

PLANNING FOR THE FUTURE
2012 - 2014 OPERATING BUDGET & BUSINESS PLANNING GUIDELINES

Recommendation

The Commissioner of Finance/City Treasurer, and the Director of Budgeting & Financial Planning, in consultation with the City Manager recommend:

- 1) That the Operating Budget & Business Planning Guidelines, summarized in this report be approved; and
- 2) That Attachment #1 – Operating Budget Timetable, be approved.

Contribution to Sustainability

Sustainability by definition focuses on the ability to maintain an activity over an extended time horizon. Budgeting is the process of allocating limited resources to achieve the City's objectives and established priorities. Responsible budgeting allocates resources in a way that balances needs and aspirations of the present without compromising the ability to meet those of the future. The proposed operating budget approach seeks to minimize the current year funding pressures, while meeting the requirements of sustainability.

Economic Impact

The economic impact of the 2012 – 2014 Operating Budget will be fully determined after receipt of the departmental operating budgets.

Communications Plan

Departments will receive the budget guidelines, instruction package and timetable shortly after the operating budget guidelines are approved by Council. In addition, a kick-off meeting and department working sessions will be offered to assist departments in preparing their departmental budgets.

As part of the budget process and integral to building the budget, opportunities for public engagement, consultation and input will be available, with appropriate notice provided. These opportunities consist of the following:

- ❖ Information posted on the City website
- ❖ Public Finance & Administration Committee/Council meetings held throughout the process
- ❖ A public input meeting prior to final budget approval

In addition to the above, the City of Vaughan is undertaking a number of strategic initiatives which incorporate significant public engagement. Although separate processes, public feedback obtained at these events migrate into the budget decision making process.

Purpose

The purpose of this report is to obtain the Finance & Administration Committee's approval for the operating budget & business planning timetable and guidelines. The approach, guidelines and actions recommended represent prudent management practices and are appropriate given the demand for services is increasing, while at the same time the City has very limited resources.

Background - Analysis and Options

Financial sustainability always a key priority

As a result of the City's long standing dedication to financial management through progressive best practices and prudent policies, the City is in a very strong financial position. The City has always considered increasing taxes as a last resort and through prudent policies, tight budget guidelines and strong leadership the City has provided residents tremendous value by offering some of the lowest property tax rates in York Region and the Greater Toronto Area, while providing high quality services to the community.

As the City moves forward, financial sustainability must continue as one of Vaughan's key priorities. Over the next decade, the City of Vaughan is expected to undergo a tremendous transformation fueled by sustained high growth rates, provincially driven intensification, increasing legislative requirements, and a number of vision based master plans reflecting important community needs. As the City becomes increasingly more sophisticated, it will also face increasing financial pressure beyond the many factors currently placing significant strain on the property tax rate to maintain existing service levels (e.g. inflation, growth, collective agreements, contract escalation costs, fluctuating revenues, etc.). These pressures are permanent and often require continuous funding solutions, typically taxation.

Continued healthy Canadian performance - economic update

Based on TD economics quarterly economic forecast, the Canadian economy looks to be on solid footing for 2011 and 2012. Overall, economic growth projections remain moderately optimistic and are driven largely by export and business investments. With the economy returning, the Bank of Canada is expected to increase interest rates to counter inflation. This could bode well for the City's investment portfolio, but could be offset by pressure on debt costs. The Canadian dollar is expected to maintain its parity level, supported by higher interest rates and strong commodity demand. Economic challenges expected in the future cluster in the areas of personal indebtedness, flat housing markets, and waning fiscal stimulus. Trends in higher interest rates, the changing mortgage insurance rules, and high personal indebtedness has the potential to impact on Vaughan's housing market. Furthermore, it is anticipated that last year's economic momentum will illustrate lower than expected provincial and federal deficits, which may start a prolonged period of Federal/Provincial government spending restraint and stimulus recovery. Its unsure how this could impact on grants and funding the City receives. Despite the growing confidence in Canada's economy there is still great economic uncertainty and risk due to unrest in the Middle East, European fiscal problems, rising inflation, and the US dependency on stimulus efforts. The above information is relatively global and is intended to provide a general economic context, which may not reflect Vaughan's micro economic situation.

