



# Staff Report

## Finance and IT Services

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**Report To:** Committee of the Whole  
**Meeting Date:** February 22, 2017  
**Report Number:** FAF.17.22  
**Subject:** Monthly Financial Report – January 2017  
**Prepared by:** Sam Dinsmore, Deputy Treasurer/Manager of Accounting and Budgets

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### A. Recommendations

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THAT Council receive Staff Report FAF.17.22, entitled “Monthly Financial Report – January 2017” for information purposes.

### B. Overview

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This report outlines the Town’s financial activities as of January 31, 2017.

### C. Background

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On a monthly bases Finance staff provides Council with an update on the financial activates of the Town. This report is broken down into 3 sections; Taxation, which looks at all tax funded departments, Water and Wastewater, and finally the Building Department and the Harbour. Also attached are charts that highlight major areas of the Town; such as Development Charges collected, Salaries and Benefits and other important financial indicators.

New to 2017 are additional charts that outline Bid Awards and Contract Extensions in excess of \$25,000, as awarded by Staff as per the new Purchasing Policy. These charts will reflect the contracts awarded and extended within that particular month.

### D. Analysis

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#### Tax Supported Services

As 2017 is just beginning staff are working at implementing their annual work plans, including capital projects. The only major expenses seen in January 2017 are related to Winter Control. Although January was a warmer month, higher costs were incurred as more material, salt, and sand is required with the fluctuating temperatures. At this time staff are projecting to be on-budget by year-end 2017.

## **Water and Wastewater Operations**

Water and wastewater operations are continuing as per normal. As of the end of January Water has made the first of two debt payments and are showing the Financial Expenses as over-budget. At this time staff are projecting to be on-budget by year-end 2017.

## **User Fee Supported Operations (Building and Harbour)**

The Building Department is showing higher permit collections than the Town saw in 2016; at this time this is expected to continue throughout 2017. Harbour operations have yet to start. At this time staff are projecting to be on-budget by year-end 2017.

## **E. The Blue Mountains' Strategic Plan**

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Goal #4: Promote a Culture of Organizational and Operational Excellence  
Objective #4: To Be a Financially Responsible Organization

## **F. Environmental Impacts**

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None.

## **G. Financial Impact**

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As per above.

## **H. In consultation with**

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Debbie Brown, Budget Analyst  
Vicky Bouwman, Financial Analyst

## **I. Attached**

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1. January 2017 Flash Report
2. January 2017 Budget Variance Report Tax Levy Summary
3. January 2017 Budget Variance Report Water & Wastewater Services Summary
4. January 2017 Budget Variance Report User Fee Summary

Respectfully Submitted,

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Sam Dinsmore  
Deputy Treasurer/Manager of Accounting and Budgets

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Ruth Prince  
Director of Finance and IT Services

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**January 2017 Flash Report – Operating**

**2017 Development Charges Collected**

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<b>Month</b>	<b>Year to Date Actual</b>	<b>Year to Date Budget</b>	<b>2016 Actuals</b>
<b>January</b>	<b>\$ 129,562</b>	\$ 19,870	<b>\$ 21,339</b>
February		\$ 39,740	\$ 40,729
March		\$ 79,480	\$ 106,521
April		\$ 178,831	\$ 748,923
May		\$ 973,634	\$ 816,912
June		\$ 1,967,137	\$ 1,345,608
July		\$ 2,960,641	\$ 1,495,511
August		\$ 3,358,043	\$ 1,644,153
September		\$ 3,596,484	\$ 2,599,000
October		\$ 3,755,444	\$ 3,098,850
November		\$ 3,874,665	\$ 4,065,426
December		\$ 3,974,015	\$ 4,223,064

**Commentary:**

The total amount of Development Charges collected in January 2017 was \$129,562.

January YTD 2017 has increased over January YTD 2016 by \$ 108,223.

<b>Soft Services Total</b>	<b>\$108,786</b>
General Government	\$ 16,722
Fire	\$ 25,910
Police	\$ 4,662
Public Works	\$ 12,836
Parks and Recreation	\$ 32,368
Library	\$ 16,288

<b>Hard Services Total</b>	<b>\$20,776</b>
Roadways	\$15,498
Water	\$1,613
Wastewater	\$3,665

<b>Estimated from the DC Background Study</b>	\$ 3,974,015
<b>Year to Date Actual</b>	\$ 129,562
<b>Percent of Budget</b>	3%

