

**Proposed 2006
Current Budget
Council Review
Material**



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Corporate Revenues & Expenditures

Proposed 2006 Current Budget
Council Review Material

Corporate Revenues

- Taxation
- Payments in Lieu (PIL) of Taxes
- Penalties & Interest on Taxes
- Interest, Discounts, & Capital Gains
- Reserve Fund Contributions to Current

Corporate Expenses/Tax Support Capital

- Provisions to Reserve Funds
- Capital from Current Funding
- Debt Charges

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CORPORATE REVENUES

As at December 12, 2005

	2005			2006 Proposed Budget			
	PERFORMANCE			2006	2006	2006	%
	2005	2005	2005	PROPOSED	PROPOSED	PROPOSED	CHANGE
	APPROVED	YEAR-END	Y/E VAR.	BASE	PROGRAM	TOTAL	VS 2005
	BUDGET	PROJECTION	(UNFAV)	BUDGET	CHANGES	PLAN	BUDGET
CORPORATE REVENUES							
- Tax Write-Offs (Current Year)	\$ 375,000	\$ 375,000	\$ -	\$ 375,000	\$ -	\$ 375,000	0.0%
- Supplementary Taxes	(1,100,000)	(1,998,758)	898,758	(1,330,000)	-	(1,330,000)	20.9%
- Local Improvements	(128,441)	(119,202)	(9,239)	(54,714)	-	(54,714)	-57.4%
- Payments in Lieu of Taxes	(2,798,000)	(2,877,093)	79,093	(2,798,000)	-	(2,798,000)	0.0%
- Municipal Grants	(65,000)	(65,000)	-	(65,000)	-	(65,000)	0.0%
- Railway Right-of-way (ROW)	(73,700)	(76,057)	2,357	(75,250)	-	(75,250)	2.1%
- Penalties & Interest on Taxes	(1,900,000)	(1,800,000)	(100,000)	(1,900,000)	-	(1,900,000)	0.0%
- Interest & Discounts & Capital Gains	(2,750,000)	(3,756,591)	1,006,591	(3,050,000)	-	(3,050,000)	10.9%
- Reserve Fund Contribution to Current	(1,100,000)	(1,100,000)	-	(750,000)	-	(750,000)	-31.8%
- Other Revenues/Aggregate Resources	(110,700)	(175,449)	64,749	(110,700)	-	(110,700)	0.0%
- Prior Year's Surplus	(250,000)	(250,000)	-	(250,000)	-	(250,000)	100.0%
TOTAL NET REVENUES :	\$ (9,900,841)	\$ (11,843,150)	\$ 1,942,309	\$ (10,008,664)	\$ -	\$ (10,008,664)	1.1%

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-TAXATN

DEPT: CORPORATE REVENUES

COST CENTER GROUP NAME:

Taxation - City

2004 ACTUAL	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
430,354	375,000	375,000	Operating/Minor Capital Equip.	375,000	0.0	0	375,000	0.0
0	0	109,338	Purchased Services	0	0.0	0	0	0.0
0	0	0	Corp. Expenditures/Provisions	0	0.0	0	0	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
430,354	375,000	484,338	TOTAL EXPENDITURES	375,000	0.0	0	375,000	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
-2,014,906	-1,100,000	-2,108,096	General Revenues & Recoveries	-1,330,000	20.9	0	-1,330,000	20.9
-2,014,906	-1,100,000	-2,108,096	TOTAL REVENUES	-1,330,000	20.9	0	-1,330,000	20.9
-1,584,552	-725,000	-1,623,758	NET OPERATING BUDGET	-955,000	31.7	0	-955,000	31.7

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalents - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

Tax Write-Offs

The current year tax write-offs are projected to remain constant.

Supplementary Taxes

The 2006 proposed budget is increased to \$1,330,000 which reflects the 10 yr average revenue. For each of the past 5 years supplementary revenues have been in excess of \$1.0 million with 2003 being the lowest at \$1.1 million. MPAC is committed to providing supplementary assessments on properties in a more timely manner and have established a performance target to assess new residential units within six months of occupancy. As MPAC gets closer to attaining this performance target, the revenues generated will reflect only one year of tax revenues. Staff continue to provide building permit information monthly to MPAC. 2005 estimated actuals reflect the receipt of 5 supplementary runs from MPAC where we traditionally receive 3 or 4.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 1.
- 2.
- 3.
- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-LOCALS

DEPT: CORPORATE REVENUES

COST CENTER GROUP NAME: Local Improvement Charges-City

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
0	0	0	Corp. Expenditures/Provisions	0	0.0	0	0	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
0	0	0	TOTAL EXPENDITURES	0	0.0	0	0	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
-106,762	-128,441	-119,202	General Revenues & Recoveries	-54,714	-57.4	0	-54,714	-57.4
-106,762	-128,441	-119,202	TOTAL REVENUES	-54,714	-57.4	0	-54,714	-57.4
-106,762	-128,441	-119,202	NET OPERATING BUDGET	-54,714	-57.4	0	-54,714	-57.4