Planning for the future

For several years, the City's rigorous budgetary process has focused on containing costs and implementing best practices, with the goal of developing realistic and responsible financial plans. This year's Budget guidelines continue to build on those core values and successful business practices. Recognizing the challenges that lay ahead, and building on the financial planning efforts, the budget guidelines continue to incorporate a future focus to provide citizens with more certainty about the direction of City services, finances, and tax levels. The operating budget guidelines consist of the following actions:

Managing our future

1. Resourcing our vision "Corporate Planning Process"
2. Looking to the future with multi-year budgets
3. Managing operations through business planning and measures

Managing tax increases

4. Controlling budget pressures
5. Strict process to evaluate funding requests
6. User fee reviews to reduce the tax burden
7. Zero impact adjustments
8. Exploring opportunities through program reviews
9. Thorough multi-layered review process

The objective of these actions is to provide the lowest possible tax increase while maintaining the City's service levels. Under these actions, departments are only permitted to include very specific increases, typically related to predetermined agreements, contracts or Council approvals. There is no across the board increase for inflation and no automatic increase for new staffing. All new funding requests require business cases which are thoroughly reviewed.

Further details with respect to each of the actions are provided in the following sections.

1. Resourcing our vision – corporate planning process

New to this year's budget process is the implementation of a more holistic corporate planning process, which further integrates the strategic planning and financial planning processes. The benefits of this step are numerous, but primarily:

1. To ensure an achievable and resourced strategic plan
2. To ensure resource allocation is guided by the City's vision and strategic themes
3. To better communicate the City's direction and focus

Over the past number of months, the City Manager, the Senior Management team and the Directors have been reviewing the City's strategic plan. Out of these discussions strategic priority themes have been identified and strategic initiatives to support the themes. The objective is to focus the organization and align resources on important City initiatives.

Due to the compressed corporate planning timetable and the timing of committee report submission dates, specific detail on priority themes and initiatives is provided in item #2 of the June 13th Key Priorities and Initiatives Committee Agenda, titled *Vaughan Vision 2020 Strategic Plan Revision*, which is subject to Committee and Council deliberation and approval. Priority themes and initiatives illustrated in that report are as follows:

1. Ensure a high performing organization

- Undertake a program review
- Further evolve performance indicators
- Additional operational/business reviews

2. Manage corporate assets

- Develop and implement a corporate wide asset management system

3. Manage growth & well being

- Develop a plan to build a dynamic Vaughan Metropolitan Centre

Council approved themes will be incorporated in the department instruction package and distributed to all departments. Each priority initiative will be assigned a champion, timeframe, and who is responsible for the coordination and completion of the business case and associated resource requests. These requests will be discussed and evaluated during the initiating phase, which involves the evaluation, prioritization, and approval of resourcing plans.

2. Looking to the future with multi-year budgets

The City of Vaughan is becoming increasingly more sophisticated with each passing year and there is a need to broaden the budget horizon and unveil the future. Last year the concept of multi-year budgeting was successfully introduced. This action provides decision makers with added foresight and the ability to proactively grasp future opportunities, address future challenges, and reduce blind spots by understanding the longer-term financial implications of present and past decisions. This is a very strategic approach intended to generate discussion on where the City's future resources should be focused to best support the City's vision, operationalize strategies, generate public value, and address pertinent challenges. It is also a critical component of the above discussed corporate planning process. This year's budget process will be no easy task as the recognized 2012 budget reflects an \$8.5m funding requirement, equivalent to a 6.07% tax increase on the average home. This figure is expected to change as estimates are refined and staff acclimatizes to the extended budgeting period.

The City will be developing a three year budget for this process, and is on track to achieve the goal of a four year rolling budget next year. The purpose of the phased in approach is to provide an opportunity for the City to adapt to the process and adjust as required. Departments are well positioned for this task as a result of recent internal developments in business planning, master planning, long-range forecasting, base budget automation, etc. Furthermore, discussions with departments indicate strong support for this initiative and information. It should be recognized that assumptions, estimates and uncertainty are commonplace when predicting future budgets and these factors may change as new information becomes available. For this reason, it is suggested that Council only approve the current year budget and recognize future budgets. This will provide a future flexibility to review and adjust budgets before approval. After the initial stages, budget decisions should become easier and flow naturally as future requirements are discussed and adjusted over multiple processes before approval.

