



City Budget  
2013

Office of the Treasurer  
Operating Program Summary

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 SUMMARY COUNCIL APPROVED JANUARY 16, 2013

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PART I: COUNCIL APPROVED BUDGET

2013 Operating Budget  
(In \$000s)

(In \$000s)	2012		2013 Operating Budget			Change - 2013 Operating Budget v. 2012 Appvd. Budget		FY Incremental Outlook	
	Approved Budget	Projected Actual	2013 Base	2013 New/Enhanced	2013 Budget	\$	%	2014	2015
	\$	\$	\$	\$	\$	\$	%	\$	\$
GROSS EXP.	73,695.5	68,587.9	72,431.4	120.0	72,551.4	(1,144.1)	(1.6)	(893.2)	2,739.1
REVENUE	44,543.4	41,151.2	43,276.5	149.2	43,425.7	(1,117.7)	(2.5)	(1,971.8)	1,614.8
NET EXP.	29,152.1	27,436.7	29,154.9	(29.2)	29,125.7	(26.4)	(0.1)	1,078.6	1,124.3
Approved Positions	770.0	716.0	737.0	2.0	739.0	(31.0)	(4.0)	0.0	(11.0)

City Council approved the following recommendations:

1. City Council approve the 2013 Operating Budget for Office of the Treasurer of \$72.551 million gross and \$29.126 million net, comprised of the following services:

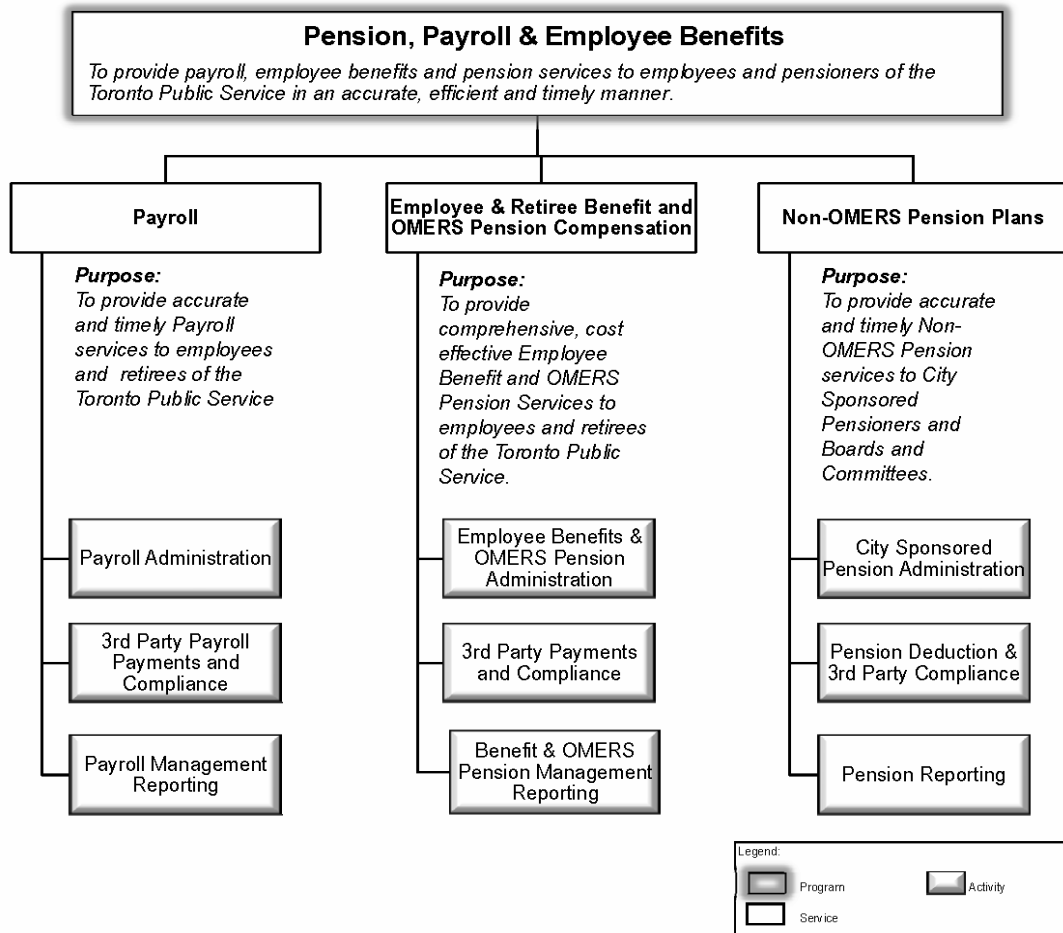
<u>Service:</u>	<u>Gross (\$000s)</u>	<u>Net (\$000s)</u>
Pension, Payroll and Employee Benefits	14,445.9	10,748.7
Purchasing & Materials Management	10,179.9	7,151.6
Accounting Services	12,988.6	9,794.8
Revenue Services	34,937.0	1,430.6
Total Program Budget	<u>72,551.4</u>	<u>29,125.7</u>

2. The Office of the Treasurer's services and 2013 service levels, as outlined on pages 4 through 16, and associated staff complement of 739 positions be approved.
3. City Council approve the transfer of user fees listed in Appendix 6 (i) from Legal Services to Office of the Treasurer - Revenue Services and the appropriate adjustments be made to Municipal Code Chapter 441 "Fees and Charges".
4. City Council approve the 2013 user fee changes for the Office of the Treasurer –Revenue Services identified in Appendix 6 (iv) and the resultant Fee, 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

The Office of the Treasurer provides a broad range of effective financial and employee services to the corporation of the City of Toronto, including ABCs and supports the strategic priorities of Council by delivering four main services: Revenue Services, Accounting Services, Pensions, Payroll & Employee Benefits and Purchasing & Materials Management, as detailed in the following Program Maps:



Service Customer

**Payroll**

- City Divisions
- Elected Officials
- City of Toronto Employees

**Employee Benefits & OMERS Pension Administration**

- City Divisions
- Elected Officials
- City of Toronto Employees
- City of Toronto Retired Employees

**Non – OMERS Pension**

- City of Toronto retired employees
- Elected Officials
- Non-OMERS Pension Boards & Committees

2013 Service Levels

Service Types and Service Levels

Service	Activity	Type	2012 Service Levels	2013 Service Levels	
Employee & Retiree Benefit and Pension Compensation	3rd Party Payments & Compliance		Provided accurate 3rd party payments on time by due date 100% of the time with 100% accuracy	Provided accurate 3rd party payments on time by due date 100% of the time with 100% accuracy	
	Benefit & OMERS Pension Management Reporting		Bi-weekly reports will be made available to management within 2 days of the pay date, with 100% accuracy. Monthly reports will be made available to management by the end of the following month, with 100% accuracy.	Bi-weekly reports will be made available to management within 2 days of the pay date, with 100% accuracy. Monthly reports will be made available to management by the end of the following month, with 100% accuracy.	
	Employee Benefits & OMERS Pension Administration	Fulltime		Provide accurate benefit plans to 35,000 full time active employees and retirees	Provide accurate benefit plans to 35,000 full time active employees and retirees
		Parttime		Provide accurate benefit plans to 3,946 part time employees. Provide accurate reporting and offer of OMERS enrollment as per requirements under the P&B act	Provide accurate benefit plans to 3,946 part time employees. Provide accurate reporting and offer of OMERS enrollment as per requirements under the P&B act
		Recreation Worker		Provide accurate benefit plans to 47 recreation employees. Provide accurate reporting and offer of OMERS enrollment as per requirements under the P&B act	Provide accurate benefit plans to 47 recreation employees. Provide accurate reporting and offer of OMERS enrollment as per requirements under the P&B act
Non-OMERS Pension	City Sponsored Pension Administration	The Toronto Civic Employees' Pension Plan	Produce an accurate monthly pension or spousal pension on the first business day of each and every month	Produce an accurate monthly pension or spousal pension on the first business day of each and every month	
		Toronto Fire Department Superannuation and Benefit Plan	Produce an accurate bi-monthly pension or spousal pension on the first and fifteenth day of each and every month	Produce an accurate bi-monthly pension or spousal pension on the first and fifteenth day of each and every month	
		Metropolitan Toronto Pension Plan	Produce an accurate monthly pension or spousal pension on the first business day of each and every month	Produce an accurate monthly pension or spousal pension on the first business day of each and every month	
		Metropolitan Toronto Police Benefit Plan	Produce an accurate monthly pension or spousal pension on the first business day of each and every month	Produce an accurate monthly pension or spousal pension on the first business day of each and every month	
		The Corporation of the City of York Employee Pension Plan	Produce an accurate monthly pension or spousal pension on the first business day of each and every month	Produce an accurate monthly pension or spousal pension on the first business day of each and every month	
	Pension Deduction & 3rd Party Compliance		Meet all regulatory filing requirements by prescribed dates	Meet all regulatory filing requirements by prescribed dates	
	Pension Reporting		Financial statements filed by prescribed date (June 30)	Financial statements filed by prescribed date (June 30)	
Payroll	3rd Party Payroll Payments & Compliance		Provided accurate 3rd party payments on time by due date 100% of the time with 100% accuracy	Provided accurate 3rd party payments on time by due date 100% of the time with 100% accuracy	

Service Types and Service Levels

Service	Activity	Type	2012 Service Levels	2013 Service Levels
	Payroll Administration	Fulltime	Payroll cheque/ direct deposit / statements are made available to employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments. Provided accurate pays to 25,120 employees biweekly, ie 26 pays per annum and 70 Trades employees weekly.	Payroll cheque/ direct deposit / statements are made available to employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments. Provided accurate pays to 25,120 employees biweekly, ie 26 pays per annum and 70 Trades employees weekly.
		Parttime	Payroll cheque/ direct deposit / statements are made available to employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments. Provided accurate pays to 3680 employees biweekly, ie 26 pays per annum and 200 employees monthly.	Payroll cheque/ direct deposit / statements are made available to employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments. Provided accurate pays to 3680 employees biweekly, ie 26 pays per annum and 200 employees monthly.
		Recreation Worker	Payroll cheque/ direct deposit / statements are made available to employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments. Provided accurate pays to 9080 employees biweekly, ie 26 pays per annum	Payroll cheque/ direct deposit / statements are made available to employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments. Provided accurate pays to 9080 employees biweekly, ie 26 pays per annum
	Payroll Management Reporting		Payroll reports will be made available to management within 2 days of the pay date with 100% accuracy. Payroll cheque/ direct deposit / statements are made available to employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments.	Payroll reports will be made available to management within 2 days of the pay date with 100% accuracy. Payroll cheque/ direct deposit / statements are made available to employees by the close of business day on scheduled paydays 100% of the time, with a minimal number of manual adjustments.

