



REPORT TO: Finance and Administration Committee
MEETING DATE: February 17, 2009
REPORT NO.: FS.09.07
SUBJECT: Monthly Financial Reports – January 2009
PREPARED BY: Robert Cummings, Director of Financial Services

A. Recommendations

THAT Council receive Staff Report FS.09.07, “Monthly Financial Reports – January 2009”, for information purposes.

B. Background

Financial 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 Proposed Budget.

These reports use the 2009 Proposed Budget for comparison purposes. Budget amounts may change subject to final Council approval.

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 – January 2009
2. 2009 Proposed Budget Variance Report – Tax Levy Summary
3. 2009 Proposed Budget Variance Report – User Rates Summary
4. 2009 Proposed Budget Variance Report – User Fees Summary

Respectfully submitted,

Signature

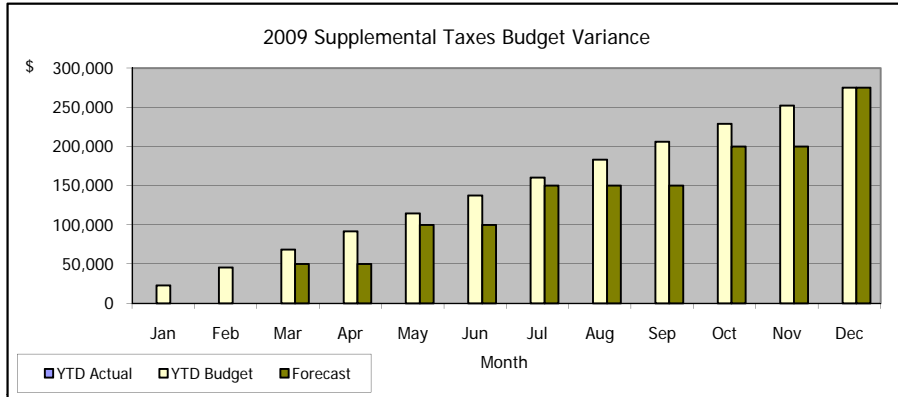
For more information, please contact:
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**The Blue Mountains
Monthly Flash Report -- REVENUE
31-Jan-09**

** Please note that budget amounts are based on proposed budget and may change on future reports

Supplementals

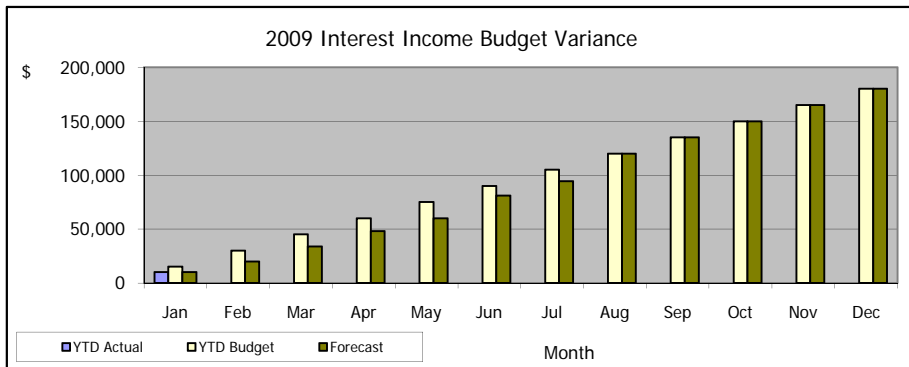
Forecast	Annual Budget	YTD Actual	Variance	% of Budget
275,000	275,000	-	(275,000)	0%



Commentary
=> No update at this time.

Interest Income

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
180,000	180,000	9,955	(170,045)	6%

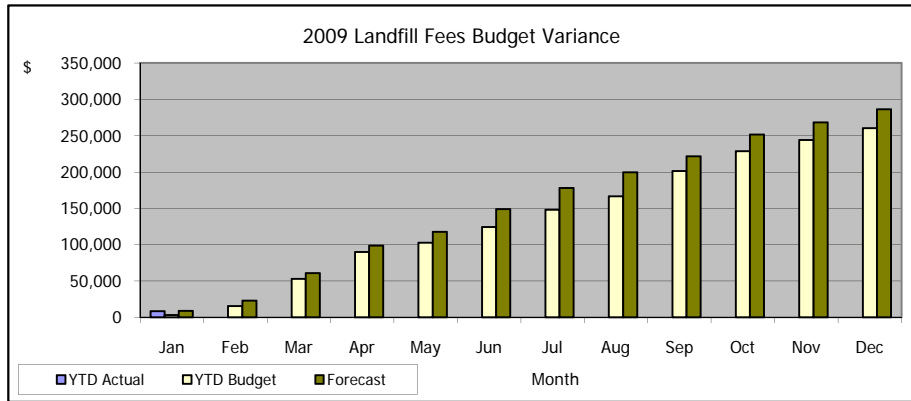


Commentary
=> Interest Income has started off slower than budget due to lower cash balances at this time of year.
=> An adjustment is made to this account that reduces the year-end balance in the Revenue Fund. This account represents interest received from cash in the bank.
=> Operating bank account balance as at Jan. 30/09 was \$6,920,461.

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

Landfill Fees

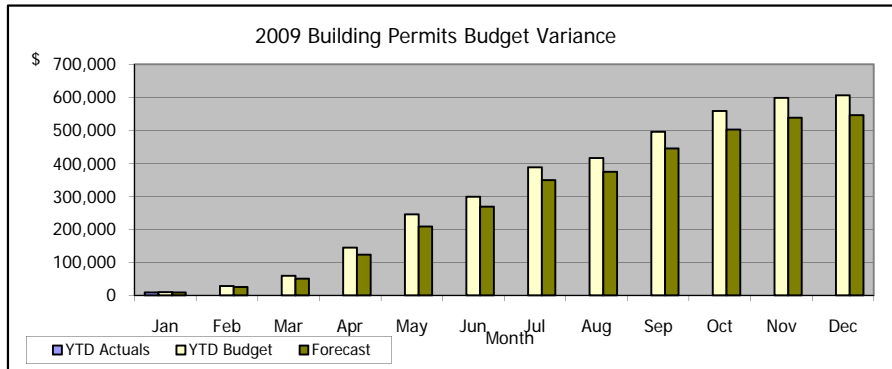
Forecast	Annual Budget	YTD Actual	Variance	% of Budget
286,000	260,000	8,437	(251,564)	3%



Commentary
=> Landfill fees for January were better than budget.
=> Total fees collected for the month of January were \$8,436.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
545,400	606,000	8,942	(597,058)	1%



Commentary
=> Building Permit Fee revenue was off budget by 10% in January.
=> Total fees collected for the month of January were \$8,942.

