following:

Prior Year Impacts

- The cost for on-going maintenance and sustainment of various completed capital IT projects results in an operating impact from capital of \$0.403 million net.

Economic Factors

- Progression pay, step and negotiated annual increases for Union Staff and a rate increase in benefits results in a net increase of \$0.303 million.
- Inflationary adjustments for non-payroll expenses results in a net increase of \$0.164 million. \$0.165 million has since been reduced and recommended as a service efficiency measure.

Other Base Changes

- Aligning interdivisional costs and recoveries to reflect 2013 planned spending, will require an increase of \$0.024 million net.
- Backfilling 2 positions for staff on Union leave of absence, results in an increase of \$0.145 million. This has since been reversed as a service efficiency measure.

Revenue Changes

- Base revenue will increase by \$0.073 million to account for cost recovery of the salary and benefit costs for an incumbent who is on union leave of absence.

Appendix 3

Summary of 2013 Recommended Service Changes



2013 Operating Budget - Recommended Service Change Summary of Administrative Review

TYPE	PRIORITY	OTHER CITY PROGRAMS City Clerk's Office	Recommended Adjustments				2014 Net Incremental Outlook (\$000s)	2015 Net Incremental Outlook (\$000s)
			Change in Gross Expenditure (\$000s)	Change in Revenue (\$000s)	Net Change (\$000s)	Change in Approved Positions		
2013 Recommended Base Budget Before Service Change:			47,376.3	15,783.1	31,593.1	411.5	694.3	451.3
Z1	1	Confidential - Reduction of 4 positions Service / Activity: Corporate Information Management Services / Records Services, Information Production Description: Reduction of 4 positions within the program area. Please see confidential attachment 1 for more details. Service Level Change: No impact. ADMIN: Recommended	(304.7)	0.0	(304.7)	(4.0)	0.0	0.0
<hr/>								
Z1	2	Confidential - Reduction of 2 permanent positions Service / Activity: Council & Support Services / Council services Description: Reduction of 2 permanent positions within the Program area. Please see Confidential attachment 1 for more details. Service Level Change: No impact. ADMIN: Recommended	(91.8)	0.0	(91.8)	(2.0)	(46.0)	0.0

Category Legend - Type

- Z1 - Base Efficiency Change
- Z2 - Base Revenue Change
- Z3 - Service Change



2013 Operating Budget - Recommended Service Change Summary of Administrative Review

TYPE	PRIORITY	OTHER CITY PROGRAMS City Clerk's Office	Recommended Adjustments				2014 Net Incremental Outlook (\$000s)	2015 Net Incremental Outlook (\$000s)
			Change in Gross Expenditure (\$000s)	Change in Revenue (\$000s)	Net Change (\$000s)	Change in Approved Positions		
Z1	3	Confidential - Reduction of 2 permanent positions (GV-Z03) Service / Activity: Corporate Information Management Services / Highspeed Copying Description: Reduction of 2 positions within the Program area. Please refer to Confidential attachment 1 for more details. Service Level Change: No impact. ADMIN: Recommended	(120.4)	0.0	(120.4)	(2.0)	0.0	0.0
Z1	4	Position Reduction in Secretariat (GV-Z04) Service / Activity: Secretariat / Secretariat Description: Savings will be realized from the deletion of a Coordinator, By-Law position in the Secretariat that became vacant in 2012. Service Level Change: No impact. ADMIN: Recommended	(98.5)	0.0	(98.5)	(1.0)	0.0	0.0
Z1	5	Gapping of positions for staff on Union leave of absence (GV-Z05) Service / Activity: MULTIPLE / Registry Services, Information Production Description: One-time gapping of two positions whose incumbents are on a paid leave of absence for union business, results in one-time savings of \$0.145 million. These 2 employees are not funded by the Union and the City Clerk's Office has no option to refuse the leave of absence. The base budget includes the funding to backfill these positions. However, in order to meet the 0% target, the funding for these positions has been gapped. Service Level Change: No impact. ADMIN: Recommended	(145.1)	0.0	(145.1)	0.0	145.1	0.0