## January 2017 Flash Report – Operating

### 2017 Landfill Site Fees Collected

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Month	Year to Date Actual	Year to Date Budget	2016 Actuals
<b>January</b>	<b>\$ 19,703</b>	<b>\$ 3,765</b>	<b>\$ 13,485</b>
February		\$ 14,465	\$ 25,586
March		\$ 28,923	\$ 50,904
April		\$ 75,830	\$ 92,255
May		\$ 116,379	\$ 135,110
June		\$ 148,969	\$ 177,437
July		\$ 191,727	\$ 227,100
August		\$ 226,025	\$ 268,716
September		\$ 278,262	\$ 307,441
October		\$ 296,668	\$ 346,751
November		\$ 361,085	\$ 392,626
December		\$ 400,000	\$ 414,177

#### Commentary:

The total amount of Landfill Site Fees collected in January 2017 was \$19,703.

January YTD 2017 has increased over January YTD 2016 by \$ 6,218.

<b>Annual Budget</b>	\$ 400,000
<b>Year to Date Actual</b>	\$ 19,703
<b>Percent of Budget</b>	5%

## January 2017 Flash Report – Operating

### 2017 Building Permits Collected

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Month	Year to Date Actual	Year to Date Budget	2016 Actuals
<b>January</b>	<b>\$ 65,503</b>	<b>\$ 34,500</b>	<b>\$ 30,540</b>
February		\$ 69,000	\$ 53,745
March		\$ 103,500	\$ 87,491
April		\$ 172,500	\$ 181,756
May		\$ 241,500	\$ 284,012
June		\$ 310,500	\$ 381,492
July		\$ 448,500	\$ 484,649
August		\$ 517,500	\$ 551,536
September		\$ 586,500	\$ 716,628
October		\$ 621,000	\$ 774,359
November		\$ 655,500	\$ 883,313
December		\$ 690,000	\$ 911,621

#### Commentary:

The total amount of Building Permit fees collected in January 2017 was \$65,503.

January YTD 201 has increased over January YTD 2016 by \$34,963.

<b>Annual Budget</b>	\$ 690,000
<b>Year to Date Actual</b>	\$ 65,503
<b>Percent of Budget</b>	9%

## January 2017 Flash Report – Operating

### 2017 Interest Income

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Month	Year to Date Actual	Year to Date Budget	2016 Actuals
<b>January</b>	<b>\$ 21,130</b>	<b>\$ 12,917</b>	<b>\$ 15,704</b>
February		\$ 25,833	\$ 31,135
March		\$ 38,750	\$ 52,182
April		\$ 51,667	\$ 72,721
May		\$ 64,583	\$ 93,627
June		\$ 77,500	\$ 114,379
July		\$ 90,417	\$ 133,273
August		\$ 103,333	\$ 152,924
September		\$ 116,250	\$ 174,437
October		\$ 129,167	\$ 193,697
November		\$ 142,083	\$ 215,808
December		\$ 155,000	\$ 236,440

#### Commentary:

The Town Operating bank account balance at January 31, 2017 was \$14,002,165.

<b>Annual Budget</b>	\$ 155,000
<b>Year to Date Actual</b>	\$ 21,130
<b>Percent of Budget</b>	14%

## January 2017 Flash Report – Operating

### 2017 Town Salaries and Benefits

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Month	Year to Date Actual	Year to Date Budget	2016 Actuals
<b>January</b>	<b>\$ 811,803</b>	<b>\$ 841,776</b>	<b>\$ 767,602</b>
February		\$ 1,652,150	\$ 1,593,382
March		\$ 2,460,255	\$ 2,462,660
April		\$ 3,249,253	\$ 3,286,647
May		\$ 4,259,384	\$ 4,185,665
June		\$ 5,067,489	\$ 5,100,849
July		\$ 6,481,672	\$ 5,959,018
August		\$ 7,435,684	\$ 7,010,314
September		\$ 8,277,460	\$ 7,889,511
October		\$ 9,540,123	\$ 8,704,961
November		\$ 10,381,899	\$ 9,585,906
December		\$ 11,223,675	\$ 10,599,500

#### Commentary:

Salaries and Benefits for January 2017 totaled \$ 811,803.

<b>Annual Budget</b>	\$ 11,223,675
<b>Year to Date Actual</b>	\$ 811,803
<b>Percent of Budget</b>	7%



## January 2017 Flash Report – Operating

### 2017 Winter Control Costs

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Month	Year to Date Actual	Year to Date Budget	2016 Actuals
<b>January</b>	<b>\$ 106,560</b>	<b>\$ 110,000</b>	<b>\$ 110,087</b>
February		\$ 273,905	\$ 224,250
March		\$ 559,761	\$ 386,604
April		\$ 600,737	\$ 501,158
May		\$ 611,566	\$ 532,218
June		\$ 619,762	\$ 556,710
July		\$ 627,957	\$ 617,962
August		\$ 636,152	\$ 622,050
September		\$ 755,660	\$ 628,398
October		\$ 762,325	\$ 635,170
November		\$ 844,277	\$ 678,029
December		\$ 819,525	\$ 865,701

#### Commentary:

The Winter Control budget is at 13% at this time.