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

The 2006 proposed budget reflects the existing balance of local improvements added to the tax accounts. There are no new locals being added in 2006.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP:

BB-PIL

DEPT: **CORPORATE REVENUES**

COST CENTER GROUP NAME: **Payment In Lieu of Taxes-City**

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
0	0	0	Corp. Expenditures/Provisions	0	0.0	0	0	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
0	0	0	TOTAL EXPENDITURES	0	0.0	0	0	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
-2,805,579	-2,798,000	-2,877,093	General Revenues & Recoveries	-2,798,000	0.0	0	-2,798,000	0.0
-2,805,579	-2,798,000	-2,877,093	TOTAL REVENUES	-2,798,000	0.0	0	-2,798,000	0.0
-2,805,579	-2,798,000	-2,877,093	NET OPERATING BUDGET	-2,798,000	0.0	0	-2,798,000	0.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

The 2006 proposed budget for payments in lieu of taxes is flatlined. This assumes generally that PIL properties will increase on average similar to other taxable properties.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-MGRANTS

DEPT: CORPORATE REVENUES

COST CENTER GROUP NAME:

Municipal Grants

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
0	0	0	Corp. Expenditures/Provisions	0	0.0	0	0	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
0	0	0	TOTAL EXPENDITURES	0	0.0	0	0	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
-65,000	-65,000	-65,000	General Revenues & Recoveries	-65,000	0.0	0	-65,000	0.0
-65,000	-65,000	-65,000	TOTAL REVENUES	-65,000	0.0	0	-65,000	0.0
-65,000	-65,000	-65,000	NET OPERATING BUDGET	-65,000	0.0	0	-65,000	0.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalents - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

Although the Province has not notified the City that the \$65,000 Ontario Municipal Partnership Fund (formerly Community Reinvestment Fund) will be received, staff have made the assumption that this grant will continue in 2006.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 1.
- 2.
- 3.
- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-ROW

DEPT: CORPORATE REVENUES

COST CENTER GROUP NAME: Railway ROW, City purposes

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
0	0	0	Corp. Expenditures/Provisions	0	0.0	0	0	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
0	0	0	TOTAL EXPENDITURES	0	0.0	0	0	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
-82,783	-73,700	-76,057	General Revenues & Recoveries	-75,250	2.1	0	-75,250	2.1
-82,783	-73,700	-76,057	TOTAL REVENUES	-75,250	2.1	0	-75,250	2.1
-82,783	-73,700	-76,057	NET OPERATING BUDGET	-75,250	2.1	0	-75,250	2.1

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalents - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

The 2006 budget reflects the rates per acre as specified by Ontario regulations.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 1.
- 2.
- 3.
- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-INTEARN

DEPT: CORPORATE REVENUES

COST CENTER GROUP NAME: Interest, Penalty, Disc Earned

2004 ACTUAL	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
1,991,491	0	0	Corp. Expenditures/Provisions	0	0.0	0	0	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
1,991,491	0	0	TOTAL EXPENDITURES	0	0.0	0	0	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
-6,838,995	-4,650,000	-5,556,591	General Revenues & Recoveries	-4,950,000	6.5	0	-4,950,000	6.5
-6,838,995	-4,650,000	-5,556,591	TOTAL REVENUES	-4,950,000	6.5	0	-4,950,000	6.5
-4,847,504	-4,650,000	-5,556,591	NET OPERATING BUDGET	-4,950,000	6.5	0	-4,950,000	6.5

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalents - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

The provisions are:

	2005 Budget	2005 Actual	2006 Budget
Penalty& Interest on Taxes	1,900,000	1,800,000	1,900,000
Interest & Discounts Earned	2,750,000	2,850,000	3,050,000
Capital Gains/Losses		450,000	
One-time Gain on Sinking Fund		456,591	
Provisions	4,650,000	5,556,591	4,950,000

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
------------------------	------------------------	----------------------------

- 1.
- 2.
- 3.
- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-OTHREV

DEPT: CORPORATE REVENUES

COST CENTER GROUP NAME:

Other Revenues

2004 ACTUAL	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
58,047	0	9,003	Purchased Services	0	0.0	0	0	0.0
6,909,278	6,296,000	6,296,000	Corp. Expenditures/Provisions	7,010,000	11.4	0	7,010,000	11.4
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
6,967,325	6,296,000	6,305,003	TOTAL EXPENDITURES	7,010,000	11.4	0	7,010,000	11.4
-786,948	-8,500	-82,048	Controllable Revenues	-8,500	0.0	0	-8,500	0.0
-8,131,472	-7,498,200	-7,498,404	General Revenues & Recoveries	-7,862,200	4.9	0	-7,862,200	4.9
-8,918,421	-7,506,700	-7,580,452	TOTAL REVENUES	-7,870,700	4.9	0	-7,870,700	4.9
-1,951,096	-1,210,700	-1,275,449	NET OPERATING BUDGET	-860,700	-28.9	0	-860,700	-28.9

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalents - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

Corporate Expenditures

This is a provision to flow the proceeds and dividends expected to be received from Burlington Hydro in 2006 through the current fund into the Hydro Proceeds Reserve Fund.

