



Budget 10
Operating

Financial Services



2010 Operating Budget

FINANCIAL SERVICES SUMMARY F.0.00.00.00.00

Description

THE MISSION OF THE FINANCE DIVISION IS TO PROVIDE FINANCIAL EXPERTISE AND QUALITY INFORMATION TO COUNCIL, MANAGEMENT, DEPARTMENTS, CITIZENS, AND RATEPAYERS IN CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND STATUTORY AND LEGAL REQUIREMENTS AND POLICIES.

FINANCE PROVIDES TAX BILLING AND COLLECTION SERVICES, ACCOUNTING AND PAYROLL SERVICES, PROCUREMENT SERVICES, BUDGETING, FINANCIAL PLANNING AND FINANCIAL INFORMATION SYSTEMS SUPPORT IN A PROMPT, COURTEOUS AND COST EFFECTIVE MANNER.

Description		2009 Actual	2009 Budget	2010 Basic Budget	% 2009 Budget
PERSONNEL	Full Time Positions		55.00	55.00	
	Temp. & Part Time Hours		4,137.00	6,878.00	66.3
	Overtime Hours		1,565.00	1,735.00	10.9
	Crew Hours				
	Volunteers				
EXPENDITURES	Salaries & Benefits	4,464,468	4,318,887	4,569,514	5.8
	Materials & Operating Expenses	282,255	295,129	298,080	1.0
	Equipment Expenses	110,900	110,900	112,009	1.0
	Energy Costs				
	Purchased/Contract Services	3,153,275	3,188,408	3,106,078	-2.6
	Debt Service Costs / Insurance and Taxes	1,437,933	1,062,907	1,071,656	.8
	Professional Development & Training	85,269	85,436	86,291	1.0
	Grants - Transfer Payments	3,000,000	3,000,000	1,000,000	-66.7
	Provisions to Reserves/Capital	1,426,962	1,426,962	1,448,327	1.5
	Internal Recoveries	-2,760,635	-2,760,635	-2,863,457	3.7
TOTAL EXPENDITURES		11,200,427	10,727,994	8,828,498	-17.7
REVENUES	Levies	-53,486	-53,487	-47,382	-11.4
	Provincial Grants				
	Federal Grants				
	User Fees	-225,619	-232,228	-201,510	-13.2
	Licensing & Lease Revenues				
	Investment Earnings	-10,200	-10,200	-10,200	
	Contribution from Reserves	-3,937,849	-3,428,509	-1,342,741	-60.8
Other Revenues	-77,325	-123,074	-119,610	-2.8	
TOTAL REVENUE		-4,304,479	-3,847,498	-1,721,443	-55.3
NET BUDGET		6,895,948	6,880,496	7,107,055	3.3

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2010 Operating Budget

FINANCIAL SERVICES ADMINISTRATION F.A.05.00.00.00

Description

TO SUPERVISE AND COORDINATE THE ACTIVITIES OF THE FINANCIAL SERVICES DIVISION. THE SECTION INCLUDES THE CHIEF FINANCIAL OFFICER, AS WELL AS SECRETERIAL AND CLERICAL SUPPORT FOR THE ENTIRE FINANCE DIVISION.

Description		2009 Actual	2009 Budget	2010 Basic Budget	% 2009 Budget
PERSONNEL	Full Time Positions		5.00	5.00	
	Temp. & Part Time Hours				
	Overtime Hours				
	Crew Hours				
	Volunteers				
EXPENDITURES	Salaries & Benefits	406,247	394,913	409,021	3.6
	Materials & Operating Expenses	116,224	123,337	124,570	1.0
	Equipment Expenses				
	Energy Costs				
	Purchased/Contract Services	138,482	113,224	104,120	-8.0
	Debenture Costs / Insurance and Taxes				
	Professional Development & Training	13,996	13,996	14,136	1.0
	Grants - Transfer Payments				
	Provisions to Reserves/Capital				
	Internal Recoveries				
TOTAL EXPENDITURES		674,949	645,470	651,847	1.0
REVENUES	Levies				
	Provincial Grants				
	Federal Grants				
	User Fees				
	Licensing & Lease Revenues				
	Investment Earnings				
	Contribution from Reserves	-35,458			
Other Revenues					
TOTAL REVENUE		-35,458			
NET BUDGET		639,491	645,470	651,847	1.0