<b>Annual Budget</b>	\$ 819,525
<b>Year to Date Actual</b>	\$ 106,560
<b>Percent of Budget</b>	13%

## 2017 January Bid Awards

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<b>Bid Number</b>	<b>Bid Name</b>	<b>Awarded to</b>	<b>Bid Amount</b>
2016-25-P-IPW	Engineering Services for Upgrades at the Elgin St & Moore Cres. Sewage Pumping Stations	WSP Canada Inc	\$61,306
2016-42-P-IPW	Engineering Services for Ultra Violet Irradiation Unit Replacement at the Thornbury & Craigleith Wastewater Treatment Plants	WSP Canada Inc.	\$39,955
2016-49-P-IPW	Engineering Services for Roof Replacement at the Thornbury Water and Wastewater Treatment Plants	Bold Engineering Inc.	\$26,600
2016-51-P-IPW	Addendum to the Environmental Study Report for the Thornbury Wastewater Treatment Plant Expansion	J. L. Richards & Associates Ltd	\$42,609
2017-01-T-IPW	Charles & Mary Streets Watermain Replacement and Fire Hydrant Installation	1579137 Ontario Ltd. o/a SMRS Construction	\$528,965.37

## 2017 January Contract Extensions

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<b>Contract for:</b>	<b>Vendor / Proponent</b>	<b>Amount</b>
Landfill Monitoring and Annual Reporting	Golder Associates Ltd.	\$43,800
SCADA Services for the Water Department	NLS Engineering	\$31,102
Calcium Chloride	Da-lee Dust Control	\$73,000
Maintenance Gravel	Dalton Lowe and Sons Construction	\$423,750

**Town of The Blue Mountains  
2017 Budget Variance Report  
For the One Month Ending January 31, 2017**

FAF.17.22  
Attachment 2

Tax Levy Summary  
Revenue Fund

	<u>Jan</u>	<u>YTD Actuals</u>	<u>Committed</u>	<u>Total YTD</u>	<u>Total Budget</u>	<u>Unexpende...</u>	<u>% of Budget</u>
<b>EXPENSES</b>							
Salaries, Wages & Benefits	\$640,200	\$640,200	\$0	\$640,200	\$8,980,490	\$8,340,290	7%
Administrative Expenses	\$2,725	\$2,725	\$0	\$2,725	\$111,520	\$108,795	2%
Personel, Training and Travel	\$17,067	\$17,067	\$0	\$17,067	\$263,810	\$246,743	6%
Operating Expenses	\$14,248	\$14,248	\$0	\$14,248	\$566,800	\$552,552	3%
Communications	\$5,354	\$5,354	\$0	\$5,354	\$186,700	\$181,346	3%
Utilities	\$19,454	\$19,454	\$0	\$19,454	\$413,415	\$393,961	5%
Equipment Related	\$11,854	\$11,854	\$27,409	\$39,263	\$501,670	\$462,407	8%
Vehicle Related	\$16,749	\$16,749	\$0	\$16,749	\$282,665	\$265,916	6%
Purchased Services	\$326,649	\$326,649	\$393,444	\$720,093	\$6,363,881	\$5,643,788	11%
Financial Expenses	\$58,867	\$58,867	\$5,900	\$64,767	\$1,054,920	\$990,153	6%
Premises and Site	\$11,664	\$11,664	\$66,053	\$77,717	\$410,525	\$332,808	19%
<b>TOTAL EXPENSES</b>	<b><u>\$1,124,834</u></b>	<b><u>\$1,124,834</u></b>	<b><u>\$492,806</u></b>	<b><u>\$1,617,640</u></b>	<b><u>\$19,136,396</u></b>	<b><u>\$17,518,756</u></b>	<b><u>8%</u></b>
<b>TRANSFERS</b>							
Transfers to Capital	\$0	\$0	\$0	\$0	\$945,100	\$945,100	0%
Transfers to Reserves	\$25,899	\$25,899	\$0	\$25,899	\$1,270,020	\$1,244,121	2%
Interfunctionals Transfers	\$14,844	\$14,844	\$0	\$14,844	(\$847,978)	(\$862,822)	-2%
<b>TOTAL TRANSFERS</b>	<b><u>\$40,743</u></b>	<b><u>\$40,743</u></b>	<b><u>\$0</u></b>	<b><u>\$40,743</u></b>	<b><u>\$1,367,142</u></b>	<b><u>\$1,326,399</u></b>	<b><u>3%</u></b>
<b>TOTAL TRANSFERS &amp; EXPENSES</b>	<b><u>\$1,165,577</u></b>	<b><u>\$1,165,577</u></b>	<b><u>\$492,806</u></b>	<b><u>\$1,658,383</u></b>	<b><u>\$20,503,538</u></b>	<b><u>\$18,845,155</u></b>	<b><u>8%</u></b>
Grants & Donations	\$292,079	\$292,079	\$0	\$292,079	\$2,027,800	\$1,735,721	14%
External Revenue	\$260,054	\$260,054	\$0	\$260,054	\$2,730,415	\$2,470,361	10%
Internal Revenue	\$0	\$0	\$0	\$0	\$976,551	\$976,551	0%
<b>TOTAL REVENUE</b>	<b><u>\$552,134</u></b>	<b><u>\$552,134</u></b>	<b><u>\$0</u></b>	<b><u>\$552,134</u></b>	<b><u>\$5,734,766</u></b>	<b><u>\$5,182,633</u></b>	<b><u>10%</u></b>
<b>NET COST OF SERVICE</b>	<b><u>\$613,444</u></b>	<b><u>\$613,444</u></b>	<b><u>\$492,806</u></b>	<b><u>\$1,106,250</u></b>	<b><u>\$14,768,772</u></b>	<b><u>\$13,662,522</u></b>	<b><u>7%</u></b>