General Revenues and Recoveries Include:

Interest and Dividends from Burlington Hydro	7,010,000
Contributions to current budget from Hydro Proceeds Reserve Fund	750,000
Aggregate Resources Levy	99,700
Sundry Revenue	6,000
GST Recovery	5,000
Total General Revenues & Recoveries	7,870,700

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 1.
- 2.
- 3.
- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-SURPLUS

DEPT: CORPORATE REVENUES

COST CENTER GROUP NAME: Surplus from Previous Year

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
0	0	0	Corp. Expenditures/Provisions	0	0.0	0	0	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
0	0	0	TOTAL EXPENDITURES	0	0.0	0	0	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	-250,000	-250,000	General Revenues & Recoveries	-250,000	0.0	0	-250,000	0.0
0	-250,000	-250,000	TOTAL REVENUES	-250,000	0.0	0	-250,000	0.0
0	-250,000	-250,000	NET OPERATING BUDGET	-250,000	0.0	0	-250,000	0.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

For 2006, the City is again relying on a portion of the surplus from the prior year.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 1.
- 2.
- 3.
- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-MVAPHAS

DEPT: CORPORATE REVENUES

COST CENTER GROUP NAME:

MVA Phase-In

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
0	0	0	Corp. Expenditures/Provisions	0	0.0	0	0	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
0	0	0	TOTAL EXPENDITURES	0	0.0	0	0	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
-87,796	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
-87,796	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
-87,796	0	0	NET OPERATING BUDGET	0	0.0	0	0	0.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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CORPORATE EXPENDITURES

As at December 12, 2005

	2005 PERFORMANCE			2006 Proposed Budget			
	2005 APPROVED BUDGET	2005 YEAR-END PROJECTION	2005 Y/E VAR. (UNFAV)	2006 PROPOSED BASE BUDGET	2006 PROPOSED PROGRAM CHANGES	2006 PROPOSED TOTAL PLAN	% CHANGE VS 2005 BUDGET
CORPORATE EXPENSES							
- Prov for Contingency	\$ 1,080,000	\$ 1,080,000	\$ -	\$ 1,268,000	\$ 116,800	\$ 1,384,800	28.2%
- Prov for Insurance	782,000	782,000	-	900,000	-	900,000	15.1%
- Prov for Allow. for Prior Yr's Tax W/Os	525,000	525,000	-	525,000	-	525,000	0.0%
- Prov for Inventory Adjustment	5,000	5,000	-	5,000	-	5,000	0.0%
- Provision to Infra Renew RESF	730,000	730,000	-	-	-	-	-100.0%
- Taxes on Hydro Corridors	97,723	16,282	81,441	97,723	-	97,723	0.0%
- Other Corporate Provisions	-	-	-	-	-	-	0.0%
- Prov for VDRF's (Corporate)	2,031,384	2,031,384	-	2,057,585	-	2,057,585	1.3%
- Capital Prov for VDRF (for Fire)	250,000	250,000	-	250,000	-	250,000	0.0%
- Funding for CAP Prov to VDRF fm Hydro	(250,000)	(250,000)	-	(250,000)	-	(250,000)	0.0%
- Provision to Tax Rate Stabilization RESF	-	-	-	-	-	-	0.0%
- CVA Rebates (Business & Charities)	\$320,944	\$381,049	(\$60,105)	\$370,944	\$0	\$370,944	15.6%
Sub-Total Corporate Expenses:	\$ 5,572,051	\$ 5,550,715	\$ 21,336	\$ 5,224,252	\$ 116,800	\$ 5,341,052	-4.1%
TAX SUPPORTED CAPITAL							
- Capital From Current Funding							
- City	\$ 4,487,500	\$ 4,487,500	\$ -	\$ 5,115,000	\$ -	\$ 5,115,000	14.0%
- Local Boards	627,500	627,500	-	354,850	-	354,850	-43.5%
Sub-Total Capital from Current	\$ 5,115,000	\$ 5,115,000	\$ -	\$ 5,469,850	\$ -	\$ 5,469,850	6.9%
- Provision for Railway Crossing RESF	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000	0.0%
- Capital Prov for Railway Crossing RESF	-	-	-	-	-	-	0.0%
- Funding for CAP Prov to Railway fm Hydro	-	-	-	-	-	-	0.0%
- Debt Charges	5,057,000	4,649,613	407,387	5,057,000	-	5,057,000	0.0%
Total Tax Supported Capital	\$ 10,572,000	\$ 10,164,613	\$ 407,387	\$ 10,926,850	\$ -	\$ 10,926,850	3.4%
TOTAL NET CORPORATE EXPENDITURES:	\$ 16,144,051	\$ 15,715,328	\$ 428,723	\$ 16,151,102	\$ 116,800	\$ 16,267,902	0.8%

