

STAFF REPORT: Financial & Information Services

REPORT TO: Finance and Administration
MEETING DATE: October 20, 2009
REPORT NO.: FIS.09.56
SUBJECT: Monthly Financial Reports – September 2009
PREPARED BY: Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer

A. Recommendations

THAT Council receive Staff Report FIS.09.56, "Monthly Financial Reports – September 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 – September 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
5. 2009 Capital Project Summary

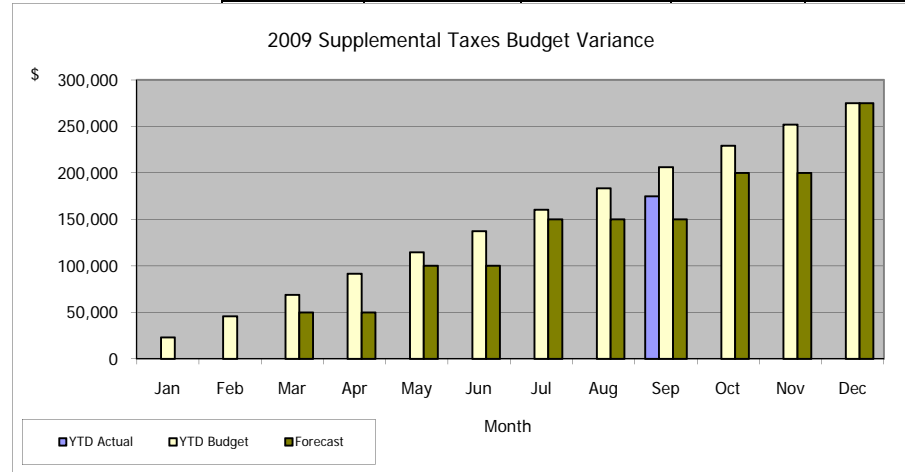
Respectfully submitted,

Signature

For more information, please contact:
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519-599-3131 x250

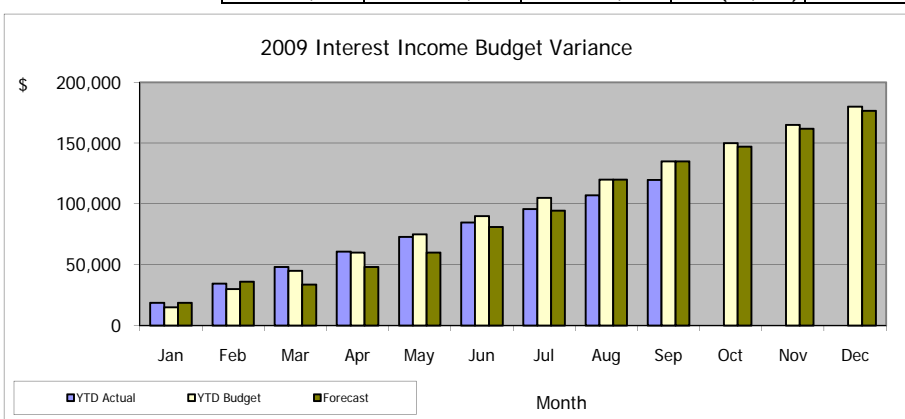
**The Blue Mountains
Monthly Flash Report -- REVENUE
30-Sep-09**

Supplementals	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	275,000	275,000	175,000	(100,000)	64%



Commentary
=> the information provided in August concluded an interim analysis of the Request for Reconsideration for 2009 assessments are estimated at 28,000,000 of assessment and an estimate of 87,500,000 for Supplemental and Omitted Assessments
=> the interim Supplement and Omitted Assessment run is complete with 311 bills and an additional 359 bills for Minutes of Settlement all mailed this week.
=> MPAC has indicated approximately 1,000 Request for Reconsideration have been received for the Town for 2009.

Interest Income	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	176,400	180,000	119,766	(60,234)	67%

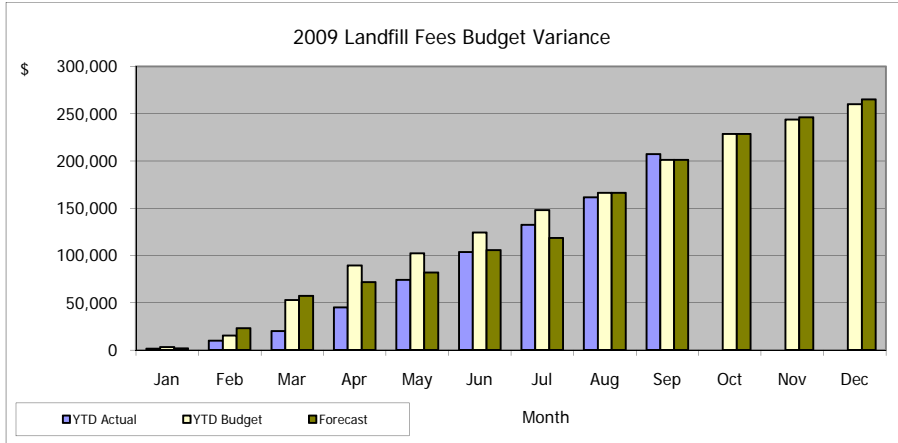


Commentary
=> Interest Income remain less than budget
=> An adjustment is made at year-end to this account that reduces the interest balance in the Revenue Fund. This account represents interest received from available cash.
=> Operating bank account balance as at September 30/09 was \$3,114,758.24.

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
265,200	260,000	207,077	(52,923)	80%



Commentary

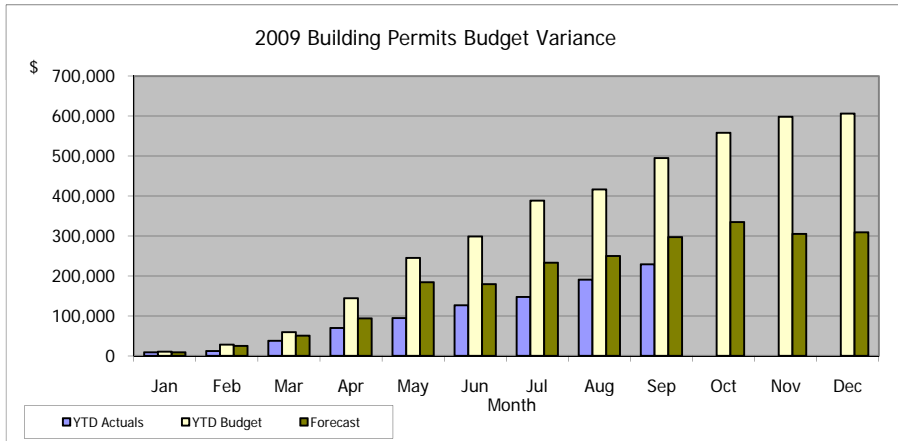
=> Landfill fees were slow to start in 2009 but has now exceeded the budget.

=> Total fees collected for the month of September \$45,579.

=> YTD for 2008 to the end of September - \$275,236 compared to \$201,249 for 2009.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
309,060	606,000	228,955	(377,045)	38%



Commentary

=> Building Permit Fee revenue is still running below budget.

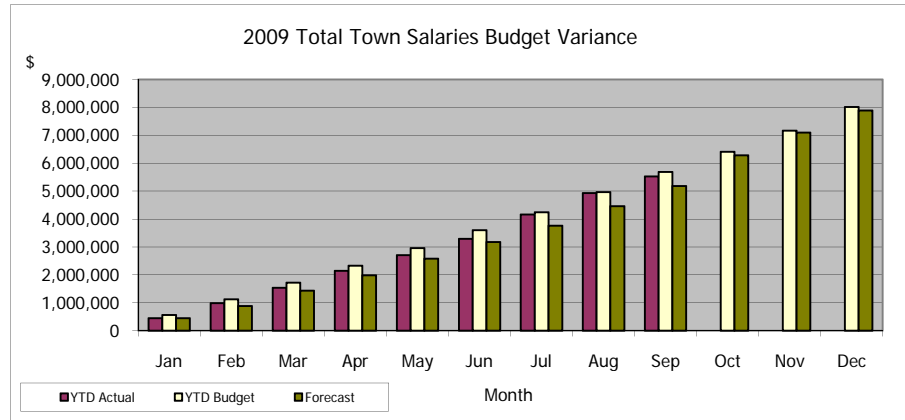
=> Total fees collected for the month of September were \$38,207.

=> Forecast has been updated to 60% of Budget.

=> YTD for 2008 to the end of September - \$308,310 compared to \$228,955 for September 2009.