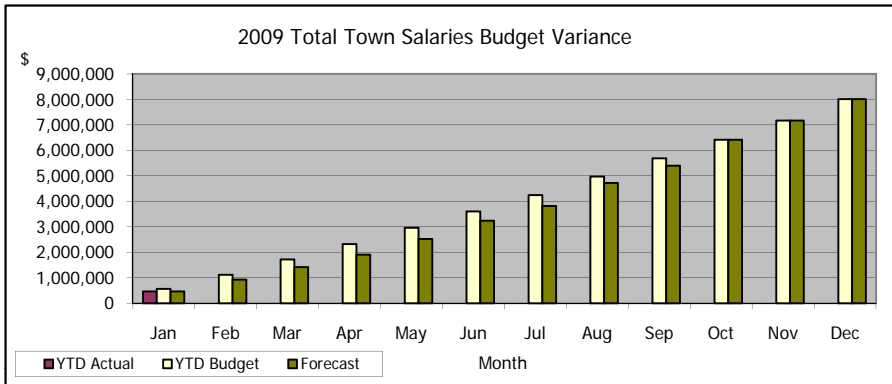
Note: YTD Budget is an extrapolation of the Annual Budget based on estimated occurrence of transactions in our business cycle.

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

** Please note that budget amounts are based on proposed budget and may change on future reports

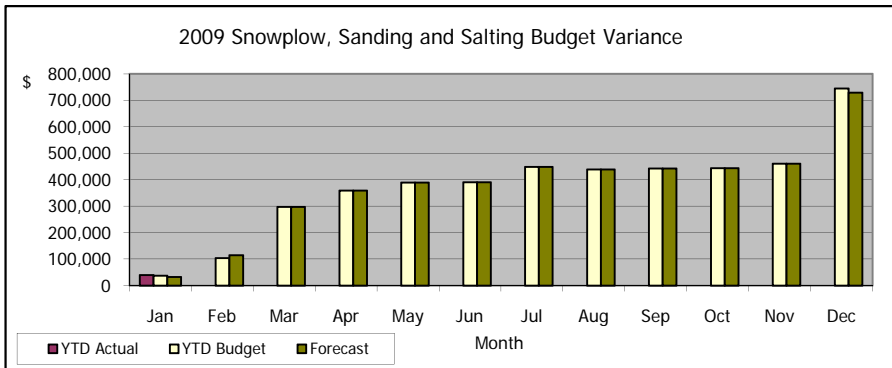
Total Town Salaries & Ben	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	8,010,888	8,010,888	461,340	7,549,548	6%

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



Snowplow Sanding/Salting	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	744,104	744,104	39,422	704,682	5%

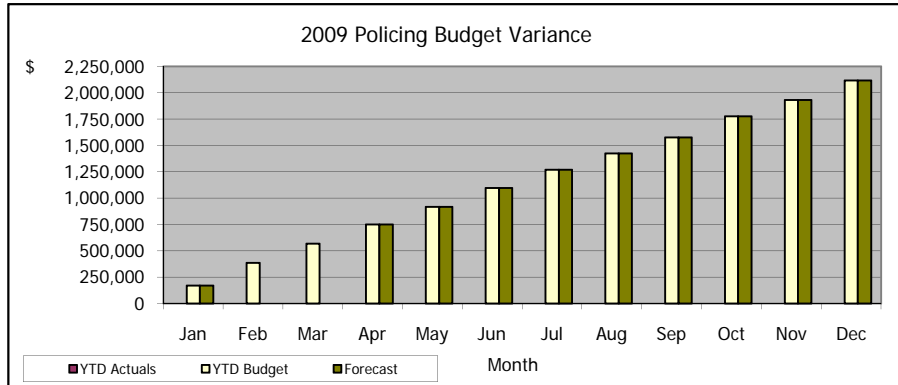
Commentary
=> There was approximately \$40,000 spent in January.



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
2,116,951	2,116,951	-	2,116,951	0%



Commentary
=> No data to report for January. Information was not available from the OPP.

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

Town of The Blue Mountains
2009 Budget Variance Report
For the Month Ending January 31, 2009