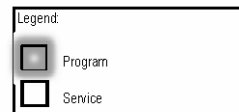
**Purchasing & Materials Management**  
*To provide purchasing and materials management services, at best value, in support of public program and service delivery through the application of open, fair, equitable and accessible procurement processes and practices.*

**Purchasing**

**Purpose:**  
*To provide purchasing services at best value in support of public programs and service delivery through the application of open, fair, equitable and accessible procurement processes and practices.*

**Materials Management Stores & Distribution**

**Purpose:**  
*To provide materials management and warehousing services in support of public programs and service delivery.*



Service Customer

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**Purchasing**

- City Divisions
- Designated ABC's
  - Toronto Atmospheric Fund (TAF)
  - Exhibition Place
  - Toronto Police
  - TTC
- Suppliers

**Materials Management Stores & Distribution**

- City Divisions
- Designated ABC's
  - Toronto Police
  - Toronto Library
  - Association of Community Centres (AOCs)
  - Arenas Board
  - Exhibition Place

2013 Service Levels

Service Types and Service Levels

Service	Activity	Sub-Activity	Type	Sub-Type	2012 Service Levels	2013 Service Levels
Materials Management Stores & Distribution			Operational Supplies		Material requests issued and delivered within 7 calendar days	Material requests issued and delivered within 7 calendar days
			MSDS ( Materials Safety Data Sheet)		Providing city staff with 24/7 online access 100% of the time	Providing city staff with 24/7 online access 100% of the time
			Stores Catalogue		Providing 24/7 online access to Catalogue details current to one business day 100% of the time	Providing 24/7 online access to Catalogue details current to one business day 100% of the time
			Inventory		Turn inventory value at rate of 5.0 times per year	Turn inventory value at rate of 5.0 times per year
Purchasing			Training		100% of training sessions being held per year	100% of training sessions being held per year
			Asset Disposal		100% of all obsolete assets being disposed of on a timely basis	100% of all obsolete assets being disposed of on a timely basis
			General Inquiries & Interpretation of Policies & Procedures		100% of inquiries responded to within 48 hours	100% of inquiries acknowledged and/or actioned (where feasible) within one (1) business day
			Online Call Document Distribution		To provide vendors with 24/7 online access 100% of the time	To provide vendors with 24/7 online access 100% of the time
			Sole Source Procurement		100% compliance with Council Policy on Sole Source	100% compliance with Council Policy on Sole Source
			Tenders		Issuing within 2-5 days of time of receipt of final approved document 100% of time	Issuing within 2-5 days of time of receipt of final approved document 100% of time
			Request for Proposals (RFP)		Issuing within 2-5 days of time of receipt of final approved document 100% of time	Issuing within 2-5 days of time of receipt of final approved document 100% of time



**Service Types and Service Levels**

Service	Activity	Sub-Activity	Type	Sub-Type	2012 Service Levels	2013 Service Levels
			Request for Quotations (RFQ)		Issuing within 2-5 days of time of receipt of final approved document 100% of time	Issuing within 2-5 days of time of receipt of final approved document 100% of time
			Request for Expression of Interest (REOI)		Issuing within 2-5 days of time of receipt of final approved document 100% of time	Issuing within 2-5 days of time of receipt of final approved document 100% of time
			Request for Information (RFI)		Issuing within 2-5 days of time of receipt of final approved document 100% of time	Issuing within 2-5 days of time of receipt of final approved document 100% of time
			Purchase Order / Blanket Contract Issued		Issuing within 2-5 days of time of receipt of final approved document 100% of time	Issuing within 2-5 days of time of receipt of final approved document 100% of time

**Accounting Services**  
 To provide Payment Processing and Financial Reporting & Control services to City Programs, Council and the public in compliance with Generally Accepted Accounting Principles (GAAP), Federal and Provincial Legislation and Council policies.

**Tax & Financial System Support**

**Purpose:**  
 To provide inputs and testing into the sustainment and improvement of the SAP financial system, train and support users on the SAP financial system, and provide advice to divisions on sales tax matters and file monthly sales tax returns for rebates - recoveries.

SAP Financial Systems Training

SAP Financial User Support

Tax Advisory & Policy

**Financial Reporting & Control**

**Purpose:**  
 To provide Financial Reporting, Control and Advisory services that add value and ensure compliance with GAAP, Federal and Provincial legislation and Council policies.

Management Reporting

Provincial & Federal Report Submission

Financial Statement Preparation

Control

**Payment Processing**

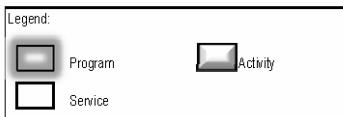
**Purpose:**  
 To provide transaction processing to ensure accounts payable are paid on time, accounts receivable are billed and collected to minimize bad debts, and to provide corporate banking services and receive deposits.

Accounts Payable Processing

Corporate Banking

Accounts Receivable Processing

PCard Processing



Service Customer

**Tax & Financial System Support**

- City Divisions

**Financial Reporting & Control**

- City Divisions
- Agencies

**Payment Processing**

- City Divisions
- Vendors

2013 Service Levels

Service Types and Service Levels

Service	Activity	Type	Sub-Type	2012 Service Levels	2013 Service Levels
Financial Reporting & Control	Control	Capital projects review	Report	Monthly	Monthly
			Variance	Quarterly	Quarterly
		Operating review		Monthly	Monthly
		Journal entries		99% within 2 business days	99% within 2 business days
		Policies and procedures request for guidance		As requested	As requested
		SAP Financial System Security	Access authorization, role creation, review and modification	As required	As required
		SAP User Administration	Determining access by user	As requested	As requested
		SAP Vendor Master Data maintenance		As required	As required
		Month end and year end SAP processing		As scheduled	As scheduled
		Ad hoc reporting		As required	As required
	Advisory role re accounting controls, reporting and oversight		Provide advice on all material new areas of concern, prior to implementation, and oversight as requested	Provide advice on all material new areas of concern, prior to implementation, and oversight as requested	
	Accounting policy development		Produce and publish timely, relevant and comprehensive accounting policies on issues, prior to adoption of new standards or practices	Produce and publish timely, relevant and comprehensive accounting policies on issues, prior to adoption of new standards or practices	
	Financial Statement Preparation	Annual Audited Consolidated Financial Statements		Complete financial statements with draft audit report prior to June 30th	Complete financial statements with draft audit report prior to June 30th
		Sinking Fund Audited Financial Statements		Complete financial statements with draft audit report prior to June 30th	Complete financial statements with draft audit report prior to June 30th
		Trust Fund Audited Financial Statements		Complete financial statements with draft audit report prior to June 30th	Complete financial statements with draft audit report prior to June 30th
	Management Reporting	Reserves and Reserve Funds Reports		Complete Reserves and Reserve Funds reports for submission to BC concurrent with Budget variance reports.	Complete Reserves and Reserve Funds reports for submission to BC concurrent with Budget variance reports.
		Council Remuneration Report		Complete Council Remuneration Report for submission to EC by March 31	Complete Council Remuneration Report for submission to EC by March 31
		Consulting Report		Complete Consulting report for submission to GMC by June 30th	Complete Consulting report for submission to GMC by June 30th
		Special reports, e.g. Deposits, G20		Complete special reports as required	Complete special reports as required
		Development Charges Report		Complete Development Charges report for submission to BC by August 31	Complete Development Charges report for submission to BC by August 31

## Service Types and Service Levels

Service	Activity	Type	Sub-Type	2012 Service Levels	2013 Service Levels	
		Semi-annual Treasurer's report		Complete semi-annual Treasurer's Report for submission to GMC within 90 days	Complete semi-annual Treasurer's Report for submission to GMC within 90 days	
	Provincial & Federal Report Submission	MPMP Report		Completed by August 31st	Completed by August 31st	
		OMBI		Completed by September 30	Completed by September 30	
		Annual Provincial Financial Information Return (FIR)		Completed by August 31st	Completed by August 31st	
		Infrastructure Funding Reports		As required	As required	
		Toronto York Spadina Subway Extension		Perform banking services and reporting throughout the year	Perform banking services and reporting throughout the year	
		Stats Canada		Semi-annually	Semi-annually	
Payment Processing	Accounts Payable Processing	Alpha		2012 - 90% of payments made within 60 days	2013 - 90% of payments made within 60 days	
		Specialty	Hold Back Releases		Processed within 5 business days	Processed within 5 business days
			Interface Payments		Processed within 5 business days	Processed within 5 business days
			Sub Orders		Processed within 5 business days	Processed within 5 business days
					Processed within 5 business days	Processed within 5 business days
		Discounts desk		2012 - 85% of discounts captured	2013 - 85% of discounts captured	
		A/P Transactions Processed		2012 - 90% of payments made within 60 days	2013 - 90% of payments made within 60 days	
		Mailroom / Scanned Images		Daily	Daily	
		Cheques issued		Cheques printed on a minimum of every Tuesday & Thursday	Cheques printed on a minimum of every Tuesday & Thursday	
		Direct deposit payments issued		Direct Deposits processed a minimum of once per day	Direct Deposits processed a minimum of once per day	
	Interface files processing		Interface files processed within 1 business day of receipt	Processed within 5 business days		
	Accounts Receivable Processing	Invoice			50% within 5 days	50% within 5 days
		Payments			100% within 24 hours	100% within 24 hours
		Collection	Dunning Letters		Twice per week.	Twice per week.
					75% within 60 days.	75% within 60 days.
		Write-offs	Items over \$50,000		Completed throughout the year, prepare report to GMC for April	Completed throughout the year, prepare report to GMC for April
	Items under \$50,000			Completed throughout the year, prepare report to GMC for April	Completed throughout the year, prepare report to GMC for April	
Corporate Banking	upload/download of cashed chqs			Daily	Daily	