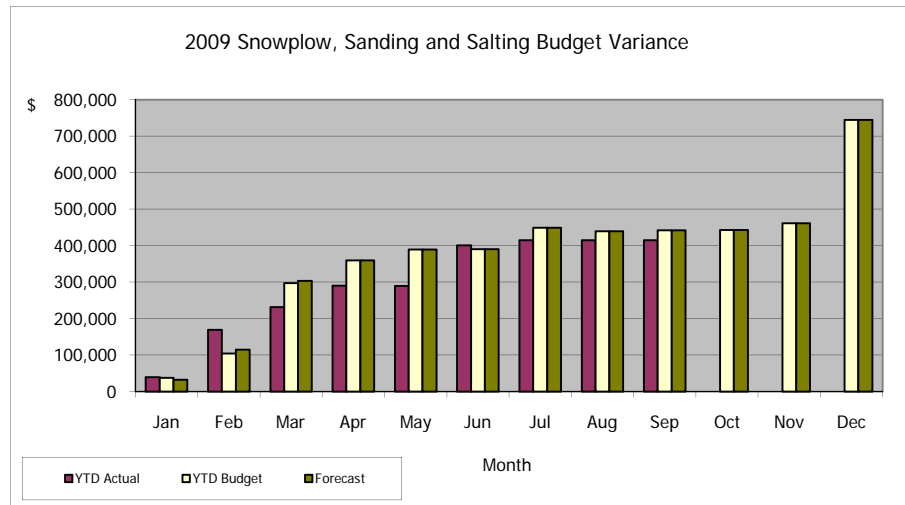
**The Blue Mountains
Monthly Flash Report -- EXPENSES
30-Sep-09**

Total Town Salaries & Ben	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	7,890,725	8,010,888	5,530,020	2,480,868	69%



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

Snowplow Sanding/Salting	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	744,104	744,104	414,832	329,272	56%

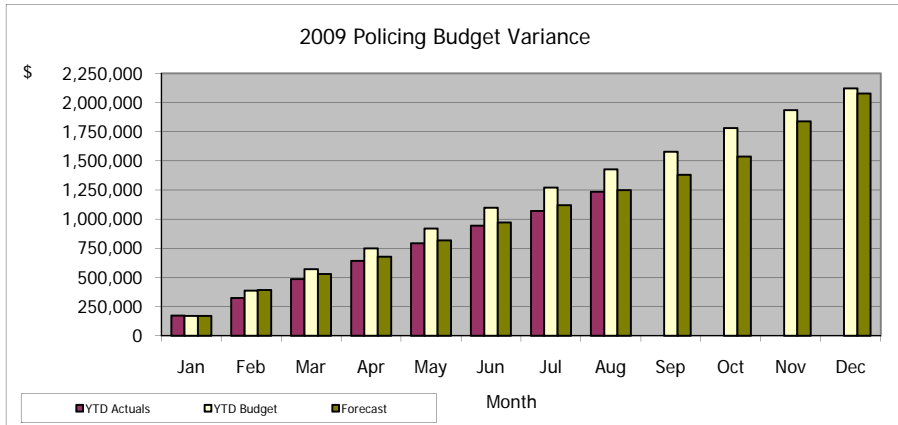


Commentary
=> Tracking under forecasted budget with a remaining budget of \$329,272 to December 2009.

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
2,077,600	2,120,000	1,234,384	885,616	58%



Commentary
=> August hours were 1,940
=> Information from the OPP will be provided at the the end of the following month in order to be able to provide accurate statistics

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

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Nine Months Ending September 30, 2009

Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$337,586	\$3,008,863	\$4,210,471	\$1,201,608	71%	\$2,919,905	\$4,005,381	\$3,982,664
Part Time Salaries	60010	33,868	247,495	284,563	37,068	87%	224,029	330,930	311,051
Casual/Contract Salaries	60015	7,719	52,473	180,433	127,960	29%	1,595	44,391	66,221
Overtime	60018	17,824	18,288	43,000	24,712	43%	37,761	66,038	37,500
On Call	60020	621	35,839	58,700	22,861	61%	5,516	56,869	49,500
PrepTime	60025	0	0	5,000	5,000	0%	0	5,309	4,900
Per Diem	60030	770	15,335	29,500	14,165	52%	15,729	22,330	29,175
Suppression Hours	60035	0	86,803	110,000	23,197	79%	1,271	86,257	105,000
Training Hours	60040	10,436	64,728	75,500	10,772	86%	726	36,438	37,800
Captain Remuneration	60045	16,866	25,666	8,400	(17,266)	306%	0	8,967	8,000
TOTAL SALARIES		425,690	3,555,490	5,005,567	1,450,077	71%	3,206,532	4,662,910	4,631,811
BENEFITS									
Full Time Benefits	61005	69,798	681,784	1,049,247	367,463	65%	674,445	919,422	1,012,655
Part Time Benefits	61010	4,640	22,447	49,178	26,731	46%	44	18,133	53,853
Casual/Contract Benefits	61015	0	5,174	46,974	41,800	11%	0	4,284	37,024
Benefits Prior Year	61016	0	551	0	(551)	0%	0	661,066	0
Benefits Overpayment	61017	0	0	0	0	0%	0	(444,542)	0
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%	70,082	0	0
Computer Allowance	61502	646	6,041	8,400	2,359	72%	0	0	0
Travel Allowance	(61503)	2,821	23,983	27,200	3,217	88%	0	16,706	750
TOTAL BENEFITS		77,905	739,980	1,201,499	461,519	62%	744,571	1,177,545	1,106,782
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	8,563	30,362	37,935	7,573	80%	26,479	36,790	36,265
Computer Supplies	62006	151	5,998	13,225	7,227	45%	21,704	29,100	19,383
Office Equipment	62007	421	1,346	1,925	579	70%	1,918	3,705	1,900
Paper	62010	1,421	19,967	30,060	10,093	66%	26,291	36,055	29,950
Publications	62015	1,916	3,766	6,200	2,434	61%	2,953	5,588	7,160
Promotional Expenses	62017	(94)	5,374	6,300	926	85%	3,963	4,935	4,775
Meeting Expenses	62020	538	2,333	10,050	7,717	23%	4,547	8,260	10,350
Special Events	62024	328	9,282	15,000	5,718	62%	3,617	3,626	5,000
Corporate Events	62025	181	778	9,450	8,672	8%	1,066	8,773	9,000
Information Events	62026	0	283	1,775	1,492	16%	1,538	1,830	2,660
Children's Programs	62027	0	1,382	1,500	118	92%	658	1,571	1,500
Young Adult Programs	62028	0	100	800	700	13%	0	0	0
Adult Programs	62029	0	302	800	498	38%	0	0	0
Janitorial Supplies	62030	1,166	5,473	4,250	(1,223)	129%	5,283	9,100	4,255
Services	63000	0	0	110	110	0%	0	0	100
Printing	63005	10,485	28,741	23,170	(5,571)	124%	5,534	14,087	25,569
Meeting Expenses - Services	63015	1,294	6,584	0	(6,584)	0%	0	(111)	200
Miscellaneous	62599	645	4,427	6,924	2,497	64%	9,534	13,336	8,360

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Nine Months Ending September 30, 2009

Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
TOTAL ADMINISTRATIVE EXPENSES	\$27,015	\$126,498	\$169,474	\$42,976	75%	\$115,085	\$176,645	\$166,427	
OPERATING EXPENSES									
Machine Time	61600	0	87,738	130,000	42,262	67%	0	127,780	125,000
Allocated Machine Time	61601	0	(87,738)	(130,000)	(42,262)	67%	0	(127,780)	(125,000)
Materials	62000	122,934	260,122	363,800	103,678	72%	165,485	418,686	355,720
Processing Materials	62001	63	2,363	2,500	137	95%	1,134	2,559	2,000
Special Program Materials	62003	0	1,200	2,050	850	59%	0	0	2,000
Lab Expenses	62071	0	0	0	0	0%	256	256	0
Sample Testing	62072	15	771	3,335	2,564	23%	765	1,050	2,000
Merchandise Inventory	62080	0	3,060	0	(3,060)	0%	5,300	2,240	0
TOTAL OPERATING EXPENSES	123,012	267,516	371,685	104,169	72%	172,940	424,791	361,720	
BOOKS AND MATERIALS									
Periodicals	62050	0	668	3,625	2,957	18%	609	3,615	3,450
Adult Books	62052	0	0	0	0	0%	10,217	22,488	16,400
Young Adult Books	62056	0	0	0	0	0%	326	1,747	2,000
Children's Books	62057	0	0	0	0	0%	1,419	7,197	6,900
Adult Media	62060	0	373	0	(373)	0%	2,385	4,395	2,300
Children's Media	62062	0	0	0	0	0%	590	1,349	700
TOTAL BOOKS AND MATERIALS	0	1,041	3,625	2,584	29%	15,546	40,791	31,750	
COMMUNICATIONS									
Communications	62100	0	38	0	(38)	0%	0	0	0
Telephone	62105	(4,760)	60,477	72,415	11,938	84%	61,367	83,697	88,720
Communication Tower Repairs/Lease	62107	17,303	17,303	15,000	(2,303)	115%	0	0	0
Internet	62110	326	3,740	6,936	3,196	54%	4,236	5,448	7,050
Courier	62115	65	865	1,800	935	48%	1,257	1,885	2,790
Postage	62120	(2,201)	21,743	20,963	(780)	104%	19,802	21,223	24,550
Advertisements	62125	3,933	40,784	75,610	34,826	54%	56,015	82,614	60,860
TOTAL COMMUNICATIONS	14,666	144,950	192,724	47,774	75%	142,677	194,867	183,970	
TRAINING AND TRAVEL									
Membership	62205	2,145	24,765	23,135	(1,630)	107%	21,598	22,906	21,985
Meals	62210	975	6,309	11,048	4,739	57%	7,105	12,226	18,815
Accommodation	62215	3,516	18,651	25,410	6,759	73%	17,629	22,874	27,940
Training and Education Courses	62220	4,803	31,616	38,532	6,916	82%	26,096	33,055	42,515
Conference Workshops, Conventio	62225	3,832	20,757	31,762	11,005	65%	34,909	40,413	44,595
Fall Fair	62226	65	135	0	(135)	0%	70	70	0
Mileage	62506	19	4,068	0	(4,068)	0%	0	0	0
Travel	62230	3,688	18,934	19,138	204	99%	36,292	53,290	46,446
TOTAL TRAINING AND TRAVEL	19,043	125,235	149,025	23,790	84%	143,699	184,834	202,296	
PERSONNEL									
Health and Safety	62305	301	8,267	30,327	22,060	27%	12,131	19,832	11,055

