

STAFF REPORT: Financial Services



REPORT TO: Finance and Administration
Committee
MEETING DATE: November 18, 2008
REPORT NO.: FS.08.54
SUBJECT: Monthly Financial Reports –
October 2008
PREPARED BY: Robert Cummings, Director of
Financial Services

A. Recommendations

THAT Council receive Staff Report FS.08.54, "Monthly Financial Reports – October 2008", 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 direction that the Town is taking in relation to the 2008 Budget.

For the ten months ended October 31, 2008, current fund net revenues are \$4.4 million. Outstanding revenues include the last instalment of Ontario Municipal Partnership Fund of approximately \$421,000 and Water & Wastewater Revenue for the September/October billing period. Significant expenditures not yet recorded are Fire-related compensation estimated at \$215,000 for on-call service and capital funding budgeted at \$3 million.

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 – October 2008
2. 2008 Budget Variance Report – Tax Levy Summary
3. 2008 Budget Variance Report – User Rates Summary
4. 2008 Budget Variance Report – User Fees Summary

Respectfully submitted,

Signature

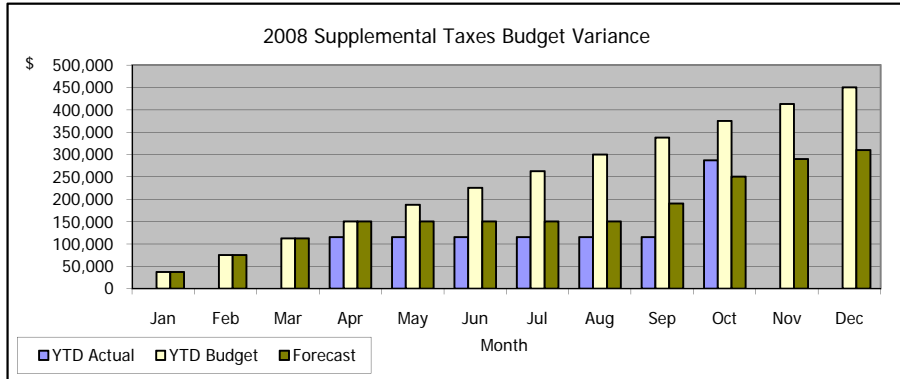
For more information, please contact:

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**Town of The Blue Mountains
Monthly Flash Report -- REVENUE
31-Oct-08**

Supplementals

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
310,000	450,000	287,000	(163,000)	64%



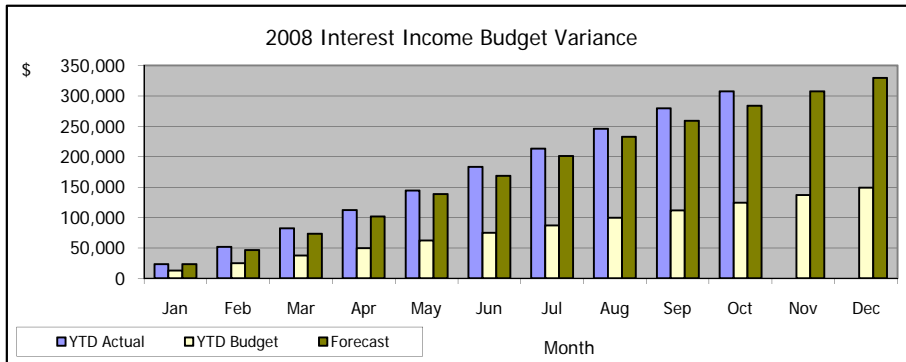
Commentary

=> Latest Supplementary run has added an extra \$172,000.

=> There will still be some minor adjustments to this total in late November that will likely improve on the YTD amount.

Interest Income

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
329,447	149,000	307,417	158,417	206%



Commentary

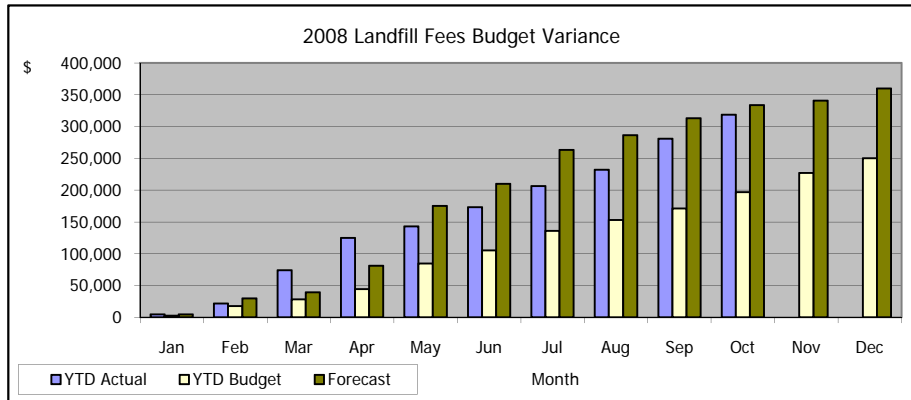
=> Interest Income has had a strong 2008 but will now likely slow as rates and cash balances level off.

=> 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.

=> Current cash balance as at Oct. 31/08 is \$12,313,000.

Landfill Fees

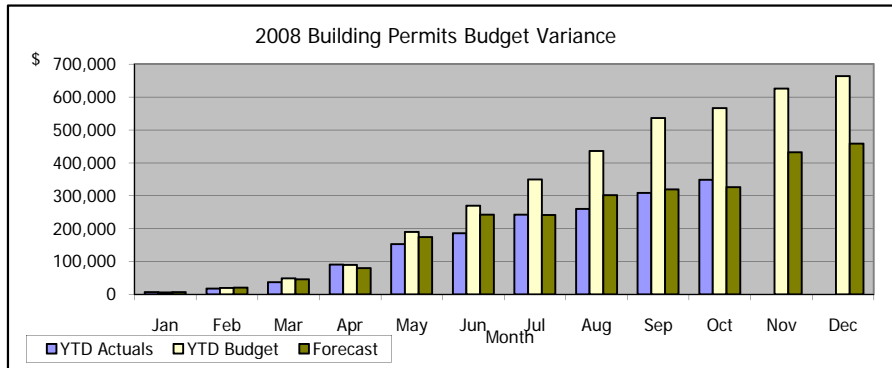
Forecast	Annual Budget	YTD Actual	Variance	% of Budget
360,000	250,000	318,479	68,479	127%