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-PRCONT

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: Provision to Contingency

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
1,080,000	1,080,000	1,080,000	Corp. Expenditures/Provisions	1,268,000	17.4	116,800	1,384,800	28.2
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
1,080,000	1,080,000	1,080,000	TOTAL EXPENDITURES	1,268,000	17.4	116,800	1,384,800	28.2
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
-200,000	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
-200,000	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
880,000	1,080,000	1,080,000	NET OPERATING BUDGET	1,268,000	17.4	116,800	1,384,800	28.2

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalents - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

Balance of contingency reserve is inadequate. Target is to achieve uncommitted balance equal to 1% of gross current budget expenditures or \$2 million.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

Two confidential Library requests:
 1) Compensation study market adjustments (\$48,000) and
 2) Benefit plan improvements (\$68,800).

For further information please refer to confidential memo circulated under separate cover.

Subject to council approval of these two items, the funding will be restated from Contingency as a grant to the local board.

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 2.
- 3.
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2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-PRINSUR

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: Provision to Insurance

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
750,000	782,000	782,000	Corp. Expenditures/Provisions	900,000	15.1	0	900,000	15.1
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
750,000	782,000	782,000	TOTAL EXPENDITURES	900,000	15.1	0	900,000	15.1
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
0	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
750,000	782,000	782,000	NET OPERATING BUDGET	900,000	15.1	0	900,000	15.1

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

Based on results of RFP significant increase is required in provision to insurance reserve. Expected requirement is \$1 million per year. Proposal is to increase to \$900,000 in 2006 and \$1 million in 2007.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 2.
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- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-PRMILLR

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: Provision to Tax Rate Stabilization

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
375,677	0	0	Corp. Expenditures/Provisions	0	0.0	0	0	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
375,677	0	0	TOTAL EXPENDITURES	0	0.0	0	0	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
0	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
375,677	0	0	NET OPERATING BUDGET	0	0.0	0	0	0.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

There are no budgeted provisions to the Tax Rate Stabilization Reserve Fund in 2006.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 2.
- 3.
- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-PRTAXWO

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: Provisn to Pr Yr Tax Write-Off

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
525,000	525,000	525,000	Corp. Expenditures/Provisions	525,000	0.0	0	525,000	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
525,000	525,000	525,000	TOTAL EXPENDITURES	525,000	0.0	0	525,000	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
0	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
525,000	525,000	525,000	NET OPERATING BUDGET	525,000	0.0	0	525,000	0.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

The balance in the allowance for prior years tax write-offs as at November 30th was \$593,450. Staff has reviewed the prior year outstanding assessment appeals and has determined that the \$525,000 is necessary to allow for future write-offs.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 1.
- 2.
- 3.
- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-PRINV

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: Provision for Inventory Adjust

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
124	5,000	5,000	Corp. Expenditures/Provisions	5,000	0.0	0	5,000	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
124	5,000	5,000	TOTAL EXPENDITURES	5,000	0.0	0	5,000	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
0	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
124	5,000	5,000	NET OPERATING BUDGET	5,000	0.0	0	5,000	0.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

The provision is maintained at \$5,000 to allow for inventory quantity differences.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 2.
- 3.
- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-PRIRRF

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: Provision to Infra Renew RESF

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
0	730,000	730,000	Corp. Expenditures/Provisions	0	-100.0	0	0	-100.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
0	730,000	730,000	TOTAL EXPENDITURES	0	-100.0	0	0	-100.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
0	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
0	730,000	730,000	NET OPERATING BUDGET	0	-100.0	0	0	-100.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalents - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

No provision is recommended for 2006. The 2005 provision was a one-time 1% tax rate increase provision for arterial road resurfacing.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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- 2.
- 3.
- 4.

2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-PROTHER

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: Other Corporate Provisions

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	97,723	16,282	Operating/Minor Capital Equip.	97,723	0.0	0	97,723	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
50,000	0	0	Corp. Expenditures/Provisions	0	0.0	0	0	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
50,000	97,723	16,282	TOTAL EXPENDITURES	97,723	0.0	0	97,723	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
0	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
50,000	97,723	16,282	NET OPERATING BUDGET	97,723	0.0	0	97,723	0.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

This amount provides funding for leases of hydro corridors used by the City for recreational purposes (i.e. pathways)

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-VDRF

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME:

Provisions to VDRF

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
2,031,383	2,281,384	2,281,384	Corp. Expenditures/Provisions	2,307,585	1.2	0	2,307,585	1.2
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
2,031,383	2,281,384	2,281,384	TOTAL EXPENDITURES	2,307,585	1.2	0	2,307,585	1.2
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	-250,000	-250,000	General Revenues & Recoveries	-250,000	0.0	0	-250,000	0.0
0	-250,000	-250,000	TOTAL REVENUES	-250,000	0.0	0	-250,000	0.0
2,031,383	2,031,384	2,031,384	NET OPERATING BUDGET	2,057,585	1.3	0	2,057,585	1.3

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalents - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