Acct	2009					2008		
	January	Year to Date	Budget	Unexpended	% of Budget	January	Year to Date	
EXPENSES								
SALARIES								
Full Time Salaries	60005	\$262,389	\$262,389	\$4,191,569	\$3,929,180	6%	\$268,754	\$4,031,896
New Staff Salaries	60007	0	0	138,836	138,836	0%	0	0
Part Time Salaries	60010	19,871	19,871	260,175	240,304	8%	15,113	330,930
Casual/Contract Salaries	60015	3,437	3,437	159,433	155,996	2%	0	44,391
Overtime	60018	0	0	43,000	43,000	0%	0	37,761
On Call	60020	600	600	58,700	58,100	1%	0	56,869
PrepTime	60025	0	0	5,000	5,000	0%	0	5,309
Per Diem	60030	330	330	29,500	29,170	1%	4,047	22,330
Suppression Hours	60035	0	0	110,000	110,000	0%	0	86,257
Training Hours	60040	0	0	75,500	75,500	0%	0	36,438
Captain Remuneration	60045	0	0	8,400	8,400	0%	0	8,967
TOTAL SALARIES		286,627	286,627	5,080,113	4,793,486	6%	287,914	4,661,148
BENEFITS								
Full Time Benefits	61005	63,030	63,030	1,043,330	980,300	6%	62,906	880,803
New Staff Benefits	61007	0	0	32,274	32,274	0%	0	0
Part Time Benefits	61010	891	891	46,728	45,837	2%	0	15,975
Casual/Contract Benefits	61015	0	0	56,874	56,874	0%	0	2,157
Firefighter Insurance	61100	0	0	2,500	2,500	0%	0	2,476
Post Employment Benefits	61111	0	0	18,000	18,000	0%	0	0
Car Allowance	61505	1,040	1,040	750	(290)	139%	0	16,706
TOTAL BENEFITS		64,961	64,961	1,200,456	1,135,495	5%	62,906	918,117
ADMINISTRATIVE EXPENSES								
Office Supplies	62005	2,191	2,191	37,935	35,744	6%	1,930	37,133
Computer Supplies	62006	527	527	21,625	21,098	2%	810	29,161
Office Equipment	62007	0	0	1,925	1,925	0%	0	3,705
Paper	62010	1,190	1,190	30,060	28,870	4%	4,249	35,005
Publications	62015	0	0	6,200	6,200	0%	76	5,588
Promotional Expenses	62017	225	225	6,300	6,075	4%	0	4,935
Meeting Expenses	62020	53	53	10,050	9,997	1%	0	8,250
Special Events	62024	1,708	1,708	15,000	13,292	11%	1,613	3,626
Corporate Events	62025	(106)	(106)	9,450	9,556	-1%	62	8,747
Information Events	62026	60	60	1,775	1,715	3%	60	1,830
Children's Programs	62027	0	0	1,500	1,500	0%	0	1,571
Young Adult Programs	62028	0	0	800	800	0%	0	0
Adult Programs	62029	0	0	800	800	0%	0	0
Janitorial Supplies	62030	128	128	4,250	4,122	3%	137	9,100
Services	63000	0	0	110	110	0%	0	0
Printing	63005	21	21	23,170	23,149	0%	0	14,087
Miscellaneous	62599	156	156	6,924	6,768	2%	2	13,196
TOTAL ADMINISTRATIVE EXPENSES		6,153	6,153	177,874	171,721	3%	8,939	175,934
OPERATING EXPENSES								
Machine Time	61600	0	0	130,000	130,000	0%	0	127,780
Allocated Machine Time	61601	0	0	(130,000)	(130,000)	0%	0	(127,780)
Materials	62000	7,443	7,443	363,800	356,357	2%	94	342,932
Processing Materials	62001	157	157	2,500	2,343	6%	0	2,559
Special Program Materials	62003	0	0	2,050	2,050	0%	0	0
Lab Expenses	62071	0	0	0	0	0%	0	256
Sample Testing	62072	0	0	3,335	3,335	0%	0	1,050
Merchandise Inventory	62080	0	0	0	0	0%	0	2,240
TOTAL OPERATING EXPENSES		7,600	7,600	371,685	364,085	2%	94	349,037
BOOKS AND MATERIALS								
Periodicals	62050	0	0	3,625	3,625	0%	0	3,580
Adult Books	62052	0	0	0	0	0%	0	22,488
Young Adult Books	62056	0	0	0	0	0%	0	1,747
Children's Books	62057	0	0	0	0	0%	0	7,197
Adult Media	62060	373	373	0	(373)	0%	0	4,395
Children's Media	62062	0	0	0	0	0%	0	1,349
TOTAL BOOKS AND MATERIALS		373	373	3,625	3,252	10%	0	40,756
COMMUNICATIONS								
Telephone	62105	7,393	7,393	87,415	80,022	8%	2,544	83,761
Internet	62110	404	404	6,936	6,532	6%	311	5,448
Courier	62115	0	0	1,800	1,800	0%	0	1,836
Postage	62120	(95)	(95)	20,963	21,058	0%	(2,013)	21,223
Advertisements	62125	0	0	75,610	75,610	0%	0	82,614
TOTAL COMMUNICATIONS		7,702	7,702	192,724	185,022	4%	842	194,882
TRAINING AND TRAVEL								
Membership	62205	7,240	7,240	24,985	17,745	29%	10,888	22,906

Town of The Blue Mountains
2009 Budget Variance Report
For the Month Ending January 31, 2009

Tax Levy Summary
Revenue Fund

Acct	2009					2008		
	January	Year to Date	Budget	Unexpended	% of Budget	January	Year to Date	
Meals	62210	\$74	\$74	\$12,670	\$12,596	1%	\$244	\$11,696
Accommodation	62215	901	901	34,810	33,709	3%	279	22,874
Training and Education Courses	62220	2,206	2,206	46,735	44,529	5%	230	33,200
Conference Workshops, Convent	62225	4,325	4,325	42,290	37,965	10%	5,530	40,295
Fall Fair	62226	0	0	0	0	0%	0	70
Travel	62230	1,374	1,374	44,005	42,631	3%	1,340	53,060
TOTAL TRAINING AND TRAVEL		16,120	16,120	205,295	189,175	8%	18,511	184,101
PERSONNEL								
Health and Safety	62305	0	0	30,327	30,327	0%	60	19,952
Donations	62310	0	0	1,960	1,960	0%	0	365
Clothing Expense	62315	125	125	16,541	16,416	1%	0	15,672
Staff Recognition	62320	99	99	400	301	25%	1,232	10,110
Recruitment and Retension	62322	0	0	30,000	30,000	0%	0	0
Volunteers	62321	15	15	600	585	3%	3	404
TOTAL PERSONNEL		239	239	79,828	79,589	0%	1,295	46,503
UTILITIES								
Hydro	62405	0	0	182,235	182,235	0%	92	183,992
Natural Gas	62410	8,069	8,069	39,800	31,731	20%	0	38,702
Cable	62415	0	0	680	680	0%	0	159
Furnace Oil	62420	0	0	15,800	15,800	0%	501	22,333
Water	62425	0	0	24,700	24,700	0%	0	31,597
TOTAL UTILITIES		8,069	8,069	263,215	255,146	3%	593	276,783
EQUIPMENT EXPENSES								
Equipment Operating Costs	62509	0	0	1,390	1,390	0%	0	1,368
Equipment Repairs & Maintenanc	62510	3,501	3,501	101,944	98,443	3%	271	92,743
Tools	62511	71	71	12,250	12,179	1%	48	10,633
Equipment Rentals	62515	0	0	12,525	12,525	0%	0	5,280
Recharges & Refills	62516	1,440	1,440	3,700	2,260	39%	501	3,421
Service Agreements	62520	11,299	11,299	94,441	83,142	12%	10,951	80,256
TOTAL EQUIPMENT EXPENSES		16,311	16,311	226,250	209,939	7%	11,771	193,701
VEHICLE EXPENSES								
Vehicle Repairs & Maintenance	62501	1,563	1,563	119,090	117,527	1%	1,399	115,047
Gas, Oil, Grease	62505	350	350	138,380	138,030	0%	2,252	121,966
Licensing	62530	0	0	5,525	5,525	0%	0	5,764
TOTAL VEHICLE EXPENSES		1,913	1,913	262,995	261,082	1%	3,651	242,777
PROFESSIONAL FEES								
Professional Fees	63100	0	0	55,800	55,800	0%	0	0
Legal	63105	1,579	1,579	180,500	178,921	1%	400	37,290
Audit	63110	0	0	55,450	55,450	0%	0	90,600
Engineering	63115	0	0	42,500	42,500	0%	0	62,216
Consulting	63120	0	0	965,007	965,007	0%	0	47,548
Contract Services	63125	175,420	175,420	3,344,080	3,168,660	5%	238,118	3,108,378
Professional Development	63130	0	0	26,000	26,000	0%	0	28,408
TOTAL PROFESSIONAL FEES		176,999	176,999	4,669,337	4,492,338	4%	238,518	3,374,440
FINANCIAL RELATED EXPENSES								
Bank Service Charges	63205	0	0	1,350	1,350	0%	83	2,427
Card Processing Fees	63206	0	0	2,500	2,500	0%	148	2,468
Taxes Written Down	63208	0	0	30,000	30,000	0%	0	0
Interest Expense	63210	414	414	3,794	3,380	11%	0	3,947
Principal payment	63211	1,443	1,443	7,640	6,197	19%	0	7,940
Insurance Premiums	63020	0	0	305,593	305,593	0%	0	282,846
Municipal Insurance Deductible	63025	0	0	25,000	25,000	0%	0	8,480
Application Fees	63215	0	0	500	500	0%	0	1,116
Property Taxes	63219	0	0	12,659	12,659	0%	0	12,441
Levy	63220	0	0	267,987	267,987	0%	0	252,969
Contributions	63224	0	0	18,456	18,456	0%	0	18,426
Sponsorship	63225	0	0	5,200	5,200	0%	153	25,153
Grants	63226	3,164	3,164	110,000	106,836	3%	5,250	130,709
Grants To Others	63227	0	0	35,000	35,000	0%	0	35,100
Loss Compensation	63230	0	0	7,500	7,500	0%	0	7,550
TOTAL FINANCIAL RELATED EXPEN		5,021	5,021	833,179	828,158	1%	5,634	791,572
PREMISES								
Site Maintenance	63305	1,809	1,809	161,650	159,841	1%	70	131,476
Connecting Link	63306	0	0	13,800	13,800	0%	0	10,509
Cleaning	63310	1,075	1,075	36,850	35,775	3%	1,075	29,753
Waste	63315	0	0	13,700	13,700	0%	0	9,151
Facility Maintenance	63320	0	0	70,235	70,235	0%	79	57,743