Commentary
=> Landfill fees for continue to be strong for 2008.
=> Total fees collected for the month of October were \$37,941.
=> The Year-End forecast has been adjusted.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
457,527	663,082	347,763	(315,320)	52%

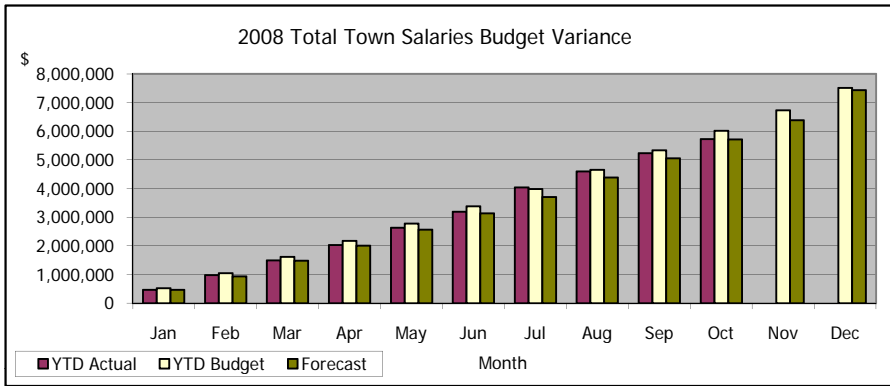


Commentary
=> Building Permit Fee revenue is off target by about 40% based on the seasonal YTD Budget.
=> The YTD Budget is shown using a seasonality factor to provide more meaningful information than a straight-line equal monthly budget.

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

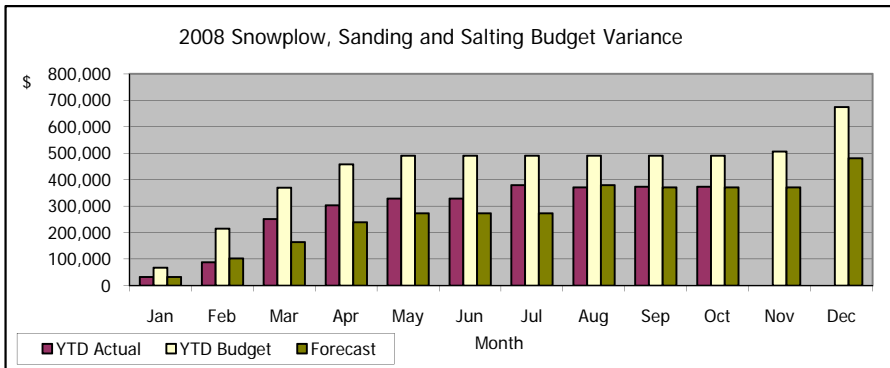
**Town of The Blue Mountains
Monthly Flash Report -- EXPENSES
31-Oct-08**

Total Town	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
Salaries & Ben	7,436,264	7,511,378	5,720,823	1,790,555	76%



Commentary
=> Salaries and benefits are slightly below budget for 2008 YTD.
=> The expectation is a favourable variance to budget by the end of year.

Snowplow Sanding/Salting	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	673,995	673,995	373,982	300,013	55%

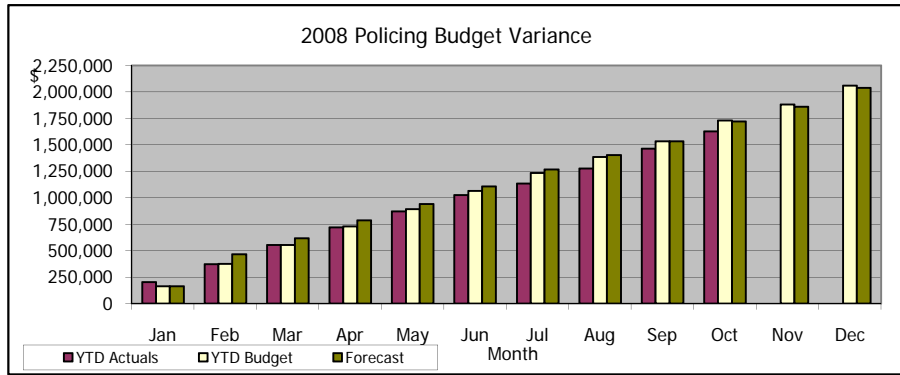


Commentary
=> No change since last month.
=> The YTD Budget is shown using a seasonality factor to provide more meaningful information than a straight-line equal monthly budget.

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
2,038,514	2,059,105	1,627,236	431,869	79%



Commentary
<p>=> Policing hours for September were 1,983.5</p> <p>=> Town is slightly under Budget-to-date and is forecasting a \$20,000 favourable variance.</p> <p>=> The contract monthly amount is approximately \$164,500. The YTD Actual illustrates the cost per hours used. (contract average is 2078/month)</p>

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
2008 Budget Variance Report
For the Ten Months Ending October 31, 2008