2010 Operating Budget

DEBT & CONTRIBUTION TO CAPITAL F.A.07.00.00.00

Description

TO REFLECT GRANT CONTRIBUTIONS TO SUDBURY REGIONAL HOSPITAL AND COLLECTION OF FRONTAGE CHARGES, WHICH ARE IN TURN CHARGED BACK TO THE APPROPRIATE COST CENTRES. ANY FRONTAGE CHARGES COLLECTED THAT ARE NOT RELATED TO DEBT REPAYMENT ARE CREDITED TO THE APPROPRIATE RESERVE FUND (I.E. WATER, WASTE WATER).

Description		2009 Actual	2009 Budget	2010 Basic Budget	% 2009 Budget
PERSONNEL	Full Time Positions				
	Temp. & Part Time Hours				
	Overtime Hours				
	Crew Hours				
	Volunteers				
EXPENDITURES	Salaries & Benefits				
	Materials & Operating Expenses				
	Equipment Expenses				
	Energy Costs				
	Purchased/Contract Services				
	Debenture Costs / Insurance and Taxes	-1			
	Professional Development & Training				
	Grants - Transfer Payments	3,000,000	3,000,000	1,000,000	-66.7
	Provisions to Reserves/Capital	53,487	53,487	47,382	-11.4
Internal Recoveries					
TOTAL EXPENDITURES		3,053,486	3,053,487	1,047,382	-65.7
REVENUES	Levies	-53,486	-53,487	-47,382	-11.4
	Provincial Grants				
	Federal Grants				
	User Fees				
	Licensing & Lease Revenues				
	Investment Earnings				
	Contribution from Reserves	-2,000,000	-2,000,000		
Other Revenues					
TOTAL REVENUE		-2,053,486	-2,053,487	-47,382	-97.7
NET BUDGET		1,000,000	1,000,000	1,000,000	

DEBT & CONTRIBUTION TO CAPITAL
F.A.07.00.00.00

Variance Explanations:

Grants-Transfer Payments and Contribution from Reserve

The \$2,000,000 one time funding for the St. Joseph's long term care facility provided for in the 2009 budget has been removed from the 2010 budget.



2010 Operating Budget

FINANCIAL SUPPORT & BUDGETING F.B.08.05.00.00

Description

THE MAIN FUNCTIONS OF THE FINANCIAL SUPPORT & BUDGETING SECTION ARE TO PLAN, DIRECT AND PROVIDE OVERALL SUPERVISION OF THE OPERATING AND CAPITAL BUDGET PROCESSES, AND TO PROVIDE SUPPORT AND CUSTOMER SERVICE TO OPERATING DEPARTMENTS IN ALL FINANCIAL RELATED MATTERS.

THIS INCLUDES:

- PREPARING THE CORPORATE OPERATING AND CAPITAL BUDGETS AND THE ONGOING MONITORING AND VARIANCE ANALYSIS DURING THE YEAR;
- ASSISTING AND SUPPORTING DEPARTMENTS WITH FINANCIAL PLANNING, MONTHLY REPORTING, VARIANCE ANALYSIS AND BUDGET PREPARATION;
- ANALYZING THE IMPACT OF PROVINCIAL CHANGES ON GRANT FUNDING AND PROGRAM COSTS;
- PROVIDING FINANCIAL AND ANALYTICAL SUPPORT TO OPERATING DEPARTMENTS FOR SPECIAL PROJECTS;
- ASSISTING IN THE DEVELOPMENT OF THE LONG TERM FINANCIAL PLAN AND CO-ORDINATING THE SAME WITH THE OPERATING DEPARTMENTS;
- ASSISTING IN THE COMPLETION OF YEAR-END WORKING PAPERS, FINANCIAL INFORMATION RETURNS AND FINANCIAL STATEMENTS;
- ASSISTING IN THE CO-ORDINATION OF CGS'S PARTICIPATION IN THE ONTARIO MUNICIPAL BENCHMARKING INITIATIVE (OMBI) RELATIVE TO FINANCIAL ISSUES;