Category Legend - Type

- Z1 - Base Efficiency Change
- Z2 - Base Revenue Change
- Z3 - Service Change



2013 Operating Budget - Recommended Service Change Summary of Administrative Review

TYPE	PRIORITY	OTHER CITY PROGRAMS City Clerk's Office	Recommended Adjustments				2014 Net Incremental Outlook (\$000s)	2015 Net Incremental Outlook (\$000s)
			Change in Gross Expenditure (\$000s)	Change in Revenue (\$000s)	Net Change (\$000s)	Change in Approved Positions		
Z1	6	Forego Economic Factor Adjustments Service / Activity: MULTIPLE / n/a Description: Forego economic factor adjustments in non-salary areas in order to meet the 2013 budget reduction target. Service Level Change: No impact. ADMIN: Recommended	(146.2)	0.0	(146.2)	0.0	0.0	0.0
Z1	7	Fully recover the cost of Procurement Estimator in Copy Centres Service / Activity: Corporate Information Management Services / Highspeed Copying Description: Fully recover the cost of a Procurement Estimator in the Copy Centre. Service Level Change: No impact. ADMIN: Recommended	0.0	83.0	(83.0)	0.0	0.0	0.0
Total Recommended Service Level Reductions:			(906.7)	83.0	(989.7)	(9.0)	99.1	0.0
Total Recommended Base Budget:			46,469.6	15,866.1	30,603.4	402.5	793.4	451.3

Category Legend - Type

- Z1 - Base Efficiency Change
- Z2 - Base Revenue Change
- Z3 - Service Change

Appendix 5

Inflows / Outflows to / from Reserves & Reserve Funds
(In \$000s)

Program Specific Reserve/Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Description	Projected Balance as of December 31, 2012	2013	2014
			\$		\$
Clerk's Equipment	XQ1507	Projected Beginning Balance		393.0	557.7
		Proposed Withdrawals (-)		(100.0)	(250.0)
		Contributions (+)		264.7	264.7
Balance at Year-End			393.0	557.7	572.4
Clerk's Vehicle	XQ1504	Projected Beginning Balance		463.5	424.1
		Proposed Withdrawals (-)		(54.7)	(136.3)
		Contributions (+)		15.3	15.3
Balance at Year-End			463.5	424.1	303.1
Election Reserve Fund	XR1017	Projected Beginning Balance		5,701.4	8,644.9
		Proposed Withdrawals (-)		(6,356.5)	(15,690.3)
		Contributions (+)		9,300.0	8,200.0
Balance at Year-End			5,701.4	8,644.9	1,154.6

* Based on Third Quarter Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of December 31, 2012 *	Proposed Withdrawals (-) / Contributions		
			2013	2014	2015
		\$	\$	\$	\$
Insurance Reserve Fund	XR1010		172.0	172.0	172.0
Total Reserve / Reserve Fund Draws / Contributions			172.0	172.0	172.0

* Based on Third Quarter Variance Report

Appendix 6 (i, ii and iv)