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Nine Months Ending September 30, 2009

Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
Donations	62310	\$0	\$154	\$1,960	\$1,806	8%	\$231	\$365	\$2,950
Clothing Expense	62315	428	2,928	12,466	9,538	23%	8,030	15,640	18,725
Uniforms	62317	0	0	600	600	0%	0	0	0
Staff Recognition	62320	11	479	400	(79)	120%	8,039	10,110	250
Recruitment and Retention	62322	0	0	30,000	30,000	0%	0	0	0
Volunteers	62321	0	47	600	553	8%	32	404	500
TOTAL PERSONNEL		740	11,875	76,353	64,478	16%	28,463	46,351	33,480
UTILITIES									
Hydro	62405	15,369	125,437	182,235	56,798	69%	110,761	183,992	177,440
Natural Gas	62410	739	34,418	39,800	5,382	86%	23,262	38,702	46,616
Cable	62415	0	492	680	188	72%	0	159	600
Furnace Oil	62420	0	12,629	15,800	3,171	80%	15,833	22,333	15,500
Water	62425	6,190	20,001	24,700	4,699	81%	13,418	31,597	27,866
TOTAL UTILITIES		22,298	192,977	263,215	70,238	73%	163,274	276,783	268,022
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	1,722	1,390	(332)	124%	1,180	1,368	1,150
Equipment Repairs & Maintenance	62510	2,383	55,905	101,944	46,039	55%	37,858	92,995	77,990
Tools	62511	1,635	6,016	12,250	6,234	49%	7,113	10,633	10,550
Equipment Rentals	62515	1,186	6,670	12,525	5,855	53%	4,907	5,280	14,012
Recharges & Refills	62516	839	4,634	3,700	(934)	125%	2,912	3,421	7,200
Service Agreements	62520	13,198	79,397	94,441	15,044	84%	49,958	80,289	96,777
TOTAL EQUIPMENT EXPENSES		19,241	154,344	226,250	71,906	68%	103,928	193,986	207,679
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	6,854	65,263	110,590	45,327	59%	83,139	115,114	97,555
Coloured Diesel	62503	1,375	15,996	0	(15,996)	0%	0	0	0
Diesel	62504	1,183	21,655	0	(21,655)	0%	0	0	0
Gas - Fuel	62505	4,882	57,052	138,380	81,328	41%	94,545	174,189	128,430
Licensing	62530	110	6,241	5,525	(716)	113%	5,426	5,764	1,200
TOTAL VEHICLE EXPENSES		14,404	166,207	254,495	88,288	65%	183,110	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	2,765	36,955	179,200	142,245	21%	21,040	42,465	59,500
Audit	63110	0	35,000	55,450	20,450	63%	56,600	90,600	31,000
Engineering	63115	274	11,209	42,500	31,291	26%	65,408	73,204	53,000
Consulting	63120	37,141	247,724	959,184	711,460	26%	16,950	43,330	83,000
Contract Services	63125	345,486	2,558,325	3,341,653	783,328	77%	2,061,968	3,125,241	3,085,820
Professional Development	63130	0	13,155	19,000	5,845	69%	20,095	28,408	30,000
TOTAL PROFESSIONAL FEES		385,666	2,902,368	4,652,787	1,750,419	62%	2,242,061	3,403,248	3,343,320
FINANCIAL RELATED EXPENSES									

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Nine Months Ending September 30, 2009

Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
Bank Service Charges	63205	\$10	\$2,947	\$1,350	(\$1,597)	218%	\$1,807	\$2,427	\$1,350
Card Processing Fees	63206	0	1,055	2,500	1,445	42%	1,541	4,428	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	2,612	3,794	1,182	69%	2,958	324,537	2,067
Principal payment	63211	0	5,473	7,640	2,167	72%	5,127	7,940	7,200
Insurance Premiums	63020	535	316,596	305,593	(11,003)	104%	285,322	280,683	238,016
Municipal Insurance Deductible	63025	0	13,452	25,000	11,548	54%	7,010	8,480	25,000
Application Fees	63215	0	693	500	(193)	139%	54	1,116	1,500
Property Taxes	63219	0	0	12,659	12,659	0%	12,441	12,441	10,165
Levy	63220	0	269,408	246,420	(22,988)	109%	245,547	252,969	253,120
Contributions	63224	0	19,584	18,456	(1,128)	106%	18,426	18,426	18,426
Sponsorship	63225	0	5,153	5,200	47	99%	27,053	25,153	5,125
Grants	63226	2,638	106,020	110,000	3,980	96%	97,938	140,726	115,000
Grants To Others	63227	2,652	37,900	35,000	(2,900)	108%	35,000	35,100	35,000
Loss Compensation	63230	0	4,845	7,500	2,655	65%	5,510	7,550	4,000
TOTAL FINANCIAL RELATED EXPENSES		5,835	785,738	811,612	25,874	97%	745,691	1,121,976	741,069
PREMISES									
Site Maintenance	63305	3,864	15,020	202,250	187,230	7%	68,008	201,523	175,324
Connecting Link	63306	1,625	1,625	13,800	12,175	12%	10,509	10,509	10,000
Cleaning	63310	3,248	23,696	36,850	13,154	64%	22,766	29,753	36,425
Waste	63315	2,539	7,407	13,700	6,293	54%	6,564	10,021	9,100
Facility Maintenance	63320	1,788	55,046	70,235	15,189	78%	39,507	57,886	78,366
Rent	63325	0	4,068	26,250	22,182	15%	6,466	33,659	26,250
TOTAL PREMISES		13,064	106,862	363,085	256,223	29%	153,820	343,351	335,465
CAPITAL									
Software	64004	0	0	12,000	12,000	0%	0	0	0
Replacement Equipment	64011	0	0	0	0	0%	1,560	1,560	0
Furniture & Fixtures	64015	0	0	0	0	0%	0	889	0
Replacement Furniture & Fixtures	64016	3,372	3,372	0	(3,372)	0%	0	0	0
Spot Improvements	64050	0	4,228	50,000	45,772	8%	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	43,235	43,235	80,000	36,765	54%	0	0	0
TOTAL CAPITAL		46,607	50,835	287,000	236,165	18%	1,560	2,449	0
TOTAL EXPENSES		1,195,186	9,331,916	14,028,396	4,696,480	67%	8,162,957	12,545,594	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	71,496	1,046,121	974,625	7%	237	881,210	1,755,801
Transfer to Reserves	74030	0	107,000	107,000	0	100%	1,963	589,323	188,600
Transfer to Reserves	74032	0	46,903	46,903	0	100%	0	44,584	48,584

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Nine Months Ending September 30, 2009

Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
Transfer To Replacement Reserve	74033	\$0	\$0	\$19,500	\$19,500	0%	\$0	\$0	\$19,000
Transfer To Reserves	74034	10,000	287,000	287,000	0	100%	0	368,600	300,100
Transfer To Reserve Fund	74042	0	19,500	0	(19,500)	0%	0	19,000	0
Transfer To Replacement Reserve Fund	74043	0	75,000	75,000	0	100%	0	50,000	50,000
Interfunctional Transfer - Council	81100	0	(4,100)	(8,305)	(4,205)	49%	0	(8,200)	(8,200)
Interfunctional Transfer - Corp Admin	81240	0	2,166	5,046	2,880	43%	0	8,339	9,289
Interfunctional Transfer - IT	81310	0	4,549	9,097	4,548	50%	0	7,903	7,903
Interfunctional Transfer - Fire	82100	0	0	(3,100)	(3,100)	0%	0	(3,060)	0
Interfunctional Transfer - Building	82410	0	(79,271)	(168,830)	(89,559)	47%	0	(156,961)	(154,319)
Interfunctional Transfer - By-law	82420	0	(24,501)	(9,097)	15,404	269%	0	(7,903)	(7,903)
Interfunctional Transfer - Roads	83080	0	(4,545)	(93,479)	(88,934)	5%	0	(78,220)	(79,557)
Interfunctional Transfer - Engineering	83150	0	0	113,066	113,066	0%	0	99,551	99,037
Interfunctional Transfer - Water & WW	84100	0	(26,212)	(52,424)	(26,212)	50%	0	(49,131)	(49,131)
Interfunctional Transfer - Th Water Dist	84110	0	0	0	0	0%	0	(32,481)	(32,398)
Interfunctional Transfer - WTP	84130	0	(16,933)	(116,205)	(99,272)	15%	0	(99,408)	(92,603)
Interfunctional Transfer - Water Distr	84150	0	(38,717)	(121,749)	(83,032)	32%	0	0	0
Interfunctional Transfer - CCCL Water	84180	0	0	(1,487)	(1,487)	0%	(84)	(70,109)	(68,211)
Interfunctional Transfer - Th WW Coll	84210	0	(19,738)	(27,438)	(7,700)	72%	0	(11,569)	(11,569)
Interfunctional Transfer - Cr WW Coll	84220	0	(21,049)	(30,438)	(9,389)	69%	0	(11,569)	(11,569)
Interfunctional Transfer - Th WW Plant	84310	0	(20,258)	(80,274)	(60,016)	25%	0	(72,606)	(70,857)
Interfunctional Transfer - Cr WW Plant	84320	0	(28,670)	(118,147)	(89,477)	24%	0	(105,567)	(100,019)
Interfunctional Transfer - Waste Mgmt	84600	0	(450)	(33,339)	(32,889)	1%	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	8,539	34,045	25,506	25%	0	20,763	11,420
Interfunctional Transfer - Harbour	86310	0	(3,811)	(7,623)	(3,812)	50%	0	(7,390)	(7,401)
Interfunctional Transfer - BVCC	86410	0	1,862	3,605	1,743	52%	0	3,500	3,500
Interfunctional Transfer - Depot	86420	0	3,141	(370)	(3,511)	-849%	0	2,500	2,500
Interfunctional Transfer - Library	86500	0	(1,162)	(670)	492	173%	0	2,915	(1,220)
Interfunctional Transfer - Econ Dev	88200	0	(2,500)	(5,000)	(2,500)	50%	0	(4,510)	(2,500)
Interfunctional Transfer - BIA	88400	0	0	(6,914)	(6,914)	0%	0	2,852	(8,800)
TOTAL TRANSFERS		10,000	335,239	1,072,194	736,955	31%	2,116	1,339,325	1,755,207
TOTAL TRANSFERS & EXPENDITURES		1,205,186	9,667,155	15,100,590	5,433,435	64%	8,165,073	13,884,919	13,596,183
REVENUE									
Property Tax Revenue	(40000 TO 41999)	0	9,621,655	9,527,545	(94,110)	101%	8,897,928	9,298,417	8,903,903
Town Share Education PILs	42000	0	0	45,000	45,000	0%	0	0	53,000
Supplementary Taxes	42001	0	0	275,000	275,000	0%	0	0	450,000
Interest on Tax Arrears	44105	21,814	258,883	360,000	101,117	72%	200,385	243,739	350,000
Penalty on Current Taxes	44110	27,842	112,421	80,000	(32,421)	141%	82,197	158,080	80,000
Federal Grants	53005	16,151	11,863	142,000	130,137	8%	49,682	6,916	7,500
Provincial Grants	53010	43,116	1,372,432	1,970,275	597,843	70%	1,317,397	1,805,413	1,870,740
Municipal Grants	53015	0	104,116	114,250	10,134	91%	20,000	20,000	20,000
Donations	53020	0	129	9,275	9,146	1%	1,500	5,628	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 Reserve	54031	0	0	0	0	0%	1,963	0	0

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
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Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
Transfer From Reserve	54032	\$0	\$0	\$0	0%	\$0	\$97,800	\$50,000	
Transfer From Other Reserve	54039	0	0	184,190	184,190	0%	0	0	
Transfer From DC Reserve Fund	54046	0	9,980	390,800	380,820	3%	0	0	
Transfer From Other Reserve Fund	54049	0	0	0	0%	0	6,078	0	
Roadways Capital Machine Time	54715	0	0	0	0%	0	320	0	
Interest on AR accounts	55005	0	1,518	2,000	482	76%	614	3,524	1,000
Admin Fees - NSF	55006	35	1,435	1,000	(435)	144%	880	1,726	1,000
Interest Revenue GST/PST Returns	55008	0	138	1,000	862	14%	(1,678)	(1,571)	1,000
Interest Revenue	55010	0	32,266	180,000	147,734	18%	243,996	270,195	74,000
Investment Income	55015	0	5,930	8,100	2,170	73%	32,013	206,044	83,000
Debt Repayment from Ratepayers	55020	0	10,933	10,934	1	100%	11,887	11,887	8,767
Sundry Sales	55705	0	865	8,110	7,245	11%	208	421	4,100
Photocopies Plans, Office services	55710	131	912	1,000	88	91%	832	1,564	4,900
Machine Time Chgs (internal)	55714	0	8,417	0	(8,417)	0%	0	986	0
Machine Time Chgs (to others)	55715	0	(257)	0	257	0%	390	5,152	0
Excavating Graves	55716	1,050	18,550	40,088	21,538	46%	21,479	29,074	35,000
Commissions	55720	0	1,911	3,000	1,089	64%	4,989	3,755	3,000
Book Sales	55725	33	534	1,000	466	53%	684	821	1,000
Merchandise Sales	55730	9	842	3,300	2,458	26%	1,876	2,221	3,000
Sale of Materials	55735	9,719	23,001	19,350	(3,651)	119%	68,732	88,279	88,250
Sale of Town Publications	55740	97	1,012	1,050	38	96%	1,116	1,216	1,300
Sale of Plot	55750	0	7,560	12,000	4,440	63%	3,000	4,890	10,000
Corner Markers	55751	0	3,000	5,000	2,000	60%	750	1,250	5,000
Fundraising Revenue	55800	0	0	6,000	6,000	0%	0	0	6,000
Special Events Revenue	55810	0	4,685	7,000	2,315	67%	3,060	3,079	1,500
Fees, Charges, Admissions, Tags	57010	48,267	316,114	496,800	180,686	64%	440,296	641,624	550,400
Misc Receipts	57015	50	975	0	(975)	0%	950	1,125	0
Construction Supervision	57016	0	2,465	10,000	7,535	25%	7,523	11,845	0
Sponsors and Partnerships	57017	0	5,286	17,000	11,714	31%	5,143	5,143	16,500
Fees/Service Chgs - Other Municipalities	57020	7,646	24,933	11,000	(13,933)	227%	4,619	59,094	1,000
Memberships	57021	40	1,080	1,565	485	69%	0	65	1,535
Certificate Fees	57025	875	5,195	10,800	5,605	48%	6,845	8,315	12,000
Library Program Revenue	57027	0	312	0	(312)	0%	50	100	0
Permits	57030	1,500	7,025	16,600	9,575	42%	6,204	8,004	13,500
Roadways Permits	57032	0	800	7,500	6,700	11%	1,300	500	7,500
Fines	57035	1,243	29,682	34,500	4,818	86%	21,787	26,580	34,000
By Law - Fines	57036	0	1,653	3,100	1,447	53%	0	3,402	3,000
Alarm Registration Fees	57038	50	6,028	10,000	3,972	60%	4,925	6,376	20,000
Vendor Licences	57040	0	0	25	25	0%	0	0	250
Marriage Licences	57041	200	1,800	2,000	200	90%	2,000	2,200	2,000
Lottery Licences	57042	115	698	1,200	502	58%	889	1,090	1,000
Development Review	57050	0	3,300	81,000	77,700	4%	43,100	43,100	120,000
Official Plan Amendment	57051	0	4,900	10,000	5,100	49%	8,500	8,500	6,000
Zoning By-Law Amendment	57052	0	19,500	36,000	16,500	54%	31,275	35,775	30,000
Subdivision Agreement Preparation	57053	0	0	0	0	0%	10,500	24,300	0
Site Plan Agreement Preparation	57054	2,200	11,800	0	(11,800)	0%	0	0	0
Site Plan Development Review	57055	0	13,100	0	(13,100)	0%	0	750	0

