

STAFF REPORT: Financial & Information Services

REPORT TO: Finance and Administration
MEETING DATE: May 5, 2009
REPORT NO.: FIS.09.23
SUBJECT: Monthly Financial Reports –
March 2009
PREPARED BY: Elizabeth Thompson, Manager
of Accounting & Budgets /
Deputy Treasurer

A. Recommendations

THAT Council receive Staff Report FIS.09.23, "Monthly Financial Reports – March 2009", for information purposes.

B. Background

Financial & Information Services Staff provide a Monthly Financial Report for review by the Finance and Administration Committee and receipt by Council. The attached documentation provides Council information on the financial activity that the Town has undertaken in relation to the 2009 Budget.

These reports use the 2009 Budget for comparison purposes.

C. The Blue Mountains' Strategic Plan

Providing a strong, well managed municipal government

D. Environmental Impacts

Supporting environmentally sound decisions

E. Budget Impact

None

F. Attached

1. Monthly Flash Report – March 2009
2. 2009 Budget Variance Report – Tax Levy Summary
3. 2009 Budget Variance Report – User Rates Summary
4. 2009 Budget Variance Report – User Fees Summary

Respectfully submitted,

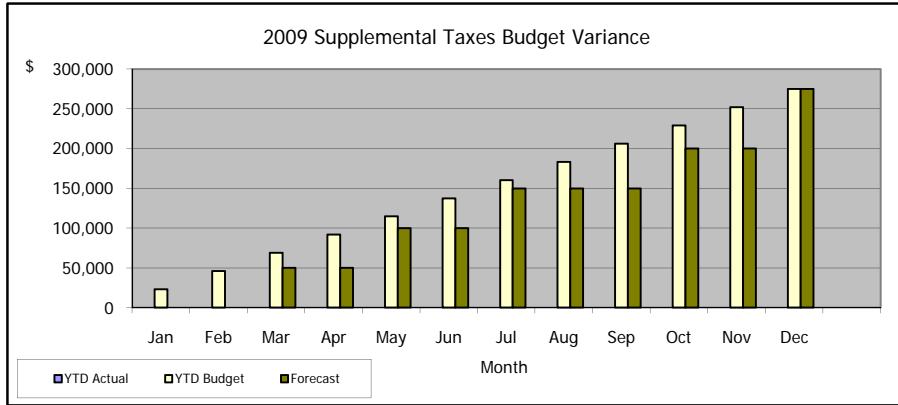
Signature

For more information, please contact:
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**The Blue Mountains
Monthly Flash Report -- REVENUE
31-Mar-09**

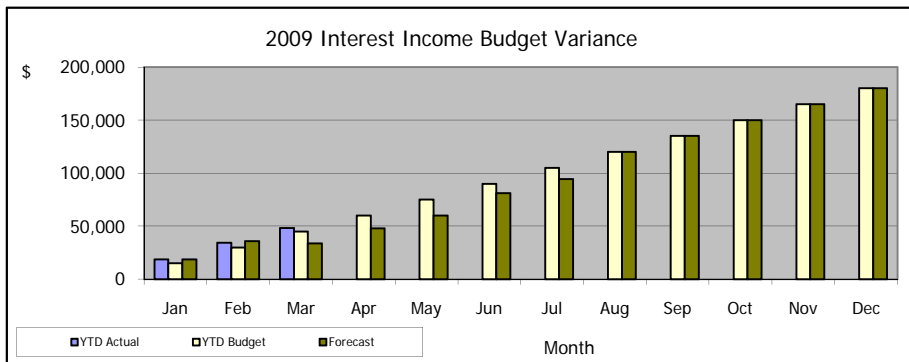
** Please note that budget amounts are based on proposed budget and will be updated on future reports

| Supplementals | Forecast | Annual Budget | YTD Actual | Variance | % of Budget |
|---------------|----------|---------------|------------|-----------|-------------|
| | 275,000 | 275,000 | - | (275,000) | 0% |



| Commentary |
|---|
| => No update at this time. |
| => First Supplemental Run is in July. Expect update in August |

| Interest Income | Forecast | Annual Budget | YTD Actual | Variance | % of Budget |
|-----------------|----------|---------------|------------|-----------|-------------|
| | 180,000 | 180,000 | 48,213 | (131,787) | 27% |

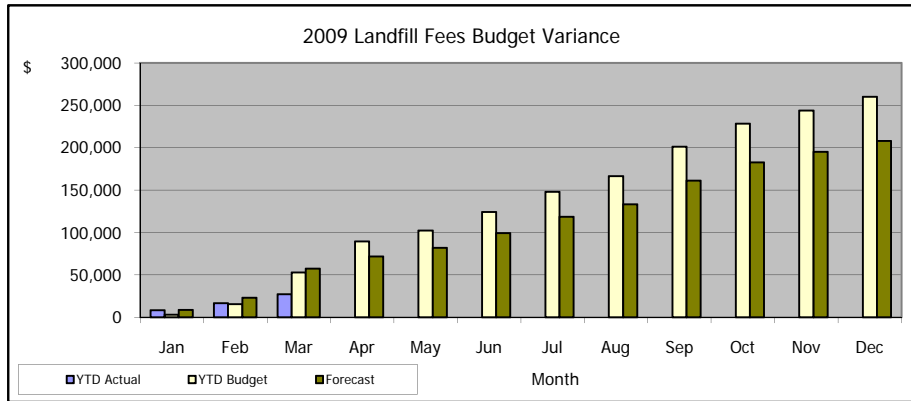


| Commentary |
|--|
| => Interest Income is better than budget due to some general funds in a cashable GIC |
| => An adjustment is made to this account that reduces the year-end balance in the Revenue Fund. This account represents interest received from available cash in the bank. |
| => Operating bank account balance as at Mar 31/09 was \$12,122,739. |

Note: YTD Budget is an extrapolation of the Annual Budget based on estimated occurrence of transactions in our business cycle.

Landfill Fees

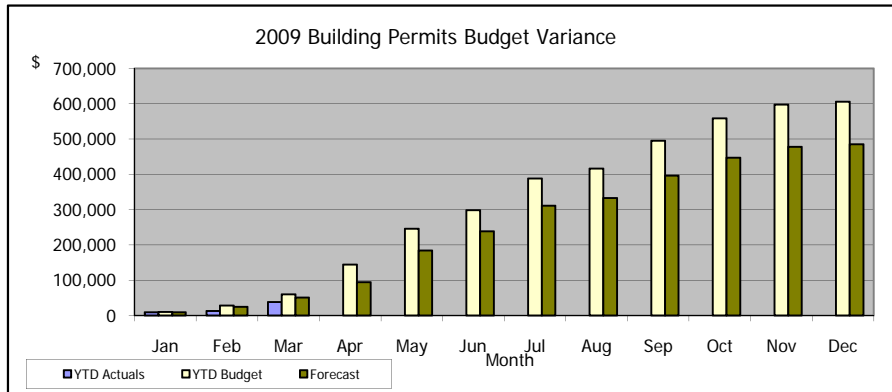
| Forecast | Annual Budget | YTD Actual | Variance | % of Budget |
|----------|---------------|------------|-----------|-------------|
| 208,000 | 260,000 | 26,994 | (233,007) | 10% |



| Commentary |
|---|
| => Landfill fees are off target for 2009 due to a weak March. |
| => Total fees collected for the month of March were \$10,375. |
| => Forecast has been updated to 80% of Budget. |

Building Permits

| Forecast | Annual Budget | YTD Actual | Variance | % of Budget |
|----------|---------------|------------|-----------|-------------|
| 484,800 | 606,000 | 37,748 | (568,252) | 6% |



| Commentary |
|---|
| => Building Permit Fee revenue was off seasonal budget by 37% in March. |
| => Total fees collected for the month of March were \$25,476. |
| => Forecast has been updated to 80% of Budget. |

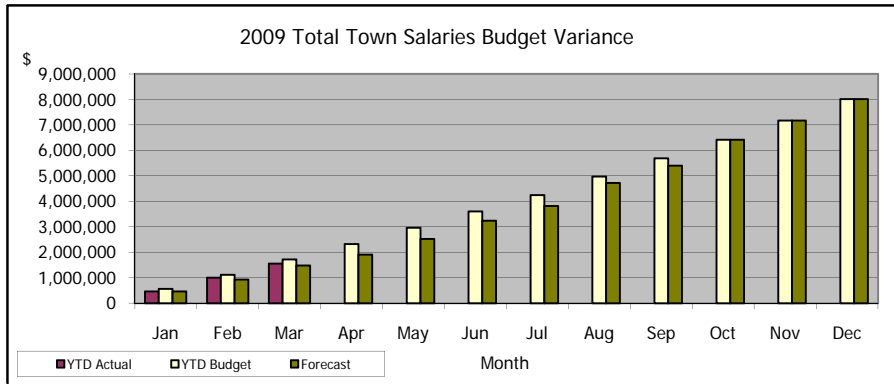
Note: YTD Budget is an extrapolation of the Annual Budget based on estimated occurrence of transactions in our business cycle.

**The Blue Mountains
Monthly Flash Report -- EXPENSES
31-Mar-09**

** Please note that budget amounts are based on proposed budget and will be updated on future reports

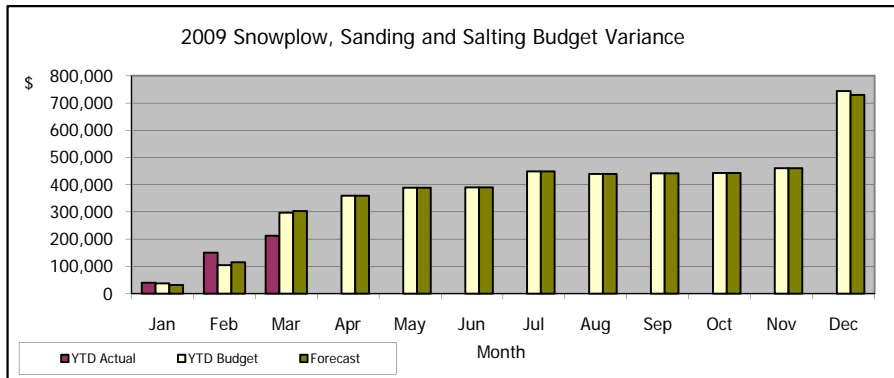
| Total Town Salaries & Ben | Forecast | Annual Budget | YTD Actual | Variance | % of Budget |
|---------------------------|-----------|---------------|------------|-----------|-------------|
| | 8,010,888 | 8,010,888 | 1,553,880 | 6,457,008 | 19% |

| Commentary |
|--|
| => Salaries and benefits are on target for 2009. |



| Snowplow Sanding/Salting | Forecast | Annual Budget | YTD Actual | Variance | % of Budget |
|--------------------------|----------|---------------|------------|----------|-------------|
| | 744,104 | 744,104 | 212,740 | 531,364 | 29% |