2013 Recommended User Fee Rate Changes (in \$)

Appendix (i) Technical Adjustments

Ref. No.	Service(FPARS)	Activity (FPARS)	Fee Description	Fee Category	Fee Basis	2012 Fee Price	2013 Recommended Fee Price	Reason for Adjustments
CITY CLERK'S OFFICE								
15	Make Government Work	Deliver Provincially Delegated Services	Assessment Roll Request for Information Fee	Market Based	Fee per property	\$ 10.21	\$ 10.36	Fee category changed from Full Cost Recovery to Market Based
16	Make Government Work	Deliver Provincially Delegated Services	Letter of Ownership/Tenancy/Residency Fee	Market Based	Per letter	\$ 10.21	\$ 10.36	Fee category changed from Full Cost Recovery to Market Based
17	Make Government Work	Deliver Provincially Delegated Services	Liquor License Application Fee	Market Based	Application Fee	\$ 100.00	\$ 101.00	Fee category changed from Full Cost Recovery to Market Based
18	Make Government Work	Deliver Provincially Delegated Services	Assessment Copy Fee	Market Based	Per page	\$ 5.11	\$ 5.19	Fee category changed from Full Cost Recovery to Market Based
19	Make Government Work	Deliver Provincially Delegated Services	Assessment Roll-Touch Screen Printout Fee	Market Based	Per page	\$ 1.02	\$ 1.04	Fee category changed from Full Cost Recovery to Market Based
20	Make Government Work	Deliver Provincially Delegated Services	Assessment Roll-Touch Screen Printout and Mailing Fee	Market Based	Each package mailed	\$ 10.21	\$ 10.36	Fee category changed from Full Cost Recovery to Market Based
21	Make Government Work	Deliver Provincially Delegated Services	Assessment Roll-Certification Fee	Market Based	Per certification	\$ 20.42	\$ 20.73	Fee category changed from Full Cost Recovery to Market Based
22	Make Government Work	Deliver Provincially Delegated Services	Assessment Roll-Certification Fee for consecutive pages	Market Based	Each page	\$ 5.11	\$ 5.19	Fee category changed from Full Cost Recovery to Market Based
25	Make Government Work	Deliver Provincially Delegated Services	Wedding Chamber Rental Fee - East York	Market Based	Per 1/2 hour	\$ 102.10	\$ 103.63	Fee category changed from Full Cost Recovery to Market Based
26	Make Government Work	Deliver Provincially Delegated Services	Wedding Chamber Rental Fee - North York	Market Based	Per 1/2 hour	\$ 102.10	\$ 103.63	Fee category changed from Full Cost Recovery to Market Based
27	Make Government Work	Deliver Provincially Delegated Services	Wedding Chamber Rental Fee - Scarborough	Market Based	Per 1/2 hour	\$ 102.10	\$ 103.63	Fee category changed from Full Cost Recovery to Market Based
28	Make Government Work	Deliver Provincially Delegated Services	Wedding Chamber Rental Fee - York	Market Based	Per 1/2 hour	\$ 102.10	\$ 103.63	Fee category changed from Full Cost Recovery to Market Based
29	Make Government Work	Deliver Provincially Delegated Services	Bingo Licence Fee - Prizeboard up to \$300	Provincial Legislation	Per event	\$ 10.21	\$ 10.36	Fee category changed from Full Cost Recovery to Provincial Legislation
32	Make Government Work	Deliver Provincially Delegated Services	Raffle Licence Fee - Prize value up to \$300.	Provincial Legislation	Per event	\$ 10.21	\$ 10.36	Fee category changed from Full Cost Recovery to Provincial Legislation
35	Make Government Work	Deliver Provincially Delegated Services	Bazaar Licence for wheels which includes Raffle and Bingo up to \$300	Provincial Legislation	Per wheel per day	\$ 10.21	\$ 10.36	Fee category changed from Full Cost Recovery to Provincial Legislation
37	Make Government Work	Deliver Provincially Delegated Services	Lottery Licence Amendment Fee	Market Based	Per amendment	\$ 25.53	\$ 25.91	Fee category changed from Full Cost Recovery to Market Based
38	Make Government Work	Deliver Provincially Delegated Services	Licence Fee per event	Market Based	Per event	\$ 25.53	\$ 25.91	Fee category changed from Full Cost Recovery to Market Based
39	Make Government Work	Deliver Provincially Delegated Services	Eligibility Review Fee	Market Based	Per review	\$ 25.53	\$ 25.91	Fee category changed from Full Cost Recovery to Market Based
40	Make Government Work	Deliver Provincially Delegated Services	Approval to sell raffle tickets fee	Market Based	Per approval	\$ 25.53	\$ 25.91	Fee category changed from Full Cost Recovery to Market Based
91.1	Promote Open Government	Lifecycle Management of City Information	Photocopies (non assessment roll)	Market Based	Per Impression	\$ 0.51	\$ 0.52	Fee category changed from Full Cost Recovery to Market Based
93	Promote Open Government	Lifecycle Management of City Information	Certification of material - attachments to primary document (Supplemental fee) for non assessment roll	Market Based	Per attachment	\$ 1.02	\$ 1.04	Fee category changed from Full Cost Recovery to Market Based