Account	Current Period	Year to Date Actuals	Annual Budget	Unexpended Amount	% of Budget
EXPENSES					
SALARIES					
Full Time Salaries	60005 \$315,322.11	\$3,235,226.64	\$3,982,663.98	\$747,437.34	81.23%
Part Time Salaries	60010 31,043.64	255,072.34	311,050.98	55,978.64	82.00%
Casual/Contract Salaries	60015 0.00	1,595.00	45,221.00	43,626.00	3.53%
Overtime	60018 0.00	37,761.38	37,500.00	(261.38)	100.70%
On Call	60020 600.00	6,115.64	49,500.00	43,384.36	12.35%
PrepTime	60025 0.00	0.00	4,900.00	4,900.00	0.00%
Per Diem	60030 1,555.00	17,284.05	29,175.00	11,890.95	59.24%
Suppression Hours	60035 0.00	1,270.98	105,000.00	103,729.02	1.21%
Training Hours	60040 0.00	726.40	37,800.00	37,073.60	1.92%
Captain Remuneration	60045 0.00	0.00	8,000.00	8,000.00	0.00%
TOTAL SALARIES	348,520.75	3,555,052.43	4,610,810.96	1,055,758.53	77.10%
BENEFITS					
Full Time Benefits	61005 64,123.99	738,569.15	1,012,654.86	274,085.71	72.93%
Part Time Benefits	61010 0.00	43.56	53,852.55	53,808.99	0.08%
Casual/Contract Benefits	61015 0.00	0.00	37,024.00	37,024.00	0.00%
Firefighter Insurance	61100 0.00	0.00	2,500.00	2,500.00	0.00%
Former Police Services Benefits	61111 (70,082.13)	0.00	0.00	0.00	0.00%
Car Allowance	61505 0.00	0.00	750.00	750.00	0.00%
TOTAL BENEFITS	(5,958.14)	738,612.71	1,106,781.41	368,168.70	66.74%
ADMINISTRATIVE EXPENSES					
Office Supplies	62005 4,198.09	30,687.52	36,265.00	5,577.48	84.62%
Computer Supplies	62006 1,773.59	23,477.84	19,383.00	(4,094.84)	121.13%
Office Equipment	62007 0.00	1,917.98	1,900.00	(17.98)	100.95%
Paper	62010 2,781.35	29,072.72	29,950.00	877.28	97.07%
Publications	62015 1,739.32	4,692.81	7,160.00	2,467.19	65.54%
Promotional Expenses	62017 506.15	4,469.42	4,775.00	305.58	93.60%
Meeting Expenses	62020 612.99	5,160.01	10,350.00	5,189.99	49.86%
Special Events	62024 8.62	3,625.75	26,000.00	22,374.25	13.95%
Corporate Events	62025 759.45	1,825.28	9,000.00	7,174.72	20.28%
Information Events	62026 89.02	1,627.11	2,660.00	1,032.89	61.17%
Children's Programs	62027 249.79	907.34	1,500.00	592.66	60.49%
Janitorial Supplies	62030 1,220.61	6,503.74	4,255.00	(2,248.74)	152.85%
Services	63000 0.00	0.00	100.00	100.00	0.00%
Printing	63005 1,570.89	7,105.35	25,569.00	18,463.65	27.79%
Meeting Expenses - Services	63015 0.00	0.00	200.00	200.00	0.00%
Miscellaneous	62599 1,497.19	9,956.29	8,860.00	(1,096.29)	112.37%
TOTAL ADMINISTRATIVE EXPENSES	17,007.06	131,029.16	187,927.00	56,897.84	69.72%
OPERATING EXPENSES					
Machine Time	61600 0.00	0.00	125,000.00	125,000.00	0.00%
Allocated Machine Time	61601 0.00	0.00	(125,000.00)	(125,000.00)	0.00%
Materials	62000 130,288.07	295,772.65	355,720.00	59,947.35	83.15%
Processing Materials	62001 348.10	1,481.82	2,000.00	518.18	74.09%
Special Program Materials	62003 0.00	0.00	2,000.00	2,000.00	0.00%
Lab Expenses	62071 0.00	256.00	0.00	(256.00)	0.00%
Sample Testing	62072 0.00	765.00	2,000.00	1,235.00	38.25%
Merchandise Inventory	62080 0.00	5,300.00	0.00	(5,300.00)	0.00%
TOTAL OPERATING EXPENSES	130,636.17	303,575.47	361,720.00	58,144.53	83.93%
BOOKS AND MATERIALS					
Periodicals	62050 130.90	740.16	3,450.00	2,709.84	21.45%
Adult Books	62052 3,504.97	13,721.56	16,400.00	2,678.44	83.67%
Young Adult Books	62056 751.77	1,078.22	2,000.00	921.78	53.91%
Children's Books	62057 2,930.42	4,349.30	6,900.00	2,550.70	63.03%
Adult Media	62060 180.86	2,565.36	2,300.00	(265.36)	111.54%
Children's Media	62062 260.57	850.28	700.00	(150.28)	121.47%
TOTAL BOOKS AND MATERIALS	7,759.49	23,304.88	31,750.00	8,445.12	73.40%
COMMUNICATIONS					
Telephone	62105 6,750.04	68,117.19	88,720.00	20,602.81	76.78%
Internet	62110 345.79	4,581.36	7,050.00	2,468.64	64.98%
Courier	62115 168.16	1,425.36	2,790.00	1,364.64	51.09%
Postage	62120 30.02	19,832.26	24,550.00	4,717.74	80.78%
Advertisements	62125 6,741.43	62,756.39	60,860.00	(1,896.39)	103.12%
TOTAL COMMUNICATIONS	14,035.44	156,712.56	183,970.00	27,257.44	85.18%
TRAINING AND TRAVEL					
Training And Travel	62200 109.52	109.52	408.00	298.48	26.84%
Membership	62205 370.00	21,968.46	21,985.00	16.54	99.92%
Meals	62210 810.21	7,915.43	18,815.00	10,899.57	42.07%
Accommodation	62215 748.38	18,377.07	27,940.00	9,562.93	65.77%
Training and Education Courses	62220 3,452.91	29,548.75	42,515.00	12,966.25	69.50%

Town of The Blue Mountains
2008 Budget Variance Report
For the Ten Months Ending October 31, 2008

