

Mayor & Members of Council

Term: December 1, 2006 to November 30, 2010



**MAYOR
HAZEL MCCALLION**



**Carmen Corbasson,
Councillor Ward 1**



**Patricia Mullin,
Councillor Ward 2**



**Maja L.A. Prentice
Councillor Ward 3**



**Frank Dale,
Councillor Ward 4**



**Eve Adams
Councillor Ward 5**



**Carolyn Parrish
Councillor Ward 6**



**Nando Iannicca
Councillor Ward 7**



**Katie Mahoney,
Councillor Ward 8**



**Pat Saito,
Councillor Ward 9**



**Sue McFadden
Councillor Ward 10**



**George Carlson,
Councillor Ward 11**

City Manager & Leadership Team



**CITY MANAGER,
JANICE BAKER**



**Brenda Breault,
Commissioner,
Corporate Services**



**Paul Mitcham,
Commissioner,
Community Services**



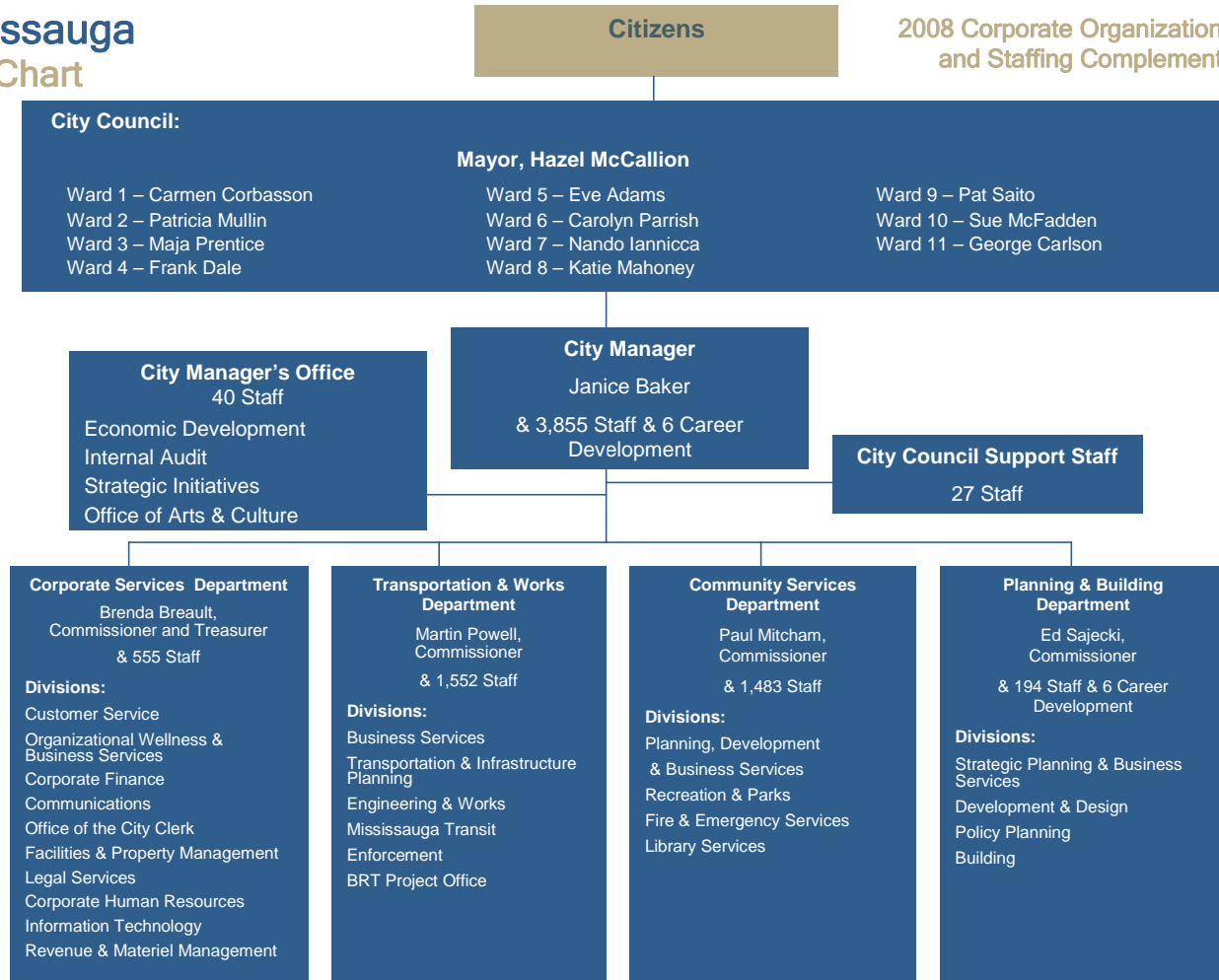
**Martin Powell,
Commissioner,
Transportation and
Works**