Town of The Blue Mountains
2009 Budget Variance Report
For the Month Ending January 31, 2009

Tax Levy Summary
Revenue Fund

Acct	2009					2008	
	January	Year to Date	Budget	Unexpended	% of Budget	January	Year to Date
Rent	\$600	\$600	\$26,250	\$25,650	2%	\$1,066	\$33,659
TOTAL PREMISES	3,484	3,484	322,485	319,001	1%	2,290	272,291
CAPITAL							
Software	0	0	12,000	12,000	0%	0	0
Replacement Equipment	0	0	0	0	0%	0	1,560
Furniture & Fixtures	0	0	0	0	0%	0	889
Spot Improvements	0	0	50,000	50,000	0%	0	0
Sidewalk Panel Replacement	0	0	10,000	10,000	0%	0	0
Single /Double Surface	0	0	135,000	135,000	0%	0	0
Hot Mix Paving	0	0	80,000	80,000	0%	0	0
TOTAL CAPITAL	0	0	287,000	287,000	0%	0	2,449
TOTAL EXPENSES	601,572	601,572	14,176,061	13,574,489	4%	642,958	11,724,491
TRANSFERS							
Transfer to Operating fr Rev Fun	0	0	222,200	222,200	0%	0	0
Transfer to Capital	0	0	1,138,593	1,138,593	0%	0	0
Transfer to Reserve	0	0	107,000	107,000	0%	0	0
Transfer to Capital Reserves	0	0	46,903	46,903	0%	0	0
Transfer To Replacement Reser	0	0	19,500	19,500	0%	0	0
Transfer To Reserve	0	0	287,000	287,000	0%	0	0
Transfer To Replacement Reser	0	0	75,000	75,000	0%	0	0
Interfunctional Transfer - Council	0	0	(8,305)	(8,305)	0%	0	0
Interfunctional Transfer - Corp A	0	0	5,046	5,046	0%	0	0
Interfunctional Transfer - IT	0	0	9,097	9,097	0%	0	0
Interfunctional Transfer - Fire	0	0	(3,100)	(3,100)	0%	0	0
Interfunctional Transfer - Building	0	0	(168,830)	(168,830)	0%	0	0
Interfunctional Transfer - By-law	0	0	(9,097)	(9,097)	0%	0	0
Interfunctional Transfer - Roads	0	0	(94,056)	(94,056)	0%	0	3,723
Interfunctional Transfer - Engine	0	0	113,886	113,886	0%	0	0
Interfunctional Transfer - ES	0	0	(52,424)	(52,424)	0%	0	0
Interfunctional Transfer - WFP	0	0	(116,460)	(116,460)	0%	0	0
Interfunctional Transfer - Water D	0	0	(119,206)	(119,206)	0%	0	0
Interfunctional Transfer - CCCL	0	0	(1,487)	(1,487)	0%	0	(1,104)
Interfunctional Transfer - Th Sew	0	0	(25,975)	(25,975)	0%	0	0
Interfunctional Transfer - Cr Sew	0	0	(28,975)	(28,975)	0%	0	0
Interfunctional Transfer - Th Se	0	0	(80,539)	(80,539)	0%	0	0
Interfunctional Transfer - Cr Se	0	0	(118,518)	(118,518)	0%	0	0
Interfunctional Transfer - Waste	0	0	(33,581)	(33,581)	0%	0	(2,335)
Interfunctional Transfer - Cemete	0	0	(11,500)	(11,500)	0%	0	0
Interfunctional Transfer - Parks	0	0	34,045	34,045	0%	0	(840)
Interfunctional Transfer - Harbour	0	0	(7,623)	(7,623)	0%	0	(30)
Interfunctional Transfer - BVCC	0	0	3,605	3,605	0%	0	0
Interfunctional Transfer - Depot	0	0	(370)	(370)	0%	0	0
Interfunctional Transfer - Library	0	0	(670)	(670)	0%	0	0
Interfunctional Transfer - Econ D	0	0	(5,000)	(5,000)	0%	0	0
Interfunctional Transfer - BIA	0	0	(6,914)	(6,914)	0%	0	(4,815)
TOTAL TRANSFERS	0	0	1,169,245	1,169,245	0%	0	(5,401)
TOTAL TRANSFERS & EXPENDITUR	601,572	601,572	15,345,306	14,743,734	4%	642,958	11,719,090
REVENUE							
Property Tax Revenue (40000 TO 41999)	0	0	0	0	0%	(719)	9,267,527
Town Share Education PILs	0	0	45,000	45,000	0%	0	0
Interest on Tax Arrears	40,041	40,041	360,000	319,959	11%	33,492	243,739
Penalty on Current Taxes	(262)	(262)	80,000	80,262	0%	(541)	158,080
Federal Grants	0	0	142,000	142,000	0%	0	2,628
Provincial Grants	13,137	13,137	1,970,275	1,957,138	1%	(420,750)	2,294,266
Municipal Grants	0	0	114,250	114,250	0%	0	20,000
Donations	100	100	9,275	9,175	1%	0	4,159
Transfer to Oper Program fr Re	0	0	222,200	222,200	0%	0	0
Transfer From Capital	0	0	77,000	77,000	0%	0	0
Transfer From Operating Reserv	0	0	0	0	0%	1,963	1,963
Transfer From Other Reserve	0	0	184,190	184,190	0%	0	0
Transfer From DC Reserve Fund	0	0	390,800	390,800	0%	0	0
Roadways Capital Machine Time	0	0	0	0	0%	0	320
Interest on AR accounts	0	0	2,000	2,000	0%	0	2,928
Admin Fees - NSF	175	175	1,000	825	18%	40	1,555
Interest Revenue GST/PST Retu	0	0	1,000	1,000	0%	0	(1,571)
Interest Revenue	(17,199)	(17,199)	180,000	197,199	-10%	0	354,589
Investment Income	1,530	1,530	8,100	6,570	19%	0	7,904
Debt Repayment from Ratepayer	0	0	10,934	10,934	0%	0	11,887
Sundry Sales	0	0	8,110	8,110	0%	67	421
Photocopies Plans, Office servic	9	9	5,000	4,991	0%	158	1,564
Machine Time Chgs (internal)	0	0	0	0	0%	0	986
Machine Time Chgs (to others)	0	0	0	0	0%	0	5,152