Appendix (ii) Inflation & Other Adjustments

Ref #	User Fee Description	Fee Category	Fee Unit/Basis	2012 Fee (A)	Inflationary Adjusted Fee (B)	Other Adjustments (C)	2013 Recommended Fee (D)	2013 Incremental Revenue	
CITY CLERK'S OFFICE									
15	Assessment Roll Request for Information Fee	Market Based	Fee per property	\$10.21	\$10.36		\$10.36	\$27,338	
16	Letter of Ownership/Tenancy/ Residency Fee	Market Based	Per letter	\$10.21	\$10.36		\$10.36		
17	Liquor License Application Fee	Market Based	Application Fee	\$100.00	\$101.00		\$101.00		
18	Assessment Copy Fee	Market Based	Per page	\$5.11	\$5.19		\$5.19		
19	Assessment Roll-Touch Screen Printout Fee	Market Based	Per page	\$1.02	\$1.04		\$1.04		
20	Assessment Roll-Touch Screen Printout and Mailing Fee	Market Based	Each package mailed	\$10.21	\$10.36		\$10.36		
21	Assessment Roll-Certification Fee	Market Based	Per certification	\$20.42	\$20.73		\$20.73		
22	Assessment Roll-Certification Fee for consecutive pages	Market Based	Each page	\$5.11	\$5.19		\$5.19		
25	Wedding Chamber Rental Fee - East York	Market Based	Per 1/2 hour	\$102.10	\$103.63		\$103.63		
26	Wedding Chamber Rental Fee - North York	Market Based	Per 1/2 hour	\$102.10	\$103.63		\$103.63		
27	Wedding Chamber Rental Fee - Scarborough	Market Based	Per 1/2 hour	\$102.10	\$103.63		\$103.63		
28	Wedding Chamber Rental Fee - York	Market Based	Per 1/2 hour	\$102.10	\$103.63		\$103.63		
29	Bingo Licence Fee - Prizeboard up to \$300	Provincial Legislation	Per event	\$10.21	\$10.36		\$10.36		
32	Raffle Licence Fee - Prize value up to \$300.	Provincial Legislation	Per event	\$10.21	\$10.36		\$10.36		
35	Bazaar Licence for wheels which includes Raffle and Bingo up to \$300	Provincial Legislation	Per wheel per day	\$10.21	\$10.36		\$10.36		
37	Lottery Licence Amendment Fee	Market Based	Per amendment	\$25.53	\$25.91		\$25.91		
38	Licence Fee per event	Market Based	Per event	\$25.53	\$25.91		\$25.91		
39	Eligibility Review Fee	Market Based	Per review	\$25.53	\$25.91		\$25.91		
40	Approval to sell raffle tickets fee	Market Based	Per approval	\$25.53	\$25.91		\$25.91		
51	Rental of facility - security	Full Cost Recovery	Per hour (minimum 4 hrs)	\$41.04	\$41.66		\$41.66		
52	Rental of facility - Audio Visual Technician	Full Cost Recovery	Per hour (minimum 4 hours)	\$42.07	\$42.70		\$42.70		
78	Property Standards appeal	Full Cost Recovery	Per appeal	\$255.25	\$259.08		\$259.08		
79	Cost recovery related to Statutory Public Notices mailed (non City-initiated)	Full Cost Recovery	Per notice mailed	\$1.04	\$1.06		\$1.06		
91.1	Photocopies (non assessment roll)	Market Based	Per Impression	\$0.51	\$0.52		\$0.52		
92	Certification of hard copy material (non assessment roll)	Full Cost Recovery	Per document	\$20.42	\$20.73		\$20.73		
93	Certification of material - attachments to primary document (Supplemental fee) for non assessment roll	Market Based	Per attachment	\$1.02	\$1.04		\$1.04		
CITY CLERK'S OFFICE - TOTAL									\$27,338

Appendix (iv) New Fees

Program/Agency (By Activity)	User Fee Description	Fee Category	Fee Unit/Basis	2013 Recommended Fee	2013 Incremental Revenue
	City Clerk's Office				
Protocol Services	Study tour fee -1 to 2 hour visit organized by for-profit tour	Market Based	Per visit	\$1,000.00	\$10,000
Protocol Services	Study tour fee - half day visit organized by for-profit tour operators	Market Based	Per visit	\$1,500.00	
Protocol Services	Study tour fee - 1 day visit organized by for profit tour operators	Market Based	Per visit	\$3,000.00	
Protocol Services	Study tour fee - 2 day visit organized by for-profit tour operators	Market Based	Per visit	\$5,000.00	
Total Revenue - City Clerk's Office					\$10,000