**Town of The Blue Mountains  
2017 Budget Variance Report  
For the One Month Ending January 31, 2017**

FAF.17.22  
Attachment 3

User Rates Summary  
Water and Wastewater Services Summary

	<u>Jan</u>	<u>YTD Actuals</u>	<u>Committed</u>	<u>Total YTD</u>	<u>Total Budget</u>	<u>Unexpende...</u>	<u>% of Budget</u>
<b>EXPENSES</b>							
Salaries, Wages & Benefits	\$118,612	\$118,612	\$0	\$118,612	\$1,587,255	\$1,468,643	7%
Administrative Expenses	\$363	\$363	\$0	\$363	\$8,950	\$8,587	4%
Personel, Training and Travel	\$2,911	\$2,911	\$0	\$2,911	\$47,300	\$44,389	6%
Operating Expenses	\$9,959	\$9,959	\$32,550	\$42,509	\$255,600	\$213,091	17%
Communications	\$4,577	\$4,577	\$0	\$4,577	\$52,965	\$48,388	9%
Utilities	\$3,908	\$3,908	\$0	\$3,908	\$603,175	\$599,267	1%
Equipment Related	\$6,906	\$6,906	\$35,512	\$42,418	\$414,525	\$372,107	10%
Vehicle Related	\$654	\$654	\$0	\$654	\$62,930	\$62,276	1%
Purchased Services	\$4,773	\$4,773	\$3,200	\$7,973	\$853,800	\$845,827	1%
Financial Expenses	\$81,118	\$81,118	\$0	\$81,118	\$368,685	\$287,567	22%
Premises and Site	\$739	\$739	\$55,070	\$55,809	\$114,450	\$58,641	49%
<b>TOTAL EXPENSES</b>	<b><u>\$234,519</u></b>	<b><u>\$234,519</u></b>	<b><u>\$126,332</u></b>	<b><u>\$360,851</u></b>	<b><u>\$4,369,635</u></b>	<b><u>\$4,008,784</u></b>	<b><u>8%</u></b>
<b>TRANSFERS</b>							
Transfers to Capital	\$0	\$0	\$0	\$0	\$34,500	\$34,500	0%
Transfers to Reserves	\$0	\$0	\$0	\$0	\$2,450,268	\$2,450,268	0%
Interfunctionals Transfers	(\$14,844)	(\$14,844)	\$0	(\$14,844)	\$670,013	\$684,857	-2%
<b>TOTAL TRANSFERS</b>	<b><u>(\$14,844)</u></b>	<b><u>(\$14,844)</u></b>	<b><u>\$0</u></b>	<b><u>(\$14,844)</u></b>	<b><u>\$3,154,781</u></b>	<b><u>\$3,169,625</u></b>	<b><u>0%</u></b>
<b>TOTAL TRANSFERS &amp; EXPENSES</b>	<b><u>\$219,675</u></b>	<b><u>\$219,675</u></b>	<b><u>\$126,332</u></b>	<b><u>\$346,007</u></b>	<b><u>\$7,524,416</u></b>	<b><u>\$7,178,409</u></b>	<b><u>5%</u></b>
Grants & Donations	\$0	\$0	\$0	\$0	\$0	\$0	0%
External Revenue	\$464,028	\$464,028	\$0	\$464,028	\$6,558,987	\$6,094,959	7%
Internal Revenue	\$0	\$0	\$0	\$0	\$965,429	\$965,429	0%
<b>TOTAL REVENUE</b>	<b><u>\$464,028</u></b>	<b><u>\$464,028</u></b>	<b><u>\$0</u></b>	<b><u>\$464,028</u></b>	<b><u>\$7,524,416</u></b>	<b><u>\$7,060,388</u></b>	<b><u>6%</u></b>
<b>NET COST OF SERVICE</b>	<b><u>(\$244,353)</u></b>	<b><u>(\$244,353)</u></b>	<b><u>\$126,332</u></b>	<b><u>(\$118,021)</u></b>	<b><u>\$0</u></b>	<b><u>\$118,021</u></b>	<b><u>0%</u></b>