Description		2009 Actual	2009 Budget	2010 Basic Budget	% 2009 Budget
PERSONNEL	Full Time Positions		6.00	6.00	
	Temp. & Part Time Hours				
	Overtime Hours		700.00	700.00	
	Crew Hours				
	Volunteers				
EXPENDITURES	Salaries & Benefits	482,579	512,018	525,213	2.6
	Materials & Operating Expenses				
	Equipment Expenses				
	Energy Costs				
	Purchased/Contract Services				
	Debt/Interest Costs / Insurance and Taxes				
	Professional Development & Training	2,613	4,080	4,121	1.0
	Grants - Transfer Payments				
Provisions to Reserves/Capital					
Internal Recoveries	-516,098	-516,098	-529,334	2.6	
TOTAL EXPENDITURES		-30,906			
REVENUES	Levies				
	Provincial Grants				
	Federal Grants				
	User Fees				
	Licensing & Lease Revenues				
	Investment Earnings				
	Contribution from Reserves				
	Other Revenues				
TOTAL REVENUE					
NET BUDGET		-30,906			



2010 Operating Budget

FINANCIAL PLANNING & POLICY F.B.08.08.00.00

Description

THE PRINCIPAL FUNCTIONS OF THE FINANCIAL PLANNING & POLICY SECTION ARE TO:

- . DEVELOP APPROPRIATE FINANCIAL POLICY RECOMMENDATIONS FOR CONSIDERATION OF COUNCIL;
- . ANALYZE THE IMPACT OF PROVINCIAL LEGISLATIVE CHANGES, SUCH AS OMPF (ONTARIO MUNICIPAL PARTNERSHIP FUND) ENTITLEMENTS AND TAX POLICY ISSUES;
- . MAINTAIN THE LONG TERM FINANCIAL PLAN APPROVED BY COUNCIL;
- . ANALYZE THE ASSESSMENT ROLLS TO ENSURE ALL PROPERTIES ARE PAYING THEIR SHARE OF TAXATION;
- . DEVELOP ALL RATES INCLUDING AREA RATES FOR TAXATION;
- . OVERSEE THE MUNICIPALITY'S CASH MANAGEMENT AND INVESTMENT PROGRAM;
- . ADMINISTER THE MUNICIPALITY'S EXISTING DEBT PROGRAM AND FUTURE DEBT REQUIREMENTS;
- . MANAGE THE MUNICIPALITY'S INSURANCE AND RISK MANAGEMENT PROGRAM, ENABLING ADEQUATE COVERAGE AND RECOMMENDING RISK MANAGEMENT INITIATIVES.

Description		2009 Actual	2009 Budget	2010 Basic Budget	% 2009 Budget
PERSONNEL	Full Time Positions		4.00	4.00	
	Temp. & Part Time Hours				
	Overtime Hours		300.00	300.00	
	Crew Hours				
	Volunteers				
EXPENDITURES	Salaries & Benefits	387,219	370,917	385,119	3.8
	Materials & Operating Expenses				
	Equipment Expenses	110,900	110,900	112,009	1.0
	Energy Costs				
	Purchased/Contract Services	1,739,676	1,777,786	1,907,232	7.3
	Debt Costs / Insurance and Taxes	1,437,934	1,062,907	1,071,656	.8
	Professional Development & Training	8,500	3,150	3,182	1.0
	Grants - Transfer Payments				
	Provisions to Reserves/Capital	1,373,475	1,373,475	1,400,945	2.0
	Internal Recoveries	-191,420	-191,420	-247,189	29.1
TOTAL EXPENDITURES	4,866,284	4,507,715	4,632,954	2.8	
REVENUES	Levies				
	Provincial Grants				
	Federal Grants				
	User Fees	-14,534			
	Licensing & Lease Revenues				
	Investment Earnings				
	Contribution from Reserves	-1,294,001	-947,000	-965,940	2.0
Other Revenues	-483	-41,437	-42,984	3.7	
TOTAL REVENUE	-1,309,018	-988,437	-1,008,924	2.1	
NET BUDGET	3,557,266	3,519,278	3,624,030	3.0	