Town of The Blue Mountains
2009 Budget Variance Report
For the Month Ending January 31, 2009

Tax Levy Summary
Revenue Fund

Acct	2009					2008		
	January	Year to Date	Budget	Unexpended	% of Budget	January	Year to Date	
Excavating Graves	55716	\$5,800	\$5,800	\$40,088	\$34,288	14%	\$5,868	\$29,185
Commissions	55720	895	895	3,000	2,105	30%	1,449	3,755
Book Sales	55725	73	73	1,000	927	7%	74	821
Merchandise Sales	55730	11	11	3,300	3,289	0%	162	2,275
Sale of Materials	55735	64	64	19,350	19,286	0%	0	86,771
Sale of Town Publications	55740	6	6	1,050	1,044	1%	173	1,216
Sale of Plot	55750	0	0	12,000	12,000	0%	0	4,330
Corner Markers	55751	0	0	5,000	5,000	0%	100	1,350
Fundraising Revenue	55800	0	0	6,000	6,000	0%	0	0
Special Events Revenue	55810	165	165	7,000	6,835	2%	0	3,079
Fees, Charges, Admissions, Tag	57010	4,329	4,329	492,800	488,471	1%	7,955	634,014
Misc Receipts	57015	100	100	0	(100)	0%	150	1,125
Construction Supervision	57016	0	0	10,000	10,000	0%	0	11,845
Sponsors and Partnerships	57017	0	0	17,000	17,000	0%	0	5,143
Fees/Service Chgs - Other Munic	57020	20	20	11,000	10,980	0%	145	59,094
Memberships	57021	40	40	1,565	1,525	3%	0	65
Certificate Fees	57025	330	330	10,800	10,470	3%	810	8,315
Library Program Revenue	57027	0	0	0	0	0%	0	100
Permits	57030	0	0	16,600	16,600	0%	375	8,104
Roadways Permits	57032	200	200	7,500	7,300	3%	500	500
Fines	57035	4,829	4,829	34,500	29,671	14%	2,471	24,010
By Law - Fines	57036	0	0	3,100	3,100	0%	0	1,829
Alarm Registration Fees	57038	1,000	1,000	10,000	9,000	10%	750	6,376
Vendor Licences	57040	0	0	25	25	0%	0	0
Marriage Licences	57041	0	0	2,000	2,000	0%	100	2,200
Lottery Licences	57042	0	0	1,200	1,200	0%	9	1,090
Development Review	57050	0	0	81,000	81,000	0%	5,000	43,100
Official Plan Amendment	57051	0	0	10,000	10,000	0%	0	8,500
Zoning By-Law Amendment	57052	1,700	1,700	36,000	34,300	5%	2,050	35,775
Subdivision Agreement Preparat	57053	0	0	0	0	0%	0	24,300
Site Plan Agreement Preparation	57054	1,100	1,100	0	(1,100)	0%	0	0
Site Plan Development Review	57055	3,700	3,700	0	(3,700)	0%	0	750
Severance Fees	57056	3,000	3,000	16,500	13,500	18%	800	11,500
Minor Variance & Severance Rel	57058	2,700	2,700	11,550	8,850	23%	800	11,450
Civic Numbering 911 Signs	57300	100	100	10,000	9,900	1%	100	8,525
Facilities Rental	57500	25,485	25,485	241,375	215,890	11%	19,004	190,403
Subsidies	57501	0	0	0	0	0%	5,026	(171)
Concession Rent	57502	717	717	9,250	8,533	8%	717	7,883
Showcase Rental	57503	0	0	500	500	0%	30	210
Hall Rental	57505	3,582	3,582	52,000	48,418	7%	2,124	38,723
Program Fees	57570	89	89	14,100	14,011	1%	0	0
Public Skating	57575	0	0	5,500	5,500	0%	0	280
Proceeds from Debt	58100	0	0	82,260	82,260	0%	0	0
Misc Revenue	59950	300	300	1,000	700	30%	105	13,405
TOTAL REVENUE		97,866	97,866	5,098,047	5,000,181	2%	(329,443)	13,669,322
NET POSITION		(503,706)	(503,706)	(10,247,259)	(9,743,553)	5%	(972,401)	1,950,232