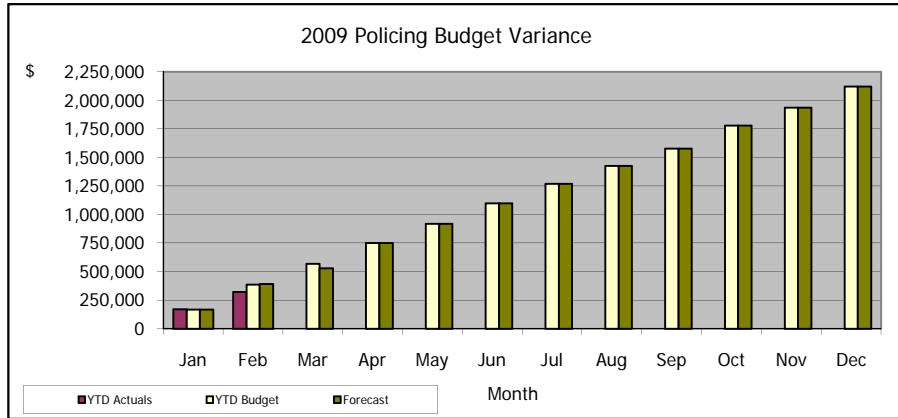
| Commentary |
|---|
| => There was approximately \$62,400 spent in March. |



Note: YTD Budget is an extrapolation of the Annual Budget based on estimated occurrence of transactions in our business cycle.

OPP Services

| Forecast | Annual Budget | YTD Actual | Variance | % of Budget |
|-----------|---------------|------------|-----------|-------------|
| 2,120,000 | 2,120,000 | 323,157 | 1,796,843 | 15% |



| Commentary |
|---|
| <p>=> February hours were 1,775.</p> <p>=> Information from the OPP will be provided at the the end of the following month in order to be able to provide accurate statistics</p> |

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|--------------------------------------|-------|----------------|----------------|------------------|------------------|------------|----------------|------------------|------------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| EXPENSES | | | | | | | | | |
| SALARIES | | | | | | | | | |
| Full Time Salaries | 60005 | \$305,741 | \$872,995 | \$4,188,569 | \$3,315,574 | 21% | \$857,277 | \$4,005,381 | \$3,982,664 |
| New Staff Salaries | 60007 | 0 | 0 | 55,740 | 55,740 | 0% | 0 | 0 | 0 |
| Part Time Salaries | 60010 | 25,361 | 67,929 | 260,175 | 192,246 | 26% | 50,720 | 330,930 | 311,051 |
| Casual/Contract Salaries | 60015 | 3,981 | 10,848 | 180,433 | 169,585 | 6% | 0 | 44,391 | 66,221 |
| Overtime | 60018 | 0 | 0 | 43,000 | 43,000 | 0% | 0 | 66,038 | 37,500 |
| On Call | 60020 | 600 | 1,800 | 58,700 | 56,900 | 3% | 0 | 56,869 | 49,500 |
| PrepTime | 60025 | 0 | 0 | 5,000 | 5,000 | 0% | 0 | 5,309 | 4,900 |
| Per Diem | 60030 | 330 | 1,100 | 29,500 | 28,400 | 4% | 12,988 | 22,330 | 29,175 |
| Suppression Hours | 60035 | 0 | 0 | 110,000 | 110,000 | 0% | 0 | 86,257 | 105,000 |
| Training Hours | 60040 | 0 | 0 | 75,500 | 75,500 | 0% | 0 | 36,438 | 37,800 |
| Captain Remuneration | 60045 | 0 | 0 | 8,400 | 8,400 | 0% | 0 | 8,967 | 8,000 |
| TOTAL SALARIES | | 336,013 | 954,672 | 5,015,017 | 4,060,345 | 19% | 920,985 | 4,662,910 | 4,631,811 |
| BENEFITS | | | | | | | | | |
| Full Time Benefits | 61005 | 78,609 | 214,650 | 1,027,420 | 812,770 | 21% | 204,089 | 905,400 | 1,012,655 |
| New Staff Benefits | 61007 | 0 | 0 | 9,117 | 9,117 | 0% | 0 | 0 | 0 |
| Part Time Benefits | 61010 | 1,101 | 3,037 | 46,728 | 43,691 | 6% | 0 | 15,975 | 53,853 |
| Casual/Contract Benefits | 61015 | 0 | 0 | 46,974 | 46,974 | 0% | 0 | 2,157 | 37,024 |
| Firefighter Insurance | 61100 | 0 | 0 | 2,500 | 2,500 | 0% | 0 | 2,476 | 2,500 |
| Post Employment Benefits | 61111 | 0 | 0 | 18,000 | 18,000 | 0% | 0 | 0 | 0 |
| Car Allowance | 61505 | 1,224 | 3,488 | 15,910 | 12,422 | 22% | 0 | 16,706 | 750 |
| TOTAL BENEFITS | | 80,934 | 221,175 | 1,166,649 | 945,474 | 19% | 204,089 | 942,714 | 1,106,782 |
| ADMINISTRATIVE EXPENSES | | | | | | | | | |
| Office Supplies | 62005 | 2,139 | 7,039 | 37,935 | 30,896 | 19% | 6,259 | 36,790 | 36,265 |
| Computer Supplies | 62006 | 917 | 2,751 | 21,625 | 18,874 | 13% | 5,953 | 29,100 | 19,383 |
| Office Equipment | 62007 | 410 | 539 | 1,925 | 1,386 | 28% | 0 | 3,705 | 1,900 |
| Paper | 62010 | 1,553 | 6,932 | 30,060 | 23,128 | 23% | 10,501 | 36,055 | 29,950 |
| Publications | 62015 | 880 | 916 | 6,200 | 5,284 | 15% | 374 | 5,588 | 7,160 |
| Promotional Expenses | 62017 | 0 | 725 | 6,300 | 5,575 | 12% | 0 | 4,935 | 4,775 |
| Meeting Expenses | 62020 | 78 | 400 | 10,050 | 9,650 | 4% | 762 | 8,260 | 10,350 |
| Special Events | 62024 | 661 | 2,389 | 15,000 | 12,611 | 16% | 1,661 | 3,626 | 5,000 |
| Corporate Events | 62025 | 165 | 159 | 9,450 | 9,291 | 2% | 62 | 8,773 | 9,000 |
| Information Events | 62026 | (236) | (176) | 1,775 | 1,951 | -10% | 60 | 1,830 | 2,660 |
| Children's Programs | 62027 | 142 | 439 | 1,500 | 1,061 | 29% | 163 | 1,571 | 1,500 |
| Young Adult Programs | 62028 | 0 | 0 | 800 | 800 | 0% | 0 | 0 | 0 |
| Adult Programs | 62029 | 50 | 100 | 800 | 700 | 13% | 0 | 0 | 0 |
| Janitorial Supplies | 62030 | 547 | 1,362 | 4,250 | 2,888 | 32% | 1,278 | 9,100 | 4,255 |
| Services | 63000 | 0 | 0 | 110 | 110 | 0% | 0 | 0 | 100 |
| Printing | 63005 | 914 | 1,768 | 23,170 | 21,402 | 8% | 786 | 14,087 | 25,569 |
| Meeting Expenses - Services | 63015 | 0 | 0 | 0 | 0 | 0% | 0 | (111) | 200 |
| Miscellaneous | 62599 | (1,498) | 1,337 | 6,924 | 5,587 | 19% | 4,767 | 13,336 | 8,360 |
| TOTAL ADMINISTRATIVE EXPENSES | | 6,722 | 26,680 | 177,874 | 151,194 | 15% | 32,626 | 176,645 | 166,427 |

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|----------------------------------|-------|---------------|---------------|----------------|----------------|------------|---------------|----------------|----------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| OPERATING EXPENSES | | | | | | | | | |
| Machine Time | 61600 | \$0 | \$0 | \$130,000 | \$130,000 | 0% | \$0 | \$127,780 | \$125,000 |
| Allocated Machine Time | 61601 | 0 | 0 | (130,000) | (130,000) | 0% | 0 | (127,780) | (125,000) |
| Materials | 62000 | 7,050 | 30,678 | 363,800 | 333,122 | 8% | 43,941 | 413,655 | 355,720 |
| Processing Materials | 62001 | 623 | 1,043 | 2,500 | 1,457 | 42% | 258 | 2,559 | 2,000 |
| Special Program Materials | 62003 | 0 | 0 | 2,050 | 2,050 | 0% | 0 | 3,509 | 2,000 |
| Lab Expenses | 62071 | 0 | 0 | 0 | 0 | 0% | 0 | 256 | 0 |
| Sample Testing | 62072 | 0 | 0 | 3,335 | 3,335 | 0% | 0 | 1,050 | 2,000 |
| Merchandise Inventory | 62080 | 0 | 3,060 | 0 | (3,060) | 0% | 0 | 2,240 | 0 |
| TOTAL OPERATING EXPENSES | | 7,673 | 34,781 | 371,685 | 336,904 | 9% | 44,199 | 423,269 | 361,720 |
| BOOKS AND MATERIALS | | | | | | | | | |
| Periodicals | 62050 | 0 | 81 | 3,625 | 3,544 | 2% | 228 | 3,615 | 3,450 |
| Adult Books | 62052 | 0 | 0 | 0 | 0 | 0% | 2,886 | 22,488 | 16,400 |
| Young Adult Books | 62056 | 0 | 0 | 0 | 0 | 0% | 107 | 1,747 | 2,000 |
| Children's Books | 62057 | 0 | 0 | 0 | 0 | 0% | 499 | 7,197 | 6,900 |
| Adult Media | 62060 | 0 | 373 | 0 | (373) | 0% | 289 | 4,395 | 2,300 |
| Children's Media | 62062 | 0 | 0 | 0 | 0 | 0% | 60 | 1,349 | 700 |
| TOTAL BOOKS AND MATERIALS | | 0 | 454 | 3,625 | 3,171 | 13% | 4,069 | 40,791 | 31,750 |
| COMMUNICATIONS | | | | | | | | | |
| Telephone | 62105 | 7,604 | 22,811 | 87,415 | 64,604 | 26% | 12,165 | 83,697 | 88,720 |
| Internet | 62110 | 409 | 1,218 | 6,936 | 5,718 | 18% | 1,189 | 5,448 | 7,050 |
| Courier | 62115 | 43 | 126 | 1,800 | 1,674 | 7% | 128 | 1,885 | 2,790 |
| Postage | 62120 | (53) | 7,319 | 20,963 | 13,644 | 35% | 6,431 | 21,223 | 24,550 |
| Advertisements | 62125 | 5,054 | 12,670 | 75,610 | 62,940 | 17% | 10,925 | 82,614 | 60,860 |
| TOTAL COMMUNICATIONS | | 13,057 | 44,144 | 192,724 | 148,580 | 23% | 30,838 | 194,867 | 183,970 |
| TRAINING AND TRAVEL | | | | | | | | | |
| Membership | 62205 | 285 | 1,665 | 23,135 | 21,470 | 7% | 13,790 | 32,365 | 21,985 |
| Meals | 62210 | 1,028 | 1,855 | 11,048 | 9,193 | 17% | 2,720 | 12,226 | 18,815 |
| Accommodation | 62215 | 2,055 | 4,476 | 25,410 | 20,934 | 18% | 7,826 | 22,874 | 27,940 |
| Training and Education Courses | 62220 | 4,136 | 7,195 | 38,532 | 31,337 | 19% | 4,447 | 34,045 | 42,515 |
| Conference Workshops, Conventio | 62225 | 1,449 | 6,864 | 31,762 | 24,898 | 22% | 10,174 | 40,413 | 44,595 |
| Fall Fair | 62226 | 0 | 0 | 0 | 0 | 0% | 0 | 70 | 0 |
| Travel | 62230 | 1,894 | 6,642 | 36,138 | 29,496 | 18% | 9,032 | 53,290 | 46,446 |
| TOTAL TRAINING AND TRAVEL | | 10,847 | 28,697 | 166,025 | 137,328 | 17% | 47,989 | 195,283 | 202,296 |
| PERSONNEL | | | | | | | | | |
| Health and Safety | 62305 | 82 | 484 | 30,327 | 29,843 | 2% | 307 | 19,832 | 11,055 |
| Donations | 62310 | 0 | 0 | 1,960 | 1,960 | 0% | 0 | 365 | 2,950 |
| Clothing Expense | 62315 | 180 | 409 | 12,466 | 12,057 | 3% | 1,139 | 15,640 | 18,725 |
| Staff Recognition | 62320 | 0 | 232 | 400 | 168 | 58% | 4,769 | 10,110 | 250 |
| Recruitment and Retention | 62322 | 0 | 0 | 30,000 | 30,000 | 0% | 0 | 0 | 0 |