	<u>Account</u>	<u>Current Period</u>	<u>Year to Date Actuals</u>	<u>Annual Budget</u>	<u>Unexpended Amount</u>	<u>% of Budget</u>
Conference Workshops, Conventio	62225	\$4,556.40	\$39,465.30	\$44,595.00	\$5,129.70	88.50%
Fall Fair	62226	0.00	70.00	0.00	(70.00)	0.00%
Travel	62230	2,708.81	39,000.82	48,446.00	9,445.18	80.50%
TOTAL TRAINING AND TRAVEL		12,756.23	156,455.35	204,704.00	48,248.65	76.43%
PERSONNEL						
Health and Safety	62305	1,658.36	13,789.61	11,055.00	(2,734.61)	124.74%
Donations	62310	0.00	230.58	2,950.00	2,719.42	7.82%
Clothing Expense	62315	680.22	8,710.43	18,725.00	10,014.57	46.52%
Staff Recognition	62320	647.39	8,686.72	250.00	(8,436.72)	3,474.69%
Volunteers	62321	39.94	72.34	500.00	427.66	14.47%
TOTAL PERSONNEL		3,025.91	31,489.68	33,480.00	1,990.32	94.06%
UTILITIES						
Hydro	62405	16,751.51	127,512.80	177,440.00	49,927.20	71.86%
Natural Gas	62410	2,025.86	25,287.94	47,024.00	21,736.06	53.78%
Cable	62415	0.00	0.00	600.00	600.00	0.00%
Furnace Oil	62420	0.00	15,832.53	15,500.00	(332.53)	102.15%
Water	62425	314.23	13,732.51	27,866.00	14,133.49	49.28%
TOTAL UTILITIES		19,091.60	182,365.78	268,430.00	86,064.22	67.94%
EQUIPMENT EXPENSES						
Equipment Operating Costs	62509	0.00	1,179.65	1,150.00	(29.65)	102.58%
Equipment Repairs & Maintenance	62510	10,859.13	48,465.09	79,990.00	31,524.91	60.59%
Tools	62511	1,339.19	8,452.63	10,550.00	2,097.37	80.12%
Equipment Rentals	62515	266.88	5,173.45	14,012.00	8,838.55	36.92%
Recharges & Refills	62516	111.97	3,023.48	7,200.00	4,176.52	41.99%
Service Agreements	62520	6,372.82	56,330.66	96,776.96	40,446.30	58.21%
TOTAL EQUIPMENT EXPENSES		18,949.99	122,624.96	209,678.96	87,054.00	58.48%
VEHICLE EXPENSES						
Vehicle Repairs & Maintenance	62501	5,901.99	89,040.91	97,555.00	8,514.09	91.27%
Gas, Oil, Grease	62505	3,627.17	98,172.62	128,430.00	30,257.38	76.44%
Licensing	62530	0.00	5,426.34	1,200.00	(4,226.34)	452.20%
TOTAL VEHICLE EXPENSES		9,529.16	192,639.87	227,185.00	34,545.13	84.79%
PROFESSIONAL FEES						
Provincial Inspections	63101	0.00	0.00	1,000.00	1,000.00	0.00%
Legal	63105	100.00	21,139.85	59,500.00	38,360.15	35.53%
Audit	63110	0.00	56,600.00	31,000.00	(25,600.00)	182.58%
Engineering	63115	12,800.86	78,209.12	51,000.00	(27,209.12)	153.35%
Consulting	63120	16,809.01	33,759.50	83,000.00	49,240.50	40.67%
Contract Services	63125	364,440.81	2,426,098.98	3,085,820.00	659,721.02	78.62%
Professional Development	63130	4,812.08	24,907.50	30,000.00	5,092.50	83.03%
TOTAL PROFESSIONAL FEES		398,962.76	2,640,714.95	3,341,320.00	700,605.05	79.03%
FINANCIAL RELATED EXPENSES						
Bank Service Charges	63205	0.00	1,806.80	1,350.00	(456.80)	133.84%
Card Processing Fees	63206	0.00	1,541.25	100.00	(1,441.25)	1,541.25%
Taxes Written Down	63208	0.00	0.00	25,000.00	25,000.00	0.00%
Interest Expense	63210	919.04	3,876.76	2,067.00	(1,809.76)	187.55%
Principal payment	63211	1,929.13	7,056.61	7,200.00	143.39	98.01%
Insurance Premiums	63020	0.00	285,322.14	236,058.95	(49,263.19)	120.87%
Municipal Insurance Deductible	63025	0.00	7,010.08	25,000.00	17,989.92	28.04%
Application Fees	63215	0.00	54.43	1,500.00	1,445.57	3.63%
Property Taxes	63219	0.00	12,440.77	10,165.00	(2,275.77)	122.39%
Levy	63220	7,421.79	252,968.90	253,120.00	151.10	99.94%
Contributions	63224	0.00	18,426.00	18,426.00	0.00	100.00%
Sponsorship	63225	3,432.29	10,485.29	5,125.00	(5,360.29)	204.59%
Grants	63226	2,990.20	120,928.40	115,000.00	(5,928.40)	105.16%
Grants To Others	63227	0.00	35,000.00	35,000.00	0.00	100.00%
Loss Compensation	63230	990.00	6,500.00	4,000.00	(2,500.00)	162.50%
TOTAL FINANCIAL RELATED EXPENSES		17,682.45	763,417.43	739,111.95	(24,305.48)	103.29%
PREMISES						
Site Maintenance	63305	5,592.32	73,600.74	175,324.00	101,723.26	41.98%
Connecting Link	63306	0.00	10,508.68	10,000.00	(508.68)	105.09%
Cleaning	63310	1,077.15	23,842.92	36,425.00	12,582.08	65.46%
Waste	63315	0.00	6,564.30	9,100.00	2,535.70	72.14%
Facility Maintenance	63320	1,210.01	40,716.90	78,366.00	37,649.10	51.96%
Rent	63325	600.00	7,065.63	26,250.00	19,184.37	26.92%
TOTAL PREMISES		8,479.48	162,299.17	335,465.00	173,165.83	48.38%
CAPITAL						
Replacement Equipment	64011	0.00	1,560.15	0.00	(1,560.15)	0.00%

Town of The Blue Mountains
2008 Budget Variance Report
For the Ten Months Ending October 31, 2008