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Acct	2009					2008		
	January	Year to Date	Budget	Unexpended	% of Budget	January	Year to Date	
EXPENSES								
SALARIES								
Full Time Salaries	60005	\$66,151	\$66,151	\$958,632	\$892,481	7%	\$68,197	\$996,600
New Staff Salaries	60007	0	0	22,398	22,398	0%	0	0
Part Time Salaries	60010	0	0	0	0	0%	0	3,692
Overtime	60018	0	0	14,000	14,000	0%	0	5,994
On Call	60020	0	0	23,400	23,400	0%	0	0
TOTAL SALARIES		66,151	66,151	1,018,430	952,279	6%	68,197	1,006,286
BENEFITS								
Full Time Benefits	61005	15,025	15,025	239,647	224,622	6%	16,375	215,266
New Staff Benefits	61007	0	0	2,238	2,238	0%	0	0
Part Time Benefits	61010	0	0	350	350	0%	0	0
Post Employment Benefits	61111	377	377	0	(377)	0%	0	1,819
TOTAL BENEFITS		15,402	15,402	242,235	226,833	6%	16,375	217,085
ADMINISTRATIVE EXPENSES								
Office Supplies	62005	265	265	9,285	9,020	3%	49	11,015
Computer Supplies	62006	0	0	750	750	0%	0	1,108
Office Equipment	62007	49	49	500	451	10%	0	480
Paper	62010	0	0	950	950	0%	0	632
Publications	62015	0	0	1,100	1,100	0%	0	3,200
Janitorial Supplies	62030	308	308	1,700	1,392	18%	0	2,516
Printing	63005	0	0	2,075	2,075	0%	0	1,265
Miscellaneous	62599	0	0	1,400	1,400	0%	0	15,232
TOTAL ADMINISTRATIVE EXPENSES		622	622	17,760	17,138	4%	49	35,448
OPERATING EXPENSES								
Materials	62000	0	0	1,050	1,050	0%	0	233
Chemicals	62070	572	572	54,125	53,553	1%	0	71,219
Lab Expenses	62071	613	613	11,100	10,487	6%	0	15,364
Sample Testing	62072	0	0	32,450	32,450	0%	0	33,349
Collingwood Water Agreement	62076	0	0	350,000	350,000	0%	0	240,040
TOTAL OPERATING EXPENSES		1,185	1,185	448,725	447,540	0%	0	360,205
COMMUNICATIONS								
Telephone	62105	3,855	3,855	56,475	52,620	7%	2,185	64,981
Internet	62110	120	120	1,550	1,430	8%	60	1,380
Courier	62115	0	0	1,060	1,060	0%	0	719
Postage	62120	0	0	21,465	21,465	0%	2,238	12,065
Advertisements	62125	0	0	2,775	2,775	0%	0	3,579
TOTAL COMMUNICATIONS		3,975	3,975	83,325	79,350	5%	4,483	82,724
TRAINING AND TRAVEL								
Membership	62205	198	198	2,675	2,477	7%	190	2,769
Meals	62210	0	0	1,425	1,425	0%	0	728
Accommodation	62215	0	0	2,825	2,825	0%	0	1,709
Training and Education Courses	62220	3,300	3,300	11,150	7,850	30%	150	7,773
Conference Workshops, Convent	62225	0	0	4,375	4,375	0%	0	3,940
Travel	62230	0	0	850	850	0%	0	651
TOTAL TRAINING AND TRAVEL		3,498	3,498	23,300	19,802	15%	340	17,570
PERSONNEL								
Personnel	62300	0	0	0	0	0%	153	0
Health and Safety	62305	0	0	6,175	6,175	0%	0	6,891
Donations	62310	0	0	200	200	0%	0	105
Clothing Expense	62315	667	667	6,275	5,608	11%	0	4,002
TOTAL PERSONNEL		667	667	12,650	11,983	5%	153	10,998
UTILITIES								
Hydro	62405	0	0	351,250	351,250	0%	60	348,125
Natural Gas	62410	3,407	3,407	24,100	20,693	14%	0	14,776
Water	62425	0	0	8,550	8,550	0%	0	(741)
TOTAL UTILITIES		3,407	3,407	383,900	380,493	1%	60	362,160
EQUIPMENT EXPENSES								
Equipment Operating Costs	62509	15	15	9,620	9,605	0%	0	6,533
Equipment Repairs & Maintenance	62510	2,705	2,705	192,850	190,145	1%	107	278,870
Tools	62511	0	0	9,050	9,050	0%	123	5,171
SCADA Repair	62512	0	0	9,000	9,000	0%	0	17,680
Equipment Rentals	62515	0	0	2,275	2,275	0%	0	1,901
Recharges & Refills	62516	0	0	500	500	0%	0	1,311
Manhole Maintenance	62517	0	0	12,500	12,500	0%	0	9,127

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Acct	2009					2008		
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Bio Solids Removal	62514	\$0	\$0	\$25,000	\$25,000	0%	\$0	\$25,791
Service Agreements	62520	0	0	6,350	6,350	0%	0	3,075
TOTAL EQUIPMENT EXPENSES		2,720	2,720	267,145	264,425	1%	230	349,459
VEHICLE EXPENSES								
Vehicle Repairs & Maintenance	62501	0	0	18,950	18,950	0%	0	19,384
Gas, Oil, Grease	62505	0	0	34,200	34,200	0%	553	75,369
Licensing	62530	0	0	700	700	0%	0	814
TOTAL VEHICLE EXPENSES		0	0	53,850	53,850	0%	553	95,567
PROFESSIONAL FEES								
Consulting	63120	0	0	175,000	175,000	0%	0	0
Contract Services	63125	0	0	40,105	40,105	0%	0	55,672
TOTAL PROFESSIONAL FEES		0	0	215,105	215,105	0%	0	55,672
FINANCIAL RELATED EXPENSES								
Taxes Written Down	63208	0	0	0	0	0%	0	35,811
Insurance Premiums	63020	0	0	74,601	74,601	0%	0	70,368
Municipal Insurance Deductible	63025	0	0	0	0	0%	0	7,216
Property Taxes	63219	0	0	55,200	55,200	0%	0	99,368
TOTAL FINANCIAL RELATED EXPENSES		0	0	129,801	129,801	0%	0	212,763
PREMISES								
Site Maintenance	63305	0	0	16,075	16,075	0%	0	25,483
Cleaning	63310	0	0	3,450	3,450	0%	0	931
Waste	63315	0	0	5,825	5,825	0%	0	2,721
Facility Maintenance	63320	240	240	11,700	11,460	2%	0	6,270
TOTAL PREMISES		240	240	37,050	36,810	1%	0	35,405
CAPITAL								
Equipment	64010	0	0	0	0	0%	0	54
Replacement Equipment	64011	0	0	0	0	0%	0	6
TOTAL CAPITAL		0	0	0	0	0%	0	60
TOTAL EXPENSES		97,867	97,867	2,933,276	2,835,409	3%	90,440	2,841,402
TRANSFERS								
Transfer to Operating fr Rev Fun	74011	0	0	75,000	75,000	0%	0	0
Transfer to Capital	74022	0	0	914,223	914,223	0%	0	0
Transfer to Rate Stabilization Re	74031	0	0	325,266	325,266	0%	0	0
Transfer to Capital Reserves	74032	0	0	240,000	240,000	0%	0	0
Transfer To Replacement Reser	74033	0	0	205,630	205,630	0%	0	0
Transfer To Reserve Fund	74042	0	0	260,000	260,000	0%	0	0
Interfunctional Transfer - Council	81100	0	0	52,424	52,424	0%	0	0
Interfunctional Transfer - CAO/CI	81210	0	0	16,399	16,399	0%	0	0
Interfunctional Transfer - Corp A	81240	0	0	145,862	145,862	0%	0	0
Interfunctional Transfer - IT	81310	0	0	98,904	98,904	0%	0	0
Interfunctional Transfer - Fire	82100	0	0	(1,000)	(1,000)	0%	0	0
Interfunctional Transfer - Conserv	82300	0	0	40,000	40,000	0%	0	0
Interfunctional Transfer - Roads	83080	0	0	1,000	1,000	0%	0	1,740
Interfunctional Transfer - Engine	83150	0	0	177,111	177,111	0%	0	0
Interfunctional Transfer - WFP	84130	0	0	615,961	615,961	0%	0	0
Interfunctional Transfer - Water	84140	0	0	111,227	111,227	0%	0	0
Interfunctional Transfer - Water D	84150	0	0	(727,189)	(727,189)	0%	0	0
Interfunctional Transfer - Th Sew	84210	0	0	(274,001)	(274,001)	0%	0	0
Interfunctional Transfer - Cr Sew	84220	0	0	(512,770)	(512,770)	0%	0	0
Interfunctional Transfer - Th Se	84310	0	0	274,001	274,001	0%	0	0
Interfunctional Transfer - Cr Se	84320	0	0	512,770	512,770	0%	0	0
Interfunctional Transfer - Parks	86110	0	0	6,684	6,684	0%	0	(636)
Interfunctional Transfer - Econ D	88200	0	0	6,200	6,200	0%	0	0
TOTAL TRANSFERS		0	0	2,563,702	2,563,702	0%	0	1,104
TOTAL TRANSFERS & EXPENDITUR		97,867	97,867	5,496,978	5,399,111	2%	90,440	2,842,506
REVENUE								
Twp Water Connection Permit	50005	0	0	7,700	7,700	0%	50	6,550
Town Water Frontage & Connect	50006	0	0	0	0	0%	0	6,957
Water Billings: NO METER	50009	0	0	0	0	0%	0	61,390
Water Billings: Fixed Charge	50010	(222)	(222)	1,434,194	1,434,416	0%	25	847,434
Water Billings: Consumption	50015	(391)	(391)	1,511,382	1,511,773	0%	10	1,705,396
Water Billings: Unconnected	50016	0	0	0	0	0%	0	730
Water Purchase from Hydrants	50050	0	0	0	0	0%	0	29,266
Twp Sewer Connection Permit	51005	0	0	10,350	10,350	0%	100	7,225
Frontage & Connection	51006	0	0	0	0	0%	0	23,247
Sewer Billings: NO METER	51009	0	0	0	0	0%	0	44,231