3. Managing operations through business planning

Business Plans will continue as part of the operating budget process to help establish and reinforce connections between strategic priorities, operational plans and resources. As a result of implementing multi-year budgeting, business plans will need to reflect this timeframe in order to align department objectives, measures, and pressures within the budget horizon. This information compliments the budget process and plays an important role in evaluating department efficiency, effectiveness and productivity through the use of objective tracking and performance measures. This information plays a critical role in budget deliberations by providing a platform to better understand department pressures and an objective basis for allocating funding. The Senior Manager of Strategic Planning will be intricately involved with this process and assist with updates and refinements.

4. Controlling budget pressures

For the 2012-2014 budget process, all account budgets will remain at prior year budget levels with the exception of established commitments and pre-defined external pressures. This action will limit the base budget increase to the following items:

- Council approved employment agreements;
- Full year impact of prior year decisions;
- Council authorized recommendations;
- Supported external service contract commitments;
- Established utility & insurance increases, where justified;
- Debenture obligations;
- Defined corporate contingency items;
- Reclassifications required to support tangible capital asset rules.

Additional flexibility in preparing the Recreation budget is required due to fluctuating enrollment numbers, program selections, and community needs. The Recreation budget will be prepared in accordance with established policies and aims to maintain or improve the Recreation department's overall net position and category thresholds.

To ensure that all financial requests are captured and assessed within the approved operating budget process, all items containing an economic impact during the annual budget process are to be submitted to the Finance and Administration Committee for review and recommendation before Council consideration.

5. Strict process to evaluate funding requests

Under the above guidelines, departments are only permitted to include very specific predetermined increases in their budget. To the extent a department requires additional resources, a separate business case must be submitted detailing strategic links, costs & benefits, implications & consequences, success indicators, timelines, etc. These are referred to as **Additional Resource Requests (ARR)**. A business case template is enclosed as Attachment #2. The process will separate the Operating Budget into the following two classifications:

- Base Budget – Budget based on approved guidelines – Minimal tax increase.
- Additional Resource Requests – Essential funding requests not permitted through the base budget guidelines requiring Council review and approval. *Council approval is specifically required for new staff resources, a change in service level, or new initiatives.* Requests are limited to items in excess of \$10,000 or having a net neutral or positive impact.

The objective of the above action is to separate basic operating obligations from items that may require further discussion and decisions.

Determining which resource requests move forward is a very difficult and challenging task as all departments are experiencing challenges associated with maintaining service levels, meeting legislative requirements, and implementing initiatives to move the City forward. Recognizing the value of requests greatly exceed the amount of available limited resources, a prioritization process to evaluate each request based on a blend of associated municipal value and risk criteria is performed. Last year's addition of a Director's working group to evaluate and prioritize additional resource requests for consideration by SMT, Committee, and Council was a success and will be continued. This action integrated the staff experience and involvement, shared the challenges associated with prioritization, and enhanced corporate knowledge. Only requests approved by Council will be included in the annual budget.

6. User fee reviews to reduce the tax burden

Another opportunity to minimize tax pressures is to maximize revenue generation through user fees and service charges. It is important to emphasize that any reduction in a user fee or service charge cost recovery ratio will have a corresponding direct impact on the City's levy. Therefore, to minimize any impact on the City's tax rate it is important to sustain or improve revenue/cost relationships. In addition to adjusting revenues for anticipated changes in activity, departments will be required to review user fees and service charges and perform the following:

- ❖ General fee by-law - Increase fees and charges in relation to related annual cost increases
- ❖ For specific department user fee by-laws (i.e. Planning, Licensing, etc.), a pricing/costing review be conducted in collaboration with Finance before the by-law is renewed.
- ❖ A net full cost benefit be incorporated in fees set for external services (i.e. inter-municipal)
- ❖ Submit new user fee and service charge opportunities

As a default, it is anticipated that department user fees & service charges will increase at minimum, by the rate of inflation, in scheduled increments, unless justification for no increase is otherwise specified. The Statistics Canada Ontario core inflation rate increased 1.6% for the 12 month period ending April 2011. The 5 year historical average is approximately 2%. The above actions will be submitted for Senior Management review and Council approval.

7. Zero impact adjustments

Reclassifications and reallocations in *non-labour* related accounts are only permitted if they result in a zero impact on the budget. Furthermore, these adjustments are limited to better reflecting the true nature of the expense or more accurately aligning account budgets. There are no impacts associated with these adjustments and the intent is to refine departmental budgets. As part of the budget process reallocations/reclassification will be reported, demonstrating a neutral impact.