This is the 2006 Corporate Provision toward the Vehicle & Equipment Depreciation Reserve Funds which are used to systematically replace the Corporation's fleet of vehicles and equipment.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-GRANTS

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: CVA Rebates & Misc. Grants

2004 ACTUAL	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
180,367	320,944	381,049	Corp. Expenditures/Provisions	370,944	15.6	0	370,944	15.6
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
180,367	320,944	381,049	TOTAL EXPENDITURES	370,944	15.6	0	370,944	15.6
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
0	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
180,367	320,944	381,049	NET OPERATING BUDGET	370,944	15.6	0	370,944	15.6

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalents - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

The program provides for the provincially mandated rebates to charities and the vacancy rebate program. There is also a small grant for the Boy Scouts, funding for the City's Seniors' Tax Grant and funding for the City's share of the costs for identifying industrial properties assessed as commercial.

	2005 Budget	2005 Est Actual	2006 Budget
Charity Rebates	40,000	45,115	40,000
Vacancy Rebates	160,000	105,652	160,000
Seniors' Tax Grant	119,000	119,000	119,000
Grant in Lieu Boy Scouts	1,944	1,944	1,944
Industrial Program	0	109,338	50,000

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-CAPFMCC

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: Capital from Current-City

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
5,203,409	4,487,500	4,487,500	Corp. Expenditures/Provisions	5,115,000	14.0	0	5,115,000	14.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
5,203,409	4,487,500	4,487,500	TOTAL EXPENDITURES	5,115,000	14.0	0	5,115,000	14.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
0	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
5,203,409	4,487,500	4,487,500	NET OPERATING BUDGET	5,115,000	14.0	0	5,115,000	14.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

This program provides capital from current funding for capital projects in accordance with the 2006 Capital Budget.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-CAPFCC2

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: Capital from Current-Local Bds

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
412,550	627,500	627,500	Corp. Expenditures/Provisions	354,850	-43.4	0	354,850	-43.4
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
412,550	627,500	627,500	TOTAL EXPENDITURES	354,850	-43.4	0	354,850	-43.4
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
0	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
412,550	627,500	627,500	NET OPERATING BUDGET	354,850	-43.4	0	354,850	-43.4

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

The program provides capital from current funding for capital projects in accordance with the 2006 Capital Budget for local boards.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-CAPFCC3

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME: Provison for Railway Xing RESF

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
400,000	400,000	400,000	Corp. Expenditures/Provisions	400,000	0.0	0	400,000	0.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
400,000	400,000	400,000	TOTAL EXPENDITURES	400,000	0.0	0	400,000	0.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
0	0	0	General Revenues & Recoveries	0	0.0	0	0	0.0
0	0	0	TOTAL REVENUES	0	0.0	0	0	0.0
400,000	400,000	400,000	NET OPERATING BUDGET	400,000	0.0	0	400,000	0.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalent - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

The program involves an annual provision for the Railway Crossing Reserve Fund to ensure sufficient non-growth related funding is available to finance future railway grade separations.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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2006 PROGRAM RESOURCE SUMMARY

COST CENTER GROUP: BB-DEBTCHG

DEPT: CORPORATE EXPENDITURES

COST CENTER GROUP NAME:

Debt Charges

2004	2005		FINANCIAL RESOURCE CATEGORIES	2006 (PROPOSED)				
ACTUAL	BUDGET	YEAR-END PROJECTION		BASE BUDGET	% CHANGE vs 2005 BUDGET	PROGRAM CHANGES	TOTAL BUDGET	% CHANGE vs 2005 BUDGET
0	0	0	Human Resources	0	0.0	0	0	0.0
0	0	0	Operating/Minor Capital Equip.	0	0.0	0	0	0.0
0	0	0	Purchased Services	0	0.0	0	0	0.0
4,160,281	6,327,188	5,910,736	Corp. Expenditures/Provisions	6,262,149	-1.0	0	6,262,149	-1.0
0	0	0	Internal Charges & Settlements	0	0.0	0	0	0.0
4,160,281	6,327,188	5,910,736	TOTAL EXPENDITURES	6,262,149	-1.0	0	6,262,149	-1.0
0	0	0	Controllable Revenues	0	0.0	0	0	0.0
-629,512	-1,270,188	-1,261,123	General Revenues & Recoveries	-1,205,149	-5.1	0	-1,205,149	-5.1
-629,512	-1,270,188	-1,261,123	TOTAL REVENUES	-1,205,149	-5.1	0	-1,205,149	-5.1
3,530,769	5,057,000	4,649,613	NET OPERATING BUDGET	5,057,000	0.0	0	5,057,000	0.0

HUMAN RESOURCES REQUIREMENTS (shown as Full Time Equivalents - FTE's)

0.0	0.0	0.0	APPROVED FULL TIME COMPLEMENT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	BUDGETED - REGULAR FULL TIME (RFT)	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- CONTRACT	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	- PART TIME/TEMP	0.0	0.0	0.0	0.0	0.0

BASE BUDGET COMMENTARY:

This program provides for the debt charges of all tax-supported debt issued by the City. The program also provides for the repayment of Special Circumstances Debt for which the City is responsible with a corresponding offset to finance this debt from the Hydro Proceeds Reserve Fund. Significant year-end variance in 2005 is due to the timing of the fall 2004 and spring 2005 debentures not being issued as expected.