**Service Types and Service Levels**

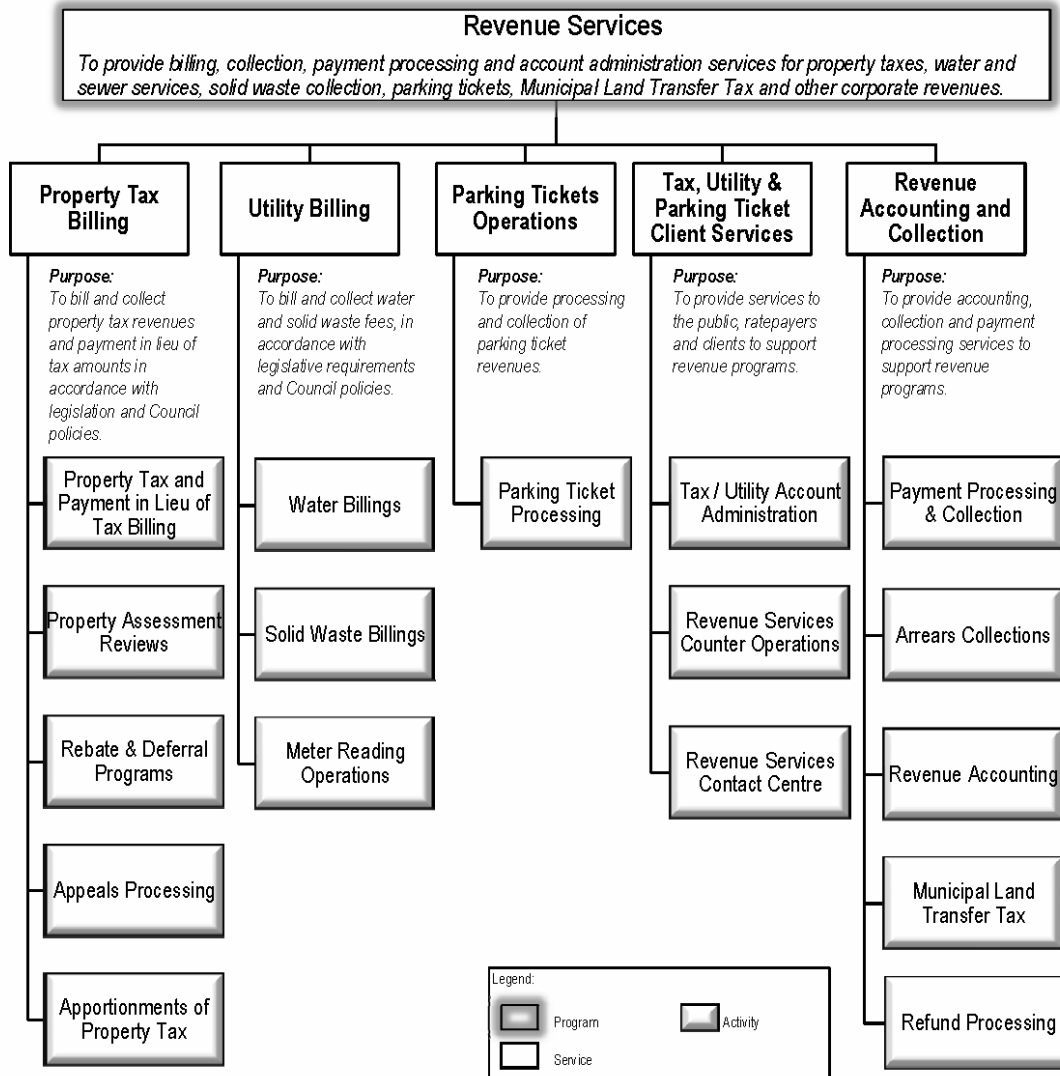
Service	Activity	Type	Sub-Type	2012 Service Levels	2013 Service Levels	
		confirmation of direct deposits		Daily	Daily	
		Wire / Draft payments		As required	As required	
		eCommerce Processing, POS administration		Daily	Daily	
		Electronic file of chqs		Daily	Daily	
		Exception resolution - Payee Match and others		Daily	Daily	
		Cheque voiding, stale-dating, stop payments & corrections		Daily	Daily	
		RBC Express Administration		As required	As required	
		Bank Reconciliations		Completed monthly within 30 days	Completed monthly within 30 days	
		Inter-bank transfers		As required	As required	
		Cheque verification or certification		Daily	Daily	
	Pcard Processing	Pcard transaction log forms		Within 90 days	Within 90 days	
		Pcard Issuance		2012 - Within 10 days of request of card from NBC	2013 - Within 10 days of request of card from NBC	
		Pcard Compliance Review Forms		Within 90 days	Within 90 days	
Tax & Financial Systems Support	SAP Financial Systems Training	Classroom Training Sessions		Classes scheduled based on minimum attendance based on business request	Classes scheduled based on minimum attendance based on business request	
		Develop course materials & quick reference guides		Prior to any Legislative changes.	Prior to any Legislative changes.	
	SAP User Support	SAP Applications Support (Help desk inquiries)	Lock-unlock, SAP password re-set (includes TPS users)		Daily, as requested	Daily, as requested
			Troubleshooting, second level support		Daily, as requested	Daily, as requested
		SAP System Support	Functionality enhancements and business change requests - solution design, configuration and testing		Daily, as requested	Daily, as requested
			Report development, including creation of master data records, such as cost centre groups, project elements, internal orders, reporting hierarchies		Daily, as requested	Daily, as requested
		Support stacks		Twice per year, 6 to 8 weeks duration each time	Twice per year, 6 to 8 weeks duration each time	

**Service Types and Service Levels**

Service	Activity	Type	Sub-Type	2012 Service Levels	2013 Service Levels
			Troubleshooting issues escalated from Help desk, third level support	Daily, as issues arise	Daily, as issues arise
	Tax Advisory & Policy	HST Remittance	Government Tax Return	File by mid-month, coincident with Payroll	File by mid-month, coincident with Payroll
		Non-resident withholding tax remittance	Government Tax Return	File by mid-month	File by mid-month
		Sales Tax training and updating information on the Accounting Services Website	Prepare tax training materials through research and set up PowerPoint File. Arrange for CRA HST interpreters to conduct training to City Staff. Update information on the Accounting Services Website	As required	As required
		Sales Tax recoveries	Retroactive sales tax recovery by utilizing outside consultants and also using SAP reports to recover it internally.	Throughout the year	Throughout the year
		Issuance of donation income tax receipts - City Wide		Issue Tax Receipts within 4 calendar weeks upon receipt of proper documentation	Issue Tax Receipts within 4 calendar weeks upon receipt of proper documentation
		Provision of sales tax advice	Liaison City Wide for tax issues. Reply to Divisional and ABC staff on determining HST and non-resident withholding tax status for purchase orders and invoices, through meetings and emails	As requested or required	As requested or required

**Service Types and Service Levels**

Service	Activity	Type	Sub-Type	2012 Service Levels	2013 Service Levels
		Implication of tax changes	Providing information, responding to queries, preparing briefing notes, incorporating system impacts for various systems such as Telecom system, Hydro system, SAP System, Class system, Residential Permit Parking System, Museum cash registers etc.	Implement changes to meet the legislated timelines	Implement changes to meet the legislated timelines



**Service Customer**

Property Tax Billing	Utility Billing	Parking Tickets	Tax, Utility & Parking Ticket Client Services	Revenue Accounting & Collection
<ul style="list-style-type: none"> <li>Property owners</li> <li>City of Toronto Corporation</li> </ul>	<ul style="list-style-type: none"> <li>Property owners</li> <li>Registered Utility Account holder</li> <li>City of Toronto Corporation</li> </ul>	<ul style="list-style-type: none"> <li>Parking ticket recipient</li> <li>City of Toronto Corporation</li> </ul>	<ul style="list-style-type: none"> <li>Members of the public</li> <li>property tax/utility account holders</li> <li>legal community</li> <li>property owners</li> <li>parking ticket recipients</li> <li>Business Improvement Area members</li> <li>City of Toronto Corporation</li> </ul>	<ul style="list-style-type: none"> <li>Property owners</li> <li>Registered utility account holder</li> <li>Province of Ontario, School Boards</li> <li>City of Toronto Corporation</li> </ul>



2013 Service Levels

Service Types and Service Levels

Service	Activity	Type	2012 Service Levels	2013 Service Levels	
Parking Ticket Operations	Parking Ticket Processing	Investigations	Complete all investigations within 15 days	Complete all investigations within 15 days	
		Parking Ticket	99.5% of parking tickets processed within legislated timeframes	99.5% of parking tickets processed within legislated timeframes	
		Notice of impending Conviction	99.5% of notices sent within legislated timeframe	99.5% of notices sent within legislated timeframe	
		Notice of Fine and Due Date	99.5% of notices sent within legislated timeframe	99.5% of notices sent within legislated timeframe	
		Refunds and adjustments	100% of refunds and adjustments processed within 14 days	100% of refunds and adjustments processed within 14 days	
		Pre-Court Filing	99.5% of all court filing documents prepared within the 75 day legislated time frame from date of offence	99.5% of all court filing documents prepared within the 75 day legislated time frame from date of offence	
Property Tax Billing	Appeals Processing	Assessment Appeals	Residential appeals processed within 30 days following receipt of ARB decision. Non-residential appeals processed within 120 days following receipt of ARB decision.	Residential appeals processed within 30 days following receipt of ARB decision. Non-residential appeals processed within 120 days following receipt of ARB decision.	
		Property Tax Appeals	Aproximately 50% of the applications are returned from MPAC in time to be dealt by September 30 of the following year	Aproximately 50% of the applications are returned from MPAC in time to be dealt by September 30 of the following year	
	Apportionments of Property Tax		All Property Tax Bills are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes	All Property Tax Bills are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes	
			On average, 120 properties are appealed per year in accordance with council approved criteria and rules and practice of the Assessment Review Board (ARB), and in accordance with timelines set out by Assessment Review Board	On average, 120 properties are appealed per year in accordance with council approved criteria and rules and practice of the Assessment Review Board (ARB), and in accordance with timelines set out by Assessment Review Board	
	Property Tax and Payment in Lieu of Tax Billing	Property Tax Billing (Interim & Final)	Property Tax Billing (Interim & Final)	All Property Tax Bills and are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes	All Property Tax Bills and are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes
			Supplementary/Omitted Tax Billings	All Property Tax Bills are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes	All Property Tax Bills are prepared and issued consistent with relevant legislation and by-laws, and within legislated or Council-approved timeframes
			Payment in Lieu of Taxes	All Payment in Lieu of Taxes are prepared and issued consistent with relevant legislation and by-laws, and within legislated time frames	All Payment in Lieu of Taxes are prepared and issued consistent with relevant legislation and by-laws, and within legislated time frames
			Business Improvement Area (BIA) levies	All BIA levies are prepared and issued prior to final property tax billing, to ensure that tax bills include BIA levy.	All BIA levies are prepared and issued prior to final property tax billing, to ensure that tax bills include BIA levy.
	Rebate & Deferral Programs	Vacancy Rebates	Vacancy Rebates	Vacancy rebates are processed within legislated timeframe.	Vacancy rebates are processed within legislated timeframe.
Charitable Rebates			Fully completed charity rebate applications processed within 120 days of application deadline date.	Fully completed charity rebate applications processed within 120 days of application deadline date.	

## Service Types and Service Levels

Service	Activity	Type	2012 Service Levels	2013 Service Levels
		Tax/Water Relief for Low-Income Seniors and Disabled	Fully completed applications processed within 60 days of application deadline date.	Fully completed applications processed within 60 days of application deadline date.
		Veterans Clubhouse, Ethno-cultural, Heritage Rebates	Fully completed applications processed within 60 days of application deadline date.	Fully completed applications processed within 60 days of application deadline date.
		Golf Course deferrals	Golf course deferrals processed within 60 days of receipt of information.	Golf course deferrals processed within 60 days of receipt of information.
Revenue Accounting & Collection	Arrears Collections	Registration - Sale of Land	In excess of 4,000 accounts in arrear are included in this process annually. Two "Sale of Land by Pubic Tender" are conducted annually.	In excess of 4,000 accounts in arrear are included in this process annually. Two "Sale of Land by Pubic Tender" are conducted annually.
		Bailiff Warrants	In excess of 6,000 accounts are issued to the bailiffs annually.	In excess of 6,000 accounts are issued to the bailiffs annually.
		Internal Collections	100% of accounts in arrears were mailed Statement of Tax Account within Council-approved timelines (approximately 780,000 strmts/notices were mailed in 2012).	100% of accounts in arrears were mailed Statement of Tax Account within Council-approved timelines
	Municipal Land Transfer Tax (MLTT)	MLTT Manual Notices of Assessment	100% of MLTT Notices of Assessments and Deferral Confirmations are issued and completed in accord to the legislated requirements	100% of MLTT Notices of Assessments and Deferral Confirmations are issued and completed in accord to the legislated requirements
		Automated MLTT land registration transactions	100% of MLTT Notices of Assessments and Deferral Confirmations are issued and completed in accordance with legislated requirements	100% of MLTT Notices of Assessments and Deferral Confirmations are issued and completed in accordance with legislated requirements
	Payment Processing and Collection		As a minimum 90% of all cheque payments received are processed within 3 days from date payment is received or on the date of the cheque for future dated payments (post dated cheques).	As a minimum 90% of all cheque payments received are processed within 3 days from date payment is received or on the date of the cheque for future dated payments (post dated cheques).
	Refund Processing	Refunds due to Over-Payments	To issue credit letters to property owner requesting required information and issue refunds within one year, over 90% of the time. Tax credit balances of \$500 or less without an ownership change are transferred to the next billing.	To issue credit letters to property owner requesting required information and issue refunds within one year, over 90% of the time. Tax credit balances of \$500 or less without an ownership change are transferred to the next billing.
		Refunds due to Appeals and Rebates	Over 90% of all refunds as a result of the processing of assessment appeals and rebate are processed within 120 days.	Over 90% of all refunds as a result of the processing of assessment appeals and rebate are processed within 120 days.
	Revenue Accounting	Returned Cheques Processing	95% of Returned Payments received by Revenue Services were processed within 10 business days.	95% of Returned Payments received by Revenue Services were processed within 10 business days.
		Account Analysis / Reconciliation	95% of the monthly reconciliation and Statements were produced in the following month.	95% of the monthly reconciliation and Statements were produced in the following month.
Tax, Utility & Parking Ticket Client Services	Revenue Services Contact Centre	Customer Enquiry - Telephone	It is estimated that 40% of calls are answered with average wait time of 5 minutes;	It is estimated that 40% of calls are answered with average wait time of 5 minutes;