Account	Current Period	Year to Date Actuals	Annual Budget	Unexpended Amount	% of Budget
TOTAL CAPITAL	\$0.00	\$1,560.15	\$0.00	(\$1,560.15)	0.00%
TOTAL EXPENSES	1,000,478.35	9,161,854.55	11,842,334.28	2,680,479.73	77.37%
TRANSFERS					
Transfer to Capital 74022	0.00	0.00	1,755,801.00	1,755,801.00	0.00%
Transfer to Reserve 74030	0.00	0.00	188,600.00	188,600.00	0.00%
Transfer to Capital Reserves 74032	0.00	0.00	48,584.00	48,584.00	0.00%
Transfer To Replacement Reserve 74033	0.00	0.00	19,000.00	19,000.00	0.00%
Transfer To Reserve 74034	0.00	0.00	300,100.00	300,100.00	0.00%
Transfer To Replacement Reserve Fund 74043	0.00	0.00	50,000.00	50,000.00	0.00%
Interfunctional Transfer - Council 81100	0.00	0.00	(8,200.00)	(8,200.00)	0.00%
Interfunctional Transfer - Corp Admin 81240	0.00	0.00	9,289.32	9,289.32	0.00%
Interfunctional Transfer - IT 81310	0.00	0.00	7,902.78	7,902.78	0.00%
Interfunctional Transfer - Building 82410	0.00	0.00	(154,318.80)	(154,318.80)	0.00%
Interfunctional Transfer - By-law 82420	0.00	0.00	(7,902.78)	(7,902.78)	0.00%
Interfunctional Transfer - Roads 83080	0.00	0.00	(79,556.56)	(79,556.56)	0.00%
Interfunctional Transfer - Engineering 83150	0.00	0.00	99,037.12	99,037.12	0.00%
Interfunctional Transfer - ES 84100	0.00	0.00	(49,131.00)	(49,131.00)	0.00%
Interfunctional Transfer - Th Water 84110	0.00	0.00	(32,398.32)	(32,398.32)	0.00%
Interfunctional Transfer - WFP 84130	0.00	0.00	(92,603.37)	(92,603.37)	0.00%
Interfunctional Transfer - CCCL Water 84180	0.00	(83.55)	(68,211.02)	(68,127.47)	0.12%
Interfunctional Transfer - Th Sewer Coll 84210	0.00	0.00	(11,569.00)	(11,569.00)	0.00%
Interfunctional Transfer - Cr Sewer Coll 84220	0.00	0.00	(11,569.00)	(11,569.00)	0.00%
Interfunctional Transfer - Th Sewer System 84310	0.00	0.00	(70,856.98)	(70,856.98)	0.00%
Interfunctional Transfer - Cr Sewer System 84320	0.00	0.00	(100,018.88)	(100,018.88)	0.00%
Interfunctional Transfer - Waste Mgmt 84600	0.00	0.00	(30,069.88)	(30,069.88)	0.00%
Interfunctional Transfer - Cemetery 85100	0.00	0.00	(4,200.00)	(4,200.00)	0.00%
Interfunctional Transfer - Parks 86110	0.00	0.00	11,420.00	11,420.00	0.00%
Interfunctional Transfer - Harbour 86310	0.00	0.00	(7,400.52)	(7,400.52)	0.00%
Interfunctional Transfer - BVCC 86410	0.00	0.00	3,500.00	3,500.00	0.00%
Interfunctional Transfer - Depot 86420	0.00	0.00	2,500.00	2,500.00	0.00%
Interfunctional Transfer - Library 86500	0.00	0.00	(1,220.00)	(1,220.00)	0.00%
Interfunctional Transfer - Econ Dev 88200	0.00	0.00	(2,500.00)	(2,500.00)	0.00%
Interfunctional Transfer - BIA 88400	0.00	0.00	(3,137.00)	(3,137.00)	0.00%
TOTAL TRANSFERS	0.00	(83.55)	1,760,871.11	1,760,954.66	0.00%
TOTAL TRANSFERS & EXPENDITURES	1,000,478.35	9,161,771.00	13,603,205.39	4,441,434.39	67.35%
REVENUE					
Property Tax Revenue (40000 TO 41999)	0.00	8,897,928.40	8,903,154.00	5,225.60	99.94%
Town Share Education PILs 42000	0.00	0.00	40,000.00	40,000.00	0.00%
Interest on Tax Arrears 44105	15,570.27	215,955.52	350,000.00	134,044.48	61.70%
Penalty on Current Taxes 44110	25,085.75	107,282.57	80,000.00	(27,282.57)	134.10%
Federal Grants 53005	2,628.00	52,310.00	7,500.00	(44,810.00)	697.47%
Provincial Grants 53010	15,379.07	1,346,256.80	1,870,740.00	524,483.20	71.96%
Municipal Grants 53015	0.00	20,000.00	20,000.00	0.00	100.00%
Donations 53020	0.00	0.00	13,150.00	13,150.00	0.00%
Transfer From Operating Reserve 54031	0.00	1,962.59	0.00	(1,962.59)	0.00%
Transfer From Capital Reserve 54032	0.00	0.00	50,000.00	50,000.00	0.00%
Interest on AR accounts 55005	1,305.38	1,919.13	1,000.00	(919.13)	191.91%
Admin Fees - NSF 55006	120.00	1,000.00	1,000.00	0.00	100.00%
Interest Revenue GST/PST Returns 55008	74.06	(1,604.32)	1,000.00	2,604.32	-160.43%
Interest Revenue 55010	6,752.35	250,198.59	74,000.00	(176,198.59)	338.11%
Investment Income 55015	2,384.68	8,471.30	83,000.00	74,528.70	10.21%
Debt Repayment from Ratepayers 55020	0.00	11,886.97	8,767.00	(3,119.97)	135.59%
Sundry Sales 55705	88.10	295.98	4,100.00	3,804.02	7.22%
Photocopies Plans, Office services 55710	64.41	896.73	4,900.00	4,003.27	18.30%
Machine Time Chgs (to others) 55715	0.00	390.00	0.00	(390.00)	0.00%
Excavating Graves 55716	5,256.67	26,735.19	35,000.00	8,264.81	76.39%
Commissions 55720	(550.00)	4,438.60	3,000.00	(1,438.60)	147.95%
Book Sales 55725	53.55	737.13	1,000.00	262.87	73.71%
Merchandise Sales 55730	256.74	2,133.02	3,000.00	866.98	71.10%
Sale of Materials 55735	27.50	68,759.38	88,250.00	19,490.62	77.91%
Sale of Town Publications 55740	45.33	1,161.59	1,300.00	138.41	89.35%
Sale of Plot 55750	1,120.00	4,120.00	10,000.00	5,880.00	41.20%
Corner Markers 55751	500.00	1,350.00	5,000.00	3,650.00	27.00%
Fundraising Revenue 55800	0.00	0.00	6,000.00	6,000.00	0.00%
Special Events Revenue 55810	0.00	3,059.77	1,500.00	(1,559.77)	203.98%
Fees, Charges, Admissions, Tags 57010	82,786.90	523,083.22	550,400.00	27,316.78	95.04%
Misc Receipts 57015	50.00	1,000.00	0.00	(1,000.00)	0.00%
Construction Supervision 57016	0.00	7,523.45	0.00	(7,523.45)	0.00%
Sponsors and Partnerships 57017	0.00	5,142.78	16,500.00	11,357.22	31.17%
Fees/Service Chgs - Other Municipalities 57020	33,788.60	38,408.04	1,000.00	(37,408.04)	3,840.80%
Memberships 57021	40.00	40.00	1,535.00	1,495.00	2.61%
Certificate Fees 57025	660.00	7,505.00	12,000.00	4,495.00	62.54%
Library Program Revenue 57027	50.00	100.00	0.00	(100.00)	0.00%
Permits 57030	900.00	7,004.00	13,500.00	6,496.00	51.88%
Roadways Permits 57032	0.00	1,300.00	7,500.00	6,200.00	17.33%