**Ed Sajecki,
Commissioner,
Planning and Building**

City of Mississauga
 Organization Chart

2008 Corporate Organization
 and Staffing Complement





The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to the City of Mississauga for its annual budget for the fiscal year beginning January 1, 2007. The City of Mississauga has consecutively won the Distinguished Budget Presentation Award for 19 years.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. The City of Mississauga believes the 2008 annual budget continues to conform to program requirements, and it will be submitted to GFOA to determine its eligibility for another award.

Introduction

The following outlines how the Budget Book is organized, so that the reader is able to clearly understand and follow the information provided.

The **Approved** section includes amendments to the staff recommended budget and will be issued after Council approval of the annual budget.

The **Executive Summary/Recommendations** provides a high level review of the key points contained in the 2008 budget and requests the approval of the submitted budget document.

The **Introduction** provides statistical information about the City and documents the City's mission statement and fiscal policies. An outline of Mississauga's budget process is provided in a chart format for easy reference.

The **Overview** section provides a summary of the major issues or events faced in preparing the 2008 budget, including operating pressures and capital infrastructure requirements.

The **Reserves and Reserve Funds** section provides a description and a continuity schedule for the reserves and reserve funds currently in use by the City.

Individual Departmental Sections:

There are recommended budgets for each department. Each Department is further split into one or more of the 15 different services as follows:

- Arts & Culture;
- Business Services & Corporate Assets;
- Community Grants;
- Departmental Business Services;
- Fire and Emergency Service;
- Financial Transactions;
- Land Development Service;
- Legislated Services
- Library;
- Mayor & Council;
- Recreation and Parks;
- Regulatory;
- Roads, Storm Drainage and Watercourses;
- Strategic Policy; and
- Transit.

A capital spending plan for Community Services, Corporate Services and Transportation and Works is detailed and included within the departmental sections. A Non Departmental section includes financial transactions for revenues and expenditures that are of a corporate nature and cannot be allocated to a specific department.

Each Department section consists of the following:

- **Department Introduction Section** includes goals, strategic objectives, a listing of services contained within the Department, a financial summary and forecast, a 10 year capital summary, operating and capital highlights, organizational chart and human resources table.
- **Service Overview Section** includes a listing of responsibilities, external factors influencing activities and outcomes, service delivery objectives and key initiatives, customer and community benefits, service level, efficiency and effectiveness indicators through benchmarking, a service financial overview including the details by cost/revenue category as well as program listing. Some smaller services may not have all of these elements.

- **Department Operating Program Descriptions** contains a general description of each program, a financial summary by detailed expenditure/revenue cost category and an explanation of significant changes from the 2007 Budget.
- **Department Program Capital Project Descriptions** summarizes the net financial impact of each program for 2008-2017 and provides project details including project description, recommended year and net cost. (There are no capital project description sheets for City Manager, Council, Planning & Building or Non-Departmental).

The Glossary Section provides a list of abbreviations used throughout the budget book.