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|-----------------------------------|-------|----------------|----------------|------------------|------------------|------------|----------------|------------------|------------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| Volunteers | 62321 | \$0 | \$15 | \$600 | \$585 | 3% | \$3 | \$404 | \$500 |
| TOTAL PERSONNEL | | 262 | 1,140 | 75,753 | 74,613 | 2% | 6,218 | 46,351 | 33,480 |
| UTILITIES | | | | | | | | | |
| Utilities | 62400 | 0 | 0 | 0 | 0 | 0% | 839 | 0 | 0 |
| Hydro | 62405 | 18,673 | 34,326 | 182,235 | 147,909 | 19% | 18,501 | 183,992 | 177,440 |
| Natural Gas | 62410 | 9,405 | 26,123 | 39,800 | 13,677 | 66% | 5,900 | 38,702 | 46,616 |
| Cable | 62415 | 0 | 159 | 680 | 521 | 23% | 0 | 159 | 600 |
| Furnace Oil | 62420 | 2,848 | 6,060 | 15,800 | 9,740 | 38% | 8,559 | 22,333 | 15,500 |
| Water | 62425 | 5,254 | 5,254 | 24,700 | 19,446 | 21% | 5,713 | 31,597 | 27,866 |
| TOTAL UTILITIES | | 36,180 | 71,922 | 263,215 | 191,293 | 27% | 39,512 | 276,783 | 268,022 |
| EQUIPMENT EXPENSES | | | | | | | | | |
| Equipment Operating Costs | 62509 | 0 | 237 | 1,390 | 1,153 | 17% | 0 | 1,368 | 1,150 |
| Equipment Repairs & Maintenance | 62510 | 8,878 | 14,903 | 101,944 | 87,041 | 15% | 9,458 | 92,995 | 77,990 |
| Tools | 62511 | 177 | 722 | 12,250 | 11,528 | 6% | 982 | 10,633 | 10,550 |
| Equipment Rentals | 62515 | 0 | 229 | 12,525 | 12,296 | 2% | 422 | 5,280 | 14,012 |
| Recharges & Refills | 62516 | 745 | 2,577 | 3,700 | 1,123 | 70% | 709 | 3,421 | 7,200 |
| Service Agreements | 62520 | 5,200 | 5,398 | 94,441 | 89,043 | 6% | 22,864 | 94,184 | 96,777 |
| TOTAL EQUIPMENT EXPENSES | | 15,000 | 24,066 | 226,250 | 202,184 | 11% | 34,435 | 207,881 | 207,679 |
| VEHICLE EXPENSES | | | | | | | | | |
| Vehicle Repairs & Maintenance | 62501 | 6,495 | 12,900 | 110,590 | 97,690 | 12% | 24,843 | 115,114 | 97,555 |
| Gas, Oil, Grease | 62505 | 2,047 | 18,863 | 138,380 | 119,517 | 14% | 45,729 | 174,189 | 128,430 |
| Licensing | 62530 | 1,100 | 6,303 | 5,525 | (778) | 114% | 4,148 | 5,764 | 1,200 |
| TOTAL VEHICLE EXPENSES | | 9,642 | 38,066 | 254,495 | 216,429 | 15% | 74,720 | 295,067 | 227,185 |
| PROFESSIONAL FEES | | | | | | | | | |
| Professional Fees | 63100 | 0 | 0 | 55,800 | 55,800 | 0% | 0 | 0 | 0 |
| Provincial Inspections | 63101 | 0 | 0 | 0 | 0 | 0% | 0 | 0 | 1,000 |
| Legal | 63105 | 300 | 2,272 | 179,200 | 176,928 | 1% | 2,592 | 42,465 | 59,500 |
| Audit | 63110 | 0 | 0 | 55,450 | 55,450 | 0% | 0 | 90,600 | 31,000 |
| Engineering | 63115 | 688 | (132) | 42,500 | 42,632 | 0% | 6,462 | 73,204 | 53,000 |
| Consulting | 63120 | 31,913 | 39,351 | 959,184 | 919,833 | 4% | 5,999 | 53,011 | 83,000 |
| Contract Services | 63125 | 231,672 | 703,195 | 3,341,653 | 2,638,458 | 21% | 525,128 | 3,125,241 | 3,085,820 |
| Professional Development | 63130 | 0 | 350 | 19,000 | 18,650 | 2% | 6,133 | 28,408 | 30,000 |
| TOTAL PROFESSIONAL FEES | | 264,573 | 745,036 | 4,652,787 | 3,907,751 | 16% | 546,314 | 3,412,929 | 3,343,320 |
| FINANCIAL RELATED EXPENSES | | | | | | | | | |
| Bank Service Charges | 63205 | 509 | 1,233 | 1,350 | 117 | 91% | 462 | 2,427 | 1,350 |
| Card Processing Fees | 63206 | 157 | 471 | 2,500 | 2,029 | 19% | 460 | 2,468 | 100 |
| Taxes Written Down | 63208 | 0 | 0 | 30,000 | 30,000 | 0% | 0 | 0 | 25,000 |
| Provision for Bad Debts | 63209 | 0 | 0 | 0 | 0 | 0% | (43) | 0 | 0 |
| Interest Expense | 63210 | 0 | 414 | 3,794 | 3,380 | 11% | 366 | 3,947 | 2,067 |
| Principal payment | 63211 | 0 | 1,443 | 7,640 | 6,197 | 19% | 463 | 7,940 | 7,200 |

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|---|-------|----------------|------------------|-------------------|-------------------|------------|------------------|-------------------|-------------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| Insurance Premiums | 63020 | \$0 | \$316,061 | \$305,593 | (\$10,468) | 103% | \$0 | \$280,683 | \$238,016 |
| Municipal Insurance Deductible | 63025 | 0 | 2,000 | 25,000 | 23,000 | 8% | 781 | 8,480 | 25,000 |
| Application Fees | 63215 | 0 | 0 | 500 | 500 | 0% | 0 | 1,116 | 1,500 |
| Property Taxes | 63219 | 0 | 0 | 12,659 | 12,659 | 0% | 0 | 12,441 | 10,165 |
| Levy | 63220 | 7,663 | 7,663 | 246,420 | 238,757 | 3% | 7,422 | 252,969 | 253,120 |
| Contributions | 63224 | 0 | 0 | 18,456 | 18,456 | 0% | 0 | 18,426 | 18,426 |
| Sponsorship | 63225 | 5,000 | 5,000 | 5,200 | 200 | 96% | 5,153 | 25,153 | 5,125 |
| Grants | 63226 | 6,365 | 10,351 | 110,000 | 99,649 | 9% | 8,967 | 137,426 | 115,000 |
| Grants To Others | 63227 | 35,000 | 35,000 | 35,000 | 0 | 100% | 0 | 35,100 | 35,000 |
| Loss Compensation | 63230 | 0 | 0 | 7,500 | 7,500 | 0% | 0 | 7,550 | 4,000 |
| TOTAL FINANCIAL RELATED EXPENSES | | 54,694 | 379,636 | 811,612 | 431,976 | 47% | 24,031 | 796,126 | 741,069 |
| PREMISES | | | | | | | | | |
| Site Maintenance | 63305 | 7,104 | (39,441) | 202,250 | 241,691 | -20% | 3,083 | 201,523 | 175,324 |
| Connecting Link | 63306 | 0 | 0 | 13,800 | 13,800 | 0% | 0 | 10,509 | 10,000 |
| Cleaning | 63310 | 2,395 | 5,765 | 36,850 | 31,085 | 16% | 5,475 | 29,753 | 36,425 |
| Waste | 63315 | 42 | 42 | 13,700 | 13,658 | 0% | 0 | 10,021 | 9,100 |
| Facility Maintenance | 63320 | 5,756 | 10,043 | 70,235 | 60,192 | 14% | 11,622 | 57,886 | 78,366 |
| Rent | 63325 | 600 | 732 | 26,250 | 25,518 | 3% | 2,866 | 34,727 | 26,250 |
| TOTAL PREMISES | | 15,897 | (22,859) | 363,085 | 385,944 | -6% | 23,046 | 344,419 | 335,465 |
| CAPITAL | | | | | | | | | |
| Software | 64004 | 0 | 0 | 12,000 | 12,000 | 0% | 0 | 0 | 0 |
| Replacement Equipment | 64011 | 0 | 0 | 0 | 0 | 0% | 0 | 1,560 | 0 |
| Furniture & Fixtures | 64015 | 0 | 0 | 0 | 0 | 0% | 0 | 889 | 0 |
| Spot Improvements | 64050 | 0 | 0 | 50,000 | 50,000 | 0% | 0 | 0 | 0 |
| Sidewalk Panel Replacement | 64052 | 0 | 0 | 10,000 | 10,000 | 0% | 0 | 0 | 0 |
| Single /Double Surface | 64056 | 0 | 0 | 135,000 | 135,000 | 0% | 0 | 0 | 0 |
| Hot Mix Paving | 64057 | 0 | 0 | 80,000 | 80,000 | 0% | 0 | 0 | 0 |
| TOTAL CAPITAL | | 0 | 0 | 287,000 | 287,000 | 0% | 0 | 2,449 | 0 |
| TOTAL EXPENSES | | 851,494 | 2,547,610 | 14,027,796 | 11,480,186 | 18% | 2,033,071 | 12,018,484 | 11,840,976 |
| TRANSFERS | | | | | | | | | |
| Transfer to Operating fr Rev Fund | 74011 | 0 | 0 | 222,200 | 222,200 | 0% | 0 | 0 | 0 |
| Transfer to Capital | 74022 | 0 | 0 | 1,046,121 | 1,046,121 | 0% | 237 | 876,533 | 1,755,801 |
| Transfer to Reserve | 74030 | 0 | 0 | 107,000 | 107,000 | 0% | 0 | 587,361 | 188,600 |
| Transfer to Capital Reserves | 74032 | 0 | 0 | 46,903 | 46,903 | 0% | 0 | 44,584 | 48,584 |
| Transfer To Replacement Reserve | 74033 | 0 | 0 | 19,500 | 19,500 | 0% | 0 | 0 | 19,000 |
| Transfer To Reserve | 74034 | 0 | 0 | 287,000 | 287,000 | 0% | 0 | 300,100 | 300,100 |
| Transfer To Reserve Fund | 74042 | 0 | 0 | 0 | 0 | 0% | 0 | 19,000 | 0 |
| Transfer To Replacement Reserve Fund | 74043 | 0 | 0 | 75,000 | 75,000 | 0% | 0 | 50,000 | 50,000 |
| Interfunctional Transfer - Council | 81100 | 0 | 0 | (8,305) | (8,305) | 0% | 0 | (8,200) | (8,200) |
| Interfunctional Transfer - Corp Admin | 81240 | 0 | 0 | 5,046 | 5,046 | 0% | 0 | 8,339 | 9,289 |
| Interfunctional Transfer - IT | 81310 | 0 | 0 | 9,097 | 9,097 | 0% | 0 | 7,903 | 7,903 |