## Service Types and Service Levels

Service	Activity	Type	2012 Service Levels	2013 Service Levels	
		Customer Enquiry - Correspondence	All letters, faxes and e-mails are prepared and issued consistent with relevant legislation and by-laws.	All letters, faxes and e-mails are prepared and issued consistent with relevant legislation and by-laws.	
		Revenue Services Counter Operations	All customers are served, with 100% completion of customer transactions, with average wait times of less than 10 minutes for tax/utility transactions, and 15 minute wait times for parking ticket transactions.	All customers are served, with 100% completion of customer transactions, with average wait times of less than 10 minutes for tax/utility transactions, and 15 minute wait times for parking ticket transactions.	
		Tax/ Utility Account Administration	Tax certificate	Service Standards vary during the year. During peak period between May and September service standard is between 8 to 10 days, while non peak period service standard is between 5 to 7 days.	Service Standards vary during the year. During peak period between May and September service standard is between 8 to 10 days, while non peak period service standard is between 5 to 7 days.
			Utility Certificate	Service standards are met within 3 to 5 day timeframe, providing that all required information is received.	Service standards are met within 3 to 5 day timeframe, providing that all required information is received.
			Ownership Update	Service standards are met within 7 to 14 day timeframe, providing that all required documentation is received.	Service standards are met within 7 to 14 day timeframe, providing that all required documentation is received.
			Designate/Agent Mailing Request	Service standards are met within 7 to 14 day timeframe, providing that all required documentation is received.	Service standards are met within 7 to 14 day timeframe, providing that all required documentation is received.
			Pre-authorized Tax Payment	All PTP applications are processed within a 10 - 14 day timeframe.	All PTP applications are processed within a 10 - 14 day timeframe.
			Pre-authorized Utility Payment	All PUP applications are processed within a 3 - 5 day window	All PUP applications are processed within a 3 - 5 day window
			Payment Programs- Mortgages Company	All mortgage updates are processed within a 5 - 7 day window	All mortgage updates are processed within a 5 - 7 day window
			Mortgage and PILT payment	All payments are processed within a 3 - 5 day window	All payments are processed within a 3 - 5 day window
Utility Billing	Meter Reading Operations		Meter Reading	Read 75% of meters (25% are outcalls ie: no answer at door)	Read 75% of meters (25% are outcalls ie: no answer at door)
		Meter investigations	Complete all service orders	Complete all service orders	
	Solid Waste Billings		Mailing of all bills within cycle on schedule	Mailing of all bills within cycle on schedule	
	Water Billings	Flat Rate Accounts	To issue 100% of utility flat ratebillings within scheduled cycles (i.e. former Toronto flat rate billings twice per year and former Etobicoke three times per year)	To issue 100% of utility flat ratebillings within scheduled cycles (i.e. former Toronto flat rate billings twice per year and former Etobicoke three times per year)	
		Metered Accounts	25% of all meter readings for metered accounts are estimated readings.	25% of all meter readings for metered accounts are estimated readings.	
		Water Relief Applications	92% of applications processed within first billing cycle	92% of applications processed within first billing cycle	

## 2013 Service Deliverables

The 2013 Operating Budget of \$72.551 million gross provides funding to:

- Finalize the review and potential implementation of a merger of the City's 5 Pre-OMERS Pension Plans with OMERS and/or windup.
- Provide a dedicated payroll team to the FPARS project to develop and implement all technical and business process changes impacting payroll (*e.g.* changes to time and attendance, coding block, data and posting) for full roll-out by January 1, 2014.
- Provide a dedicated team to begin work on the implementation of technical and business process transformation changes to modernize the delivery of payroll services through Employee Self Service/Manager Self Service and roll-out to unionized employees.
- Implement critical state of good repair upgrades to SAP, through the replacement of the existing custom time entry program with SAP standard Cross Application Time Sheet (CATS) system, to ensure the ongoing sustainable and accountable running of payroll.
- Provide a dedicated team to begin implementation of an enterprise-wide scheduling and time & attendance solution to allow for managing resources, schedules and time and attendance to be integrated with SAP and rolled out to Parks, Forestry & Recreation (PF&R) and Emergency Medical Services (EMS).
- Working with external actuaries, prepare a full non-pension, benefits valuation report and include a full experience study with respect to City trends for retirement, termination and benefits experience rates.
- Implement changes arising from the program / service efficiency review of Pension, Payroll and Employee Benefits programs and services.
- Continue to provide purchasing services at best value in support of public programs and service delivery through the application of open, fair, equitable and accessible procurement processes and practices.
- Continue to enhance the City's purchasing process by the continued investigation of e-procurement opportunities and implement solutions resulting from the planning and scoping initiative.
- Participate in the Shared Services Study as identified in the 2011 KPMG Core Service Review to consider consolidating purchasing with ABC's to obtain greater purchasing power. PMMD to assess the potential for providing a shared service delivery across City divisions and agencies for common services and functions, with the objective of reducing costs, increasing service efficiency and effectiveness, and improving customer service.
- Continue to provide materials management and warehousing services in support of public programs and service delivery.
- Continue to support the City's Pandemic Procurement Initiative.
- Implement a plan and budget, in conjunction with Facilities, for the building renovations and repairs at the 799 Islington Avenue warehouse location in preparation for the relocation of Materials Management & Stores Units, in 2014.

- Implement any recommendations resulting from the Auditor General's Storage Warehouse Optimization audit to be conducted in 2012.
- Provide financial reporting, control and advisory services that add value and ensure compliance with accounting standards, relevant legislation and Council policies.
- Process financial transactions accurately and on a timely basis to ensure that the City's accounts payable are supported and paid on time; accounts receivable are billed and collected to minimize bad debts; and banking / deposit services are provided and reconciled on a timely basis.
- Support the sustainment, improvement and protection of the integrity of the City's financial and payroll system (SAP), including testing, training, user support, and system upgrades.
- Support and participate in the FPARS project.
- Manage sales tax compliance and reporting, provide advice and support to Divisions on sales tax matters, and file monthly sales tax returns for rebates and recoveries.
- Bill, collect and administer property tax and utility (water and solid waste) accounts in accordance with legislation and Council policies, including processing of assessment and tax appeals, property assessment review and initiation of assessment appeals, administration of tax and water relief, rebate and refund programs.
- Administer and process parking ticket revenues, Municipal Land Transfer Tax and other revenues in compliance with legislative requirements and Council policies.
- Improve and enhance customer service delivery in all service areas, including call centre and counter operations, and other customer- facing operations to better meet call demand and the development of additional self-serve options via electronic service delivery. Introduce electronic billings for property taxes using Canada Post's *E-post*<sup>™</sup> service.
- In partnership with Toronto Water, continue the implementation of the City's Water Meter Replacement and Automated Meter Reading Program.

## PART III: BASE BUDGET

2013 Base Budget  
(In \$000s)

(In \$000s)	2012 Approved Budget	2013 Base	Change 2013 Base vs. 2012 Appvd. Budget		FY Incremental Outlook	
			2014	2015		
	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	73,695.5	72,431.4	(1,264.1)	(1.7)	(1,633.2)	509.1
<b>REVENUE</b>	44,543.4	43,276.5	(1,266.9)	(2.8)	(2,706.0)	(615.2)
<b>NET EXP.</b>	29,152.1	29,154.9	2.8	0.0	1,072.8	1,124.3
<b>Approved Positions</b>	770.0	737.0	(33.0)	(4.3)	(12.0)	(18.0)

## 2013 Base Budget

The 2013 Base Budget of \$72.431 million gross and \$29.155 million net is \$0.003 million or 0% over the 2012 Budget of \$29.152 million net. The 2013 Base Budget provides \$0.078 million in funding for base budget increases, representing an increase of 0.3% over the 2012 Budget, offset by \$0.075 million net in service budget reductions bringing the Programs' base budget to \$0.000 million net or 0.0% over the budget target of a 0% increase.

The budget reduction of \$0.075 million reflects increased revenue from volume rebates earned.

- The Program's approved staff complement will decrease by 33 from 770 to 737 positions as highlighted in the table below:

2013 Staff Complement  
Base Budget Summary

Changes	Staff Complement
<b>2012 Approved Complement</b>	770.0
- 2012 In-year Adjustments	
<b>2012 Approved Staff Complement</b>	<b>770.0</b>
<b>2013 Staff Complement Changes</b>	
- 2013 Temporary Complement - Capital Project Delivery	(3.0)
- 2013 Operating Impacts of Completed Capital Projects	1.0
- 2013 Transfer of Meter Reading Function to Toronto Water	(31.0)
- 2013 Service Changes	
<b>Total 2013 Complement</b>	<b>737.0</b>

- One temporary capital position is required to support PMMD's business processes in SAP as a result of the eProcurement project implementation.

- One new permanent position is added in Accounting Services to support and maintain the service view of the City's financial and operational performance introduced by FPARS.
- The 2013 Base Budget for the Office of the Treasurer includes the deletion of 4 temporary capital positions that are no longer required in Accounting Services for various capital project as well completion of the Pension, Payroll and Employee Benefits program review.
- Transfer of 31 water meter reading staff to Toronto Water.

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

Description	2013 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
<b>Base Changes:</b>								
<b>Base Expenditure Changes</b>								
<b>Sub-Total Service Efficiencies</b>								
<b>Revenue Changes</b>								
Procurement Revenue			(75.0)	(0.3)				
<b>Sub-Total Revenue Changes</b>			(75.0)	(0.3)				
<b>Total Service Changes</b>			(75.0)	(0.3)				

### 2013 Service Changes

The 2013 service changes consist of one revenue change of \$0.075 million net representing a 0.3% decrease from the 2012 Budget, which offsets the Program's incremental base budget pressures of \$0.078 million or a 0.0% increase, bringing the 2013 Base Budget to \$0.003 million or 0.00% over the 2012 Budget.

In addition, a new user fee see Page 24) will generate increased revenue of \$0.029 million net that will bring the Program's 2013 Operating Budget to \$29.126 million net or \$0.026 million and 0.1% below the 2012 Operating Budget.

#### Revenue Changes: (increased revenue of \$0.075 million)

##### *Procurement Revenue*

- Establishing a budget to reflect volume rebates earned will increase revenues by \$0.075 million in 2013. Currently, Purchasing and Materials Management collects revenue as a result of a program that was initiated in 2008 where the City receives a percentage rebate based on the total volume of purchases on certain contracts. The volume rebate is included as part of the call documents where bidders are invited to include a percentage of sales volume as a rebate to the city as part of their bid. The volume rebate is only included in calls where the supplier is expected to be a distributor of various manufacturers' goods/parts.