Community Profile

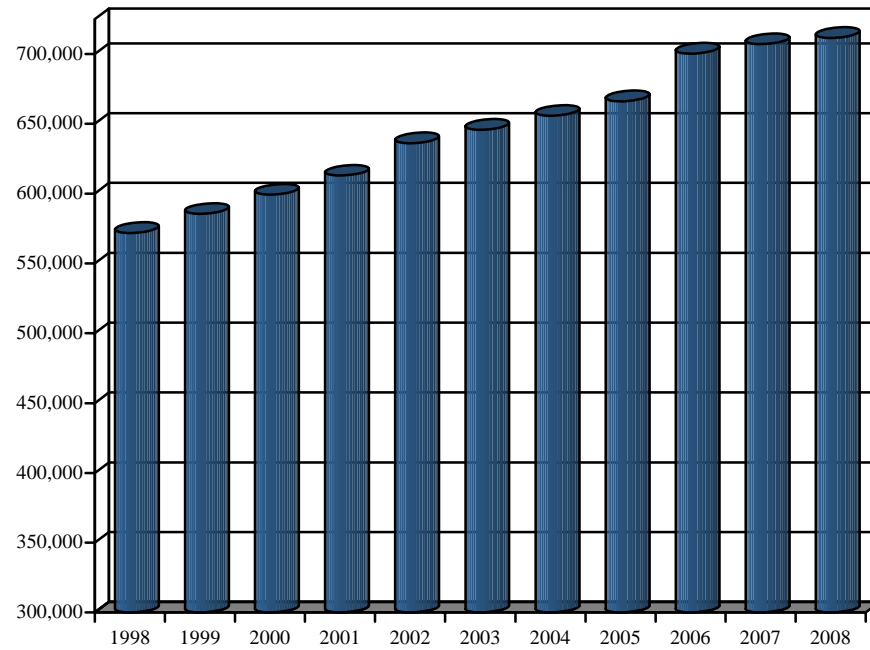
Mississauga has been one of Canada's fastest growing cities and has established itself as a municipal leader by delivering well-planned, quality public services in a business-like and responsible manner. 2008 will continue the tradition of successfully creating a progressive business environment and a quality of life for residents that is second to none across the country and around the world.

CITY OF MISSISSAUGA - COMMUNITY PROFILE	
The Mississauga Difference!	
Date Incorporated	1974
Area	71,040 acres (111 square miles)
Location	Mississauga is one of the many cities and towns in the "Golden Horseshoe" which is Canada's manufacturing heartland. Located on the western boundary of the City of Toronto, it forms part of the Greater Toronto Area.
Transportation Services	Mississauga is served by Canada's largest international airport – Toronto Pearson International Airport, two national railways and the greatest concentration of major highways in Canada.
Population	711,500 (2008 Forecast) Mississauga is Canada's 6th largest City. In 2031, projected population will be 768,800
Median Household Income	\$90,600 (2007 estimate based on 2001 Census)
Population Characteristics	68% of the population is under 45 years of age. 40% of the population is between 20-44 years of age. (2001 Census)
Total Employment	450,100 (2008 Estimate)
Form of Government	Two tier structure of local Government with Mayor & Council who are elected for a four year term. City of Mississauga along with the City of Brampton & Town of Caledon are within the Regional Municipality of Peel.
Administration	City Manager appointed by Council. Four Commissioners report to the City Manager.
Next Municipal Election	November 2014
Registered Voters	446,000 (Estimate)

COMMUNITY SERVICES & INFRASTRUCTURE			
Open Space (in acres)	6,610	Spray Pads	18
Open Space (in hectares)	2,675	Libraries	18
Community Centres	11	Fire Stations	20
Minor Centres	8	Theatres	1
Arenas (includes Hershey)	12	Cemeteries	9
Indoor Ice Surfaces	24	Municipal Golf Courses	2
Outdoor Artificial Ice Surfaces	3	Public Marinas	2
City Ball Diamonds	137	Museums	2
City Soccer Fields	202	Tennis Courts	138
Outdoor Pools	7	Bus Shelters	910
Indoor Pools	7	Buses	409
Indoor School Pools	4	Permitted Picnic Areas	30
Skateboard Park	7		

CITY OF MISSISSAUGA & REGION OF PEEL - PROVISION OF SERVICES -	
CITY OF MISSISSAUGA	REGION OF PEEL
Fire & Emergency Services	Police
Libraries	Public Health Services
Transit	Water & Sanitary Sewer Services
Parks Maintenance	Social Services & Welfare
Recreation Facilities & Programs	Children's Aid
Provincial Offences Court	Long Term Care
Local & Arterial Roads	Waste Collection & Disposal
Bridges & Watercourses	Regional Roads & Planning
Storm Sewers	Social Housing
Winter Maintenance	Emergency & Ambulance
Municipal Planning & Zoning	Trans Help
Building Controls & Inspections	
Tax Collection	

City Of Mississauga Population (1998-2008)



Mississauga is Canada's 6th Largest City.