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|--|------------------|------------------|-------------------|-------------------|-------------|------------------|-------------------|-------------------|-----------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| Interfunctional Transfer - Fire | 82100 | \$0 | \$0 | (\$3,100) | (\$3,100) | 0% | \$0 | (\$3,060) | \$0 |
| Interfunctional Transfer - Building | 82410 | 0 | 0 | (168,830) | (168,830) | 0% | 0 | (156,961) | (154,319) |
| Interfunctional Transfer - By-law | 82420 | 0 | 0 | (9,097) | (9,097) | 0% | 0 | (7,903) | (7,903) |
| Interfunctional Transfer - Roads | 83080 | 0 | 0 | (93,479) | (93,479) | 0% | 0 | (78,220) | (79,557) |
| Interfunctional Transfer - Engineering | 83150 | 0 | 0 | 113,066 | 113,066 | 0% | 0 | 99,551 | 99,037 |
| Interfunctional Transfer - ES | 84100 | 0 | 0 | (52,424) | (52,424) | 0% | 0 | (49,131) | (49,131) |
| Interfunctional Transfer - Th Water | 84110 | 0 | 0 | 0 | 0 | 0% | 0 | (32,481) | (32,398) |
| Interfunctional Transfer - WFP | 84130 | 0 | 0 | (116,205) | (116,205) | 0% | 0 | (99,408) | (92,603) |
| Interfunctional Transfer - Water Distr | 84150 | 0 | 0 | (121,749) | (121,749) | 0% | 0 | 0 | 0 |
| Interfunctional Transfer - CCCL Water | 84180 | 0 | 0 | (1,487) | (1,487) | 0% | 0 | (70,109) | (68,211) |
| Interfunctional Transfer - Th Sewer Coll | 84210 | 0 | 0 | (27,438) | (27,438) | 0% | 0 | (11,569) | (11,569) |
| Interfunctional Transfer - Cr Sewer Coll | 84220 | 0 | 0 | (30,438) | (30,438) | 0% | 0 | (11,569) | (11,569) |
| Interfunctional Transfer - Th Sewer System | 84310 | 0 | 0 | (80,274) | (80,274) | 0% | 0 | (72,606) | (70,857) |
| Interfunctional Transfer - Cr Sewer System | 84320 | 0 | 0 | (118,147) | (118,147) | 0% | 0 | (105,567) | (100,019) |
| Interfunctional Transfer - Waste Mgmt | 84600 | 0 | 0 | (33,339) | (33,339) | 0% | 0 | (31,556) | (30,070) |
| Interfunctional Transfer - Cemetery | 85100 | 0 | 0 | (11,500) | (11,500) | 0% | 0 | (11,475) | (4,200) |
| Interfunctional Transfer - Parks | 86110 | 0 | 0 | 34,045 | 34,045 | 0% | 0 | 20,763 | 11,420 |
| Interfunctional Transfer - Harbour | 86310 | 0 | 0 | (7,623) | (7,623) | 0% | 0 | (7,390) | (7,401) |
| Interfunctional Transfer - BVCC | 86410 | 0 | 112 | 3,605 | 3,493 | 3% | 0 | 3,500 | 3,500 |
| Interfunctional Transfer - Depot | 86420 | 0 | 0 | (370) | (370) | 0% | 0 | 2,500 | 2,500 |
| Interfunctional Transfer - Library | 86500 | 0 | (112) | (670) | (558) | 17% | 0 | 2,915 | (1,220) |
| Interfunctional Transfer - Econ Dev | 88200 | 0 | 0 | (5,000) | (5,000) | 0% | 0 | (4,510) | (2,500) |
| Interfunctional Transfer - BIA | 88400 | 0 | 0 | (6,914) | (6,914) | 0% | 0 | 2,852 | (8,800) |
| TOTAL TRANSFERS | 0 | 0 | 1,072,194 | 1,072,194 | 0% | 237 | 1,264,186 | 1,755,207 | |
| TOTAL TRANSFERS & EXPENDITURES | 851,494 | 2,547,610 | 15,099,990 | 12,552,380 | 17% | 2,033,308 | 13,282,670 | 13,596,183 | |
| REVENUE | | | | | | | | | |
| Property Tax Revenue | (40000 TO 41999) | 0 | 4,603,514 | 0 | (4,603,514) | 0% | 4,260,008 | 9,215,072 | 8,903,903 |
| Town Share Education PILs | 42000 | 0 | 0 | 45,000 | 45,000 | 0% | 0 | 0 | 53,000 |
| Supplementary Taxes | 42001 | 0 | 0 | 0 | 0 | 0% | 0 | 0 | 450,000 |
| Interest on Tax Arrears | 44105 | 40,083 | 116,098 | 360,000 | 243,902 | 32% | 86,307 | 243,739 | 350,000 |
| Penalty on Current Taxes | 44110 | (15) | (1,136) | 80,000 | 81,136 | -1% | (698) | 158,080 | 80,000 |
| Federal Grants | 53005 | 0 | (4,288) | 142,000 | 146,288 | -3% | 0 | 6,916 | 7,500 |
| Provincial Grants | 53010 | 0 | 429,599 | 1,970,275 | 1,540,676 | 22% | (425,268) | 2,298,211 | 1,870,740 |
| Municipal Grants | 53015 | 0 | 0 | 114,250 | 114,250 | 0% | 0 | 20,000 | 20,000 |
| Donations | 53020 | 25 | 125 | 9,275 | 9,150 | 1% | 0 | 2,128 | 13,150 |
| Transfer to Oper Program fr Revenue Fund | 54010 | 0 | 0 | 222,200 | 222,200 | 0% | 0 | 0 | 0 |
| Transfer From Capital | 54016 | 0 | 0 | 77,000 | 77,000 | 0% | 0 | 1,065 | 0 |
| Transfer From Operating Reserve | 54031 | 0 | 0 | 0 | 0 | 0% | 1,963 | 1,963 | 0 |
| Transfer From Capital Reserve | 54032 | 0 | 0 | 0 | 0 | 0% | 0 | 40,800 | 50,000 |
| Transfer From Other Reserve | 54039 | 0 | 0 | 184,190 | 184,190 | 0% | 0 | 0 | 0 |
| Transfer From DC Reserve Fund | 54046 | 0 | 0 | 390,800 | 390,800 | 0% | 0 | 0 | 0 |
| Transfer From Other Reserve Fund | 54049 | 0 | 0 | 0 | 0 | 0% | 0 | 6,078 | 0 |
| Roadways Capital Machine Time | 54715 | 0 | 0 | 0 | 0 | 0% | 0 | 320 | 0 |
| Interest on AR accounts | 55005 | 0 | 0 | 2,000 | 2,000 | 0% | 195 | 3,524 | 1,000 |
| Admin Fees - NSF | 55006 | 70 | 350 | 1,000 | 650 | 35% | 280 | 1,726 | 1,000 |