**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	
<b>Known Impacts</b>											
Progression Pay for Non-Union Staff	84.3		84.3	0.29		63.9		63.9	0.21		0.51
Step Increases	96.3		96.3	0.33		67.3		67.3	0.22		0.56
Cost of Living Increase for Union Staff	751.2		751.2	2.58		1,002.1		1,002.1	3.32		6.01
Completion of eProcurement Initiative	(61.6)	(61.6)	0.0	0.00		(61.6)	(61.6)	0.0	0.00	(1)	0.00
Completion of FPARS project	(2,653.4)	(2,653.4)	0.0	0.00	(13)	(562.6)	(562.6)	0.0	0.00	(17)	0.00
User Fee Inflationary Increase		9.0	(9.0)	(0.03)			9.0	(9.0)	(0.03)		(0.06)
Operating Impact from Capital Project	150.0		150.0	0.51	1						
<b>Sub-Total Known Impacts</b>	<b>(1,633.2)</b>	<b>(2,706.0)</b>	<b>1,072.8</b>	<b>3.68</b>	<b>(12)</b>	<b>509.1</b>	<b>(615.2)</b>	<b>1,124.3</b>	<b>3.72</b>	<b>(18)</b>	<b>7.54</b>
<b>Anticipated Impacts</b>											
<b>Sub-Total - Anticipated Additional Impacts</b>											
<b>Total Incremental Impacts</b>	<b>(1,633.2)</b>	<b>(2,706.0)</b>	<b>1,072.8</b>	<b>3.68</b>	<b>(12)</b>	<b>509.1</b>	<b>(615.2)</b>	<b>1,124.3</b>	<b>3.72</b>	<b>(18)</b>	<b>7.54</b>

Approval of the 2013 Base Budget for the Office of the Treasurer will result in a 2014 incremental cost increase of \$1.073 million and a 2015 incremental cost increase of \$1.124 million to maintain 2013 service levels.

Future year incremental costs are primarily attributable to the following:

*Known Impacts for 2014*

- Progression pay increases for non-union staff of \$0.085 million gross and net will be required.
- Step increases for unionized staff of \$0.096 million gross and net based on the negotiated settlement will be required in 2014.
- Cost of living increases for unionized staff of \$0.751 million gross and net based on the negotiated settlement have been included.
- Completion of the eProcurement Initiative in PMMD will reduce salaries and benefits by \$0.062 million recovered from capital for a net \$0.0 million impact.
- The deletion of 13 temporary capital positions in the FPARS project to reflect the final phase of the FPARS –PBF implementation project requirements will reduce salaries and benefits by \$2.653 million recovered from capital for a net \$0.0 million impact.
- A user fee inflationary increase of \$0.009 million has been included.
- There is an operating impact of capital of \$0.120 million for 1 permanent staff to sustain the FPARS project and \$0.030 million for hardware/software support for eProcurement initiative.

*Known Impacts for 2015*

- Progression pay increases for non-union staff of \$0.064 million gross and net has been identified.
- Step increases for unionized staff of \$0.067 million gross and net based on collective agreement will be required.

- Cost of living increases for union staff of \$1.002 million gross and net based on collective agreement will be required.
- The deletion of one temporary capital position upon the completion of PMMD's eProcurement Initiative will reduce salaries and benefits by \$0.062 million recovered from capital for a net \$0.0 million impact.
- The deletion of 18 temporary capital positions throughout the year with the completion of the FPARS project in 2014 will reduce salaries and benefits by \$0.563 million recovered from capital for a net \$0.0 million impact.
- User fee inflationary increase of \$0.009 million will be realized.

## PART IV: NEW/ENHANCED SERVICE PRIORITY ACTIONS

**2013 New/Enhanced Service Priority Actions  
(In \$000s)**

Description	2013			Net Incremental Impact			
	Gross Expense	Net Expenditures	New Positions	2014		2015	
				Net Expenditures	# Positions	Net Expenditures	# Positions
<b>Enhanced Service Priorities</b>							
<b>Sub-Total - Enhanced Service Priorities</b>							
<b>New Service Priority Actions</b>							
- New Fees							
New User Fee for Credit Balance Status		(29.2)		(5.8)			
- New Services							
Implementation of CATS Capital Project	120.0		2.0		12.0		7.0
<b>Sub-Total New Service Priorities</b>	<b>120.0</b>	<b>(29.2)</b>	<b>2.0</b>	<b>(5.8)</b>	<b>12.0</b>		<b>7.0</b>
<b>Total New / Enhanced Service Priorities</b>	<b>120.0</b>	<b>(29.2)</b>	<b>2.0</b>	<b>(5.8)</b>	<b>12.0</b>		<b>7.0</b>

## 2013 New / Enhanced Service Priority Actions

### New Fees

#### *New User Fee for Credit Balance Status Request*

- Effective March 1, 2013, a new user fee of \$35 apply when a professional representative acting on behalf of a taxpayer requests a refund/transfer of credit balance status. Additional annual revenues of \$0.035 million will be generated from this new fee for refund-transfer credit balance status requests. In 2013, revenues of \$0.029 million will be generated with another \$0.006 million in 2014.
- Other municipalities charge fees for similar activities which are applied to all taxpayers/professionals. The City of Ottawa and the Town of Richmond Hill both apply fees of \$31.00 and \$30.00, to confirm a credit and then take action to refund or re-apply credits. The City of Mississauga charges \$20.00 to confirm refund cheque/transfer information; the City of Markham charges \$16.50 per tax year to confirm an account status credits; and the City of London charges \$28.00 per tax year for a tax status with transactions and \$18 per tax year without transactions.

### New Services

#### *Implementation of CATS Capital Project*

- Two new temporary resources are required during 2013 to implement critical state of good repair upgrades to SAP, through the replacement of the existing custom time entry program

with the SAP standard Cross Application Time Sheet (CATS) system, to ensure the ongoing sustainable and accountable running of payroll. In 2013, salaries and benefits will be increased by \$0.120 million and recovered from capital for a net \$0.0 million impact. An additional 12 resources with various skill sets will be required throughout 2014 increasing salaries and benefits by \$0.740 million and another 7 resources will be required in 2015 increasing salaries and benefits by \$2.230 million recovered from capital for a net \$0.0 million impact.

**2013 User Fee Changes**

Appendix 6(i) includes a list of user fees to be transferred from Legal Services to Office of the Treasurer-Revenue Services.

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, there is one new user fee to reflect cost recovery from professional representative acting on behalf of the taxpayer requesting a refund transfer credit balance status. This fee is outlined in Appendix 6 (iv).

## PART V: ISSUES FOR DISCUSSION

**2013 and Future Year Issues****2013 Issues****Core Service Review and Efficiency Study Implementation Progress – Status Update***Core Service Review*

- On September 26 and 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 the Office of the Treasurer and service levels, namely:

1) *Continue to pursue outsourcing options for non-OMERS pension plans.*

**Status:** Report to be provided in 2013

2) *Consider reducing number of pay runs per month from 22.*

3) *Consider recovering non-OMERS pension administration costs from pension plans.*

**Status:** Further review is required as these are dependent on external decision.

4) *Consider strategic sourcing of payment processing.*

5) *Evaluate strategic sourcing of billing with Toronto Hydro.*

**Status:** Division head is currently reviewing options.

*Efficiency Study Update*

- A City-wide Counter Service Review Efficiency Study has not been finalized as discussion is continuing to determine options for public self-serve service including a City-wide counter service strategy and the installation of self-serve kiosks.

## Appendix 1

### 2012 Performance

#### 2012 Key Accomplishments

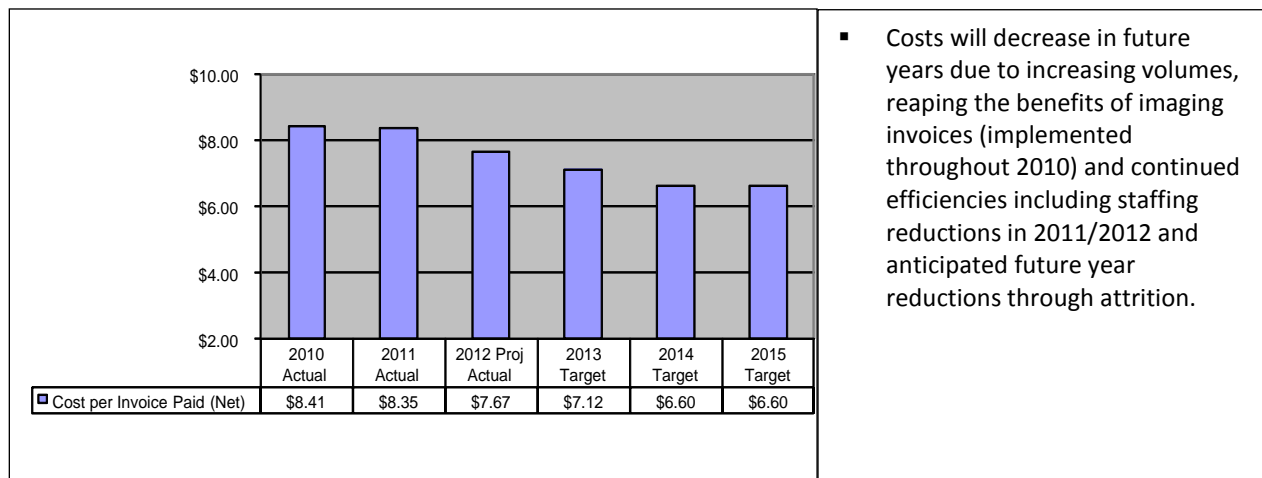
In 2012, the Office the Treasurer achieved the following results:

- ✓ Implemented electronic pay advices and T4s using Employee Self Serve (ESS) for non-union employees and Elected Officials.
- ✓ Resolved the Employer Compliance Audit through settlement with the CRA, where the CRA agreed to waive the 2008 and 2009 tax years. Completed the Employee Reimbursement Program for the 2010 tax year reassessments.
- ✓ Calculated, reported and presented all monetary costs and savings during negotiations with TCEU Local 416 and CUPE Local 79. Negotiated changes to the Benefits Plans resulting in approximately \$6 million in savings to the active benefit plans and over \$50 million in reduction to post retirement liabilities.
- ✓ Implemented all provisions of the new collective agreements for TCEU Local 416 and CUPE Local 79 including changes to Illness & Injury Plans and Salaries.
- ✓ Developed, reported and received approval to change the benefit plans for non-union employees, accountability officers and members of council, resulting in a savings of \$1 million.
- ✓ Expanded PMMD website services to include the posting of Awards for Competitive Calls which allows vendors to view information on awarded Calls.
- ✓ Commenced a Toronto Water (TW) District Operations pilot project on May 28, 2012 to consolidate four TW warehouses to a central warehouse operation.
- ✓ Maintained and identified additional opportunities for the Volume Rebate Program which was initiated in 2008. This program provides the City with revenues based on a percentage on the total volume of purchases on calls where the supplier is expected to be a distributor of various manufacturers goods/parts. The 2011 actuals at \$90,140 compared to 2012 year-to-date actuals at \$146,067 have increased by 62% or \$55,900.00.
- ✓ Captured approximately \$1 million in vendor discounts (\$8 million since 2004).
- ✓ Maintained a 91% payment cycle time for vendor invoices within 60 days; 78% within 30 days (2011: 60 days - 89%, 30 days - 74%).
- ✓ Received the prestigious GFOA Award for Financial Reporting for the fifth year in a row for the City's Annual Financial Report for year ended December 31, 2010.
- ✓ Continued implementation of Toronto's Water Meter Program in partnership with Toronto Water, with approximately 6,000 new large water meters and 125,000 small meters expected to be installed by December 2012.