The above chart shows the City's annual population from 1998 to 2008 (estimated). During this period the City's population increased by 139,700 or 24.4%.



Introduction

cityofmississauga2008budgetandbusinessplan



City of Mississauga’s Labour Force and Employment Statistics

Located in the centre of Canada’s major consumer and industrial market, the Greater Toronto Area (GTA), Mississauga is strategically situated on the western edge of the City of Toronto. The GTA boasts a population of 5.3 million. The City of Mississauga is only 90 minutes from the United States border which positions local companies adjacent to a vast market of more than 164 million consumers. Fast and convenient access to both local and international markets is a key factor in Mississauga’s success as a prime business location. Mississauga, home to Toronto Pearson International

Airport (Canada’s busiest airport and among the top 30 in the world) and has the greatest concentration of major highways in the country, making this city a prime gateway to serve local, national and international markets and visitors alike.

Because of the magnitude of the industrial and commercial base located in Mississauga, this City has become a major employment centre within the GTA. Mississauga’s 21,000 employers have access to a pool of more than 3.1 million workers. The City’s population growth continues to expand the available labour force, which has above average education and skill levels.

MISSISSAUGA’S TOP EMPLOYERS (1,000+ EMPLOYEES)	
Air Canada	Greater Toronto Airports Authority
AstraZeneca Canada	Honeywell
Atomic Energy Canada Inc. (AECL)	Loblaw Companies East
Bell Canada	RBC Financial Group
Bell Mobility	RBC Insurance Services
Canada Revenue Agency*	Servisair/Globe Ground
Canada Post – Gateway Postal Facility*	Symcor
Cara Operations	TD Bank Financial Group
C F M Vermont Castings Majestics Products	The Credit Valley Hospital*
City of Mississauga*	Trillium Health Centre – Mississauga*
Federal Express Canada Ltd.	University of Toronto Mississauga*
GlaxoSmithKline Inc.	Wal-Mart Canada Inc.
G 4 S Security Services (Canada) Ltd.	Winners Merchants Inc.

Source: Mississauga Economic Development Office

*Indicates Government or Institutional Employers



One of the great strengths of Mississauga's business community is the wide variety of companies located here. Close to 21,000 businesses occupy industrial/commercial premises in the City of Mississauga, close to 11,000 of these companies are in sectors such as manufacturing, wholesaling, distribution, transportation, construction and business services. The remaining 10,000 are retail, personal service, government, education or institutional. Mississauga is home to 56 of Canada's Fortune 500 head offices and 51 of Fortune's Global 500 companies have their Canadian head offices located in Mississauga.

Such is the diversity that no one sector tends to dominate, although there are some notable clusters: finance, insurance & business services, information and communication technologies, pharmaceutical & biomedical, and automotive & aerospace industries. Complementing these sectors are active business associations in Mississauga.

Mission Statement & Strategic Plan

In the last 33 years, Mississauga has seen tremendous change. Growing from a collection of small communities into the sixth largest city in Canada, Mississauga today is a dynamic and unique urban centre.

Our mission statement – **“To provide the right municipal services, in a superior way, at a reasonable cost to Mississauga taxpayers”** captures important elements of our Strategic Plan. It ensures that Mississauga grows and continues to be the community that people want to call home in the future. Our operating philosophy is:

- To earn the respect, appreciation and support of our customers;
- To consistently set the standards for excellence in public service;
- To run the City like a business;
- To be an employer of choice; and
- To engage all employees in the achievement of our goals.

To respond to the challenges and growth that lie ahead, the City continues to build upon its *Strategic Plan: a Vision for Mississauga's Future*. The City's ten main vision statements contained within the Strategic Plan are detailed below. In 2008, Mississauga will update its strategic plan.

10 Vision Statements of the Strategic Plan:

- Mississauga will be a distinct major Canadian City.
- The City Centre will be downtown Mississauga.
- Mississauga will have distinct and recognizable communities.
- Mississauga will have a dynamic and diverse economic base.
- Mississauga will have a transportation system which allows for safe and efficient movement within and beyond the City.
- Mississauga will provide the right services, delivered in a superior way, at a reasonable cost.
- Mississauga will be an environmentally responsible community.
- Mississauga will be governed in an open and responsive manner.