FINANCIAL PLANNING & POLICY

F.B.08.08.00.00

Performance Measurements:

OMBI Performance Benchmarks				
Description of Measure	CGS Result			OMBI median
	2006	2007	2008	2008
Gross Investment Yield	4.2%	4.6%	3.8%	4.1%
Average Yield over 3 Years	 	 	4.2%	4.2%
Portfolio as a Percentage of Municipal Operating and Capital Expenditures	37.4%	42.7%	45.9%	53.4%
MER (Management Expense Ratio)	0.02%	0.02%	0.01%	0.04%
Weighted Average Term (in years)	1.5	1.8	1.9	3.4



2010 Operating Budget

ACCOUNTING SERVICES F.B.10.00.00.00

Description

THE PRINCIPAL FUNCTIONS OF ACCOUNTING SERVICES:

- PROVIDE GENERAL ACCOUNTING SERVICES FOR THE CORPORATION, INCLUDING MAINTAINING ITS FINANCIAL RECORDS, OVERSEEING THE ACCOUNTS PAYABLE FUNCTION AND THE COLLECTION OF REVENUES, ENSURING THE PREPARATION OF MONTHLY SUBSIDY CLAIMS AND SALES TAX CLAIMS, AND PREPARING YEAR END FINANCIAL STATEMENTS AND FINANCIAL INFORMATION RETURNS AS REQUIRED BY LEGISLATION;
- OVERSEE THE PAYROLL FUNCTION, INCLUDING MAINTAINING THE WAGE AND PAYROLL RECORDS AND ENSURING THE APPROPRIATE PAYROLL REMITTANCES AND FILING OF REPORTS AS REQUIRED BY LEGISLATION;
- THE ABOVE TWO AREAS ARE CURRENTLY USING THE PEOPLESFT SOFTWARE. AS THIS SYSTEM IS NOT ONLY COMPLEX BUT ALSO DYNAMIC, THERE IS A CONTINUOUS EFFORT REQUIRED TO TEST BOTH ONGOING CHANGES TO CURRENT APPLICATION AND TO RESEARCH AND TEST NEW APPLICATIONS.
- OVERSEE THE CONTRACT WITH THE GREATER SUDBURY UTILITIES FOR THE BILLING AND COLLECTION FUNCTION FOR WATER AND WASTEWATER REVENUES.
- COORDINATE THE CORPORATE EFFORT TO MEET THE REQUIREMENT TO ACCOUNT FOR CAPITAL ASSETS ON THE FULL ACCRUAL BASIS THROUGH THE NEWLY FORMED TANGIBLE CAPITAL ASSETS SECTION.
- THIS SECTION IS RESPONSIBLE TO INVENTORY CGS'S CAPITAL ASSETS, VALUE THESE ASSETS, SET CAPITAL ASSET POLICIES, PROVIDE IN CONJUNCTION WITH INFORMATION TECHNOLOGY A SYSTEMS SOLUTION TO ACCOUNT FOR CAPITAL ASSETS. THIS DEPARTMENT ALSO ESTABLISHES BUSINESS PROCESSES FOR CAPTURING CAPITAL ASSET ADDITIONS AND DISPOSALS.