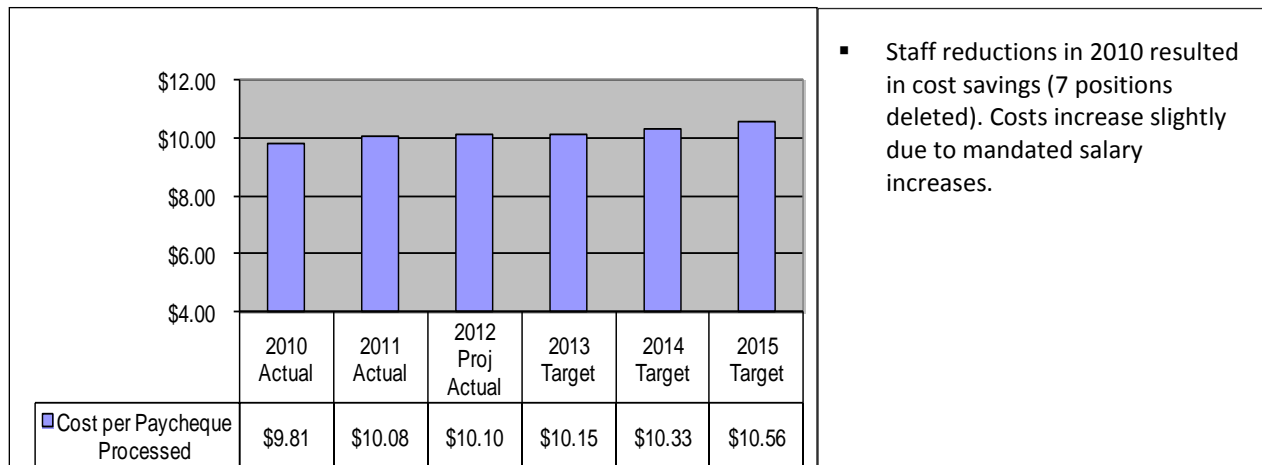
- ✓ Implemented programming changes to Revenue’s tax billing system and undertook a public notification campaign to build a subscription base for E-Post electronic bill delivery service for property tax bills which will commence for Interim 2013 billing.
- ✓ Developed policies and criteria for amendments to the water billing by-law to provide authority to adjust water billings to address fairness considerations identified by the Ombudsman, and further amendments to improve the collections process by apportioning unpaid water charges to individual condominium units.
- ✓ Designed and implemented new functionality as part of Revenue Services’ Customer Service Enhancement Strategy. These include tax and utility billing systems to record/report first call resolutions statistics, and piloted new telephone menu options, including ability for customers to leave a voice-mail message when calling Revenue’s Tax/Utility Call Centre.

**2012 Performance**

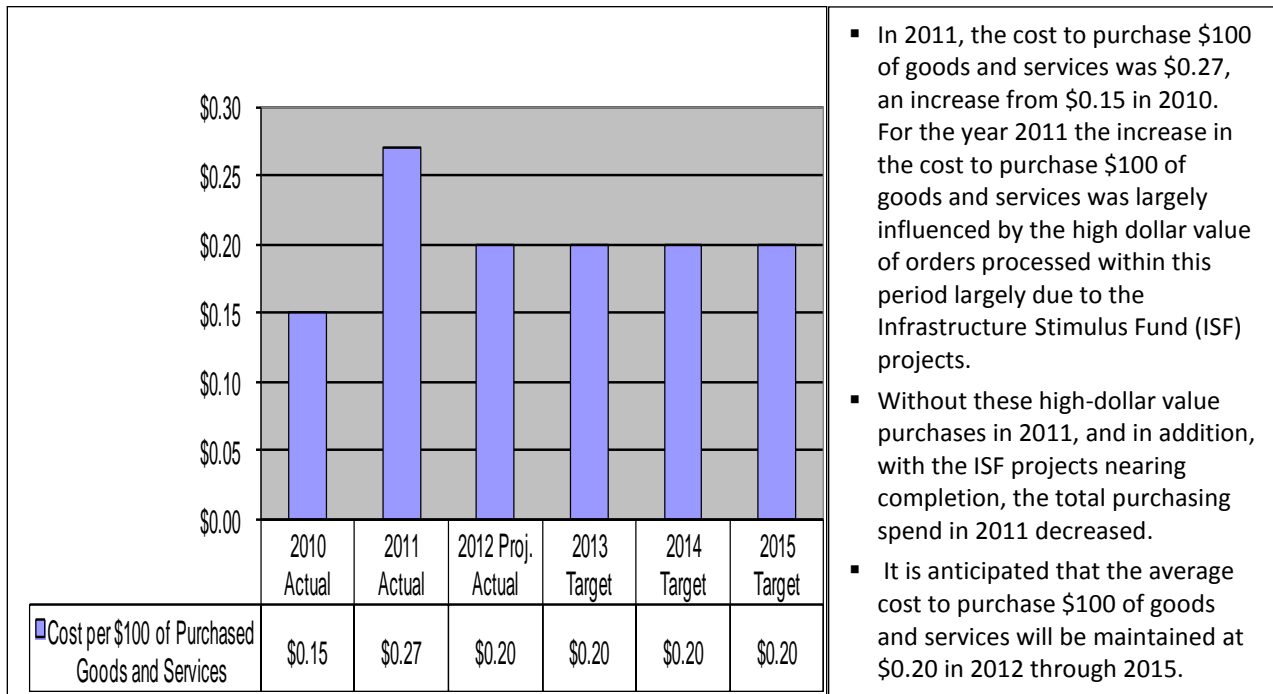
Efficiency Measure – Cost per Invoice Paid (\$) (Net)



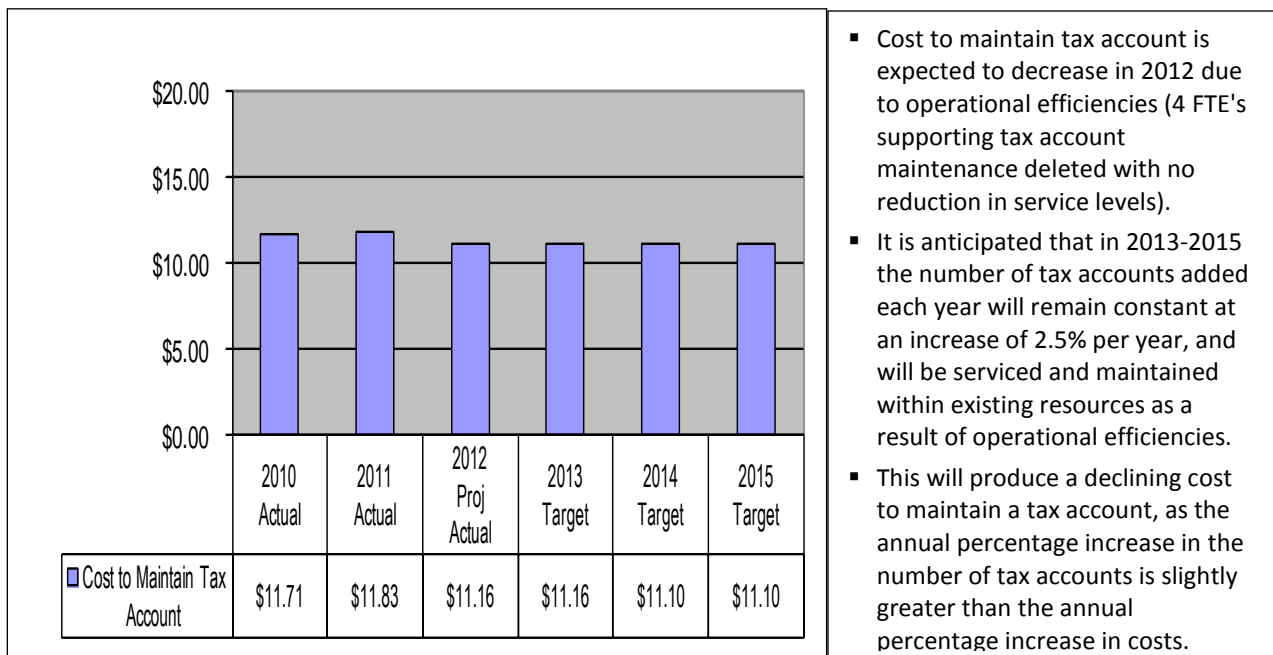
Efficiency Measure – Cost per pay cheque processed (\$)



Efficiency Measure – Cost per \$100 of purchased goods and services (\$)

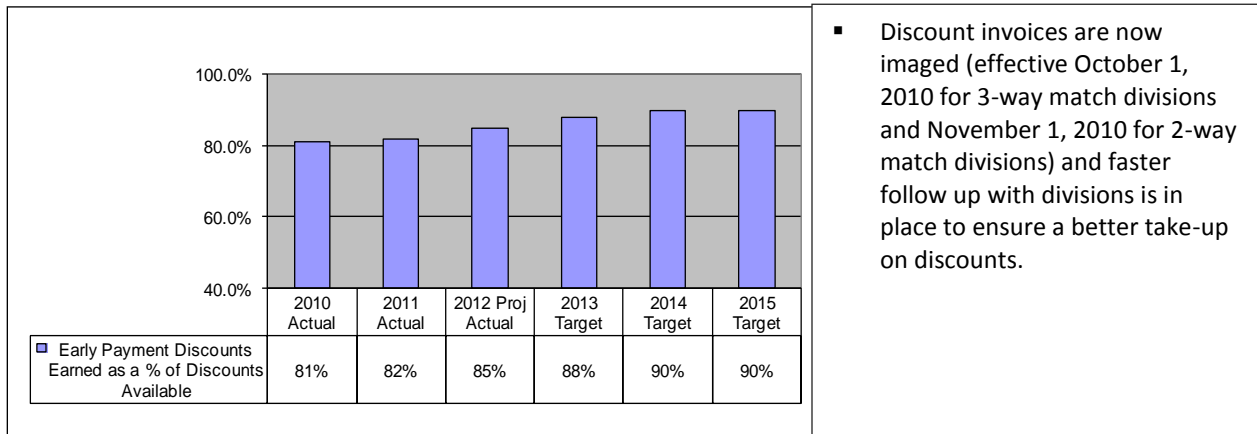


Efficiency Measure – Cost to maintain Tax Account (\$)



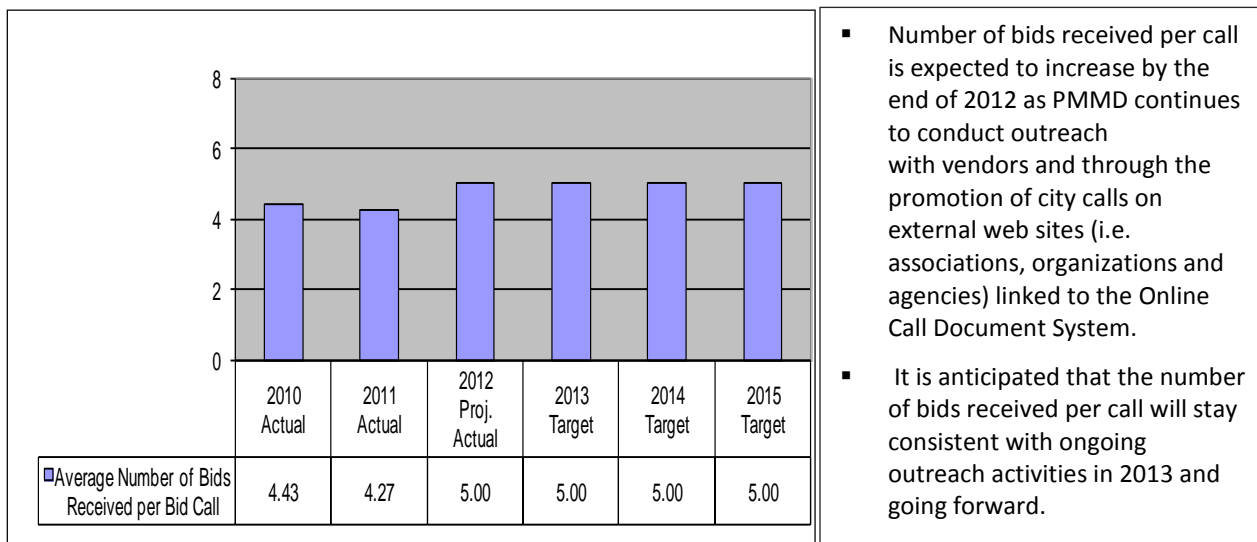


Effectiveness Measures – Early payment discounts earned as a % of discounts available



- Discount invoices are now imaged (effective October 1, 2010 for 3-way match divisions and November 1, 2010 for 2-way match divisions) and faster follow up with divisions is in place to ensure a better take-up on discounts.