Tax Levy Summary
Revenue Fund

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Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
Severance Fees	57056	\$1,500	\$34,500	\$16,500	(\$18,000)	209%	\$10,000	\$11,500	\$21,000
Minor Variance & Severance Related Zoning	57058	1,100	13,700	11,550	(2,150)	119%	9,650	11,450	18,000
Civic Numbering 911 Signs	57300	160	3,099	10,000	6,901	31%	7,095	8,525	30,000
Facilities Rental	57500	7,186	123,211	241,375	118,164	51%	77,779	208,522	214,000
Subsidies	57501	0	0	0	0	0%	(171)	(171)	0
Concession Rent	57502	0	5,733	9,250	3,517	62%	6,450	7,883	9,000
Showcase Rental	57503	60	300	500	200	60%	210	210	500
Hall Rental	57505	6,138	33,521	52,000	18,479	64%	33,218	39,923	50,000
Program Fees	57570	86	2,861	14,100	11,239	20%	0	0	4,900
Public Skating	57575	0	0	5,500	5,500	0%	0	280	4,000
Proceeds from insurance	58010	0	0	0	0	0%	0	295,590	0
Proceeds from Debt	58100	0	0	82,260	82,260	0%	0	0	0
Misc Revenue	59950	5	4,037	1,000	(3,037)	404%	4,975	13,405	0
TOTAL REVENUE		198,418	12,292,339	14,900,592	2,608,253	82%	11,710,992	13,762,974	13,300,195
NET POSITION		(1,006,768)	2,625,184	(199,998)	(2,825,182)	-1,313%	3,545,919	(121,945)	(295,988)

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
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Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$44,006	\$729,802	\$958,632	\$228,830	76%	\$709,415	\$985,922	\$952,258
Part Time Salaries	60010	2,397	8,959	22,398	13,439	40%	0	3,692	0
Overtime	60018	3,303	3,433	14,000	10,567	25%	5,994	16,672	16,370
On Call	60020	0	0	23,400	23,400	0%	0	0	19,600
TOTAL SALARIES		49,706	742,194	1,018,430	276,236	73%	715,409	1,006,286	988,228
BENEFITS									
Full Time Benefits	61005	9,305	163,476	239,997	76,521	68%	166,915	216,022	238,268
Part Time Benefits	61010	219	828	2,238	1,410	37%	0	0	0
Post Employment Benefits	61111	372	1,870	0	(1,870)	0%	0	1,819	0
TOTAL BENEFITS		9,896	166,174	242,235	76,061	69%	166,915	217,841	238,268
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	(148)	4,741	9,285	4,544	51%	8,025	11,015	8,875
Computer Supplies	62006	692	1,189	750	(439)	159%	942	1,108	850
Office Equipment	62007	0	581	500	(81)	116%	0	480	0
Paper	62010	0	0	950	950	0%	508	632	1,700
Publications	62015	0	0	1,100	1,100	0%	0	3,200	800
Meeting Expenses	62020	0	4	0	(4)	0%	0	0	0
Janitorial Supplies	62030	136	2,122	1,700	(422)	125%	1,648	2,516	900
Printing	63005	171	907	2,075	1,168	44%	822	1,583	3,200
Miscellaneous	62599	0	(40)	1,400	1,440	-3%	13,703	15,019	1,000
TOTAL ADMINISTRATIVE EXPENSES		851	9,504	17,760	8,256	54%	25,648	35,553	17,325
OPERATING EXPENSES									
Materials	62000	356	917	1,050	133	87%	33	233	1,000
Chemicals	62070	5,828	52,600	54,125	1,525	97%	41,754	71,219	52,900
Lab Expenses	62071	2,986	8,568	11,100	2,532	77%	10,589	15,364	10,850
Sample Testing	62072	2,738	22,452	32,450	9,998	69%	20,160	33,349	31,750
Water Treatment Costs	62075	0	0	0	0	0%	0	0	240,000
Collingwood Water Agreement	62076	0	174,070	350,000	175,930	50%	0	259,409	0
TOTAL OPERATING EXPENSES		11,908	258,607	448,725	190,118	58%	72,536	379,574	336,500
COMMUNICATIONS									
Telephone	62105	7,620	54,931	56,475	1,544	97%	47,072	64,864	55,000
Internet	62110	226	1,830	1,550	(280)	118%	1,019	1,380	1,500
Courier	62115	12	253	1,060	807	24%	248	722	1,000
Postage	62120	2,381	11,505	21,465	9,960	54%	9,471	12,065	25,950
Advertisements	62125	236	3,035	2,775	(260)	109%	2,005	3,579	2,700
TOTAL COMMUNICATIONS		10,475	71,554	83,325	11,771	86%	59,815	82,610	86,150

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Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
TRAINING AND TRAVEL									
Membership	62205	\$0	\$3,102	\$2,675	(\$427)	116%	\$2,769	\$2,769	\$2,650
Meals	62210	150	491	1,425	934	34%	430	728	1,650
Accommodation	62215	699	977	2,825	1,848	35%	1,057	1,709	3,100
Training and Education Courses	62220	1,258	10,279	11,150	871	92%	7,208	7,773	12,250
Conference Workshops, Conventio	62225	0	2,383	4,375	1,992	54%	3,700	3,940	4,500
Mileage	62506	0	36	0	(36)	0%	0	0	0
Travel	62230	232	232	850	618	27%	635	651	850
TOTAL TRAINING AND TRAVEL		2,339	17,500	23,300	5,800	75%	15,799	17,570	25,000
PERSONNEL									
Personnel	62300	0	0	0	0	0%	1,517	0	0
Health and Safety	62305	0	7,955	6,175	(1,780)	129%	6,389	6,891	8,400
Donations	62310	0	0	200	200	0%	105	105	50
Clothing Expense	62315	840	2,780	6,275	3,495	44%	2,705	3,820	7,250
TOTAL PERSONNEL		840	10,735	12,650	1,915	85%	10,716	10,816	15,700
UTILITIES									
Hydro	62405	24,820	241,075	351,250	110,175	69%	241,774	348,163	366,700
Natural Gas	62410	97	12,766	24,100	11,334	53%	9,851	14,776	23,500
Water	62425	1,757	7,065	8,550	1,485	83%	161,342	(741)	8,000
TOTAL UTILITIES		26,674	260,906	383,900	122,994	68%	412,967	362,198	398,200
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	2,562	5,596	9,620	4,024	58%	348	6,533	9,250
Equipment Repairs & Maintenance	62510	5,532	138,142	192,850	54,708	72%	165,274	287,632	200,500
Tools	62511	94	4,516	9,050	4,534	50%	3,255	5,525	10,250
SCADA Repair	62512	576	2,190	9,000	6,810	24%	8,440	17,680	0
Equipment Rentals	62515	532	1,503	2,275	772	66%	822	1,901	2,450
Recharges & Refills	62516	0	194	500	306	39%	0	1,311	500
Manhole Maintenance	62517	1,480	3,898	12,500	8,602	31%	1,163	9,127	15,000
Bio Solids Removal	62514	0	0	25,000	25,000	0%	0	25,791	0
Service Agreements	62520	45	2,920	6,350	3,430	46%	609	3,020	20,400
TOTAL EQUIPMENT EXPENSES		10,821	158,959	267,145	108,186	60%	179,911	358,520	258,350
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	601	11,288	18,950	7,662	60%	12,989	19,384	17,000
Gas - Fuel	62505	7,390	22,954	34,200	11,246	67%	41,488	36,588	37,000
Licensing	62530	0	1,421	700	(721)	203%	814	814	675
TOTAL VEHICLE EXPENSES		7,991	35,663	53,850	18,187	66%	55,291	56,786	54,675
PROFESSIONAL FEES									
Consulting	63120	0	800	175,000	174,200	0%	0	0	0
Contract Services	63125	2,100	29,786	40,105	10,319	74%	18,445	56,594	48,100