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|---|-------|--------|----------|---------------|-------------|--------|-----------|-----------|---------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| Interest Revenue GST/PST Returns | 55008 | \$0 | \$23,980 | \$1,000 | (\$22,980) | 2,398% | (\$1,886) | (\$1,571) | \$1,000 |
| Interest Revenue | 55010 | 7,036 | 16,991 | 180,000 | 163,009 | 9% | 56,747 | 349,421 | 74,000 |
| Investment Income | 55015 | 0 | 0 | 8,100 | 8,100 | 0% | 0 | 14,602 | 83,000 |
| Debt Repayment from Ratepayers | 55020 | 0 | 5,467 | 10,934 | 5,467 | 50% | 5,944 | 11,887 | 8,767 |
| Sundry Sales | 55705 | 0 | 57 | 8,110 | 8,053 | 1% | 116 | 421 | 4,100 |
| Photocopies Plans, Office services | 55710 | 205 | 401 | 5,000 | 4,599 | 8% | 315 | 1,564 | 4,900 |
| Machine Time Chgs (internal) | 55714 | 0 | 0 | 0 | 0 | 0% | 0 | 986 | 0 |
| Machine Time Chgs (to others) | 55715 | 0 | 5,143 | 0 | (5,143) | 0% | 0 | 5,152 | 0 |
| Excavating Graves | 55716 | 0 | 5,800 | 40,088 | 34,288 | 14% | 7,507 | 29,084 | 35,000 |
| Commissions | 55720 | 1,925 | 2,820 | 3,000 | 180 | 94% | 2,642 | 3,755 | 3,000 |
| Book Sales | 55725 | 39 | 182 | 1,000 | 818 | 18% | 150 | 821 | 1,000 |
| Merchandise Sales | 55730 | 20 | 120 | 3,300 | 3,180 | 4% | 312 | 2,221 | 3,000 |
| Sale of Materials | 55735 | 74 | 233 | 19,350 | 19,117 | 1% | 0 | 88,279 | 88,250 |
| Sale of Town Publications | 55740 | 32 | 38 | 1,050 | 1,012 | 4% | 289 | 1,216 | 1,300 |
| Sale of Plot | 55750 | 0 | 0 | 12,000 | 12,000 | 0% | 240 | 4,330 | 10,000 |
| Corner Markers | 55751 | 0 | 0 | 5,000 | 5,000 | 0% | 0 | 1,250 | 5,000 |
| Fundraising Revenue | 55800 | 0 | 0 | 6,000 | 6,000 | 0% | 0 | 0 | 6,000 |
| Special Events Revenue | 55810 | 110 | 2,550 | 7,000 | 4,450 | 36% | 1,382 | 3,079 | 1,500 |
| Fees, Charges, Admissions, Tags | 57010 | 25,250 | 39,579 | 492,800 | 453,221 | 8% | 137,104 | 641,624 | 550,400 |
| Misc Receipts | 57015 | 50 | 250 | 0 | (250) | 0% | 250 | 1,125 | 0 |
| Construction Supervision | 57016 | 0 | 0 | 10,000 | 10,000 | 0% | 0 | 11,845 | 0 |
| Sponsors and Partnerships | 57017 | 0 | 0 | 17,000 | 17,000 | 0% | 0 | 5,143 | 16,500 |
| Fees/Service Chgs - Other Municipalities | 57020 | 0 | 60 | 11,000 | 10,940 | 1% | 165 | 59,094 | 1,000 |
| Memberships | 57021 | 0 | 40 | 1,565 | 1,525 | 3% | 0 | 65 | 1,535 |
| Certificate Fees | 57025 | 720 | 1,410 | 10,800 | 9,390 | 13% | 2,910 | 8,315 | 12,000 |
| Library Program Revenue | 57027 | 101 | 176 | 0 | (176) | 0% | 40 | 100 | 0 |
| Permits | 57030 | 125 | 125 | 16,600 | 16,475 | 1% | 925 | 8,004 | 13,500 |
| Roadways Permits | 57032 | 100 | 400 | 7,500 | 7,100 | 5% | 600 | 500 | 7,500 |
| Fines | 57035 | 4,746 | 15,063 | 34,500 | 19,437 | 44% | 8,069 | 24,010 | 34,000 |
| By Law - Fines | 57036 | 0 | 0 | 3,100 | 3,100 | 0% | 0 | 1,829 | 3,000 |
| Alarm Registration Fees | 57038 | 1,325 | 3,200 | 10,000 | 6,800 | 32% | 1,725 | 6,376 | 20,000 |
| Vendor Licences | 57040 | 0 | 0 | 25 | 25 | 0% | 0 | 0 | 250 |
| Marriage Licences | 57041 | 100 | 100 | 2,000 | 1,900 | 5% | 200 | 2,200 | 2,000 |
| Lottery Licences | 57042 | 203 | 303 | 1,200 | 897 | 25% | 332 | 1,090 | 1,000 |
| Development Review | 57050 | 0 | 0 | 81,000 | 81,000 | 0% | 31,250 | 43,100 | 120,000 |
| Official Plan Amendment | 57051 | 2,000 | 2,000 | 10,000 | 8,000 | 20% | 0 | 8,500 | 6,000 |
| Zoning By-Law Amendment | 57052 | 6,375 | 9,775 | 36,000 | 26,225 | 27% | 5,200 | 35,775 | 30,000 |
| Subdivision Agreement Preparation | 57053 | 0 | 0 | 0 | 0 | 0% | 0 | 24,300 | 0 |
| Site Plan Agreement Preparation | 57054 | 4,100 | 5,200 | 0 | (5,200) | 0% | 0 | 0 | 0 |
| Site Plan Development Review | 57055 | 5,300 | 9,000 | 0 | (9,000) | 0% | 0 | 750 | 0 |
| Severance Fees | 57056 | 4,500 | 12,000 | 16,500 | 4,500 | 73% | 2,000 | 11,500 | 21,000 |
| Minor Variance & Severance Related Zoning | 57058 | 2,700 | 5,400 | 11,550 | 6,150 | 47% | 1,600 | 11,450 | 18,000 |
| Civic Numbering 911 Signs | 57300 | 100 | 200 | 10,000 | 9,800 | 2% | 900 | 8,525 | 30,000 |
| Facilities Rental | 57500 | 19,090 | 49,766 | 241,375 | 191,609 | 21% | 54,152 | 208,522 | 214,000 |
| Subsidies | 57501 | 0 | 0 | 0 | 0 | 0% | (171) | (171) | 0 |
| Concession Rent | 57502 | 0 | 2,150 | 9,250 | 7,100 | 23% | 1,433 | 7,883 | 9,000 |
| Showcase Rental | 57503 | 45 | 60 | 500 | 440 | 12% | 90 | 210 | 500 |

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|----------------------|-------|------------------|------------------|---------------------|---------------------|-------------|------------------|-------------------|-------------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| Hall Rental | 57505 | \$3,618 | \$10,739 | \$52,000 | \$41,261 | 21% | \$8,145 | \$39,923 | \$50,000 |
| Program Fees | 57570 | 174 | 386 | 14,100 | 13,714 | 3% | 0 | 0 | 4,900 |
| Public Skating | 57575 | 0 | 0 | 5,500 | 5,500 | 0% | 0 | 280 | 4,000 |
| Proceeds from Debt | 58100 | 0 | 0 | 82,260 | 82,260 | 0% | 0 | 0 | 0 |
| Misc Revenue | 59950 | 131 | 435 | 1,000 | 565 | 44% | 105 | 13,405 | 0 |
| TOTAL REVENUE | | <u>130,457</u> | <u>5,375,861</u> | <u>5,098,047</u> | <u>(277,814)</u> | <u>105%</u> | <u>4,253,569</u> | <u>13,701,391</u> | <u>13,300,195</u> |
| NET POSITION | | <u>(721,037)</u> | <u>2,828,251</u> | <u>(10,001,943)</u> | <u>(12,830,194)</u> | <u>-28%</u> | <u>2,220,261</u> | <u>418,721</u> | <u>(295,988)</u> |

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|--------------------------------------|-------|---------------|----------------|------------------|----------------|------------|----------------|------------------|----------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| EXPENSES | | | | | | | | | |
| SALARIES | | | | | | | | | |
| Full Time Salaries | 60005 | \$82,770 | \$230,455 | \$958,632 | \$728,177 | 24% | \$211,903 | \$985,922 | \$952,258 |
| New Staff Salaries | 60007 | 0 | 0 | 22,398 | 22,398 | 0% | 0 | 0 | 0 |
| Part Time Salaries | 60010 | 0 | 0 | 0 | 0 | 0% | 0 | 3,692 | 0 |
| Overtime | 60018 | 0 | 0 | 14,000 | 14,000 | 0% | 0 | 16,672 | 16,370 |
| On Call | 60020 | 0 | 0 | 23,400 | 23,400 | 0% | 0 | 0 | 19,600 |
| TOTAL SALARIES | | 82,770 | 230,455 | 1,018,430 | 787,975 | 23% | 211,903 | 1,006,286 | 988,228 |
| BENEFITS | | | | | | | | | |
| Full Time Benefits | 61005 | 19,051 | 52,777 | 239,647 | 186,870 | 22% | 50,849 | 216,513 | 238,268 |
| New Staff Benefits | 61007 | 0 | 0 | 2,238 | 2,238 | 0% | 0 | 0 | 0 |
| Part Time Benefits | 61010 | 0 | 0 | 350 | 350 | 0% | 0 | 0 | 0 |
| Post Employment Benefits | 61111 | 188 | 565 | 0 | (565) | 0% | 0 | 1,819 | 0 |
| TOTAL BENEFITS | | 19,239 | 53,342 | 242,235 | 188,893 | 22% | 50,849 | 218,332 | 238,268 |
| ADMINISTRATIVE EXPENSES | | | | | | | | | |
| Office Supplies | 62005 | 587 | 1,270 | 9,285 | 8,015 | 14% | 1,094 | 11,015 | 8,875 |
| Computer Supplies | 62006 | 0 | 79 | 750 | 671 | 11% | 65 | 1,108 | 850 |
| Office Equipment | 62007 | 0 | 49 | 500 | 451 | 10% | 0 | 480 | 0 |
| Paper | 62010 | 0 | 0 | 950 | 950 | 0% | 49 | 632 | 1,700 |
| Publications | 62015 | 0 | 0 | 1,100 | 1,100 | 0% | 0 | 3,200 | 800 |
| Janitorial Supplies | 62030 | 0 | 484 | 1,700 | 1,216 | 28% | 1,062 | 2,516 | 900 |
| Printing | 63005 | 61 | 61 | 2,075 | 2,014 | 3% | 0 | 1,583 | 3,200 |
| Miscellaneous | 62599 | 0 | 300 | 1,400 | 1,100 | 21% | 0 | 15,019 | 1,000 |
| TOTAL ADMINISTRATIVE EXPENSES | | 648 | 2,243 | 17,760 | 15,517 | 13% | 2,270 | 35,553 | 17,325 |
| OPERATING EXPENSES | | | | | | | | | |
| Materials | 62000 | 0 | 0 | 1,050 | 1,050 | 0% | 33 | 233 | 1,000 |
| Chemicals | 62070 | 4,827 | 10,411 | 54,125 | 43,714 | 19% | 6,640 | 71,219 | 52,900 |
| Lab Expenses | 62071 | 1,053 | 3,334 | 11,100 | 7,766 | 30% | 1,503 | 15,364 | 10,850 |
| Sample Testing | 62072 | 2,867 | 4,330 | 32,450 | 28,120 | 13% | 4,649 | 33,349 | 31,750 |
| Collingwood Water Agreement | 62076 | 34,868 | 34,868 | 350,000 | 315,132 | 10% | 0 | 259,409 | 240,000 |
| TOTAL OPERATING EXPENSES | | 43,615 | 52,943 | 448,725 | 395,782 | 12% | 12,825 | 379,574 | 336,500 |
| COMMUNICATIONS | | | | | | | | | |
| Telephone | 62105 | 5,681 | 14,669 | 56,475 | 41,806 | 26% | 10,456 | 64,864 | 55,000 |
| Internet | 62110 | 120 | 361 | 1,550 | 1,189 | 23% | 180 | 1,380 | 1,500 |
| Courier | 62115 | 67 | 86 | 1,060 | 974 | 8% | 128 | 722 | 1,000 |
| Postage | 62120 | 16 | 3,240 | 21,465 | 18,225 | 15% | 4,185 | 12,065 | 25,950 |
| Advertisements | 62125 | 28 | 158 | 2,775 | 2,617 | 6% | 105 | 3,579 | 2,700 |
| TOTAL COMMUNICATIONS | | 5,912 | 18,514 | 83,325 | 64,811 | 22% | 15,054 | 82,610 | 86,150 |