8. Exploring opportunities through program reviews

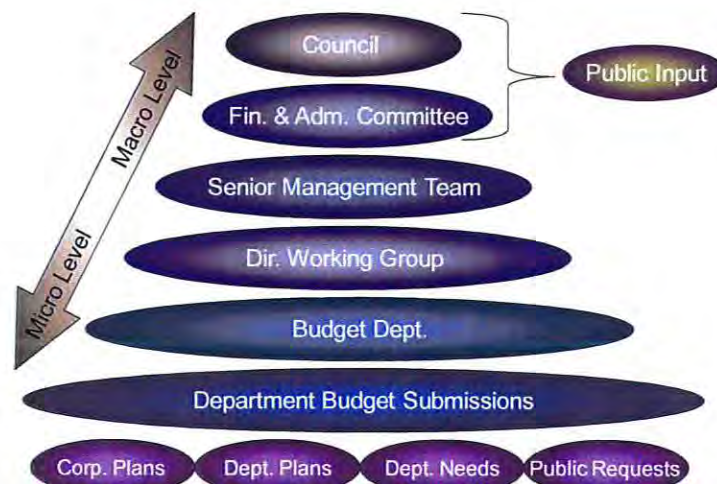
As the City continues to be challenged with limited resources, it is important to develop creative ways to help mitigate the budget pressures the City is facing. The City currently has many processes in place that encourage and foster improved effectiveness and efficiency (i.e. internal audit, operational studies, suggestion program, etc). In addition to these processes, a program review will be implemented, as directed during the last budget process by the Mayor and Members on Council, to address the following questions:

- Is the expenditure in the public interest?
- Is the delivery of service a legitimate and necessary role of government?
- Is the current municipal role appropriate or should the program be realigned with other levels of government?
- Should it be delivered in a partnership with the private or voluntary sector?
- How can it be redesigned for efficiency?
- Is it affordable given our financial situation?
- How does this service fit with the public's priorities?

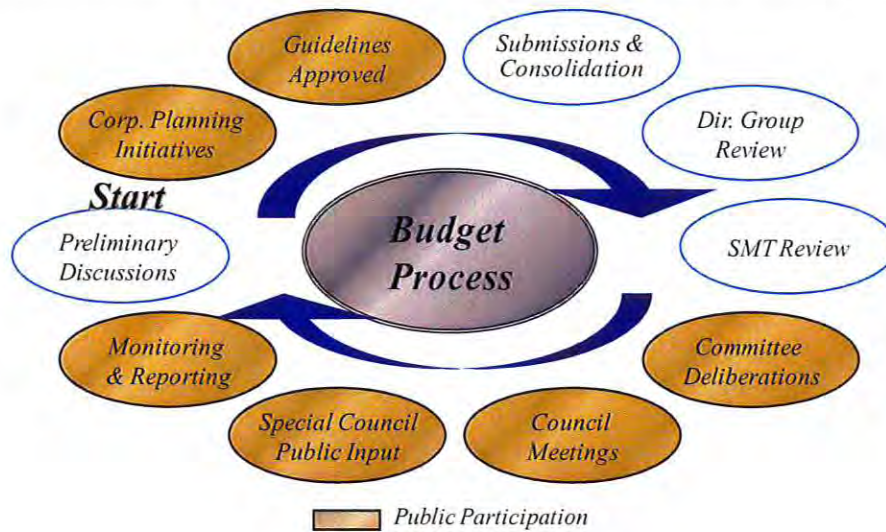
Further detail regarding the program review framework and process will be provided in a separate report tabled on the next committee agenda, scheduled for July.

9. Thorough multi-layer review process

The budget process has a very thorough review process and the final budget will consist of many decisions resulting from a variety of review sessions and open public sessions. Illustrated below are the various layers of review that occur and areas involved within Vaughan's budget process.



Public involvement throughout the budget process is a key element of building the budget. Illustrated below are the key steps in the budget process and touch points with the public.



Additional Process Changes

The budgeting process is constantly evolving to the needs and requirements of departments, management, Council, and residents. Detailed within this section are brief highlights of additional process changes to be aware of:

Insurance Expense: Currently the insurance expense is accounted for within the department budgets and historically this method has created challenges in determining allocations and reporting. It is further complicated by transfers to and from the Insurance reserve for annual operating purposes. Moving forward, to simplify the process, insurance related expenses will be consolidated under one corporate expense account. Although the reallocation net impact is neutral to the City, annual 2012 budget variances will be present within sections due to the reallocation of department budgets to a corporate account.