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Acct	2009					2008		
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget
TOTAL PROFESSIONAL FEES	\$2,100	\$30,586	\$215,105	\$184,519	14%	\$18,445	\$56,594	\$48,100
FINANCIAL RELATED EXPENSES								
Bank Service Charges	63205	1,222	1,222	0	(1,222)	0%	0	0
Taxes Written Down	63208	4,293	18,256	0	(18,256)	0%	18,004	36,411
Insurance Premiums	63020	360	75,102	74,601	(501)	101%	70,368	70,368
Municipal Insurance Deductible	63025	0	0	0	0	0%	7,216	7,216
Property Taxes	63219	0	0	55,200	55,200	0%	99,368	99,368
TOTAL FINANCIAL RELATED EXPENSES	5,875	94,580	129,801	35,221	73%	194,956	213,363	146,287
PREMISES								
Site Maintenance	63305	712	16,147	16,075	(72)	100%	15,737	25,518
Cleaning	63310	0	0	3,450	3,450	0%	726	931
Waste	63315	393	1,907	5,825	3,918	33%	1,970	2,973
Facility Maintenance	63320	334	6,059	11,700	5,641	52%	5,641	6,270
TOTAL PREMISES	1,439	24,113	37,050	12,937	65%	24,074	35,692	35,950
CAPITAL								
Equipment	64010	0	0	0	0	0%	54	54
Replacement Equipment	64011	0	0	0	0	0%	0	6
TOTAL CAPITAL	0	0	0	0	0%	54	60	0
TOTAL EXPENSES	140,915	1,881,075	2,933,276	1,052,201	64%	1,952,536	2,833,463	2,648,733
TRANSFERS								
Transfer to Operating fr Rev Fund	74011	0	0	75,000	75,000	0%	0	0
Transfer to Capital	74022	0	387,385	912,805	525,420	42%	0	607,893
Transfer to Reserves	74030	0	0	0	0	0%	0	269,000
Transfer to Rate Stabilization Reserve	74031	0	0	269,371	269,371	0%	0	0
Transfer to Reserves	74032	0	0	240,000	240,000	0%	0	281,772
Transfer To Replacement Reserve	74033	0	0	205,630	205,630	0%	0	202,575
Transfer To Reserve Fund	74042	0	0	260,000	260,000	0%	0	605,785
Interfunctional Transfer - Council	81100	0	26,212	52,424	26,212	50%	0	49,131
Interfunctional Transfer - CAO/Clerk's	81210	0	0	16,399	16,399	0%	0	7,485
Interfunctional Transfer - Human Resources	81220	0	0	5,850	5,850	0%	0	0
Interfunctional Transfer - Corp Admin	81240	0	72,931	145,862	72,931	50%	0	141,624
Interfunctional Transfer - IT	81310	0	49,452	98,904	49,452	50%	0	91,714
Interfunctional Transfer - Fire	82100	0	0	(1,000)	(1,000)	0%	0	0
Interfunctional Transfer - Conservation Authority	82300	0	40,000	40,000	0	100%	0	0
Interfunctional Transfer - Roads	83080	0	677	1,000	323	68%	720	1,740
Interfunctional Transfer - Engineering	83150	0	0	175,839	175,839	0%	0	154,696
Interfunctional Transfer - Th Water Dist	84110	0	0	0	0	0%	0	(248,121)
Interfunctional Transfer - WTP	84130	0	0	615,708	615,708	0%	0	506,951
Interfunctional Transfer - Water Meter	84140	0	0	111,227	111,227	0%	0	113,354
Interfunctional Transfer - Water Distr	84150	0	0	(726,935)	(726,935)	0%	0	0

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Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
Interfunctional Transfer - CCCL Water	84180	\$0	\$0	\$0	0%	\$0	(\$372,184)	(\$425,369)	
Interfunctional Transfer - Th WW Coll	84210	0	0	(273,736)	(273,736)	0%	0	(335,186)	0
Interfunctional Transfer - Cr WW Coll	84220	0	0	(512,399)	(512,399)	0%	0	(745,011)	0
Interfunctional Transfer - Th WW Plant	84310	0	0	273,736	273,736	0%	0	335,186	0
Interfunctional Transfer - Cr WW Plant	84320	0	0	512,399	512,399	0%	0	745,011	0
Interfunctional Transfer - Parks	86110	0	0	6,684	6,684	0%	(636)	6,049	0
Interfunctional Transfer - Econ Dev	88200	0	0	6,200	6,200	0%	0	0	0
TOTAL TRANSFERS	0	576,657	2,510,968	1,934,311	23%	84	2,419,464	2,359,330	
TOTAL TRANSFERS & EXPENDITURES	140,915	2,457,732	5,444,244	2,986,512	45%	1,952,620	5,252,927	5,008,063	
REVENUE									
Twp Water Connection Permit	50005	450	1,865	7,700	5,835	24%	5,500	6,550	7,700
Town Water Frontage & Connection	50006	0	0	0	0	0%	6,957	6,957	0
Water Billings: NO METER	50009	0	42,935	0	(42,935)	0%	38,770	61,390	0
Water Billings: Fixed Charge	50010	(212)	867,884	1,337,760	469,876	65%	560,051	847,434	1,039,049
Water Billings: Consumption	50015	(135)	973,939	1,576,177	602,238	62%	1,136,283	1,705,396	1,813,068
Water Billings: Unconnected	50016	0	987	0	(987)	0%	488	730	0
Water Purchase from Hydrants	50050	(2,398)	25,609	0	(25,609)	0%	18,823	29,266	28,000
Twp Sewer Connection Permit	51005	500	1,900	10,350	8,450	18%	6,150	7,225	10,350
Frontage & Connection	51006	0	5,480	0	(5,480)	0%	23,247	23,247	0
Sewer Billings: NO METER	51009	0	30,088	0	(30,088)	0%	28,605	44,231	0
Sewer Billings: Fixed Charge	51010	0	625,916	972,335	346,419	64%	434,739	639,183	787,195
Sewer Billings: Usage	51015	0	733,967	1,188,387	454,420	62%	890,506	1,321,204	1,272,543
Sewer Billings: Unconnected	51016	(38)	10,452	0	(10,452)	0%	5,424	8,760	0
Sewer Billings: Private	51030	12,638	254,199	124,000	(130,199)	205%	167,234	203,949	24,000
Misc Water Receipts	51300	100	675	28,500	27,825	2%	518	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 Reserve Fund	54043	0	0	0	0	0%	0	13,307	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	282,071	0
Interest on AR accounts	55005	1,482	17,341	0	(17,341)	0%	7,222	13,466	0
Merchandise Sales	55730	0	0	0	0	0%	576	713	300
Fees, Charges, Admissions, Tags	57010	194	12,563	15,000	2,437	84%	6,212	15,439	15,000
Misc Receipts	57015	0	4,284	9,036	4,752	47%	5,820	8,950	9,036
TOTAL REVENUE	12,581	3,610,084	5,444,245	1,834,161	66%	3,343,125	5,240,184	5,008,063	
NET POSITION	(128,334)	1,152,352	1	(1,152,351)	115,235,200%	1,390,505	(12,743)	0	

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Nine Months Ending September 30, 2009

Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$26,147	\$237,100	\$327,950	\$90,850	72%	\$276,169	\$387,297	\$379,350
Part Time Salaries	60010	2,884	13,653	33,000	19,347	41%	52,097	32,529	35,480
Casual/Contract Salaries	60015	2,816	20,321	20,777	456	98%	0	36,582	36,050
Overtime	60018	913	913	0	(913)	0%	0	0	3,000
TOTAL SALARIES		32,760	271,987	381,727	109,740	71%	328,266	456,408	453,880
BENEFITS									
Full Time Benefits	61005	4,810	48,448	86,302	37,854	56%	66,812	81,902	102,650
Part Time Benefits	61010	704	2,745	3,300	555	83%	0	3,318	5,350
Casual/Contract Benefits	61015	0	532	2,075	1,543	26%	0	2,206	5,410
Travel Allowance	(61503)	157	235	0	(235)	0%	0	0	0
TOTAL BENEFITS		5,671	51,960	91,677	39,717	57%	66,812	87,426	113,410
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	153	1,910	3,300	1,390	58%	1,665	2,704	3,950
Paper	62010	0	78	1,100	1,022	7%	73	323	1,000
Publications	62015	98	670	1,650	980	41%	916	916	2,400
Promotional Expenses	62017	750	8,315	14,000	5,685	59%	500	19,649	14,000
Meeting Expenses	62020	0	64	550	486	12%	375	375	500
Janitorial Supplies	62030	776	1,551	1,550	(1)	100%	1,117	1,191	1,500
Printing	63005	79	1,426	3,305	1,879	43%	1,956	2,413	3,200
Meeting Expenses - Services	63015	0	0	275	275	0%	0	0	250
Miscellaneous	62599	0	75	612	537	12%	4	26	400
TOTAL ADMINISTRATIVE EXPENSES		1,856	14,089	26,342	12,253	53%	6,606	27,597	27,200
OPERATING EXPENSES									
Materials	62000	0	238	3,000	2,762	8%	3,812	3,470	3,000
Merchandise Inventory	62080	5,799	62,554	65,000	2,446	96%	49,228	70,111	70,000
TOTAL OPERATING EXPENSES		5,799	62,792	68,000	5,208	92%	53,040	73,581	73,000
COMMUNICATIONS									
Telephone	62105	446	5,875	9,400	3,525	63%	6,239	8,226	9,300
Internet	62110	55	346	0	(346)	0%	0	0	0
Courier	62115	13	17	200	183	9%	8	8	200
Postage	62120	42	676	700	24	97%	417	827	650
Advertisements	62125	590	5,309	14,550	9,241	36%	6,512	17,416	17,000
TOTAL COMMUNICATIONS		1,146	12,223	24,850	12,627	49%	13,176	26,477	27,150
TRAINING AND TRAVEL									
Membership	62205	0	3,377	3,540	163	95%	3,123	3,123	3,315