- Mississauga will achieve excellence in public administration.
- Mississauga will offer a diversity of cultural opportunities.

Moving Forward

The city's short to medium term priorities centre around four key areas of strategic focus:

- Building a City for the 21st Century;
- Building a Sustainable Business Plan;
- Continuing to be an Employer of Choice; and
- Focusing on Leadership.

The city prepares an internal document, called "Moving Forward" which outlines the steps necessary to achieve each strategic priority. By clearly linking accountability and timelines in a coordinated and structured manner, the city is able to define and measure its progress forward relative to each priority. In order to incorporate this city-wide type of decision making in our resource allocation, we have incorporated our four strategic priorities into the details of each of our program changes shown at the back of each service, where applicable.

We are also in the process of implementing a new business planning process, which encompasses one of the components of building a sustainable business plan, and will assist the city in its decision processes related to resource allocation in the future.

Trust, Quality, Excellence: Living our Values

The City of Mississauga's values are fundamental to the relationships we have with all our stakeholders from our suppliers to the people who live and work here. These attributes serve as the guiding principles for the City's corporate decision making processes.

Trust – **The public trust we uphold.** The open and responsive manner in which the City is governed.

Quality – **The quality of life we provide Mississauga tax payers.** Delivering the right services that add value to our citizens' lives.

Excellence - **The delivery of excellence.** Mississauga will achieve excellence in public administration and deliver services in a superior way, at a reasonable cost.

Financial Policies and Procedures

The City of Mississauga has a long tradition of strong and stable financial management. Some of these guidelines are Council approved via By-laws or policies whereas others are long-standing practices.

The following list provides a summary of various financial guidelines as well as the source of the authority indicated in parenthesis.

Financial Planning Policies:

- 1.0 Fiscal Policy (Council approved)
- 2.0 Reserve and Reserve Fund (By-law 0298-2000 and long standing practices)



- 3.0 Budget Control (By-law 0262-1997)
- 4.0 Cash-in-Lieu of Parkland Dedication (By-law 0400-2006)
- 5.0 Development Charges (By-law 0316-2004)

Other Financial Policies:

- 6.0 Accounting Policies
- 7.0 Accounts Payable
- 8.0 Accounts Receivable
- 9.0 Purchasing Policies and Procedures
- 10.0 Cash Management

Details of the each of Financial Planning policies are detailed in the following sections.

1.0 Fiscal Policy

In 1996, Council approved a fiscal policy that forms the basic framework for the overall fiscal management of the City of Mississauga. Most of the following points represent long-standing principles, traditions and practices that have guided the City in the past and have been of assistance in maintaining our financial stability over the last 33 years. As the City evolves, this fiscal policy will need to be continually reviewed to coincide with Mississauga's transition from a rapidly growing to a maturing urban centre.

- **New Development:** Existing taxpayers should not bear the financing of growth-related infrastructure costs except to the extent that city wide facilities are required in response to new services or as a result of service expectations from a city of larger size. Growth related infrastructure is funded primarily through development

charges in accordance with the *Development Charges Act, 1997*. Funding for non-growth infrastructure is funded through tax based revenues.

- **Capital Projects:** The City prepares a multi-year operating forecast to identify the impact of new facilities and infrastructure. Unless the City has the ability to afford the new facility, the project will not proceed.
- **Operating Like a Business:** Core services will be identified and funded. Non-core services will be maintained only if they are financially viable, reductions of costs occur elsewhere in the Corporation, or if there is sufficient community use to justify the cost of providing the service. The City will identify which programs are to be funded through general revenues, those that are to be self-funded and those program's that require a subsidy from general revenues. Emphasis will be placed upon reducing the reliance on funding from tax revenues. Methods of service delivery are continually reviewed to control costs.
- **No Debt Financing:** The City adheres to a pay-as-you-go philosophy whereby City facilities and infrastructure are not built unless City funds are available for construction. This policy requires the maintenance of significant capital reserves funding to be set aside prior to a project's inception. It should be noted however that under Council's new Capital Financing Strategy, external debt financing for a portion of the capital budget will be required by 2012. In the mean time,



research will be undertaken to investigate the best municipal practices being used by local governments to draft a debt policy that will be endorsed by Council at the appropriate time. The use of debt financing will become necessary due to the City's growing infrastructure rehabilitation needs.