Town of The Blue Mountains
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Account	Current Period	Year to Date Actuals	Annual Budget	Unexpended Amount	% of Budget	
Fines	57035	\$1,300.57	\$23,087.43	\$34,000.00	\$10,912.57	67.90%
By Law - Fines	57036	0.00	0.00	3,000.00	3,000.00	0.00%
Alarm Registration Fees	57038	575.00	5,500.00	20,000.00	14,500.00	27.50%
Vendor Licences	57040	0.00	0.00	250.00	250.00	0.00%
Marriage Licences	57041	100.00	2,100.00	2,000.00	(100.00)	105.00%
Lottery Licences	57042	100.00	988.76	1,000.00	11.24	98.88%
Development Review	57050	0.00	43,100.00	120,000.00	76,900.00	35.92%
Official Plan Amendment	57051	0.00	8,500.00	6,000.00	(2,500.00)	141.67%
Zoning By-Law Amendment	57052	1,500.00	32,775.00	30,000.00	(2,775.00)	109.25%
Subdivision Agreement Preparation	57053	6,900.00	17,400.00	0.00	(17,400.00)	0.00%
Severance Fees	57056	0.00	10,000.00	21,000.00	11,000.00	47.62%
Minor Variance & Severance Related Zoning	57058	900.00	10,550.00	18,000.00	7,450.00	58.61%
Civic Numbering 911 Signs	57300	700.00	7,795.00	30,000.00	22,205.00	25.98%
Facilities Rental	57500	51,790.03	129,568.61	214,000.00	84,431.39	60.55%
Subsidies	57501	0.00	(171.48)	0.00	171.48	0.00%
Concession Rent	57502	0.00	6,449.93	9,000.00	2,550.07	71.67%
Showcase Rental	57503	0.00	210.00	500.00	290.00	42.00%
Hall Rental	57505	3,733.36	36,951.71	50,000.00	13,048.29	73.90%
Program Fees	57570	0.00	0.00	4,900.00	4,900.00	0.00%
Public Skating	57575	0.00	0.00	4,000.00	4,000.00	0.00%
Misc Revenue	59950	0.00	4,974.69	0.00	(4,974.69)	0.00%
TOTAL REVENUE		<u>262,036.32</u>	<u>11,958,531.08</u>	<u>12,836,446.00</u>	<u>877,914.92</u>	<u>93.16%</u>
NET POSITION		<u>(738,442.03)</u>	<u>2,796,760.08</u>	<u>(766,759.39)</u>	<u>(3,563,519.47)</u>	<u>-364.75%</u>