Description		2009 Actual	2009 Budget	2010 Basic Budget	% 2009 Budget
PERSONNEL	Full Time Positions		20.00	20.00	
	Temp. & Part Time Hours		2,919.00	3,833.00	31.3
	Overtime Hours		465.00	465.00	
	Crew Hours				
	Volunteers				
EXPENDITURES	Salaries & Benefits	1,588,324	1,519,346	1,607,690	5.8
	Materials & Operating Expenses	21,092	18,904	19,093	1.0
	Equipment Expenses				
	Energy Costs				
	Purchased/Contract Services	1,257,784	1,288,739	1,085,981	-15.7
	Debtenture Costs / Insurance and Taxes				
	Professional Development & Training	4,338	4,338	4,381	1.0
	Grants - Transfer Payments				
	Provisions to Reserves/Capital Internal Recoveries	-1,584,494	-1,584,494	-1,605,425	1.3
TOTAL EXPENDITURES	1,287,044	1,246,833	1,111,720	-10.8	
REVENUES	Levies				
	Provincial Grants				
	Federal Grants				
	User Fees	-7,476	-19,791		
	Licensing & Lease Revenues				
	Investment Earnings	-10,200	-10,200	-10,200	-39.3
	Contribution from Reserves	-512,190	-481,509	-292,288	-39.3
Other Revenues	-69,154	-70,358	-68,858	-2.1	
TOTAL REVENUE	-599,020	-581,858	-371,346	-36.2	
NET BUDGET	688,024	664,975	740,374	11.3	

ACCOUNTING SERVICES

F.B.10.00.00.00

Variance Explanations:

Temp & Part Time Hours/Salary Benefits/Purchased/Contract Services/Contribution from Reserves

The adjustments in these areas are directly related to the estimated costs of the tangible capital asset project funded largely by previously committed reserves.

Performance Measurements:

OMBI Performance Benchmarks				
Description of Measure	CGS Result			OMBI median
	2006	2007	2008	2008
Number of Invoices Paid per Million Dollars of Municipal Operating & Capital Purchases for Goods & Services	382.8	391.5	323.3	326.6
Accounts Payable Cost per Invoice Paid	\$4.37	\$4.97	\$5.18	\$5.52
Number of Invoices Paid per Accounts Payable FTE	14,296	13,333	13,545	12,408
Percentage of Invoices Paid within 30 days	57.9%	58.0%	51.2%	73.7%
Cost per Payroll Direct Deposit or Cheque	\$5.55	\$5.46	\$5.44	\$4.94
Number of Payroll Direct Deposit & Cheques per Payroll FTE	12,369	12,674	13,274	21,145
Total Percentage of General Revenues Billed	11%	9%	11%	22%
Cost of Accounts Receivable Function per \$1,000 of Billings	\$5.12	\$9.06	\$6.74	\$6.25
Bad Debt Write-off as a Percentage of Billed Revenue	0.19%	0.13%	0.80%	0.10%
Average Collection Period (in days)	66.7	52.1	30.4	49.0



2010 Operating Budget

FINANCIAL INFORMATION SYSTEMS F.B.11.11.00.00

Description

TO SUPPORT THE PEOPLESFT FINANCIAL MODULES. TO IMPROVE EFFICIENCIES WITH THE USE OF PEOPLESFT FUNCTIONALITY, THROUGH ONGOING MAINTENANCE AND CONTINUED UPGRADING OF THE SOFTWARE. TO PROVIDE END USER SUPPORT AND TRAINING, AS REQUIRED. TO IMPLEMENT A REPORTING STRATEGY FOR BOTH FINANCE & NON-FINANCE END USERS.