- **Do Not Exhaust Reserves:** In addition to its capital reserve funds, the City has established reserves to fund, large, long term liabilities; eliminate tax rate fluctuations due to unanticipated expenditures and revenue shortfalls; smooth expenditures; and fund multiple year special projects. Use of reserves is planned and is not considered as an alternate funding source in place of good financial practice. Long term liabilities are reviewed on an annual basis. Reserves and reserve funds will be established as required and are monitored at regular intervals.
- **One Time Revenues:** Major one-time revenues and operating surpluses are transferred to capital and other reserves or reserve funds. The use of one time revenues to fund ongoing expenditures results in annual expenditure obligations which may be unfunded in future years and is avoided.

2.0 Reserve and Reserve Fund

By-law 0298-2000 and any amendments thereto, defines each Reserve and Reserve Fund as well as the reporting requirements including the necessary authority levels for opening, closing, or reorganizing Reserve or Reserve funds.

Significant work has been undertaken to evaluate the appropriate minimum balances to be kept in reserves or reserve funds in order to maintain fiscal health. The following provides an example of targets and/or minimum balances that have been established but is not an all-inclusive listing:

- Tax Base Capital Reserve Fund minimum balance \$30 million
- The collective Development Charge Reserve Fund must maintain a positive balance while individual balance may not.
- Reserve for Commodities: 25% of current year's budget to hedge against price fluctuations.
- Winter Maintenance Reserve: 50% of current year's budget

3.0 Budget Control

By-law 0262-1997 provides general guidelines related to the preparation and subsequent variance reporting for both the Capital and Operating Budget, including staff complement control. All policies and procedures are in compliance with the *Municipal Act, 2001*. In addition for the 2008 Budget, a report was endorsed by Council clarifying the process to be used by departments in preparing the 2008 Budget document.

4.0 Cash In Lieu of Parkland Dedication

By-law 0400-2006 is administered under the authority of the *Planning Act, 1990*. The By-law identifies the policies and procedures under which the funds are collected regarding the development of property in the City of Mississauga and identifies any fees that are applicable.



5.0 Development Charges

By-law 0319-2004 provides guidelines on the collection, administration and payment of development charges. The *Development Charges Act, 1997* on which this policy is based, enables municipalities to recover the capital costs of residential, commercial and industrial growth from developers.

6.0 Surplus Management

The City's surplus management is a long standing practice which is closely tied to both the fiscal policies as well as City's infrastructure deficit concerns. Each year, the city prepares a forecasted surplus (including one-time revenues). This report recommends any transfers to and from Reserves and Reserve Funds, as necessary, with any residual monies being transferred to the Capital Reserve Fund to provide for future infrastructure needs.

Other Financial Policies

7.0 Accounting Policies

The Accounting area within the Finance Division prepares these types of policies. All policies are created in consultation with the Internal Audit Division and are reviewed on a regular basis to ensure they are up to date and in alignment with the city's current practices. Policies of this nature are included in the Corporate Policies and Procedure Manual. Examples of the accounting policies included are: preparation of journal entries and authorization requirements, preparation of the Council Remuneration Statements and Council expense statements.

8.0 Accounts Payable Policies

These policies provide guidance for the processing of all vendor and employee expenses for the corporation. All accounts payable policies are prepared with the approval of the Internal Audit Division. Each policy outlines the levels of authority required in order to process an expense for payment.

9.0 Accounts Receivable Policies

These policies govern the issuance of invoices to various individuals, businesses or corporations for services rendered by the city. Procedures are provided to guide staff in submitting the information required for the preparation of an invoice by the Revenue Division.

10.0 Purchasing Policies and Procedures

By-law 0374-2006 provides extensive information concerning the procurement of goods and services for the city. It details standard levels of authorization required and the different purchasing methods endorsed for procuring goods and services at all monetary values.