RESOURCE JUSTIFICATION - PROGRAM CHANGES:

STRATEGIC PERFORMANCE MEASURES COVERED BY THIS PROGRAM:

2005 APRV'D MEASURE	2006 TARGET MEASURE	\$ REQ'D TO MEET TARGET
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GLOSSARY OF TERMS

Accounting Principles Generally Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and comparing them to the actual results.

Accrual Basis Accounting A method of accounting that recognizes revenue when it is earned and expenditures when they are incurred, as opposed to waiting until cash is actually received or spent.

Activity Based Costing Assembling and recording all elements of an activity that incur costs in order to determine the unit cost of the activity.

Activities An organizational process or system that converts inputs (money, staffing, technology, and other resources) into outputs (services and other things of value to customers, stakeholders, and citizens); the work performed by an organization to carry out a program for which it is responsible.

Appropriation A legal authorization granted by the Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. General Operating fund appropriations lapse (expire) at the end of each fiscal year.

Approved Budget The final budget passed by the Council with detail adjusted by departments to show how they will operate within the fund-wide and department-wide numbers approved in that budget.

Actual Actual (as opposed to budgeted) revenues and expenditures for the fiscal year indicated.

Assessment Nominal value assigned by the **Municipal Property Assessment Corporation (MPAC)** to real property for use as a basis for property taxation.

Base Budget In simple terms, a reflection of the budget resources (financial, human and other) that are required to maintain service levels at the level provided in the previous year's Current Budget.

Benchmarking Determining the quality of one's products, services and practices by measuring critical factors (e.g., how fast, how reliable a product or service is) and comparing the results to those of highly regarded competitors.

Benefits Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.

Budget A plan of financial operation containing an estimate of proposed expenditures for a given period (usually a fiscal year) and the proposed means of financing them. Since the budget process includes many "budgets", it is necessary to specify whether the budget being discussed is projected, recommended, final (approved by the Council), or current.

Budget Calendar A schedule of key dates, which the City follows in the preparation, adoption and administration of the budget.

Budgetary Basis This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: General Accepted Accounting Principles, cash, or modified accrual.

Budgetary Control The control or management of an organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

Building Permit Revenue Fees imposed on construction related activities and for the acquisition of other non-business permits.

Budget Principles Elementary propositions held to be basic in the capital and current budget processes.

Capital Budget A plan of proposed capital expenditures to be incurred both in the current year and (long-term) over several years in the future. The budgeted costs provide needed infrastructure, park development, building construction or rehabilitation and other related items. Funding is received from various sources.

Capital Equipment Physical plant and equipment with an expected life of five years or more.

Capital Expenditure Monies spent for the renovation, maintenance or replacement of fixed assets, resulting in an extension of the assets' useful life.

Capital Program A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

City The Corporation of the City of Burlington.

Contingency An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if unused, lapse at year-end.

Cost The amount of resources required for a business program, product, activity or service to produce an output, regardless of where the resources are accounted for. **Direct costs** can be identified specifically with a particular final cost objective (e.g. direct service, program or product), and usually appear in the budget of the program that provides the product or service.

Indirect costs are incurred for a common or joint purpose benefiting more than one cost objective (e.g. direct service, program or product), but are not readily assignable to the cost objectives specifically benefited; they may be found elsewhere in the budget of the department that provides the product or service, or in the budgets of other departments that support that department.

Cost Centre An organizational unit with a specific strategic focus and the authority to expend corporate resources in order to deliver an internal or external service.

Cost Centre Group/Program A program consisting of one or more cost centres with related objectives. The City of Burlington has defined its budget in terms of about 150 programs.

Cost Element Tool used to classify the organization's service delivery costs within a cost centre. A cost element corresponds to a cost-relevant item in the City's chart of accounts.

Cost Element Group A combination of cost elements of the same type (for example, salaries and wages is a cost element group containing a number of cost elements including: a) full time salaries, b) part time salaries, c) overtime, d) standby pay, e) acting pay, f) etc). Cost element groups can serve various purposes. For example, they can be used to create reports or to process several cost elements in one business transaction. In the City's chart of accounts there is a hierarchy of cost element groups.

Canadian Union of Public Employees (CUPE) An association formed as a means by which to protect the rights of public sector employees such as those who work for municipalities, like the City of Burlington.

Current Budget / Operating Budget A budget for general revenues and expenditures such as salaries, utilities, and supplies.

Current Value Assessment Property value set upon real estate under direction of the Province as a basis for levying property taxes.

Debt Charges Principal and interest payments necessary to retire debentures issued for City purposes.

Debt Payment The payment of principal and interest on borrowed funds such as bonds or debentures.