**Town of The Blue Mountains  
2017 Budget Variance Report  
For the One Month Ending January 31, 2017**

FAF.17.22  
Attachment 4

User Fees Summary  
User Fee Based

	<u>Jan</u>	<u>YTD Actuals</u>	<u>Committed</u>	<u>Total YTD</u>	<u>Total Budget</u>	<u>Unexpende...</u>	<u>% of Budget</u>
<b>EXPENSES</b>							
Salaries, Wages & Benefits	\$52,991	\$52,991	\$0	\$52,991	\$655,930	\$602,939	8%
Administrative Expenses	\$356	\$356	\$0	\$356	\$60,800	\$60,444	1%
Personel, Training and Travel	\$4,102	\$4,102	\$0	\$4,102	\$35,975	\$31,873	11%
Operating Expenses	\$12,101	\$12,101	\$0	\$12,101	\$85,585	\$73,484	14%
Communications	\$727	\$727	\$0	\$727	\$10,810	\$10,083	7%
Utilities	\$31	\$31	\$0	\$31	\$19,120	\$19,089	0%
Equipment Related	\$1,534	\$1,534	\$0	\$1,534	\$9,560	\$8,026	16%
Vehicle Related	\$973	\$973	\$0	\$973	\$23,375	\$22,402	4%
Purchased Services	\$0	\$0	\$0	\$0	\$87,520	\$87,520	0%
Financial Expenses	\$1,217	\$1,217	\$0	\$1,217	\$92,390	\$91,173	1%
Premises and Site	\$6,564	\$6,564	\$880	\$7,444	\$123,010	\$115,566	6%
<b>TOTAL EXPENSES</b>	<b>\$80,596</b>	<b>\$80,596</b>	<b>\$880</b>	<b>\$81,476</b>	<b>\$1,204,075</b>	<b>\$1,122,599</b>	<b>7%</b>
<b>TRANSFERS</b>							
Transfers to Capital	\$0	\$0	\$0	\$0	\$105,000	\$105,000	0%
Transfers to Reserves	\$0	\$0	\$0	\$0	\$0	\$0	0%
Interfunctionals Transfers	\$0	\$0	\$0	\$0	\$177,965	\$177,965	0%
<b>TOTAL TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$282,965</b>	<b>\$282,965</b>	<b>0%</b>
<b>TOTAL TRANSFERS &amp; EXPENSES</b>	<b>\$80,596</b>	<b>\$80,596</b>	<b>\$880</b>	<b>\$81,476</b>	<b>\$1,487,040</b>	<b>\$1,405,564</b>	<b>5%</b>
Grants & Donations	\$0	\$0	\$0	\$0	\$0	\$0	0%
External Revenue	\$96,738	\$96,738	\$0	\$96,738	\$1,374,550	\$1,277,812	7%
Internal Revenue	\$0	\$0	\$0	\$0	\$112,490	\$112,490	0%
<b>TOTAL REVENUE</b>	<b>\$96,738</b>	<b>\$96,738</b>	<b>\$0</b>	<b>\$96,738</b>	<b>\$1,487,040</b>	<b>\$1,390,302</b>	<b>7%</b>
<b>NET COST OF SERVICE</b>	<b>(\$16,141)</b>	<b>(\$16,141)</b>	<b>\$880</b>	<b>(\$15,261)</b>	<b>\$0</b>	<b>\$15,261</b>	<b>0%</b>