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Sewer Billings: Fixed Charge 51010	(\$23)	(\$23)	\$1,043,232	\$1,043,255	0%	\$32	\$639,183
Sewer Billings: Usage 51015	(101)	(101)	1,138,584	1,138,685	0%	12	1,321,204
Sewer Billings: Unconnected 51016	(208)	(208)	0	208	0%	0	8,760
Sewer Billings: Private 51030	0	0	124,000	124,000	0%	0	203,949
Misc Water Receipts 51300	0	0	28,500	28,500	0%	0	716
Transfer to Oper Program fr Re 54010	0	0	75,000	75,000	0%	0	0
Transfer From Other Reserve 54039	0	0	10,000	10,000	0%	0	0
Transfer From DC Reserve Fund 54046	0	0	90,000	90,000	0%	0	0
Transfer From Other Reserve F 54049	0	0	0	0	0%	0	13,307
Interest on AR accounts 55005	1,415	1,415	0	(1,415)	0%	0	13,466
Merchandise Sales 55730	0	0	0	0	0%	0	713
Fees, Charges, Admissions, Tag 57010	60	60	15,000	14,940	0%	173	15,439
Misc Receipts 57015	0	0	9,036	9,036	0%	0	8,400
TOTAL REVENUE	530	530	5,496,978	5,496,448	0%	402	4,957,563
NET POSITION	(97,337)	(97,337)	0	97,337	0%	(90,038)	2,115,057

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Acct	2009					2008		
	January	Year to Date	Budget	Unexpended	% of Budget	January	Year to Date	
EXPENSES								
SALARIES								
Full Time Salaries	60005	\$21,121	\$21,121	\$324,950	\$303,829	6%	\$26,724	\$384,328
Part Time Salaries	60010	2,062	2,062	33,000	30,938	6%	2,162	32,529
Casual/Contract Salaries	60015	0	0	20,777	20,777	0%	0	35,582
TOTAL SALARIES		23,183	23,183	378,727	355,544	6%	28,886	453,439
BENEFITS								
Full Time Benefits	61005	5,014	5,014	85,552	80,538	6%	6,267	80,308
Part Time Benefits	61010	0	0	3,300	3,300	0%	0	3,318
Casual/Contract Benefits	61015	0	0	2,075	2,075	0%	0	2,206
TOTAL BENEFITS		5,014	5,014	90,927	85,913	6%	6,267	85,832
ADMINISTRATIVE EXPENSES								
Office Supplies	62005	213	213	3,300	3,087	6%	15	2,704
Paper	62010	0	0	1,100	1,100	0%	0	323
Publications	62015	0	0	1,650	1,650	0%	35	916
Promotional Expenses	62017	0	0	14,000	14,000	0%	0	20,649
Meeting Expenses	62020	0	0	550	550	0%	0	375
Janitorial Supplies	62030	0	0	1,550	1,550	0%	0	1,191
Printing	63005	0	0	3,305	3,305	0%	0	2,413
Meeting Expenses - Services	63015	0	0	275	275	0%	0	0
Miscellaneous	62599	0	0	612	612	0%	0	26
TOTAL ADMINISTRATIVE EXPENSES		213	213	26,342	26,129	1%	50	28,597
OPERATING EXPENSES								
Materials	62000	0	0	3,000	3,000	0%	0	3,470
Merchandise Inventory	62080	0	0	65,000	65,000	0%	14,690	70,111
TOTAL OPERATING EXPENSES		0	0	68,000	68,000	0%	14,690	73,581
COMMUNICATIONS								
Telephone	62105	998	998	9,400	8,402	11%	696	8,226
Courier	62115	0	0	200	200	0%	0	8
Postage	62120	0	0	700	700	0%	72	827
Advertisements	62125	0	0	14,550	14,550	0%	0	17,416
TOTAL COMMUNICATIONS		998	998	24,850	23,852	4%	768	26,477
TRAINING AND TRAVEL								
Membership	62205	1,395	1,395	3,540	2,145	39%	2,313	3,123
Meals	62210	0	0	950	950	0%	0	1,042
Accommodation	62215	0	0	8,000	8,000	0%	0	1,324
Training and Education Courses	62220	990	990	7,300	6,310	14%	1,155	4,417
Conference Workshops, Convent	62225	0	0	3,000	3,000	0%	1,817	3,683
Travel	62230	2,000	2,000	1,675	(325)	119%	0	2,368
TOTAL TRAINING AND TRAVEL		4,385	4,385	24,465	20,080	18%	5,285	15,957
PERSONNEL								
Health and Safety	62305	0	0	2,850	2,850	0%	50	1,709
Clothing Expense	62315	0	0	1,350	1,350	0%	0	1,834
TOTAL PERSONNEL		0	0	4,200	4,200	0%	50	3,543
UTILITIES								
Hydro	62405	0	0	4,450	4,450	0%	0	9,811
Natural Gas	62410	17	17	950	933	2%	0	413
Water	62425	0	0	3,000	3,000	0%	0	3,845
TOTAL UTILITIES		17	17	8,400	8,383	0%	0	14,069
EQUIPMENT EXPENSES								
Equipment Operating Costs	62509	0	0	100	100	0%	0	200
Equipment Repairs & Maintenance	62510	0	0	650	650	0%	0	272
Tools	62511	9	9	1,300	1,291	1%	0	1,242
Equipment Rentals	62515	0	0	1,000	1,000	0%	0	799
Service Agreements	62520	0	0	3,350	3,350	0%	0	193
TOTAL EQUIPMENT EXPENSES		9	9	6,400	6,391	0%	0	2,706
VEHICLE EXPENSES								
Vehicle Repairs & Maintenance	62501	0	0	5,050	5,050	0%	447	5,955
Gas, Oil, Grease	62505	0	0	10,700	10,700	0%	78	670
Mileage	62506	0	0	6,500	6,500	0%	0	0
Vehicle Leases	62525	785	785	12,000	11,215	7%	785	9,424
Licensing	62530	0	0	370	370	0%	0	471
TOTAL VEHICLE EXPENSES		785	785	34,620	33,835	2%	1,310	16,520