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|-----------------------------------|-------|---------------|---------------|----------------|----------------|------------|---------------|----------------|----------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| TRAINING AND TRAVEL | | | | | | | | | |
| Membership | 62205 | \$2,279 | \$2,754 | \$2,675 | (\$79) | 103% | \$659 | \$2,967 | \$2,650 |
| Meals | 62210 | 142 | 328 | 1,425 | 1,097 | 23% | 134 | 728 | 1,650 |
| Accommodation | 62215 | 0 | 0 | 2,825 | 2,825 | 0% | 372 | 1,709 | 3,100 |
| Training and Education Courses | 62220 | 936 | 7,284 | 11,150 | 3,866 | 65% | 1,765 | 7,773 | 12,250 |
| Conference Workshops, Conventions | 62225 | 160 | 160 | 4,375 | 4,215 | 4% | 360 | 3,940 | 4,500 |
| Travel | 62230 | 0 | 0 | 850 | 850 | 0% | 62 | 651 | 850 |
| TOTAL TRAINING AND TRAVEL | | 3,517 | 10,526 | 23,300 | 12,774 | 45% | 3,352 | 17,768 | 25,000 |
| PERSONNEL | | | | | | | | | |
| Personnel | 62300 | 0 | 0 | 0 | 0 | 0% | 613 | 0 | 0 |
| Health and Safety | 62305 | 166 | 1,478 | 6,175 | 4,697 | 24% | 4,098 | 6,891 | 8,400 |
| Donations | 62310 | 0 | 0 | 200 | 200 | 0% | 0 | 105 | 50 |
| Clothing Expense | 62315 | 518 | 1,385 | 6,275 | 4,890 | 22% | 1,415 | 3,820 | 7,250 |
| TOTAL PERSONNEL | | 684 | 2,863 | 12,650 | 9,787 | 23% | 6,126 | 10,816 | 15,700 |
| UTILITIES | | | | | | | | | |
| Hydro | 62405 | 34,386 | 76,164 | 351,250 | 275,086 | 22% | 40,317 | 348,163 | 366,700 |
| Natural Gas | 62410 | 2,607 | 8,939 | 24,100 | 15,161 | 37% | 2,579 | 14,776 | 23,500 |
| Water | 62425 | 2,203 | 2,203 | 8,550 | 6,347 | 26% | 6,583 | (741) | 8,000 |
| TOTAL UTILITIES | | 39,196 | 87,306 | 383,900 | 296,594 | 23% | 49,479 | 362,198 | 398,200 |
| EQUIPMENT EXPENSES | | | | | | | | | |
| Equipment Operating Costs | 62509 | 0 | 15 | 9,620 | 9,605 | 0% | 233 | 6,533 | 9,250 |
| Equipment Repairs & Maintenance | 62510 | 6,967 | 28,368 | 192,850 | 164,482 | 15% | 10,830 | 287,632 | 200,500 |
| Tools | 62511 | (250) | 2,428 | 9,050 | 6,622 | 27% | 663 | 5,525 | 10,250 |
| SCADA Repair | 62512 | 0 | 0 | 9,000 | 9,000 | 0% | 0 | 17,680 | 0 |
| Equipment Rentals | 62515 | 0 | 0 | 2,275 | 2,275 | 0% | 492 | 1,901 | 2,450 |
| Recharges & Refills | 62516 | 0 | 0 | 500 | 500 | 0% | 0 | 1,311 | 500 |
| Manhole Maintenance | 62517 | 0 | 0 | 12,500 | 12,500 | 0% | 613 | 9,127 | 15,000 |
| Bio Solids Removal | 62514 | 0 | 0 | 25,000 | 25,000 | 0% | 0 | 25,791 | 0 |
| Service Agreements | 62520 | 15 | 15 | 6,350 | 6,335 | 0% | 607 | 3,020 | 20,400 |
| TOTAL EQUIPMENT EXPENSES | | 6,732 | 30,826 | 267,145 | 236,319 | 12% | 13,438 | 358,520 | 258,350 |
| VEHICLE EXPENSES | | | | | | | | | |
| Vehicle Repairs & Maintenance | 62501 | 1,545 | 2,899 | 18,950 | 16,051 | 15% | 187 | 19,384 | 17,000 |
| Gas, Oil, Grease | 62505 | 5,769 | 2,901 | 34,200 | 31,299 | 8% | 9,808 | 36,588 | 37,000 |
| Licensing | 62530 | 322 | 1,136 | 700 | (436) | 162% | 814 | 814 | 675 |
| TOTAL VEHICLE EXPENSES | | 7,636 | 6,936 | 53,850 | 46,914 | 13% | 10,809 | 56,786 | 54,675 |
| PROFESSIONAL FEES | | | | | | | | | |
| Consulting | 63120 | 0 | 0 | 175,000 | 175,000 | 0% | 0 | 0 | 0 |
| Contract Services | 63125 | 6,552 | 7,989 | 40,105 | 32,116 | 20% | 2,748 | 56,594 | 48,100 |
| TOTAL PROFESSIONAL FEES | | 6,552 | 7,989 | 215,105 | 207,116 | 4% | 2,748 | 56,594 | 48,100 |

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|---|-------|----------------|----------------|------------------|------------------|------------|----------------|------------------|------------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| FINANCIAL RELATED EXPENSES | | | | | | | | | |
| Taxes Written Down | 63208 | \$0 | \$2,476 | \$0 | (\$2,476) | 0% | \$8,145 | \$36,411 | \$0 |
| Insurance Premiums | 63020 | 0 | 74,049 | 74,601 | 552 | 99% | 0 | 70,368 | 93,936 |
| Municipal Insurance Deductible | 63025 | 0 | 0 | 0 | 0 | 0% | 0 | 7,216 | 0 |
| Property Taxes | 63219 | 0 | 0 | 55,200 | 55,200 | 0% | 0 | 99,368 | 51,400 |
| TOTAL FINANCIAL RELATED EXPENSES | | 0 | 76,525 | 129,801 | 53,276 | 59% | 8,145 | 213,363 | 145,336 |
| PREMISES | | | | | | | | | |
| Site Maintenance | 63305 | 5,037 | 5,037 | 16,075 | 11,038 | 31% | 4,169 | 25,518 | 15,000 |
| Cleaning | 63310 | 0 | 0 | 3,450 | 3,450 | 0% | 0 | 931 | 4,400 |
| Waste | 63315 | 0 | 0 | 5,825 | 5,825 | 0% | 0 | 2,973 | 2,800 |
| Facility Maintenance | 63320 | 0 | 1,443 | 11,700 | 10,257 | 12% | 3,025 | 6,270 | 13,750 |
| TOTAL PREMISES | | 5,037 | 6,480 | 37,050 | 30,570 | 17% | 7,194 | 35,692 | 35,950 |
| CAPITAL | | | | | | | | | |
| Equipment | 64010 | 0 | 0 | 0 | 0 | 0% | 0 | 54 | 0 |
| Replacement Equipment | 64011 | 0 | 0 | 0 | 0 | 0% | 0 | 6 | 0 |
| TOTAL CAPITAL | | 0 | 0 | 0 | 0 | 0% | 0 | 60 | 0 |
| TOTAL EXPENSES | | 221,538 | 586,948 | 2,933,276 | 2,346,328 | 20% | 394,192 | 2,834,152 | 2,647,782 |
| TRANSFERS | | | | | | | | | |
| Transfer to Operating fr Rev Fund | 74011 | 0 | 0 | 75,000 | 75,000 | 0% | 0 | 0 | 0 |
| Transfer to Capital | 74022 | 0 | 0 | 912,805 | 912,805 | 0% | 0 | 7,617 | 1,132,505 |
| Transfer to Rate Stabilization Reserve | 74031 | 0 | 0 | 269,371 | 269,371 | 0% | 0 | 0 | 0 |
| Transfer to Capital Reserves | 74032 | 0 | 0 | 240,000 | 240,000 | 0% | 0 | 0 | 136,429 |
| Transfer To Replacement Reserve | 74033 | 0 | 0 | 205,630 | 205,630 | 0% | 0 | 0 | 202,575 |
| Transfer To Reserve Fund | 74042 | 0 | 0 | 260,000 | 260,000 | 0% | 0 | 0 | 443,959 |
| Interfunctional Transfer - Council | 81100 | 0 | 0 | 52,424 | 52,424 | 0% | 0 | 0 | 49,131 |
| Interfunctional Transfer - CAO/Clerk's | 81210 | 0 | 0 | 16,399 | 16,399 | 0% | 0 | 0 | 7,505 |
| Interfunctional Transfer - Human Resources | 81220 | 0 | 0 | 5,850 | 5,850 | 0% | 0 | 0 | 0 |
| Interfunctional Transfer - Corp Admin | 81240 | 0 | 0 | 145,862 | 145,862 | 0% | 0 | 0 | 141,614 |
| Interfunctional Transfer - IT | 81310 | 0 | 0 | 98,904 | 98,904 | 0% | 0 | 0 | 91,714 |
| Interfunctional Transfer - Fire | 82100 | 0 | 0 | (1,000) | (1,000) | 0% | 0 | 0 | 0 |
| Interfunctional Transfer - Conservation Authority | 82300 | 0 | 0 | 40,000 | 40,000 | 0% | 0 | 0 | 0 |
| Interfunctional Transfer - Roads | 83080 | 0 | 0 | 1,000 | 1,000 | 0% | 0 | 1,740 | 0 |
| Interfunctional Transfer - Engineering | 83150 | 0 | 0 | 175,839 | 175,839 | 0% | 0 | 0 | 153,898 |
| Interfunctional Transfer - Th Water | 84110 | 0 | 0 | 0 | 0 | 0% | 0 | 0 | (283,578) |
| Interfunctional Transfer - WFP | 84130 | 0 | 0 | 615,708 | 615,708 | 0% | 0 | 0 | 601,798 |
| Interfunctional Transfer - Water Meter | 84140 | 0 | 0 | 111,227 | 111,227 | 0% | 0 | 0 | 107,149 |
| Interfunctional Transfer - Water Distr | 84150 | 0 | 0 | (726,935) | (726,935) | 0% | 0 | 0 | 0 |
| Interfunctional Transfer - CCCL Water | 84180 | 0 | 0 | 0 | 0 | 0% | 0 | 0 | (425,369) |
| Interfunctional Transfer - Th Sewer Coll | 84210 | 0 | 0 | (273,736) | (273,736) | 0% | 0 | 0 | 0 |
| Interfunctional Transfer - Cr Sewer Coll | 84220 | 0 | 0 | (512,399) | (512,399) | 0% | 0 | 0 | 0 |