User Fees Summary
User Fee Based

Town of The Blue Mountains
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For the Nine Months Ending September 30, 2009

Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
Meals	62210	\$118	\$682	\$700	\$18	97%	\$667	\$1,042	\$825
Accommodation	62215	(354)	2,552	5,575	3,023	46%	1,719	1,324	4,950
Training and Education Courses	62220	0	3,615	7,100	3,485	51%	3,636	4,367	5,000
Conference Workshops, Conventio	62225	400	3,497	2,800	(697)	125%	3,264	3,683	2,600
Mileage	62506	188	876	6,500	5,624	13%	0	0	1,500
Travel	62230	950	2,593	1,200	(1,393)	216%	1,561	2,368	1,150
TOTAL TRAINING AND TRAVEL		1,302	17,192	27,415	10,223	63%	13,970	15,907	19,340
PERSONNEL									
Health and Safety	62305	9	1,247	2,850	1,603	44%	900	1,709	2,500
Clothing Expense	62315	0	238	1,350	1,112	18%	847	1,834	1,600
TOTAL PERSONNEL		9	1,485	4,200	2,715	35%	1,747	3,543	4,100
UTILITIES									
Hydro	62405	926	5,798	4,450	(1,348)	130%	5,744	9,811	4,320
Natural Gas	62410	41	275	950	675	29%	252	413	480
Water	62425	3,854	5,735	3,000	(2,735)	191%	1,606	3,845	4,000
TOTAL UTILITIES		4,821	11,808	8,400	(3,408)	141%	7,602	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%	263	272	900
Tools	62511	210	696	1,300	604	54%	954	1,242	1,400
Equipment Rentals	62515	0	0	1,000	1,000	0%	480	799	1,100
Recharges & Refills	62516	30	58	0	(58)	0%	0	0	0
Service Agreements	62520	2	402	3,350	2,948	12%	643	193	3,250
TOTAL EQUIPMENT EXPENSES		242	1,156	6,400	5,244	18%	2,340	2,706	7,150
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	589	6,640	5,050	(1,590)	131%	5,548	5,955	4,500
Gas - Fuel	62505	42	2,853	10,700	7,847	27%	483	8,326	10,500
Vehicle Leases	62525	2,018	9,006	12,000	2,994	75%	7,853	9,424	12,000
Licensing	62530	0	471	370	(101)	127%	471	471	370
TOTAL VEHICLE EXPENSES		2,649	18,970	28,120	9,150	67%	14,355	24,176	27,370
PROFESSIONAL FEES									
Legal	63105	0	0	2,000	2,000	0%	150	211	2,500
Engineering	63115	0	0	2,000	2,000	0%	0	2,336	3,000
Consulting	63120	0	1,341	2,000	659	67%	1,077	3,244	1,500
Contract Services	63125	1,000	9,000	14,050	5,050	64%	12,790	12,567	14,000
TOTAL PROFESSIONAL FEES		1,000	10,341	20,050	9,709	52%	14,017	18,358	21,000
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	0	245	500	255	49%	105	210	0

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Nine Months Ending September 30, 2009

Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
Card Processing Fees	63206	\$0	\$739	\$500	(\$239)	148%	\$2,206	\$2,956	\$1,000
Insurance Premiums	63020	0	80,815	83,421	2,606	97%	74,878	77,041	90,486
Sponsorship	63225	0	0	10,000	10,000	0%	9,708	1,311	10,000
TOTAL FINANCIAL RELATED EXPENSES		0	81,799	94,421	12,622	87%	86,897	81,518	101,486
PREMISES									
Site Maintenance	63305	1,686	17,290	15,500	(1,790)	112%	11,985	15,638	15,000
Waste	63315	449	897	1,900	1,003	47%	0	673	1,800
Facility Maintenance	63320	1,090	4,825	2,000	(2,825)	241%	2,302	4,122	750
Rent	63325	0	0	51,500	51,500	0%	0	47,154	49,900
TOTAL PREMISES		3,225	23,012	70,900	47,888	32%	14,287	67,587	67,450
CAPITAL									
Replacement Equipment	64011	0	209	0	(209)	0%	40	191	0
TOTAL CAPITAL		0	209	0	(209)	0%	40	191	0
TOTAL EXPENSES		60,480	579,023	852,502	273,479	68%	623,155	899,544	951,336
TRANSFERS									
Transfer to Capital	74022	0	72,407	193,680	121,273	37%	0	110,085	137,339
Transfer to Reserves	74032	0	0	0	0	0%	0	6,505	0
Interfunctional Transfer - CAO/Clerk's	81210	0	0	5,774	5,774	0%	0	2,642	2,642
Interfunctional Transfer - Corp Admin	81240	0	74,345	146,390	72,045	51%	0	135,264	135,305
Interfunctional Transfer - IT	81310	0	8,494	16,989	8,495	50%	0	15,752	15,752
Interfunctional Transfer - By-law	82420	0	2,500	5,000	2,500	50%	0	5,000	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	(2,500)	(5,000)	(2,500)	50%	0	(5,000)	(5,000)
TOTAL TRANSFERS		0	155,246	377,047	221,801	41%	0	278,089	304,838
TOTAL TRANSFERS & EXPENDITURES		60,480	734,269	1,229,549	495,280	60%	623,155	1,177,633	1,256,174
REVENUE									
Federal Grants	53005	0	0	0	0	0%	1,100	1,100	0
Provincial Grants	53010	0	0	0	0	0%	0	1,120	0
Transfer From Reserve	54031	0	0	5,715	5,715	0%	0	0	0
Photocopies Plans, Office services	55710	525	1,905	2,700	795	71%	2,008	2,788	2,600
Merchandise Sales	55730	110	682	775	93	88%	792	792	750
Sale of Gas	55736	12,231	48,666	79,000	30,334	62%	63,766	67,866	79,000
Sale of Diesel	55737	1,813	11,493	12,000	507	96%	15,556	16,031	11,000
Sale of Hydro	55738	27	15,577	16,000	423	97%	14,948	14,948	15,000
Fees, Charges, Admissions, Tags	57010	0	267,064	278,331	11,267	96%	255,534	256,434	265,500
Sponsors and Partnerships	57017	0	0	0	0	0%	616	2,966	0
BIA Levy	57018	0	75,064	75,064	0	100%	76,564	75,064	75,064
Certificate Fees	57025	960	6,970	10,000	3,030	70%	10,255	11,735	10,000
Permits	57030	30,954	221,695	606,000	384,305	37%	308,310	377,471	665,948

User Fees Summary

User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
 For the Nine Months Ending September 30, 2009

Acct	2009					2008			
	SEP	YTD	Budget	Unexpended \$	% of Budget	SEP	Actuals	Budget	
Interfunctional Building Permits	57031	\$0	\$0	\$40,000	\$40,000	0%	\$0	\$2,798	\$80,000
Launch Fees	57057	540	2,223	2,500	277	89%	1,541	1,646	3,000
Facilities Rental	57500	1,247	8,790	15,225	6,435	58%	8,600	8,740	19,000
Harbour - Winter Storage	57504	0	180	22,500	22,320	1%	32	21,454	25,000
Proceeds from Debt	58100	0	0	63,439	63,439	0%	0	0	0
Misc Revenue	59950	45	2,770	300	(2,470)	923%	1,004	1,179	300
TOTAL REVENUE		48,452	663,079	1,229,549	566,470	54%	760,626	864,132	1,252,162
NET POSITION		(12,028)	(71,190)	0	71,190	0%	137,471	(313,501)	(4,012)