Fleet Dept. /Repairs & Maintenance Expense: Currently there are multiple budget treatments for repairs and maintenance i.e. machine time, holding accounts, department budgets, fleet budgets, etc. To simplify this very complex process, repair and maintenance budgets including machine time will be allocated to specified sub- units in the fleet department. This will provide a better understanding of this cost and allow for some degree of budget flexibility. Direct department consumables such as gas and leases will remain within the department budgets and restated to reflect the higher of a) last year's actual performance or b) a 5 year actual average, which will then be adjusted for 2012-2014 allowable price and volume escalations. For new capital vehicles, the following percentage of asset values, base on historical trends, are recommended for operating costs: repair and maintenance 8% and fuel 4%.

Traditionally, the fleet department has been 100% subsidized through the fleet reserve, which generates the following concerns:

- Funding operations though limited reserve balances is not sustainable
- Transparency is limited
- Available funding for fleet replacement is greatly reduced

To mitigate the fleet department's funding dependency on the reserve a phased in approach is being applied. The first step is to apply any over-estimates determined through the above repair

and maintenance process to reduce the budgeted reserve transfer. The second step will require the development of a strategy to phase out the residual dependency on the reserve.

Available reserve funds for vehicle replacement are relatively low, as the primary funding source was eliminated a number of years ago. Recognizing the above potential challenge, it is necessary to develop funding policies and strengthen our infrastructure contributions to ensure our assets are replaced when needed, so they can continue to support the communities overall quality of life for current and future generations. This will be the subject matter of a future report.

Questica Budgeting Software: Recently, the budgeting department implemented a new budgeting program. This was necessary to move away from cumbersome Excel based spreadsheets and obtain a multitude of reporting and process efficiencies. In order to ensure the transition is smooth, budget portfolio groups will need to work closely with departments to prepare and input their budgets. Understanding the tight timelines ahead, portfolio groups are planning and setting up multiple department working sessions. To achieve this year's submission target departments must respect and adhere to the plan.

Operating budget timetable

Staff anticipate bringing forward the first draft of the 2012 – 2014 Operating Budget to the Finance and Administration Committee in early November with the intention of a Budget recommendation early January 2012 and Council approval in late January 2012. Every effort will be made to adhere to the timeline, but issues raised during the budget process could potentially impact the presented timeline. A timetable is enclosed as Attachment #1. Director Working Group (DWG), Senior Management Team (SMT), and Finance and Administration Committee meeting dates will be scheduled shortly to accommodate this timeline.

Continued budget process improvements

The Budget Department strives to continuously improve the operating budget process. A strong emphasis is placed on reviewing processes and creating refinements that add value by making the process easier and more informative. Many of these improvements lead to greater efficiencies, thereby allowing management and front line staff to focus more on core operations, planning, budget review and decision making. To that end, some of the more recent significant process improvements for the operating budget process include:

- Integrated strategy & budgeting through the development of the corporate planning process
- Implemented a multi-year budget process to improve financial visibility
- Redesigned the Budget Book, which received the GFOA Budget Presentation Award
- Implemented Questica's Team Budget software solution to enhance reporting and analysis
- Developing prioritization models to assist in decision-making, etc.

Relationship to Vaughan Vision 2020

This report is consistent with Vaughan Vision 2020's long term goal of financial stability through the design of operating budget guidelines intended to produce a responsible budget. The necessary resources have not yet been approved and will be addressed throughout operating budget deliberations.

Regional Implications

N/A

Conclusion

The 2012-14 Operating Budget Timetable and Guidelines requires the Finance & Administration Committee to provide a recommendation to Council in early January 2012 and a public meeting be held late January 2012, followed by Council approval. The enclosed guidelines are presented to provide the lowest possible tax rate increase while maintaining service levels and supporting Vaughan's vision.