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|--|-------|------------------|----------------|------------------|------------------|--------------------|----------------|------------------|------------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| Interfunctional Transfer - Th Sewer System | 84310 | \$0 | \$0 | \$273,736 | \$273,736 | 0% | \$0 | \$0 | \$0 |
| Interfunctional Transfer - Cr Sewer System | 84320 | 0 | 0 | 512,399 | 512,399 | 0% | 0 | 0 | 0 |
| Interfunctional Transfer - Parks | 86110 | 0 | 0 | 6,684 | 6,684 | 0% | 0 | (636) | 0 |
| Interfunctional Transfer - Econ Dev | 88200 | 0 | 0 | 6,200 | 6,200 | 0% | 0 | 0 | 0 |
| TOTAL TRANSFERS | | 0 | 0 | 2,510,968 | 2,510,968 | 0% | 0 | 8,721 | 2,359,330 |
| TOTAL TRANSFERS & EXPENDITURES | | 221,538 | 586,948 | 5,444,244 | 4,857,296 | 11% | 394,192 | 2,842,873 | 5,007,112 |
| REVENUE | | | | | | | | | |
| Twp Water Connection Permit | 50005 | 0 | 215 | 7,700 | 7,485 | 3% | 650 | 6,550 | 7,700 |
| Town Water Frontage & Connection | 50006 | 0 | 0 | 0 | 0 | 0% | 3,479 | 6,957 | 0 |
| Water Billings: NO METER | 50009 | 0 | 13,382 | 0 | (13,382) | 0% | 10,038 | 61,390 | 0 |
| Water Billings: Fixed Charge | 50010 | 0 | 143,721 | 1,337,760 | 1,194,039 | 11% | 141,990 | 847,434 | 855,635 |
| Water Billings: Consumption | 50015 | (1,481) | 265,341 | 1,576,177 | 1,310,836 | 17% | 230,638 | 1,705,396 | 1,996,483 |
| Water Billings: Unconnected | 50016 | 0 | 121 | 0 | (121) | 0% | 125 | 730 | 0 |
| Water Purchase from Hydrants | 50050 | 2,330 | 4,162 | 0 | (4,162) | 0% | 0 | 29,266 | 28,000 |
| Twp Sewer Connection Permit | 51005 | 0 | 150 | 10,350 | 10,200 | 1% | 700 | 7,225 | 10,350 |
| Frontage & Connection | 51006 | 0 | 0 | 0 | 0 | 0% | 11,625 | 23,247 | 0 |
| Sewer Billings: NO METER | 51009 | 0 | 9,905 | 0 | (9,905) | 0% | 9,166 | 44,231 | 0 |
| Sewer Billings: Fixed Charge | 51010 | 0 | 102,657 | 972,335 | 869,678 | 11% | 136,044 | 639,183 | 617,845 |
| Sewer Billings: Usage | 51015 | (956) | 207,289 | 1,188,387 | 981,098 | 17% | 217,690 | 1,321,204 | 1,441,627 |
| Sewer Billings: Unconnected | 51016 | 0 | 1,628 | 0 | (1,628) | 0% | 1,707 | 8,760 | 0 |
| Sewer Billings: Private | 51030 | 39,911 | 61,600 | 124,000 | 62,400 | 50% | 0 | 203,949 | 24,000 |
| Misc Water Receipts | 51300 | (5) | 69 | 28,500 | 28,431 | 0% | 0 | 716 | 1,822 |
| Transfer to Oper Program fr Revenue Fund | 54010 | 0 | 0 | 75,000 | 75,000 | 0% | 0 | 0 | 0 |
| Transfer From Other Reserve | 54039 | 0 | 0 | 10,000 | 10,000 | 0% | 0 | 0 | 0 |
| Transfer From DC Reserve Fund | 54046 | 0 | 0 | 90,000 | 90,000 | 0% | 0 | 0 | 0 |
| Transfer From Other Reserve Fund | 54049 | 0 | 0 | 0 | 0 | 0% | 0 | 13,307 | 0 |
| Interest on AR accounts | 55005 | 1,682 | 5,473 | 0 | (5,473) | 0% | 0 | 13,466 | 0 |
| Merchandise Sales | 55730 | 0 | 0 | 0 | 0 | 0% | 0 | 713 | 300 |
| Fees, Charges, Admissions, Tags | 57010 | 98 | 258 | 15,000 | 14,742 | 2% | 958 | 15,439 | 15,000 |
| Misc Receipts | 57015 | 0 | 390 | 9,036 | 8,646 | 4% | 1,470 | 8,580 | 9,036 |
| TOTAL REVENUE | | 41,579 | 816,361 | 5,444,245 | 4,627,884 | 15% | 766,280 | 4,957,743 | 5,007,798 |
| NET POSITION | | (179,959) | 229,413 | 1 | (229,412) | 22,941,300% | 372,088 | 2,114,870 | 686 |

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|--------------------------------------|-------|---------------|---------------|----------------|----------------|------------|---------------|----------------|----------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| EXPENSES | | | | | | | | | |
| SALARIES | | | | | | | | | |
| Full Time Salaries | 60005 | \$25,299 | \$71,260 | \$327,950 | \$256,690 | 22% | \$83,227 | \$387,297 | \$379,350 |
| Part Time Salaries | 60010 | 1,042 | 6,202 | 33,000 | 26,798 | 19% | 6,669 | 32,529 | 35,480 |
| Casual/Contract Salaries | 60015 | 0 | 0 | 20,777 | 20,777 | 0% | 0 | 36,582 | 36,050 |
| Overtime | 60018 | 0 | 0 | 0 | 0 | 0% | 0 | 0 | 3,000 |
| TOTAL SALARIES | | 26,341 | 77,462 | 381,727 | 304,265 | 20% | 89,896 | 456,408 | 453,880 |
| BENEFITS | | | | | | | | | |
| Full Time Benefits | 61005 | 5,823 | 16,775 | 86,302 | 69,527 | 19% | 19,998 | 81,757 | 102,650 |
| Part Time Benefits | 61010 | 0 | 0 | 3,300 | 3,300 | 0% | 0 | 3,318 | 5,350 |
| Casual/Contract Benefits | 61015 | 0 | 0 | 2,075 | 2,075 | 0% | 0 | 2,206 | 5,410 |
| TOTAL BENEFITS | | 5,823 | 16,775 | 91,677 | 74,902 | 18% | 19,998 | 87,281 | 113,410 |
| ADMINISTRATIVE EXPENSES | | | | | | | | | |
| Office Supplies | 62005 | 108 | 344 | 3,300 | 2,956 | 10% | 270 | 2,704 | 3,950 |
| Paper | 62010 | 0 | 45 | 1,100 | 1,055 | 4% | 0 | 323 | 1,000 |
| Publications | 62015 | 206 | 206 | 1,650 | 1,444 | 12% | 200 | 916 | 2,400 |
| Promotional Expenses | 62017 | 59 | 59 | 14,000 | 13,941 | 0% | 0 | 20,649 | 14,000 |
| Meeting Expenses | 62020 | 0 | 0 | 550 | 550 | 0% | 0 | 375 | 500 |
| Janitorial Supplies | 62030 | 0 | 0 | 1,550 | 1,550 | 0% | 0 | 1,191 | 1,500 |
| Printing | 63005 | 103 | 246 | 3,305 | 3,059 | 7% | 277 | 2,413 | 3,200 |
| Meeting Expenses - Services | 63015 | 0 | 0 | 275 | 275 | 0% | 0 | 0 | 250 |
| Miscellaneous | 62599 | 0 | 0 | 612 | 612 | 0% | 0 | 26 | 400 |
| TOTAL ADMINISTRATIVE EXPENSES | | 476 | 900 | 26,342 | 25,442 | 3% | 747 | 28,597 | 27,200 |
| OPERATING EXPENSES | | | | | | | | | |
| Materials | 62000 | 0 | 0 | 3,000 | 3,000 | 0% | 500 | 3,470 | 3,000 |
| Merchandise Inventory | 62080 | 0 | 12,978 | 65,000 | 52,022 | 20% | 14,911 | 70,111 | 70,000 |
| TOTAL OPERATING EXPENSES | | 0 | 12,978 | 68,000 | 55,022 | 19% | 15,411 | 73,581 | 73,000 |
| COMMUNICATIONS | | | | | | | | | |
| Telephone | 62105 | 526 | 2,173 | 9,400 | 7,227 | 23% | 1,930 | 8,226 | 9,300 |
| Courier | 62115 | 0 | 0 | 200 | 200 | 0% | 0 | 8 | 200 |
| Postage | 62120 | 38 | 84 | 700 | 616 | 12% | 85 | 827 | 650 |
| Advertisements | 62125 | 81 | 81 | 14,550 | 14,469 | 1% | 16 | 17,416 | 17,000 |
| TOTAL COMMUNICATIONS | | 645 | 2,338 | 24,850 | 22,512 | 9% | 2,031 | 26,477 | 27,150 |
| TRAINING AND TRAVEL | | | | | | | | | |
| Membership | 62205 | 350 | 673 | 3,540 | 2,867 | 19% | 2,973 | 4,783 | 3,315 |
| Meals | 62210 | 87 | 148 | 700 | 552 | 21% | 0 | 1,042 | 825 |
| Accomodation | 62215 | 0 | 450 | 5,575 | 5,125 | 8% | 0 | 1,324 | 4,950 |
| Training and Education Courses | 62220 | 0 | 2,101 | 7,100 | 4,999 | 30% | 2,145 | 4,742 | 5,000 |