Outcome Measures - Average Number of Bids Received



- Number of bids received per call is expected to increase by the end of 2012 as PMMD continues to conduct outreach with vendors and through the promotion of city calls on external web sites (i.e. associations, organizations and agencies) linked to the Online Call Document System.
- It is anticipated that the number of bids received per call will stay consistent with ongoing outreach activities in 2013 and going forward.

**2012 Budget Variance Analysis****2012 Budget Variance Review****(In \$000s)**

<b>(In \$000s)</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2012</b>	<b>2012 Approved Budget vs Projected Actual Variance</b>	
	<b>Actuals</b>	<b>Actuals</b>	<b>Approved Budget</b>	<b>Projected Actuals*</b>	<b>\$</b>	<b>%</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>%</b>
<b>Gross Expenditures</b>	66,654.3	66,885.4	73,695.5	68,587.9	(5,107.6)	(6.9)
<b>Revenues</b>	41,114.9	40,484.6	44,543.4	41,151.2	(3,392.2)	(7.6)
<b>Net Expenditures</b>	25,539.4	26,400.8	29,152.1	27,436.7	(1,715.4)	(5.9)
<b>Approved Positions</b>	707.0	687.0	770.0	716.0	(54.0)	(7.0)

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

**2012 Experience**

- The Office of the Treasurer's year-end favourable variance is projected to be \$1.716 million or 5.9% below the 2012 Operating Budget of \$29.152 million net.
- The projected favourable variance of \$5.108 million gross includes \$4.829 million in salary savings arising from deferred hiring for capital (FPARS and eProcurement) positions pending the completion of the blueprinting phase for FPARS (\$1.4 million), delay in the staffing for the Utility Billing, MLTT and Pandemic Programs (\$1.6 million) and delays in filling vacant operational positions (\$1.8 million). Non-salary expenses are projected to be under-spent by \$0.300 million. This is mainly due to reduced operational requirements for Pandemic Influenza and the MLTT initiative
- The \$3.392 million in projected unrealized revenues is mainly due to reduced capital recoveries from unfilled positions at \$1.381 million, under-achieved inter-divisional recoveries mainly for Utility Billing, MLTT and Pandemic Program of \$1.785 million, and under-achieved user fee revenues of approximately \$0.194 million.

**Impact of 2012 Operating Variance on the 2013 Budget**

- The favourable variance is not expected to carry over to 2013, as the capital positions are anticipated to be filled in early 2013.

## Appendix 2

### 2013 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	Budget	2012 Approved Budget	%	Outlook	Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	55,225.1	55,758.1	61,621.5	56,792.8	60,725.7	(895.8)	(1.5%)	59,802.5	62,541.6
Materials and Supplies	1,177.1	1,126.1	1,342.3	1,136.2	1,333.4	(8.9)	(0.7%)	1,333.4	1,333.4
Equipment	73.3	34.0	110.4	76.7	106.2	(4.2)	(3.8%)	106.2	106.2
Services & Rents	6,207.7	5,876.4	6,833.6	6,442.9	6,912.2	78.6	1.2%	6,942.2	6,942.2
Contributions to Capital	500.0								
Contributions to Reserve/Res Funds	284.7	287.3	288.5	288.5	113.6	(174.9)	(60.6%)	113.6	113.6
Other Expenditures	1,655.7	1,897.2	1,340.6	1,854.0	1,340.6	0.0	0.0%	1,340.6	1,340.6
Interdivisional Charges	1,530.7	1,906.3	2,158.6	1,996.8	2,019.7	(138.9)	(6.4%)	2,019.7	2,019.7
<b>TOTAL GROSS EXPENDITURES</b>	<b>66,654.3</b>	<b>66,885.4</b>	<b>73,695.5</b>	<b>68,587.9</b>	<b>72,551.4</b>	<b>(1,144.1)</b>	<b>(1.6%)</b>	<b>71,658.2</b>	<b>74,397.3</b>
Interdivisional Recoveries	27,354.4	27,391.6	26,782.2	24,997.5	24,459.5	(2,322.7)	(8.7%)	24,459.5	24,459.5
Provincial Subsidies									
Federal Subsidies									
Other Subsidies									
User Fees & Donations	9,103.2	9,276.3	10,232.1	10,038.0	10,549.5	317.4	3.1%	10,564.3	10,573.3
Transfers from Capital Fund	1,353.9	245.0	3,144.3	1,763.6	3,963.2	818.9	26.0%	1,988.2	3,594.0
Contribution from Reserve Funds	206.6	439.1	1,057.1	927.4	1,050.8	(6.3)	(0.6%)	1,050.8	1,050.8
Contribution from Reserve			326.6	326.6	326.6	0.0	0.0%	326.6	326.6
Sundry Revenues	3,096.8	3,132.6	3,001.1	3,098.1	3,076.1	75.0	2.5%	3,076.1	3,076.1
<b>TOTAL REVENUE</b>	<b>41,114.9</b>	<b>40,484.6</b>	<b>44,543.4</b>	<b>41,151.2</b>	<b>43,425.7</b>	<b>(1,117.7)</b>	<b>(2.5%)</b>	<b>41,465.5</b>	<b>43,080.3</b>
<b>TOTAL NET EXPENDITURES</b>	<b>25,539.4</b>	<b>26,400.8</b>	<b>29,152.1</b>	<b>27,436.7</b>	<b>29,125.7</b>	<b>(26.4)</b>	<b>(0.1%)</b>	<b>30,192.7</b>	<b>31,317.0</b>
<b>APPROVED POSITIONS</b>	<b>707.0</b>	<b>687.0</b>	<b>770.0</b>	<b>716.0</b>	<b>739.0</b>	<b>(31.0)</b>	<b>(4.0%)</b>	<b>741.0</b>	<b>744.0</b>

### 2013 Key Cost Drivers

*Salaries and Benefits* is the largest expenditure category and accounts for 83.7% of the Program's gross expenditures, followed by *Services & Rents* at 9.5%.

- The 2013 budget for *Salaries and Benefits* of \$60.726 million is \$0.896 million or 1.5% lower than the 2012 Operating Budget.
  - In 2013, the Program will transfer 31 Water Meter Reading Staff positions from Revenue Services to the Water Meter Program in Toronto Water for a reduction in salaries and benefits of \$2.270 million; in addition 4 temporary capital positions will be deleted that are no longer required in Accounting Services for the SAP Archiving and Upgrade Capital project as well completion of the Pension, Payroll and Employee Benefits program review, thus lowering its salaries and benefits budget by approximately \$0.384 million.
  - These measures will partially offset pressures arising from major cost drivers such as an increase for annualization of temporary capital positions in the FPARS and

eProcurement projects (\$1.076 million) with the addition of one temporary position in Accounting Services for the sustainment of FPARS (\$0.120 million); the addition of 2 temporary capital positions to assist with the new CATS capital project (\$0.120 million) and fringe benefit changes, cost of living increases, progression pay and step increases for eligible non-union and union positions (\$0.443 million).

- The 2013 budget for Services and Rents of \$6.912 million is \$0.078 million or 1.2% higher than the 2012 Operating Budget.
  - This is mainly attributable to an increase of \$0.184 million for inflationary increases partially offset by \$0.106 million for the transfer of the water meter reading staff to Toronto Water.
- The 2013 budget for *Interdivisional Recoveries* of \$24.459 million or 56.5% of the Program's operating revenues reflects a decrease of \$2.323 million. This includes \$2.588 million in reduced recoveries given the transfer of the water metering function and increase in recoveries for salaries and other non-salary expenses totaling \$0.265 million.
- The 2013 budget for *User Fees and Donations* of \$10.549 million or 24.3% of the Program's operating revenues reflects an increase of \$0.317 million. This includes the annualization of revenues generated from 2012 user fees approved by City Council in 2011 and inflationary increases totalling \$0.288 million and one new 2013 user fee of \$0.029 million.
- The 2013 budget for *Transfers from Capital Fund* of \$3.963 million or 9.1% of the Program's Operating Budget reflects an increase of \$0.819 million, which is directly related to the increase of \$1.076 million from the annualized cost of temporary capital positions for the second wave of recruitment for FPARs and the eProcurement capital projects and an increase of \$0.120 million for two new resources for the CATS capital project. These are reduced by \$0.384 million for the deletion of 4 temporary capital positions as a result of the completion of Accounting Services capital projects.
- Approval of the 2013 Operating Budget for the Office of the Treasurer reflects the deletion of 4 temporary capital positions, the transfer of 21 permanent and 10 temporary water meter reading positions, increase of one permanent position to sustain the FPARS capital project and one temporary capital position for the eProcurement project. The total staff complement will decrease from 770 to 737.

The 2013 Base Budget provides funding for the following:

#### *Prior Year Impacts*

- One additional staff for \$0.120 million to sustain the FPARS capital project that will require additional management of the new service view in SAP.
- Annualization of temporary capital positions with a cost of \$0.664 million, which is recovered from capital.
- Annualization of 2012 Council Approved new user fees and inflationary increases of 2013 user fees will increase revenues by \$0.235 million.

*Economic Factors*

- COLA, step and progression pay increments coupled with salary adjustments and fringe benefits resulted a net increase of \$0.348 million.
- Non-labour economic factors adjustments will increase costs by \$0.078 million.

*Other Base Changes*

- Increase of \$0.050 million in existing user fees based on services provided for the sale of land tax arrears which is reduced by \$0.025 million for Legal Services costs to execute this activity.
- Transfer of 21 permanent and 10 temporary meter reading positions to Toronto Water reducing gross expenditures and interdivisional recoveries by \$2.588 million for a net zero impact.
- Removal of \$0.089 million in contracted services payable to Teranet for the Municipal Land Transfer Tax.

*Revenue Changes*

- Budgeting for procurement revenues based on volume rebates earned will increase revenues by \$0.075 million in 2013. Currently, Purchasing and Materials Management collects revenue as a result of a program that was initiated in 2008 where the City receives a percent rebate based on the total volume of purchases on certain contracts.