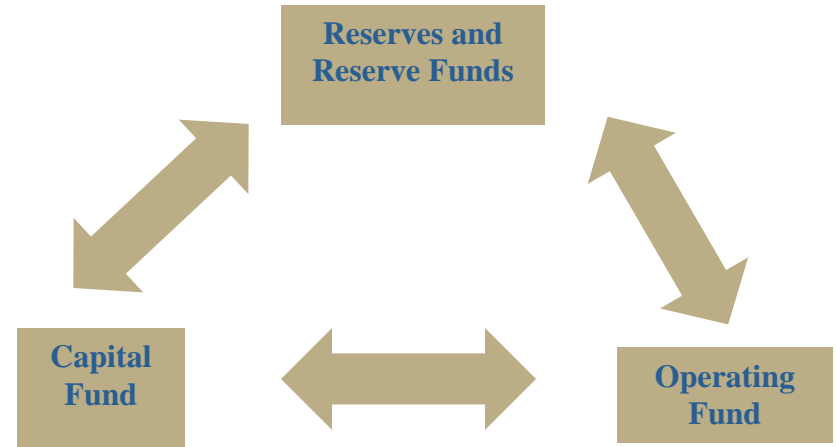
11.0 Cash Management

These policies are contained within the Corporate Policies and Procedures manual which provides for the administration of handling cash floats and petty cash, corporate credit card policy, and an investments policy.

Fund Structure and Overview

In municipal financial operations, money raised or supplied for a particular purpose must be used for that particular purpose as legislated under the *Municipal Act, 2001*. Legal restrictions and contractual agreements prevent it from being diverted to any other use. Fund accounting shows that money has been used for the purpose for which it was obtained. The funds used by the City of Mississauga stem from the General Revenue (Operating) Fund, the Capital Fund, the Reserve Fund and the Trust Fund. This 2008 Budget and Business Plan pertains to programs, services, and activities within the General Revenue (Operating) and the Capital Fund. Although, transfers are made to and from reserves, these financial transactions are summarized in the Reserves and Reserve Funds section.

The following diagram provides an example of the relationships between the funds:



The 2008 Budget is comprised of the revenue and expenses for the Operating and Capital Funds for the City of Mississauga including the City of Mississauga Public Library Board. All financial information is prepared in accordance with generally accepted accounting principles (GAAP) for local governments as recommended by the Public Sector Accounting Board (PSAB). The City’s sources of financing and expenditures are recorded using the modified accrual basis of accounting. This method recognizes revenues as they become available and measurable; and expenditures as they are incurred and measurable as a result of receipt of goods or services or the creation of a legal obligation to pay.



Operating Fund

The Operating Fund or Budget provides for the normal operating expenditures and revenues associated with the day to day provision of services.

Capital Fund

The Capital Fund or Budget provides for significant expenditures to acquire, construct or improve land, buildings, engineering structures, or machinery and equipment used in providing municipal services. These capital expenditures confer benefits lasting beyond one year and result in the acquisition of, enhancement to or extension of the normal useful life of a fixed asset. The capital budget is set on a project-commitment basis (versus cash flow), with actual budget spending often occurring over one or more fiscal years. However, several large projects spanning several years to complete have been budgeted over multiple years, using a cash flow basis.

Reserve and Reserve Funds

The Budget also provides information related to the Reserve and Reserve Fund balances. The city does not formally budget for this fund except to the extent that it is affected by contributions to and from either the operating or capital funds. For example, in a municipal election year, election expenditures are financed by a transfer from the Reserve for Elections. Both the election expenditures and the revenue from the Reserve are budgeted for within the Operating Budget. The Reserves and Reserve Fund section of this budget book provides additional information on reserves and reserve funds.

The City of Mississauga 2008 Budget Process

Mississauga integrates its budgeting process by combining the operating program and capital spending plans into one budget document that reflects sound financial planning and prudent fiscal management practices. The City uses a collaborative process to prepare the budget in cooperation with all the departments.

The City's financial organization structure is based on a combination of decentralized and centralized financial staff. Early in the year, departmental and corporate financial staff develops a timetable. It identifies all the major processes including critical due dates. Major processes and milestones are included in the timetable as follows:

- semi-annual operating and capital works in progress variance reporting;
- summaries of major pressures and opportunities;
- salary and wage projections;
- operational funding envelopes; and
- budget submission due dates.

Prior to the budget preparation process, a manual was issued to guide City departments in the preparation of their budgets, to define the process and to identify information requirements. The 2008 Budget process began early in 2007. The chart titled "Budget Process", on the following page, provides details of the process followed in developing and preparing the budget document.