Town of The Blue Mountains
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Account	Current Period	Year to Date Actuals	Annual Budget	Unexpended Amount	% of Budget
EXPENSES					
SALARIES					
Full Time Salaries	60005 \$82,161.49	\$791,576.40	\$952,258.10	\$160,681.70	83.13%
Overtime	60018 0.00	5,994.20	16,370.00	10,375.80	36.62%
On Call	60020 0.00	0.00	19,600.00	19,600.00	0.00%
TOTAL SALARIES	82,161.49	797,570.60	988,228.10	190,657.50	80.71%
BENEFITS					
Full Time Benefits	61005 15,829.10	182,743.75	238,268.00	55,524.25	76.70%
TOTAL BENEFITS	15,829.10	182,743.75	238,268.00	55,524.25	76.70%
ADMINISTRATIVE EXPENSES					
Office Supplies	62005 1,648.93	9,674.16	8,875.00	(799.16)	109.00%
Computer Supplies	62006 95.90	1,037.58	850.00	(187.58)	122.07%
Office Equipment	62007 479.53	479.53	0.00	(479.53)	0.00%
Paper	62010 109.53	617.55	1,700.00	1,082.45	36.33%
Publications	62015 0.00	0.00	800.00	800.00	0.00%
Janitorial Supplies	62030 157.32	1,804.99	900.00	(904.99)	200.55%
Printing	63005 421.82	1,243.69	3,200.00	1,956.31	38.87%
Miscellaneous	62599 0.00	13,702.58	1,000.00	(12,702.58)	1,370.26%
TOTAL ADMINISTRATIVE EXPENSES	2,913.03	28,560.08	17,325.00	(11,235.08)	164.85%
OPERATING EXPENSES					
Materials	62000 0.00	33.47	1,000.00	966.53	3.35%
Chemicals	62070 9,193.86	50,947.69	52,900.00	1,952.31	96.31%
Lab Expenses	62071 1,718.36	12,307.13	10,850.00	(1,457.13)	113.43%
Sample Testing	62072 3,384.00	23,543.65	31,750.00	8,206.35	74.15%
TOTAL OPERATING EXPENSES	14,296.22	86,831.94	96,500.00	9,668.06	89.98%
COMMUNICATIONS					
Telephone	62105 6,167.25	53,239.65	55,000.00	1,760.35	96.80%
Internet	62110 59.95	1,079.10	1,500.00	420.90	71.94%
Courier	62115 86.11	330.87	1,000.00	669.13	33.09%
Postage	62120 164.84	9,635.76	25,950.00	16,314.24	37.13%
Advertisements	62125 440.38	2,445.77	2,700.00	254.23	90.58%
TOTAL COMMUNICATIONS	6,918.53	66,731.15	86,150.00	19,418.85	77.46%
TRAINING AND TRAVEL					
Membership	62205 0.00	2,769.32	2,650.00	(119.32)	104.50%
Meals	62210 196.21	626.15	1,650.00	1,023.85	37.95%
Accommodation	62215 651.43	1,708.58	3,100.00	1,391.42	55.12%
Training and Education Courses	62220 45.00	7,282.72	12,250.00	4,967.28	59.45%
Conference Workshops, Conventio	62225 0.00	3,700.02	4,500.00	799.98	82.22%
Travel	62230 0.00	634.78	850.00	215.22	74.68%
TOTAL TRAINING AND TRAVEL	892.64	16,721.57	25,000.00	8,278.43	66.89%
PERSONNEL					
Personnel	62300 0.00	1,517.40	0.00	(1,517.40)	0.00%
Health and Safety	62305 0.00	6,389.32	8,400.00	2,010.68	76.06%
Donations	62310 0.00	105.00	50.00	(55.00)	210.00%
Clothing Expense	62315 337.84	3,042.86	7,250.00	4,207.14	41.97%
TOTAL PERSONNEL	337.84	11,054.58	15,700.00	4,645.42	70.41%
UTILITIES					
Hydro	62405 25,440.28	267,177.03	366,700.00	99,522.97	72.86%
Natural Gas	62410 63.23	9,913.99	23,500.00	13,586.01	42.19%
Water	62425 64,170.55	225,513.00	248,000.00	22,487.00	90.93%
TOTAL UTILITIES	89,674.06	502,604.02	638,200.00	135,595.98	78.75%
EQUIPMENT EXPENSES					
Equipment Operating Costs	62509 760.00	1,107.80	9,250.00	8,142.20	11.98%
Equipment Repairs & Maintenance	62510 36,327.23	201,601.38	200,500.00	(1,101.38)	100.55%
Tools	62511 641.67	3,896.81	10,250.00	6,353.19	38.02%
SCADA Repair	62512 8,400.00	16,840.00	0.00	(16,840.00)	0.00%
Equipment Rentals	62515 839.00	1,661.42	2,450.00	788.58	67.81%
Recharges & Refills	62516 0.00	0.00	500.00	500.00	0.00%
Manhole Maintenance	62517 1,325.15	2,488.39	15,000.00	12,511.61	16.59%
Service Agreements	62520 83.50	692.40	20,400.00	19,707.60	3.39%
TOTAL EQUIPMENT EXPENSES	48,376.55	228,288.20	258,350.00	30,061.80	88.36%
VEHICLE EXPENSES					
Vehicle Repairs & Maintenance	62501 727.92	13,716.76	17,000.00	3,283.24	80.69%
Gas, Oil, Grease	62505 3,828.38	45,316.35	37,000.00	(8,316.35)	122.48%

User Rates Summary
Environment Services Summary

Town of The Blue Mountains
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	<u>Account</u>	<u>Current Period</u>	<u>Year to Date Actuals</u>	<u>Annual Budget</u>	<u>Unexpended Amount</u>	<u>% of Budget</u>
Licensing	62530	\$0.00	\$814.00	\$675.00	(\$139.00)	120.59%
TOTAL VEHICLE EXPENSES		4,556.30	59,847.11	54,675.00	(5,172.11)	109.46%
PROFESSIONAL FEES						
Contract Services	63125	11,144.44	29,589.89	48,100.00	18,510.11	61.52%
TOTAL PROFESSIONAL FEES		11,144.44	29,589.89	48,100.00	18,510.11	61.52%
FINANCIAL RELATED EXPENSES						
Taxes Written Down	63208	154.99	17,558.70	0.00	(17,558.70)	0.00%
Insurance Premiums	63020	0.00	70,368.44	93,936.00	23,567.56	74.91%
Municipal Insurance Deductible	63025	0.00	7,216.44	0.00	(7,216.44)	0.00%
Property Taxes	63219	0.00	99,367.81	51,400.00	(47,967.81)	193.32%
TOTAL FINANCIAL RELATED EXPENSES		154.99	194,511.39	145,336.00	(49,175.39)	133.84%
PREMISES						
Site Maintenance	63305	674.90	16,411.92	15,000.00	(1,411.92)	109.41%
Cleaning	63310	204.57	930.93	4,400.00	3,469.07	21.16%
Waste	63315	0.00	1,969.60	2,800.00	830.40	70.34%
Facility Maintenance	63320	0.00	5,640.98	13,750.00	8,109.02	41.03%
TOTAL PREMISES		879.47	24,953.43	35,950.00	10,996.57	69.41%
CAPITAL						
Equipment	64010	0.00	54.00	0.00	(54.00)	0.00%
TOTAL CAPITAL		0.00	54.00	0.00	(54.00)	0.00%
TOTAL EXPENSES		278,134.66	2,230,061.71	2,647,782.10	417,720.39	84.22%
TRANSFERS						
Transfer to Capital	74022	0.00	0.00	1,132,505.00	1,132,505.00	0.00%
Transfer to Capital Reserves	74032	0.00	0.00	136,429.00	136,429.00	0.00%
Transfer To Replacement Reserve	74033	0.00	0.00	202,575.00	202,575.00	0.00%
Transfer To Reserve Fund	74042	0.00	0.00	443,959.00	443,959.00	0.00%
Interfunctional Transfer - Council	81100	0.00	0.00	49,131.00	49,131.00	0.00%
Interfunctional Transfer - CAO/Clerk's	81210	0.00	0.00	7,504.65	7,504.65	0.00%
Interfunctional Transfer - Corp Admin	81240	0.00	0.00	141,614.07	141,614.07	0.00%
Interfunctional Transfer - IT	81310	0.00	0.00	91,714.46	91,714.46	0.00%
Interfunctional Transfer - Roads	83080	0.00	720.00	0.00	(720.00)	0.00%
Interfunctional Transfer - Engineering	83150	0.00	0.00	153,897.88	153,897.88	0.00%
Interfunctional Transfer - Th Water	84110	0.00	0.00	(283,578.00)	(283,578.00)	0.00%
Interfunctional Transfer - WFP	84130	0.00	0.00	601,798.00	601,798.00	0.00%
Interfunctional Transfer - Water Meter	84140	0.00	0.00	107,149.00	107,149.00	0.00%
Interfunctional Transfer - CCCL Water	84180	0.00	0.00	(425,369.00)	(425,369.00)	0.00%
Interfunctional Transfer - Parks	86110	0.00	(636.45)	0.00	636.45	0.00%
TOTAL TRANSFERS		0.00	83.55	2,359,330.06	2,359,246.51	0.00%
TOTAL TRANSFERS & EXPENDITURES		278,134.66	2,230,145.26	5,007,112.16	2,776,966.90	44.54%
REVENUE						
Twp Water Connection Permit	50005	550.00	6,050.00	7,700.00	1,650.00	78.57%
Town Water Frontage & Connection	50006	0.00	6,956.76	0.00	(6,956.76)	0.00%
Water Billings: NO METER	50009	0.00	38,770.37	0.00	(38,770.37)	0.00%
Water Billings: Fixed Charge	50010	0.00	560,041.75	855,635.00	295,593.25	65.45%
Water Billings: Consumption	50015	0.00	1,136,267.45	1,996,483.00	860,215.55	56.91%
Water Billings: Unconnected	50016	0.00	488.20	0.00	(488.20)	0.00%
Water Purchase from Hydrants	50050	2,778.73	21,601.94	28,000.00	6,398.06	77.15%
Twp Sewer Connection Permit	51005	550.00	6,700.00	10,350.00	3,650.00	64.73%
Frontage & Connection	51006	0.00	23,246.97	0.00	(23,246.97)	0.00%
Sewer Billings: NO METER	51009	0.00	28,604.61	0.00	(28,604.61)	0.00%
Sewer Billings: Fixed Charge	51010	0.00	434,730.21	617,845.00	183,114.79	70.36%
Sewer Billings: Usage	51015	0.00	890,491.07	1,441,627.00	551,135.93	61.77%
Sewer Billings: Unconnected	51016	0.00	5,424.48	0.00	(5,424.48)	0.00%
Sewer Billings: Private	51030	4,644.30	171,878.40	24,000.00	(147,878.40)	716.16%
Misc Water Receipts	51300	0.00	517.73	1,822.00	1,304.27	28.42%
Transfer From Other Reserve Fund	54049	0.00	13,307.42	0.00	(13,307.42)	0.00%
Interest on AR accounts	55005	2,967.35	10,189.73	0.00	(10,189.73)	0.00%
Merchandise Sales	55730	0.00	576.27	300.00	(276.27)	192.09%
Fees, Charges, Admissions, Tags	57010	285.00	6,497.41	15,000.00	8,502.59	43.32%
Misc Receipts	57015	0.00	5,820.00	9,036.00	3,216.00	64.41%
TOTAL REVENUE		11,775.38	3,368,160.77	5,007,798.00	1,639,637.23	67.26%
NET POSITION		(266,359.28)	1,138,015.51	685.84	(1,137,329.67)	165,930.17%