**Appendix 3**  
**Summary of 2013 Service Changes**



## 2013 Operating Budget - Approved Service Change Summary of Council (CN) Approved

TYPE	PRIORITY	INTERNAL FOCUSED SERVICES Office of the Treasurer	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		
<b>2013 Council Approved Base Budget Before Service Change:</b>			72,431.4	43,201.5	29,229.9	737.0	1,051.8	1,133.3
Z2	1	<b>Procurement Revenue</b>	0.0	75.0	(75.0)	0.0	0.0	0.0
<small>(TR-Z002)</small> <b>Service / Activity:</b> Purchasing & Materials Management / N/A								
<b>Description:</b>								
A revenue budget will be established to reflect actual experience. Currently Purchasing and Materials Management collects a % rebate based on certain contracts. Annual recoveries are estimated at \$0.075 million,								
The volume rebate is included as part of the call document and bidders are invited to include a percentage of sales volume rebate as part of their bid. This is only included in calls where the supplier is expected to be a distributor of various manufacturers goods/parts. The volume rebate is not included in calls where the City will be dealing with the original equipment manufacturers or service contracts.								
<b>Service Level Change/Efficiency:</b>								
No change to service level.								
<b>ADMIN:</b> Recommended			0.0	75.0	(75.0)	0.0	0.0	0.0
<b>BC:</b> Confirmed ADMIN recommendation			0.0	0.0	0.0	0.0	0.0	0.0
<b>EC:</b> Confirmed BC recommendation			0.0	0.0	0.0	0.0	0.0	0.0
<b>CN:</b> Approved EC recommendation			0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Council Approved:</b>			0.0	75.0	(75.0)	0.0	0.0	0.0
<b>Summary:</b>								
<b>Total ADMIN Recommended Service Level Reductions:</b>			0.0	75.0	(75.0)	0.0	0.0	0.0
<b>Total Budget Committee Recommended Service Level Reductions Changes:</b>			0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Executive Committee Recommended Service Level Reducitons Changes:</b>			0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Council Recommended Service Level Reductions Changes:</b>			0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Council Approved Service Level Reductions:</b>			0.0	75.0	(75.0)	0.0	0.0	0.0
<b>Total Council Approved Base Budget:</b>			72,431.4	43,276.5	29,154.9	737.0	1,051.8	1,133.3

**Category Legend - Type**

- Z1 - Efficiency Change
- Z2 - Revenue Change
- Z3 - Minor Service Level Change
- Z4 - Major Service Level Change

**Appendix 4**  
**Summary of 2013 New**  
**/Enhanced Service Priority Actions**





## 2013 Operating Budget - Approved New and Enhanced Services Summary of Council (CN) Approved

TYPE	PRIORITY	INTERNAL FOCUSED SERVICES Office of the Treasurer	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		
N6	1	<b>New User Fee for Credit Balance Status Requests</b>	0.0	29.2	(29.2)	0.0	(5.8)	0.0
(TR-N001)		<b>Service / Activity:</b> Revenue Services / N/A						
		<b>Description:</b>						
		Effective March 1, 2013, a new user fee of \$35 will be applied when a professional representative (such as tax consultant, agent, lawyer, paralegal) acting on behalf of a taxpayer, requires a refund-transfer credit balance status (inclusive of an SAP confirmation that the refund/credit balance has been released). Additional revenues of \$0.029 million will be generated in 2013 and the annualized amount of \$0.006 million will be realized in 2014 for annual revenues of \$0.035 million.						
		Other municipalities charge fees for similar activities which are applied to all taxpayers/professionals.						
		The City of Ottawa and the town of Richmond Hill both apply fees of \$31.00 and \$30.00, to confirm a credit and then take action to refund or re-apply credits. City of Mississauga charges \$20.00 to confirm refund cheque/transfer information; the City of Markham charges \$16.50 per tax year to confirm an account status credits and the City of London charges \$28.00 per tax year for a tax status with transactions and \$18 per tax year without transactions.						
		<b>Service Level Change/Efficiency:</b>						
		No change to the service level provided.						
		<b>ADMIN:</b> Recommended	0.0	29.2	(29.2)	0.0	(5.8)	0.0
		<b>BC:</b> Confirmed ADMIN recommendation	0.0	0.0	0.0	0.0	0.0	0.0
		<b>EC:</b> Confirmed BC recommendation	0.0	0.0	0.0	0.0	0.0	0.0
		<b>CN:</b> Approved EC recommendation	0.0	0.0	0.0	0.0	0.0	0.0
		<b>Total Council Approved:</b>	0.0	29.2	(29.2)	0.0	(5.8)	0.0

### Category Legend - Type

- N1 - Enhanced Services - Operating Impact of 2013 Capital
- N2 - Enhanced Services - Service Expansion
- N3 - New Service - Operating Impact of 2013 Capital
- N4 - New Services
- N5 - New Revenues
- N6 - New User Fee Revenue



## 2013 Operating Budget - Approved New and Enhanced Services Summary of Council (CN) Approved

TYPE	PRIORITY	INTERNAL FOCUSED SERVICES Office of the Treasurer	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		
N3	13	<b>Staffing requirements for CATS capital Projects in PPEB</b>	120.0	120.0	0.0	2.0	0.0	0.0
(TR-N002)		<b>Service / Activity:</b> Pension, Payroll & Employee Benefits / N/A						
		<b>Description:</b>						
		The 2013 Capital Budget includes 2 projects for PPEB- CATS that are funded from the IT Efficiency Studies.						
		Two positions starting in July 2013 are required to design this project.						
		Incremental positions are required in 2014 and 2015 to build.						
		<b>Service Level Change/Efficiency:</b>						
		<b>ADMIN:</b>	120.0	120.0	0.0	2.0	0.0	0.0
		<b>BC:</b> Confirmed ADMIN recommendation	0.0	0.0	0.0	0.0	0.0	0.0
		<b>EC:</b> Confirmed BC recommendation	0.0	0.0	0.0	0.0	0.0	0.0
		<b>CN:</b> Approved EC recommendation	0.0	0.0	0.0	0.0	0.0	0.0
		<b>Total Council Approved:</b>	120.0	120.0	0.0	2.0	0.0	0.0
		<b>Summary:</b>						
		<b>Total ADMIN Recommended New / Enhanced:</b>	120.0	149.2	(29.2)	2.0	(5.8)	0.0
		<b>Total Budget Committee Recommended New / Enhanced Changes:</b>	0.0	0.0	0.0	0.0	0.0	0.0
		<b>Total Executive Committee Recommended New / Enhanced Changes:</b>	0.0	0.0	0.0	0.0	0.0	0.0
		<b>Total Council Recommended New / Enhanced Changes:</b>	0.0	0.0	0.0	0.0	0.0	0.0
		<b>Total Council Approved New / Enhanced:</b>	120.0	149.2	(29.2)	2.0	(5.8)	0.0

### Category Legend - Type

- N1 - Enhanced Services - Operating Impact of 2013 Capital
- N2 - Enhanced Services - Service Expansion
- N3 - New Service - Operating Impact of 2013 Capital
- N4 - New Services
- N5 - New Revenues
- N6 - New User Fee Revenue

**Appendix 5**  
**Inflows / Outflows to / from Reserves & Reserve Funds**  
**(In \$000s)**

**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
		\$	\$	\$	\$
<b>Insurance Reserve Fund</b>	XR1010	21,130.4	57.5	57.5	57.5
<b>Vehicle Reserve -PMMD</b>	XQ1204	155.4	51.9	51.9	51.9
<b>Vehicle Reserve - Revenue Services</b>	XQ1600	332.9	4.2	4.2	4.2
<b>Emergency Reserve Fund</b>	XQ1406	11,501.0	(326.6)	(326.6)	(326.6)
<b>Employee Benefits Reserve Fund</b>	XR1002	112,313.0	(1,050.8)	(1,050.8)	(1,050.8)
<b>Total Reserve / Reserve Fund Draws / Contributions</b>			<b>(1,263.8)</b>	<b>(1,263.8)</b>	<b>(1,263.8)</b>

\* Based on 3rd Quarter Variance Report

**Appendix 6 (i, ii, iv)**  
**2013 User Fee Changes**  
**Transfer, Inflation and New**  
**6 (i) Transfer**

Ref #	Activity	User Fee Description	Fee Unit/Basis	2012 Fee	Division Transferred To
21	Solicitor (n/a)	Registration of Tax Arrears Certificate	Fee + Actual costs (i.e. including title search, execution search & registration)	\$750.00 + Actual costs	Revenue Services
22	Solicitor (n/a)	Preparation & Notice of Registration	Per notice + Actual cost (*actual costs refers to actual disbursements)	\$25.00/ notice + Actual costs*	Revenue Services
23	Solicitor (n/a)	Preparation of Statutory Declaration	Per declaration	\$150.00	Revenue Services
24	Solicitor (n/a)	Preparation and Registration of Tax Arrears Cancellation Certificate	Fee + Actual costs	\$150.00 + Actual costs	Revenue Services
25	Solicitor (n/a)	Execution of Extension Agreement	Per agreement	\$500.00	Revenue Services
26	Solicitor (n/a)	Preparation of Final Notice	Per notice + actual costs	\$25.00/ notice + Actual costs	Revenue Services
27	Solicitor (n/a)	Preliminary Observation Report	Per report	\$250.00	Revenue Services
28	Solicitor (n/a)	Preparation of Tender Forms For Public Sale	Per notice	\$25.00	Revenue Services
29	Solicitor (n/a)	Public Tender Application	Due upon pick up	\$25.00	Revenue Services
30	Solicitor (n/a)	Sale by Public Tender	Fee + Actual costs (i.e. advertising)	\$400.00 + Actual costs	Revenue Services
31	Solicitor (n/a)	Preparation of Land Transfer	Fee + Actual costs	\$500.00 + Actual Costs	Revenue Services
32	Civil Litigation (n/a)	Payment into Court and Statement of Facts	Fee + Actual cost	\$275.00 + Actual Costs	Revenue Services
33	Solicitor (n/a)	Charges for Surveys, Advertising, Soil Testing, Preparation and Placement of	Actual costs	variable-(Actual costs)	Revenue Services
34	Solicitor (n/a)	Farm Debt Review Board	Per Review + Actual cost	\$25.00 + Actual costs	Revenue Services
35	Solicitor (n/a)	Registered Mail Costs	Per mail	Variable -(Actual costs)	Revenue Services
36	Solicitor (n/a)	Registration File Folders	Per file folder	Variable -(Actual costs)	Revenue Services

6 (ii) Inflation

Ref #	User Fee Description	Fee Category	Fee Unit/Basis	2012 Fee	Inflationary Adjustment	2013 Fee	2013 Incremental Revenue
	<b>REVENUE SERVICES</b>						
18	New account set-up fee for water/utility accounts	Full Cost Recovery	Per new account	\$60.00	\$61.35	\$61.35	
19	Duplicate utility bill	Full Cost Recovery	Per additional bill	\$16.00	\$16.35	\$16.35	\$9,000
	<b>REVENUE SERVICES - TOTAL</b>						<b>\$9,000</b>

6 (iv) New

Program/Agency (By Activity)	User Fee Description	Fee Category	Fee Unit/Basis	2013 Fee	2013 Incremental Revenue
	<b>Office of the Treasurer - Revenue Services</b>				
Revenue Services	Fee for professional representative acting on behalf of the taxpayer requesting a refund transfer credit balance status	Full Cost Recovery	Per request	\$35.00	\$29,167
<b>Total Revenue - Office of the Treasurer :Revenue Services</b>					<b>\$29,167</b>