Decision Units Tools used to Identify budget changes that are linked to the achievement of Council's fiscal targets. Decision Units consist of budget reductions or increases with related budget, service, and staffing impacts. Decision Units therefore allow members of Council to assess difficult budget decisions (e.g. cut services, increase fees vs. raise taxes) based on the value of services provided.

Debentures A form of unsecured debt financing utilized by the municipality.

Deficit The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

Encumbrances The commitment of appropriated funds to an unperformed contract for goods or services. It is an estimate of the expenditures that will result when the contracts are completed.

Expenditure The disbursement of appropriated funds to purchase goods and/or service. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

Fiscal Year Any period of 12 consecutive months designated as the budget year. The City's budget year begins January 1st and ends December 31st.

Fleet The vehicles owned and operated by the City.

Forecast The projection of revenues and expenditures for future years.

Full-Time Equivalent Position (FTE) A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. For an individual position, 1.00 FTE is usually equal to 2,080 hours of work per year. FTE takes into account the number of hours per week and portion of the year the position is funded. $FTE = (\text{hours worked per week} / 40) \times (\text{months funded} / 12)$. A year-around full-time position has an FTE of 1.00. A full-time position funded for 6 months (1/2 year) has an FTE of 0.5, as does a 20-hour-per-week year-around position.

Fund A set of interrelated accounts to record revenues and expenditures associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities, and equity (fund balance).

Fund Balance A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds over cumulative expenditures and other uses of funds.

Generally Accepted Accounting Principles (GAAP) Nationally-recognized uniform principles, standards, and guidelines for financial accounting and reporting, governing the form and content of many financial statements of an entity. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles at a particular time, including both broad guidelines and detailed practices and procedures.

General Fund The general operating fund is used to account for all resources except those required to be accounted for in another fund.

Goal A statement of broad purpose, intent, or direction toward achievement of desired social or organizational outcomes, usually general and timeless (not concerned with a specific achievement in a specific time period).

Grant A monetary contribution, typically from one level of government to another, as a means to lend support to a specific service, program or function.

Goods and Services Tax (GST) A Federal Government Levy valued at 7% on purchased goods and services.

Inflation A rise in price levels caused by general economic activity and growth.

Infrastructure The basic installations and facilities necessary for the continuance and growth of the city, such as roads, schools, transportation, utility, and similar systems.

Interest Income Revenue associated with the City's cash management activities of investing cash balances.

Liability A financial obligation of the City to others.

Long-Term Debt Debt that matures more than one year after it is issued.

Measurement A variety of methods used to assess the results achieved, and improvements still required in a process or system.

Modified Accrual Basis The basis of accounting in which revenues are recognized when they become both measurable and available to finance expenditures of the current period, and expenditures are recognized when incurred, i.e., when the

related fund liability is incurred except for: inventories of materials and supplies which may be considered expenditures either when purchased or used; prepaid insurance and similar items which need not be reported; accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using modified accrual accounting.

Non-Departmental Refers to activities, revenues and expenditures that are not assigned to a specific department.

Objective A desired specific output-oriented accomplishment that can be achieved within a given time frame. Its achievement advances both the activity and organization toward a corresponding goal.

One-Time Item An item to be funded from prior years' surplus and only approved for the current budget year.

Ontario Municipal Board (OMB) A provincial board that provides a forum to appeal planning and assessment decisions made by the City.

Ontario Municipal Employees Retirement System (OMERS) Local government pension plan coordinated by the Province of Ontario, and funded by contributions made by both employers and employees. Since August of 1998, municipal employers across the province had enjoyed a five-year contribution 'holiday', but resumed payments are now being made.

Operating Budget / Current Budget A budget that provides funding to departments for their recurring operating costs; namely, general revenues and expenditures such as salaries, utilities, and supplies.

Per Capita A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Measure Data collected to determine how effective and/or efficient a program is in achieving its objectives. Specific service levels are established for all major services, and then monitored to determine the level of success achieved.

Performance Indicators Specific quantitative measures of a division's, program's, or activity's work performed or results obtained toward meeting an objective. They measure demand, workload, efficiency, effectiveness, quality, achievement, or outcomes.

Program Group of activities, operations or organizational units directed to attaining specific objectives and achievements and budgeted as a sub-unit of a department.

Program Changes Represents any proposed variation/reduction in the budgeted expenditures or revenues which are not provided for in the Base Budget, and for which separate budget disclosure for purposes of senior staff and/or political review is warranted.

Property Tax An ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

Provincial Sales Tax (PST) A Provincial Government Levy valued at 8% on purchased goods and services.

Reserve A portion of the fund balance legally segregated for specific purposes, which has no reference to any particular assets, and thus does not require the physical segregation of money or assets.

Reserve Fund An allocation of accumulated net revenue similar to a reserve except that assets are distinguishable and monies set aside are accounted for separately. Investment income must be accumulated in the reserve fund, and accounted for as part of it.

Results-Based Business Planning A method of planning and budgeting based on the derived relationship between performance targets and the financial resources required to meet those targets. Existing budget levels are adjusted upwards or downwards based on desired levels of performance.