Description		2009 Actual	2009 Budget	2010 Basic Budget	% 2009 Budget
PERSONNEL	Full Time Positions		4.00	4.00	
	Temp. & Part Time Hours			1,827.00	
	Overtime Hours				
	Crew Hours				
	Volunteers				
EXPENDITURES	Salaries & Benefits	457,999	357,449	456,086	27.6
	Materials & Operating Expenses				
	Equipment Expenses				
	Energy Costs				
	Purchased/Contract Services				
	Debtenture Costs / Insurance and Taxes				
	Professional Development & Training	49,101	53,452	53,987	1.0
	Grants - Transfer Payments				
	Provisions to Reserves/Capital				
Internal Recoveries					
TOTAL EXPENDITURES		507,100	410,901	510,073	24.1
REVENUES	Levies				
	Provincial Grants				
	Federal Grants				
	User Fees				
	Licensing & Lease Revenues				
	Investment Earnings				
	Contribution from Reserves	-96,200		-84,513	
Other Revenues					
TOTAL REVENUE		-96,200		-84,513	
NET BUDGET		410,900	410,901	425,560	3.6

FINANCIAL INFORMATION SYSTEMS

F.B.11.11.00.00

Variance Explanations:

Temp & Part Time Hours/Salaries & Benefits/Contributions from Reserve

The 1,827 hours for the project coordinator in Financial Information Systems will be financed by funds set aside for ERP initiatives.



2010 Operating Budget

TAXATION F.B.11.13.00.00

Description

THE TAX SERVICES PROVIDED INCLUDE:

- . BILLING OF INTERIM, FINAL AND SUPPLEMENTARY TAX LEVIES INCLUDING PAYMENTS-IN-LIEU OF TAXES,
- . THE COLLECTION OF CURRENT AND OVERDUE TAXES,
- . MAINTENANCE OF THE TAX SALES ACCOUNTS,
- . ADMINISTRATION OF THE PRE-AUTHORIZED TAX PAYMENT PLAN,
- . THE PROCESSING OF TAX ADJUSTMENTS AND REFUNDS,
- . ADMINISTRATION OF THE ELDERLY TAX ASSISTANCE PROGRAM,
- . ADMINISTRATION OF THE ELDERLY/DISABLED TAX DEFERRAL, REGISTERED CHARITIES REBATE AND VACANCY REBATE PROGRAMS.
- . PREPARATION AND ISSUANCE OF TAX CERTIFICATES,
- . RESPONDING TO TAX/ASSESSMENT RELATED INQUIRIES.
- . ADMINISTRATION OF THE CAPPING/CLAWBACK PROGRAM FOR PROTECTED PROPERTIES.
- . ISSUANCE OF NOTICES UNDER THE TENANT PROTECTION ACT.

Description		2009 Actual	2009 Budget	2010 Basic Budget	% 2009 Budget
PERSONNEL	Full Time Positions		10.00	10.00	
	Temp. & Part Time Hours		1,218.00	1,218.00	
	Overtime Hours		100.00	100.00	
	Crew Hours				
	Volunteers				
	TOTAL PERSONNEL				
EXPENDITURES	Salaries & Benefits	699,243	695,009	707,882	1.9
	Materials & Operating Expenses	134,189	146,485	147,950	1.0
	Equipment Expenses				
	Energy Costs				
	Purchased/Contract Services	5,309	6,514	6,579	1.0
	Debenture Costs / Insurance and Taxes				
	Professional Development & Training	4,601	4,300	4,343	1.0
	Grants - Transfer Payments				
	Provisions to Reserves/Capital				
	Internal Recoveries				
TOTAL EXPENDITURES	843,342	852,308	866,754	1.7	
REVENUES	Levies				
	Provincial Grants				
	Federal Grants				
	User Fees	-203,609	-212,437	-201,510	-5.1
	Licensing & Lease Revenues				
	Investment Earnings				
	Contribution from Reserves Other Revenues				
TOTAL REVENUE	-203,609	-212,437	-201,510	-5.1	
NET BUDGET	639,733	639,871	665,244	4.0	

TAXATION

F.B.11.13.00.00

Performance Measurements:

OMBI Performance Benchmarks				
Description of Measure	CGS Result			OMBI median
	2006	2007	2008	2008
Municipal Taxes as a Percentage of the Tax Levy	75.9%	76.5%	77.7%	73.3%
Current Year's Tax Arrears as a Percentage of Current Year Levy	2.3%	2.2%	1.7%	2.2%
Percentage of Prior Year's Tax Arrears Not Collected in the Current Year	2.4%	2.1%	2.3%	2.3%
Tax Receivables as a Percentage of Current Year Levy	4.1%	3.6%	3.4%	3.7%
Total Number of Tax and PIL Accounts Maintained/Serviced Annually (in thousands)	60.4	60.3	60.7	130
Cost to Maintain Taxation Accounts per Account Serviced	\$14.69	\$15.07	\$15.07	\$14.66
Percentage of Accounts (All Classes) enrolled in a Pre-Authorized Payment Plan	34.8%	34.5%	35.2%	29.8%



2010 Operating Budget

SUPPLIES & SERVICES F.D.05.00.00.00

Description

RESPONSIBLE FOR ESTABLISHING THE PLANS, STRUCTURE AND CORPORATE POLICIES TO ENSURE THAT THE CITY HAS THE GOODS AND SERVICES REQUIRED WHEN NEEDED, AT THE AGREED TO QUANTITY AND QUALITY AND AT THE LOWEST TOTAL ACQUISITION COST. WORKS IN PARTNERSHIP WITH STAFF ACROSS THE CORPORATION TO ACHIEVE VALUE FOR MONEY OVER THE TOTAL LIFE CYCLE OF THE GOODS AND SERVICES AND TO MINIMIZE THE COSTS OF ADMINISTERING THE PROCUREMENT PROCESS. ENSURES THE PURCHASING BY-LAW IS FOLLOWED AND THE INTEGRITY OF THE TENDERING PROCESS IS ADHERED TO. ASSUMES A LEAD ROLE IN THE SUDBURY REGIONAL BUYING GROUP, A CONSORTIUM OF SCHOOL BOARDS, COLLEGES, UNIVERSITY AND HOSPITAL MEMBERS. TRACK COMMODITY PRICES FOR THE BUDGET PROCESS THAT WILL BE REFLECTED IN THE YEARLY BUDGET.

Description		2009 Actual	2009 Budget	2010 Basic Budget	% 2009 Budget
PERSONNEL	Full Time Positions		6.00	6.00	
	Temp. & Part Time Hours				
	Overtime Hours			170.00	
	Crew Hours				
	Volunteers				
EXPENDITURES	Salaries & Benefits	442,857	469,235	478,503	2.0
	Materials & Operating Expenses	10,750	6,403	6,467	1.0
	Equipment Expenses				
	Energy Costs				
	Purchased/Contract Services	12,024	2,145	2,166	1.0
	Debt/Interest Costs / Insurance and Taxes				
	Professional Development & Training	2,120	2,120	2,141	1.0
	Grants - Transfer Payments				
	Provisions to Reserves/Capital				
Internal Recoveries	-468,623	-468,623	-481,509	2.7	
TOTAL EXPENDITURES	-872	11,280	7,768	-31.1	
REVENUES	Levies				
	Provincial Grants				
	Federal Grants				
	User Fees				
	Licensing & Lease Revenues				
	Investment Earnings				
	Contribution from Reserves				
Other Revenues	-7,688	-11,279	-7,768	-31.1	
TOTAL REVENUE	-7,688	-11,279	-7,768	-31.1	
NET BUDGET	-8,560	1			

SUPPLIES & SERVICES

F.D.05.00.00.00

Performance Measurements:

OMBI Performance Benchmarks				
Description of Measure	CGS Result			OMBI median
	2006	2007	2008	2008
Percentage of Goods & Services Purchased (Operating & Capital) through a Procurement Process	43.6%	38.9%	63.3%	49.6%
Centralized Purchasing Division Operating Costs per 1,000 Dollars Municipal Operating & Capital Purchases for Goods & Services	\$5.88	\$6.72	\$3.52	\$4.51
Average Number of Bids per Bid Call (UD)	2.5	1.2	3.4	4.0
UD = measure is still in development phase i.e. definition and/or data quality is being reviewed among the participant municipalities.				