Typically during the year, each Department estimates all major changes which will impact their budget in the upcoming year. These changes are incorporated into a framework, along with overall corporate assumptions, and reviewed by the Leadership Team (LT). LT ensures that the preliminary financial estimates are in line with the City's priorities.

The budget preparation and review process ensures that the all the necessary information/material is prepared for Budget Committee. Budget Committee is comprised of the Mayor (as the Chairperson) and all Councillors. Budget Committee meeting dates and their general purpose are outlined below.

Timing	Purpose
Winter	Provide feedback on the prior year's budget process Identify initial funding priorities; and Preliminary overview of the upcoming year's budget issues
June	Initial review and input into the upcoming year's budget via detailed service presentations; and Preliminary tax rate increase discussions
November	Final review of operating and capital budget assumptions
December	This meeting and detailed sessions includes the review of the staff recommended budget. Budget Committee receives the Budget Book as least one week in advance of the meeting. The meeting's usual topics are as follows: <ul style="list-style-type: none"> • Corporate-wide Overview presentation; • Review of any changes to Fees & Charges (including reports and by-laws) contained within the Budget; and • Departmental Budgets – Detailed Questions and Answers.

The final budget approval is received at a subsequent Council meeting early in the new year. At that time, any changes to the staff recommended budget, if necessary, are highlighted and approved.

Public Input into Budget Process

As part of the budget planning process, public input may be requested for specific or general initiatives. Stakeholders, as well as general public/ward meetings or separate Council reports, may be undertaken in order to ensure decisions are in line with the needs of the public.

All Budget Committee meetings are publicized in advance through the City's website and the members of the public are invited to attend and, if they wish, to express their views about the plan. Various ratepayers' seminars and meetings are held to discuss issues impacting the City of Mississauga.

Once a budget presentation or budget has been distributed to Council, it is accessible through the City's website or at any public library. On an annual basis, the Mayor hosts a televised phone-in program where residents can voice their opinions and ask questions concerning the budget.

Valuable taxpayers' input is obtained as a result of these processes to provide feedback relating to service needs and delivery.

BUDGET PROCESS	
March to June	<p>Staff meet with Mayor and Council to obtain direction and identify issues to be addressed in the upcoming budget. Debriefing sessions are conducted with Mayor and Council and budget staff regarding prior year's process. Budget Managers participate in a series of meetings that are used for developing and refining budget targets, and setting budget priorities.</p> <p>Planning and Building releases population and employment projections.</p> <p>Funding Envelopes are approved by the Leadership Team and issued to Departments.</p> <p>Request for information technology, furniture, audio visual equipment and facility repairs and renovations requests are submitted to the appropriate Departments.</p> <p>Financial Planning prepares the mid-year monitoring report which includes both capital and operating budget adjustments and forecasts based on April and May month ends, respectively.</p> <p>Financial Planning prepares and distributes Budget Procedures Manual.</p> <p>Series of Budget Committee (includes Mayor & Council) meetings are held.</p>
July to September	<p>Departments prepare their budget requests conforming to their funding envelopes, and a multi-year plan.</p> <p>Financial Planning conducts training seminars for new and existing staff related to budget system input and the preparation of detailed budget book pages.</p>
September/ October	<p>Departments submit their detailed budget requests to Financial Planning for analysis and consolidation.</p> <p>Departments present their budget requests to Leadership Team (LT) and Budget Committee.</p> <p>The City's Leadership Team reviews and establishes a final recommended Budget.</p> <p>Departments prepare departmental Overviews as well as, Project and Program Description sheets.</p>
October/ December	<p>Councillors may conduct public meetings to discuss the budget.</p> <p>Financial Planning prepares the final budget document for distribution to the Mayor and Members of Council, City departments, the press and posting on the City's website.</p> <p>Financial Planning prepares the Year End Forecast Report.</p> <p>Budget Committee reviews the Budget Book in a series of public meetings.</p> <p>Each department's budget is presented to Budget committee.</p> <p>Budget Committee adopts the Budget subject to any changes they approve.</p>
January	<p>Financial Planning incorporates any changes, if required, to the budget document.</p> <p>Council approves the Budget.</p> <p>Once the year end results are finalized, the approved section of the budget book is completed and distributed. Any pages that change as a result of Council's review are highlighted within the text, reprinted and redistributed.</p>
February/ March	<p>Tax Rate By-law is prepared</p>