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|---|-------|--------------|---------------|---------------|---------------|------------|---------------|---------------|----------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| Conference Workshops, Conventio | 62225 | \$643 | \$1,618 | \$2,800 | \$1,182 | 58% | \$2,240 | \$3,683 | \$2,600 |
| Travel | 62230 | 25 | 2,025 | 1,200 | (825) | 169% | 78 | 2,368 | 1,150 |
| TOTAL TRAINING AND TRAVEL | | 1,105 | 7,015 | 20,915 | 13,900 | 34% | 7,436 | 17,942 | 17,840 |
| PERSONNEL | | | | | | | | | |
| Health and Safety | 62305 | 0 | 11 | 2,850 | 2,839 | 0% | 50 | 1,709 | 2,500 |
| Clothing Expense | 62315 | 0 | 0 | 1,350 | 1,350 | 0% | 200 | 1,834 | 1,600 |
| TOTAL PERSONNEL | | 0 | 11 | 4,200 | 4,189 | 0% | 250 | 3,543 | 4,100 |
| UTILITIES | | | | | | | | | |
| Hydro | 62405 | 581 | 1,424 | 4,450 | 3,026 | 32% | 1,179 | 9,811 | 4,320 |
| Natural Gas | 62410 | 17 | 51 | 950 | 899 | 5% | 16 | 413 | 480 |
| Water | 62425 | 244 | 244 | 3,000 | 2,756 | 8% | 295 | 3,845 | 4,000 |
| TOTAL UTILITIES | | 842 | 1,719 | 8,400 | 6,681 | 20% | 1,490 | 14,069 | 8,800 |
| EQUIPMENT EXPENSES | | | | | | | | | |
| Equipment Operating Costs | 62509 | 0 | 0 | 100 | 100 | 0% | 0 | 200 | 500 |
| Equipment Repairs & Maintenance | 62510 | 0 | 0 | 650 | 650 | 0% | 258 | 272 | 900 |
| Tools | 62511 | 0 | 9 | 1,300 | 1,291 | 1% | 0 | 1,242 | 1,400 |
| Equipment Rentals | 62515 | 0 | 0 | 1,000 | 1,000 | 0% | 240 | 799 | 1,100 |
| Service Agreements | 62520 | 7 | 7 | 3,350 | 3,343 | 0% | 193 | 193 | 3,250 |
| TOTAL EQUIPMENT EXPENSES | | 7 | 16 | 6,400 | 6,384 | 0% | 691 | 2,706 | 7,150 |
| VEHICLE EXPENSES | | | | | | | | | |
| Vehicle Repairs & Maintenance | 62501 | 608 | 1,887 | 5,050 | 3,163 | 37% | 933 | 5,955 | 4,500 |
| Gas, Oil, Grease | 62505 | 50 | 1,342 | 10,700 | 9,358 | 13% | 184 | 8,326 | 10,500 |
| Mileage | 62506 | 0 | 0 | 6,500 | 6,500 | 0% | 0 | 0 | 1,500 |
| Vehicle Leases | 62525 | 785 | 2,356 | 12,000 | 9,644 | 20% | 2,356 | 9,424 | 12,000 |
| Licensing | 62530 | 0 | 296 | 370 | 74 | 80% | 296 | 471 | 370 |
| TOTAL VEHICLE EXPENSES | | 1,443 | 5,881 | 34,620 | 28,739 | 17% | 3,769 | 24,176 | 28,870 |
| PROFESSIONAL FEES | | | | | | | | | |
| Legal | 63105 | 0 | 0 | 2,000 | 2,000 | 0% | 0 | 211 | 2,500 |
| Engineering | 63115 | 0 | 0 | 2,000 | 2,000 | 0% | 0 | 2,336 | 3,000 |
| Consulting | 63120 | 0 | 0 | 2,000 | 2,000 | 0% | 987 | 3,244 | 1,500 |
| Contract Services | 63125 | 1,000 | 3,000 | 14,050 | 11,050 | 21% | 12,000 | 12,567 | 14,000 |
| TOTAL PROFESSIONAL FEES | | 1,000 | 3,000 | 20,050 | 17,050 | 15% | 12,987 | 18,358 | 21,000 |
| FINANCIAL RELATED EXPENSES | | | | | | | | | |
| Bank Service Charges | 63205 | 0 | 70 | 500 | 430 | 14% | 0 | 210 | 0 |
| Card Processing Fees | 63206 | 63 | 188 | 500 | 312 | 38% | 158 | 2,956 | 1,000 |
| Insurance Premiums | 63020 | 0 | 80,379 | 83,421 | 3,042 | 96% | 0 | 77,041 | 90,486 |
| Sponsorship | 63225 | 0 | 0 | 10,000 | 10,000 | 0% | 0 | 1,311 | 10,000 |
| TOTAL FINANCIAL RELATED EXPENSES | | 63 | 80,637 | 94,421 | 13,784 | 85% | 158 | 81,518 | 101,486 |

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | | |
|---|-------|---------------|----------------|------------------|------------------|------------|----------------|----------------|------------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget | |
| PREMISES | | | | | | | | | |
| Site Maintenance | 63305 | \$480 | \$480 | \$15,500 | \$15,020 | 3% | \$0 | \$15,638 | \$15,000 |
| Waste | 63315 | 0 | 0 | 1,900 | 1,900 | 0% | 0 | 673 | 1,800 |
| Facility Maintenance | 63320 | 0 | 86 | 2,000 | 1,914 | 4% | 133 | 4,122 | 750 |
| Rent | 63325 | 0 | 0 | 51,500 | 51,500 | 0% | 0 | 47,154 | 49,900 |
| TOTAL PREMISES | | 480 | 566 | 70,900 | 70,334 | 1% | 133 | 67,587 | 67,450 |
| CAPITAL | | | | | | | | | |
| Replacement Equipment | 64011 | 0 | 0 | 0 | 0 | 0% | 0 | 191 | 0 |
| TOTAL CAPITAL | | 0 | 0 | 0 | 0 | 0% | 0 | 191 | 0 |
| TOTAL EXPENSES | | 38,225 | 209,298 | 852,502 | 643,204 | 25% | 154,997 | 902,434 | 951,336 |
| TRANSFERS | | | | | | | | | |
| Transfer to Capital | 74022 | 0 | 0 | 193,680 | 193,680 | 0% | 0 | 20,060 | 137,339 |
| Interfunctional Transfer - CAO/Clerk's | 81210 | 0 | 0 | 5,774 | 5,774 | 0% | 0 | 0 | 2,642 |
| Interfunctional Transfer - Corp Admin | 81240 | 0 | 0 | 146,390 | 146,390 | 0% | 0 | (5,663) | 135,305 |
| Interfunctional Transfer - IT | 81310 | 0 | 0 | 16,989 | 16,989 | 0% | 0 | 0 | 15,752 |
| Interfunctional Transfer - By-law | 82420 | 0 | 0 | 5,000 | 5,000 | 0% | 0 | 0 | 5,000 |
| Interfunctional Transfer - Roads | 83080 | 0 | 0 | 0 | 0 | 0% | 0 | 30 | 0 |
| Interfunctional Transfer - Parks | 86110 | 0 | 0 | 14,214 | 14,214 | 0% | 0 | 7,811 | 13,800 |
| Interfunctional Transfer - Econ Dev | 88200 | 0 | 0 | (5,000) | (5,000) | 0% | 0 | (5,000) | (5,000) |
| TOTAL TRANSFERS | | 0 | 0 | 377,047 | 377,047 | 0% | 0 | 17,238 | 304,838 |
| TOTAL TRANSFERS & EXPENDITURES | | 38,225 | 209,298 | 1,229,549 | 1,020,251 | 17% | 154,997 | 919,672 | 1,256,174 |
| REVENUE | | | | | | | | | |
| Federal Grants | 53005 | 0 | 0 | 0 | 0 | 0% | 0 | 1,100 | 0 |
| Provincial Grants | 53010 | 0 | 0 | 0 | 0 | 0% | 0 | 1,120 | 0 |
| Transfer From Operating Reserve | 54031 | 0 | 0 | 5,715 | 5,715 | 0% | 0 | 0 | 0 |
| Photocopies Plans, Office services | 55710 | 0 | 0 | 2,700 | 2,700 | 0% | 0 | 2,788 | 2,600 |
| Merchandise Sales | 55730 | 0 | 0 | 775 | 775 | 0% | 0 | 792 | 750 |
| Sale of Gas | 55736 | 0 | 0 | 79,000 | 79,000 | 0% | 0 | 67,866 | 79,000 |
| Sale of Diesel | 55737 | 0 | 0 | 12,000 | 12,000 | 0% | 0 | 16,031 | 11,000 |
| Sale of Hydro | 55738 | 762 | 914 | 16,000 | 15,086 | 6% | 1,857 | 14,948 | 15,000 |
| Fees, Charges, Admissions, Tags | 57010 | 8,930 | 10,169 | 278,331 | 268,162 | 4% | 38,221 | 256,434 | 265,500 |
| Sponsors and Partnerships | 57017 | 0 | 0 | 0 | 0 | 0% | 616 | 2,966 | 0 |
| BIA Levy | 57018 | 0 | 0 | 75,064 | 75,064 | 0% | 0 | 75,064 | 75,064 |
| Certificate Fees | 57025 | 630 | 1,690 | 10,000 | 8,310 | 17% | 4,745 | 11,735 | 10,000 |
| Permits | 57030 | 25,477 | 37,817 | 606,000 | 568,183 | 6% | 37,077 | 377,471 | 665,948 |
| Interfunctional Building Permits | 57031 | 0 | 0 | 40,000 | 40,000 | 0% | 0 | 2,798 | 80,000 |
| Launch Fees | 57057 | 0 | 38 | 2,500 | 2,462 | 2% | 36 | 1,646 | 3,000 |
| Facilities Rental | 57500 | 0 | 0 | 15,225 | 15,225 | 0% | 0 | 8,740 | 19,000 |
| Harbour - Winter Storage | 57504 | 0 | 0 | 22,500 | 22,500 | 0% | 0 | 21,454 | 25,000 |
| Proceeds from Debt | 58100 | 0 | 0 | 63,439 | 63,439 | 0% | 0 | 0 | 0 |

User Fees Summary
 User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
 For the Three Months Ending March 31, 2009

| Acct | 2009 | | | | | 2008 | | |
|----------------------|----------------|------------------|------------------|------------------|-------------|-----------------|-----------------|------------------|
| | MAR | YTD | Budget | Unexpended \$ | % of Budget | MAR | Actuals | Budget |
| Misc Revenue | \$217 | \$703 | \$300 | (\$403) | 234% | \$20 | \$1,179 | \$300 |
| TOTAL REVENUE | 36,016 | 51,331 | 1,229,549 | 1,178,218 | 4% | 82,572 | 864,132 | 1,252,162 |
| NET POSITION | (2,209) | (157,967) | 0 | 157,967 | 0% | (72,425) | (55,540) | (4,012) |