**Town of The Blue Mountains
2009 Capital Project Summary
For the Nine Months Ending September 30, 2009**

Project	Budget Expenditures	Total Committed	% of Budget Used
ADMINISTRATION			
Performance Management Implementation Project	35,190	29,460	84%
Records Management & Retention	10,400	3,867	37%
Development Charges Background Study	30,000	24,547	82%
Community Mail Box Program	90,000	71,009	79%
Administration Building Expansion	3,175,000	350,994	11%
Town Hall Remedial Works	20,000	0	0%
Medical Clinic Property	112,120	111,735	100%
COMMUNITY & ECONOMIC DEVELOPMENT			
Community Portal	15,500	0	0%
Economic Development Strategy	50,000	9,521	19%
C&E Dev Laser Light'g - Dam	145,835	0	0%
POLICE			
Police - New Station	643,500	486,646	76%
INFORMATION SERVICES			
Geographic Information System IT	40,000	13,803	35%
Connectivity IT	35,000	22,455	64%
Continuous Improvement IT	68,000	74,642	110%
PLANNING			
Zoning By-law, Short Term Accomodation, Interim Control By-law	217,000	104,042	48%
Housing Needs Study	50,000	44,000	88%
Site Plan Design Guidelines	60,000	12,000	20%
Community Improvement Plan	175,000	56,481	32%
Renewable Energy	14,000	1,122	8%
FIRE DEPARTMENT			
Fire Stations - Additions & New Construction	35,000	0	0%
Vehicle Acquisitions - Growth Related	40,000	31,324	78%
New HVAC System - Station 2	12,300	6,759	55%
Pers Fire Fighter Equip Growth-Related	15,325	0	0%
Fire Fighter Equip Replacement	16,352	2,746	17%
Specialized Equip Growth-Related	48,400	93	0%
Other Equip incl Replacement Equip	41,230	0	0%
Computer Equipment - Network Repairs	15,000	14,528	97%
EMERGENCY MANAGEMENT			
Backup Generators - OPP/Admin	72,000	17,310	24%
RECREATION - BEAVER VALLEY COMMUNITY CENTRE			
BVCC Building Upgrades	3,500	0	0%
BVCC Arena Roof Study and Replacement	20,000	0	0%
BVCC Refrigeration Replacement	95,000	23,954	25%
Coming Events Signage	3,000	0	0%
Community Centre Feasibility Study	20,000	9,181	46%
RECREATION - PARKS & TRAILS			
Georgian Trail Growth Related	13,000	13,750	106%
2nd Line Trail Construction	121,000	1,970	2%
Trail Resurfacing	5,000	1,597	32%
Delphi Point Park & Trail Development	70,000	5,022	7%
MTO Shale Beach Improvements	10,000	192	2%
Loree Parking Lot Construction	38,000	0	0%
Heathcote Property Development	65,000	4,028	6%
Off Leash Dog Park Development	26,500	2,012	8%
Waterfront Vistas	20,000	5,924	30%
Craigleith Meadows Improvements	15,000	3,300	22%
Hardball Diamond Recon & Parking Lot Construction	82,000	24,755	30%

Tennis Courts Resurf. & Redevelopment	3,000	2,069	69%
Skateboard Park/Playground Equipment	45,000	21,849	49%
Bike Park Construction	30,000	0	0%
Parks and Recreation Signage	9,500	1,429	15%
Interpretive Signage	0	1,160	0%
Building Growth Related	505,000	352,983	70%
Equipment Growth-Related	28,000	19,107	68%
Machinery Growth-Related	50,000	47,837	96%
Equipment Replacement (and non-growth-related)	5,500	2,896	53%
Machinery Replacement (and non-growth-related)	22,500	15,628	69%
Vehicles Growth-Related	17,000	16,999	100%
RECREATION - TOMAHAWK GOLF & SOCCER FACILITY			
Tomahawk Ath Fld Soccer Pitches, 7.15	190,000	191,847	101%
Golf Course Pond & Irrigation Improvements	58,000	0	0%
Machinery & Equipment - Growth Related	58,000	0	0%
Tomahawk Land Acquisition - Debt Repayment	87,168	11,392	13%
RECREATION - THORNBURY HARBOUR			
Dock Reconstruction	142,194	115,516	81%
Install/Replace Dock Hydro	18,000	0	0%
Fuel Delivery & Storage System Upgrades	20,000	0	0%
RECREATION - CRAIGLEITH DEPOT			
Install Lightning Rod Protection System	4,500	1,874	42%
RECREATION - SMALL COMMUNITY HALLS			
Ravenna Hall, 7.2	134,000	22,287	17%
Heathcote Hall Demotion & Pavillion Construction	10,000	2,596	26%
CEMETERIES			
Cemetery Management Software & GPS Mapping	26,470	0	0%
BUILDING DEPARTMENT			
Furniture & Equipment	1,500	0	0%
BY-LAW ENFORCEMENT			
Parking Enforcement Handhelds	10,000	0	0%
L.E. SHORE LIBRARY			
Marketing Plan	2,150	0	0%
Service Delivery Model-Space Needs Analysis	15,000	1,742	12%
Building Renovations - Roof Repair	20,000	0	0%
Books and Collection Materials	35,480	32,702	92%
Integrated Library System	500	0	0%
Furniture and Equipment	15,980	1,611	10%
ENGINEERING & ROADS			
Streetscape & Engineering Standards	45,000	0	0%
Regional Transportation Initiatives	10,000	0	0%
Craigleith West Drainage Plan	60,000	0	0%
Craigleith East Drainage Plan	60,000	0	0%
Camperdown Drainage Plan	60,000	0	0%
Snow Storage Facility	25,000	0	0%
Beaver River Bridge Upgrades	1,935,000	46,526	2%
Slabtown Bridge#15 Repairs & Upgrades	95,000	111,632	118%
Tyrolean Lane Reconstruction	1,068,000	0	0%
Peaks Road Reconstruction	347,100	1,100	0%
Lake Drive Service Extension	1,524,350	64,604	4%
Georgian View Et Al Service Extension	750,000	5,451	1%
Lora Bay Sunset Blvd East (Phase 1b)	186,000	45,974	25%
CR 19 & Mountain Drive Intersection Impts	686,000	0	0%
Mountain Drive Ph 2 south (Recon)	170,000	-157,808	-93%
Plan 915 Road Reconstruction	2,542,375	3,419,831	135%

ROADS & DRAINAGE

Snow Storage Facility	25,000	0	0%
Ravenna Roads Depot Expansion	50,000	35,955	72%
Machinery and Equipment Growth-Related	62,000	0	0%
Machinery and Equipment Repl (and non-growth-related)	276,500	0	0%
Vehicles Growth-Related	20,000	18,436	92%

PARKING

Hester Street Parking Lot (Downtown Thornbury)	8,000	0	0%
Arthur St Prkg Lot (Hwy No 26 Post Off)	20,000	-4,341	-22%
Clarksburg Parking Improvements	62,000	6,801	11%

WATER

Drinking Water Quality Management System (DWQMS)	7,500	4	0%
Operations Manuals & As Built Records - Plant	5,000	0	0%
Operations Manuals & As Built Records - Distribution	5,000	0	0%
Water Efficiency Initiatives	40,000	367	1%
Water Modelling & Distribution Analysis	100,000	79	0%
Thornbury WTP & related SCADA	40,000	14,625	37%
Th WTP Pall Membrane Filter System	1,000,000	1,657,978	166%
Thornbury Reservoir - Debt	93,010	-44,481	-48%
Water Sample Stations	6,250	0	0%
Water Meters - Residential & Commercial	25,000	7,615	30%
Water Chamber Works	25,000	0	0%
Capital Contingencies	15,000	0	0%
Clarksburg Water Main Servicing Study	50,000	0	0%
Hwy 26 - Spence/Turner Water Extension	63,000	3,580	6%
Swiss Meadows Water Project - Debt	56,289	321	1%
Craigleith Hwy 26 Water Main - Debt	55,000	5,052	9%
King Street Water Main Extension	100,000	0	0%
Machinery & Equipment Growth-Related	125,000	0	0%
Vehicles, Replacement	10,000	9,875	99%

WASTEWATER

Operations Manuals & As Built Drawings - Craigleith	5,000	0	0%
Operations Manuals & As Built Drawings - Thornbury	5,000	0	0%
Thornbury STP Phase I - Debt	20,660	-5,139	-25%
Thornbury STP Phase II Expansion	3,850,000	180,299	5%
Craigleith STP Phase II - Debt	125,500	-32,671	-26%
Craigleith STP SCADA	20,000	0	0%
Craigleith STP Equipment	25,000	11,085	44%
Capital Contingency	15,000	0	0%
Craigleith SLS - Channel Monster	78,000	84,698	109%
Craigleith STP Aeration Cell Replacement	31,350	0	0%
St. Moritz & Chamomix Sanitary Extension - Debt	42,872	0	0%
Clarksburg Service Extensions	50,000	0	0%
Craigleith Road/CR 19 - Debt	0	-45,030	0%
Camperdown Hwy No 26 San Sew (Drexler)	100,000	93,396	93%
Lakewood Drive Sewage Pump Station (SLS) Replacement	250,000	0	0%
Vehicles, Replacement	10,000	9,875	99%
Furniture and Equipment	5,000	0	0%

LANDFILL

Environmental Screening	267,000	32,688	12%
Land Acquisition, Contaminant Attenuation Zone	30,500	0	0%
Waste Receiving Area Improvements	370,352	3,851	1%
Landfill Compactor	550,000	0	0%
Additional Vehicle	5,000	0	0%

ENVIRONMENTAL INITIATIVES

Organics Processing Study	70,500	96,214	136%
Green House Gas Reduction Guide	89,935	53,337	59%
Integrated Community Sustainability Plan	118,000	51,967	44%