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Acct	2009					2008		
	January	Year to Date	Budget	Unexpended	% of Budget	January	Year to Date	
PROFESSIONAL FEES								
Legal	63105	\$0	\$0	\$2,000	\$2,000	0%	\$0	\$211
Engineering	63115	0	0	2,000	2,000	0%	0	2,336
Consulting	63120	0	0	2,000	2,000	0%	0	3,244
Contract Services	63125	1,000	1,000	14,050	13,050	7%	0	12,567
TOTAL PROFESSIONAL FEES		1,000	1,000	20,050	19,050	5%	0	18,358
FINANCIAL RELATED EXPENSES								
Bank Service Charges	63205	0	0	500	500	0%	0	210
Card Processing Fees	63206	0	0	500	500	0%	53	2,906
Insurance Premiums	63020	0	0	83,421	83,421	0%	0	74,878
Sponsorship	63225	0	0	10,000	10,000	0%	0	1,311
TOTAL FINANCIAL RELATED EXPENSES		0	0	94,421	94,421	0%	53	79,305
PREMISES								
Site Maintenance	63305	0	0	15,500	15,500	0%	0	15,638
Waste	63315	0	0	1,900	1,900	0%	0	449
Facility Maintenance	63320	86	86	2,000	1,914	4%	37	4,122
Rent	63325	0	0	51,500	51,500	0%	0	47,154
TOTAL PREMISES		86	86	70,900	70,814	0%	37	67,363
CAPITAL								
Replacement Equipment	64011	0	0	0	0	0%	0	191
TOTAL CAPITAL		0	0	0	0	0%	0	191
TOTAL EXPENSES		35,690	35,690	852,302	816,612	4%	57,396	885,938
TRANSFERS								
Transfer to Capital	74022	0	0	194,625	194,625	0%	0	0
Interfunctional Transfer - CAO/CI	81210	0	0	5,774	5,774	0%	0	0
Interfunctional Transfer - Corp A	81240	0	0	146,390	146,390	0%	0	0
Interfunctional Transfer - IT	81310	0	0	16,989	16,989	0%	0	0
Interfunctional Transfer - By-law	82420	0	0	5,000	5,000	0%	0	0
Interfunctional Transfer - Roads	83000	0	0	0	0	0%	0	30
Interfunctional Transfer - Parks	86110	0	0	14,214	14,214	0%	0	4,815
Interfunctional Transfer - Econ D	88200	0	0	(5,000)	(5,000)	0%	0	0
TOTAL TRANSFERS		0	0	377,992	377,992	0%	0	4,845
TOTAL TRANSFERS & EXPENDITUR		35,690	35,690	1,230,294	1,194,604	3%	57,396	890,783
REVENUE								
Federal Grants	53005	0	0	0	0	0%	0	1,100
Provincial Grants	53010	0	0	0	0	0%	0	1,120
Transfer From Operating Reserv	54031	0	0	5,715	5,715	0%	0	0
Photocopies Plans, Office servic	55710	0	0	2,700	2,700	0%	0	2,788
Merchandise Sales	55730	0	0	775	775	0%	0	792
Sale of Gas	55736	0	0	79,000	79,000	0%	0	67,866
Sale of Diesel	55737	0	0	12,000	12,000	0%	0	16,031
Sale of Hydro	55738	152	152	16,000	15,848	1%	1,000	14,948
Fees, Charges, Admissions, Tag	57010	1,239	1,239	276,300	275,061	0%	15,848	256,639
Sponsors and Partnerships	57017	0	0	0	0	0%	616	2,966
BIA Levy	57018	0	0	75,064	75,064	0%	0	75,064
Certificate Fees	57025	600	600	10,000	9,400	6%	1,105	11,735
Permits	57030	8,942	8,942	606,000	597,058	1%	6,328	377,471
Interfunctional Building Permits	57031	0	0	40,000	40,000	0%	0	2,798
Launch Fees	57057	0	0	2,500	2,500	0%	0	1,646
Facilities Rental	57500	0	0	15,225	15,225	0%	0	8,740
Harbour - Winter Storage	57504	0	0	22,500	22,500	0%	0	9,825
Proceeds from Debt	58100	0	0	66,215	66,215	0%	0	0
Misc Revenue	59950	0	0	300	300	0%	0	1,167
TOTAL REVENUE		10,933	10,933	1,230,294	1,219,361	1%	24,897	852,696
NET POSITION		(24,757)	(24,757)	0	24,757	0%	(32,499)	(38,087)