Attachments

Attachment No. 1 – Operating Budget Timetable

Attachment No. 2 – Additional Resource Request (ARR) - Business Case Template

Report prepared by:

Barbara Cribbett, CMA
Commissioner of Finance/City Treasurer
Ext. 8475

John Henry, CMA
Director of Budgeting and Financial Planning
Ext. 8348

Respectfully submitted,

Barbara Cribbett, CMA
Commissioner of Finance/City Treasurer

John Henry, CMA
Director of Budgeting & Financial Planning

City of Vaughan 2012 - 2014 Operating Budget Process Timetable	
Date	Activity
July 6, 2011	Budget instruction packages & workbooks issued to depts.
Aug. 31, 2011	Department submissions due
Sept. 2011	- Submission review, analysis, & consolidation - Director Working Group Prioritization
Oct. 2011	Senior Management Team (SMT) deliberations
Early Nov. 2011	Finalizing the draft budget for presentation
Mid. Nov. 2011 – Jan. 2012	Finance and Administration Committee deliberations
Late Jan. 2012	Public input meeting & Council approval (Public notice requirement is 14 days)

**CITY OF VAUGHAN
2012/2014 OPERATING BUDGET**

ADDITIONAL RESOURCE REQUEST

Request Title

Business Unit

Annual Budget Change Summary

Financial Components	2012	2013	2014	2012-2014 Sub-total	2015 (Full-Yr. Adj.)	2012-2015 Sub-total
Staffing						
Complements	-	-	-	-	-	-
Net FTE's	-	-	-	-	-	-
Operating Revenue	-	-	-	-	-	-
Operating Costs						
Staffing & Benefits	-	-	-	-	-	-
Other continuous costs	-	-	-	-	-	-
One-time expenses	-	-	-	-	-	-
Offsets/reductions	-	-	-	-	-	-
Net Operating Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Associated Capital Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1A) Request Description: Please provide a brief description of the request.

Please check one: Departmental Corporate

1B) If this request is part of a project with multiple milestones then please fill in the following table:

Milestones or Deliverables	Timelines	Comments

1C) Impact on other departments (cost/time/benefit):

Department Impacted	Describe Impact (Cost/time/benefit)	Were they Consulted?
		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No

Other comments:

COMMISSIONER APPROVAL: _____ **Date:** _____

Request Title 							
2) Relationship to Vaughan Vision 2020 - Goals / Objectives / Initiatives							
A) Identify the <u>specific initiative</u> on the Vaughan Vision 2020 initiative list this resource request supports (new or implementation of): Choose a Theme from the drop down list and then fill in all Green cells using the drop down lists provided.							
Theme	Goal	Initiative	Ref #	Status	Date	Priority	Request/Initiative Relationship (choose 1)
B) Describe and clearly demonstrate how the request links to the Vaughan Vision 2020:							
3) Related Performance Indicators & Business Plan Link							
Please provide information on top 3 performance measures:							
	Name/description of service level target:	Target Level	Current Level	Level with ARR			
1)							
2)							
3)							
Describe how this request relates to Departmental Business Plan:							
4) Value Proposition							
Please detail both qualitative and quantitative benefits of the request							
Qualitative: Please select up to 2 actions which best describe this request							
Primary <input style="width: 200px;" type="text"/>				Secondary <input style="width: 200px;" type="text"/>			
Briefly explain how this request helps achieve the actions selected above. How does this request make a difference in these areas? Can improvements be defined (i.e. surveys, measures, etc.)?							
Quantitative: Please provide explanation of how this request improves efficiency. Note that performance measures are captured in section 3. This section is for efficiency improvements.							
Year	Type	Change/Saving	Units	Detail of Cost Reductions/Budget Savings	Incl. in offsets (Section #9)?		
5) Alternatives							
Are there alternatives or options? Please explain what they are and why they are not the primary approach.							

Request Title

6) Implications/Consequences (if request not approved)

A) Please check off how the request relates to the following:

Legislative/Regulatory Requirement

- None
- Little consequence of non compliance
- Significant external repercussion/penalty

Please specify:
Specific Legislation (i.e.... Act/Regulation/etc.)

What are the compliance requirements?

What are the consequences of non-compliance?

Current status of compliance:

Risk Management

Probability of Litigation

None Low Medium High

Financial Impact

\$0 \$10,000 \$100,000 \$1,000,000 > \$10,000,000

Health and Safety Risk

- None
- Internal
- External
- Both

Health and Safety Magnitude

None Minor Major Severe

Probability of Health & Safety Issue

None Low Medium High

Comments

Please describe the type and nature of risk

Internal Operational Requirements

- None
- Service provided with minor internal issues -slight inconvenience
- Inability to support the department's directive
- Direct affect on multiple departments
- Citywide implications

Comments

B) Briefly illustrate any other impacts/consequences not detailed above and those who will be affected if the request is not approved. (e.g. staff, residents, community, etc.)