Revenue Monies received from all sources (with exception of fund balances) that will be used to fund expenditures in a fiscal year.

Strategic Plan A document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

Surplus The excess that exists when expenditures at fiscal year end are lower than had been budgeted for, or revenues are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amounts raised through taxation, unless otherwise allocated to a reserve by a Council bylaw.

Tax Levy The total tax dollars assessed on property, calculated by multiplying the tax rate by the tax base. The term can also refer to the tax rate itself.

Tax Rate The actual rate of tax applied to the Current Value Assessment to determine taxes payable. Tax rates are established by a Council bylaw.

Trust Funds Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

User Fees The amount of revenue generated from the imposition of charges for the use of municipal facilities or services by an individual or group and not the community at large.

ABBREVIATIONS AND ACRONYMS

ABC	Activity Based Costing
AIL	Auto Information Line
AMANDA	City's Property and Permit Tracking System
AMO	Association of Municipalities of Ontario
AP	Accounts Payable
AVL	Automated Vehicle Location
BCA	Building Code Act
B&SP	Budget and Strategic Planning Committee
BEDC	Burlington Economic Development Corporation
bfd	Burlington Fire Department
BIA	Business Improvement Area
BIG	Burlington International Games
BP	Best Practices
BRSC	Burlington Road Safety Committee
BRTF	Budget Review Task Force
CAO	Chief Administrative Officer
CC	Cost Centre
CCS	Community and Corporate Services Committee
CHOC	City Hall Operations Committee
CICA	Canadian Institute of Chartered Accountants
CIL	Cash in Lieu
CITSC	Corporate Information Technology Steering Committee
CNG	Compressed Natural Gas
CNR	Canadian National Railway
CO	Carbon Monoxide
CPI	Consumer Price Index
CPP	Canada Pension Plan
CUPE	Canadian Union of Public Employees
CVA	Current Value Assessment
D&I	Development and Infrastructure
DAAP	Development Application Approval Process
DC	Development Charges
DCC	Debt Charge Capacity
DU	Decision Unit

EA	Environmental Assessment
EAF	Employee Accident Fund
EBC	Executive Budget Committee
EHT	Employee Health Tax
EI	Employment Insurance
FIR	Financial Information Return
FTC	Full-Time Complement
FTE	Full-Time Equivalent
GFOA	Government Finance Officers Association
GFIS	Greater Toronto Area Fare Integration System
GIS	Geographic Information Systems
GPS	Global Positioning System
GST	Goods and Services Tax
GTA	Greater Toronto Area
GTRF	Gas Tax Reserve Fund
GTTA	Greater Toronto Transportation Authority
HPA	Hamilton Port Authority
HR	Human Resources
ICON	Integrated Court Offences Network
IPS	Intersection Pedestrian Signal
ITS	Information Technology Services
ITS	Intelligent Transportation System
JEFF	Joint Electronic Fact Finder (Fire Department's information and records management system)
KM	Kilometre
LACAC	Local Architectural Conservation Advisory Committee
LASR	Library Automation System Replacement
LRIS	Land Related Information Systems
LUMCO	Large Urban Mayors' Caucus of Ontario
MPAC	Municipal Property Assessment Corporation
MPMP	Municipal Performance Measures Program
MSPM	Municipal Standard Performance Measures
MTO	Ministry of Transportation
MVA	Market Value Assessment
NA	Not Applicable
NEC	Niagara Escarpment Commission
OBC	Ontario Building Code
OMB	Ontario Municipal Board

OMERS	Ontario Municipal Employees Retirement System
OP	Official Plan
OPA	Official Plan Amendment
OT	One-Time
P&R	Parks and Recreation
PAD	Public Access Defibrillation
PC	Personal Computer
PDA	Personal Digital Assistant
PE/HA	Public Education / Home Audit
PIL	Payments in Lieu
POA	Provincial Offences Act
PQI	Pavement Quality Index
PSAB	Public Sector Accounting Board
PSI	Potential for Safety Improvement
PST	Provincial Sales Tax
P/T	Part-time
QEW	Queen Elizabeth Way
RBBP	Results Based Business Planning
REEP	Residential Energy Efficiency Program
RFP	Request for Proposal
RFT	Regular Full-Time
ROW	Right of Way
RPM	Roads and Parks Maintenance
RSSP	Road Safety Strategic Plan
RT	Residential Tax
SAP	Systems, Applications, Products (Financial Management System)
SCT	Systems Computer Technology Corporation
SEAB	Student Education Assistance Board
TBA	To Be Announced
TDM	Transportation Demand Management
TRCRF	Transit Capital Renewal / Acquisition Reserve Fund
TRRF	Transit Inter-Regional Reserve Fund
TRSRF	Tax Rate Stabilization Reserve Fund
VDRF	Vehicle Depreciation Reserve Fund
WCB	Workers' Compensation Board
W/O	Write-Offs
WSIB	Workplace Safety Insurance Board