Request Title				
7) Complement Details - Skip to Section 8 if no Staff is requested				
Do not gap positions - If required, please contact the Budget Dept. for instructions Future year progressions & eco. adj. will be calculated corporately by the Budget Dept.				
Complement Information	Position #1	Position #2	Position #3	Sub-total
Budget Year				
Position title				
Estimated start date				
# of positions requested				-
Full-time equivalents (FTEs)				-
Position type				
Position agreement classification				
If contract, specify term (dd-mm-yy to dd-mm-yy)				
Business unit #				
Grade level				
Est. starting step				
Desktop Review Performed?				
B&F Accommodations Available?				
ITM Hardware required?				
Capital Equipment Required?				
Complement Annual Cost Detail				
Annual full-time \$				-
Annual part-time \$				-
Annual shift premiums, etc				-
Annual overtime \$				-
* PT vacation pay (calculated field)	-	-	-	-
* Annual benefits (calculated field)	-	-	-	-
* FT contract benefits in lieu (calculated field)	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -
Continuous costs	(BU & Acct #)	Please fill in per Complement. The total will account for multiple positions if indicated above.		
1) Office Supplies	.7200			-
2) Training & Developme	.7115			-
3) Cellular Line Charges	.7122.01			-
4) 407-ETR Toll Charges	.7103			-
Subtotal		\$ -	\$ -	\$ -
One-time costs	(BU & Acct #)	Please fill in per Complement. The total will account for multiple positions if indicated above.		
1) Computer Hardware	.7211.01			-
2) Office Equip. & Furnitu	.7210			-
3) Training & Developme	.7115			-
4)	#N/A			-
Subtotal		-	-	-
2012 Total Complement Annual Costs	\$ -	\$ -	\$ -	\$ -
2013 Total Complement Annual Costs	\$ -	\$ -	\$ -	\$ -
2014 Total Complement Annual Costs	\$ -	\$ -	\$ -	\$ -
Additional Comments:				

Request Title								
8) Capital Funding								
Are there any Capital requests already submitted/approved or to be submitted related to this ARR? (e.g. new car)								
	ASSOCIATED CAPITAL FUNDING	Approved/ Pending	Year asset Available for use	Proj. #	2012	2013	2014	Total
1	<blank>							\$ -
2	<blank>							\$ -
3	<blank>							\$ -
TOTAL ASSOCIATED CAPITAL FUNDING					\$ -	\$ -	\$ -	\$ -
9) Financial/Resource Detail								
	Component	BU Acct. #	2012	2013	2014	2015	Total	
				Budget		Full-Yr. Adj.		
REVENUE - continuous operating detail								
1								
2								
3								
4								
Subtotal			-	-	-	-	-	
REVENUE - one-time operating detail								
1								
2								
Subtotal			-	-	-	-	-	
EXPENSES - continuous operating detail (For staffing costs please fill out section 7)								
1	* Staffing costs (calculated field)	(From sect. 7)	-	-	-			
2	* Benefits	(From sect. 7)	-	-	-			
3	* Complement sch. Expenses (calculated field)	(From sect. 7)	-	-	-			
4	<blank>							
5	<blank>							
6	<blank>							
7	<blank>							
Subtotal			-	-	-	-	-	
EXPENSES - one-time operating detail (For staffing costs please fill out section 7)								
1	* Complement sch. Expenses (calculated field)	(From sect. 7)	-	-	-			
2	<blank>							
3	<blank>							
Subtotal			-	-	-	-	-	
OFFSETS - cost savings, reductions, etc								
1	<blank>							
2	<blank>							
3	<blank>							
Subtotal			-	-	-	-	-	
TOTAL OPERATING BUDGET CHANGE					-	-	-	-
COMPLEMENTS & FTE's					2012	2013	2014	Total
# of positions requested	(From sect. 7)			-	-	-	-	
FTE's	(From sect. 7)			-	-	-	-	
FTE reductions/offsets	(Manual Field)							
Net FTE's	(From sect. 7)			-	-	-	-	