Town of The Blue Mountains
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Account	Current Period	Year to Date Actuals	Annual Budget	Unexpended Amount	% of Budget
EXPENSES					
SALARIES					
Full Time Salaries	60005 \$29,768.36	\$305,936.94	\$379,350.00	\$73,413.06	80.65%
Part Time Salaries	60010 7,168.14	59,264.82	35,480.00	(23,784.82)	167.04%
Casual/Contract Salaries	60015 0.00	0.00	36,050.00	36,050.00	0.00%
Overtime	60018 0.00	0.00	3,000.00	3,000.00	0.00%
TOTAL SALARIES	36,936.50	365,201.76	453,880.00	88,678.24	80.46%
BENEFITS					
Full Time Benefits	61005 6,142.35	72,954.12	94,900.00	21,945.88	76.87%
New Staff Benefits	61007 0.00	0.00	7,750.00	7,750.00	0.00%
Part Time Benefits	61010 0.00	0.00	5,350.00	5,350.00	0.00%
Casual/Contract Benefits	61015 0.00	0.00	5,410.00	5,410.00	0.00%
TOTAL BENEFITS	6,142.35	72,954.12	113,410.00	40,455.88	64.33%
ADMINISTRATIVE EXPENSES					
Office Supplies	62005 412.45	2,077.46	3,950.00	1,872.54	52.59%
Paper	62010 17.28	90.70	1,000.00	909.30	9.07%
Publications	62015 0.00	916.08	2,400.00	1,483.92	38.17%
Promotional Expenses	62017 0.00	500.00	14,000.00	13,500.00	3.57%
Meeting Expenses	62020 0.00	374.50	500.00	125.50	74.90%
Janitorial Supplies	62030 28.51	1,145.84	1,500.00	354.16	76.39%
Printing	63005 115.45	2,071.51	3,200.00	1,128.49	64.73%
Meeting Expenses - Services	63015 0.00	0.00	250.00	250.00	0.00%
Miscellaneous	62599 57.85	62.15	400.00	337.85	15.54%
TOTAL ADMINISTRATIVE EXPENSES	631.54	7,238.24	27,200.00	19,961.76	26.61%
OPERATING EXPENSES					
Materials	62000 (2,230.88)	2,081.19	3,000.00	918.81	69.37%
Merchandise Inventory	62080 33,861.30	83,089.04	70,000.00	(13,089.04)	118.70%
TOTAL OPERATING EXPENSES	31,630.42	85,170.23	73,000.00	(12,170.23)	116.67%
COMMUNICATIONS					
Telephone	62105 660.02	6,898.93	9,300.00	2,401.07	74.18%
Internet	62110 0.00	0.31	0.00	(0.31)	0.00%
Courier	62115 0.00	7.70	200.00	192.30	3.85%
Postage	62120 34.84	451.45	650.00	198.55	69.45%
Advertisements	62125 1,823.57	8,335.81	17,000.00	8,664.19	49.03%
TOTAL COMMUNICATIONS	2,518.43	15,694.20	27,150.00	11,455.80	57.81%
TRAINING AND TRAVEL					
Membership	62205 0.00	3,123.41	3,315.00	191.59	94.22%
Meals	62210 77.20	744.24	825.00	80.76	90.21%
Accommodation	62215 604.80	2,323.72	4,950.00	2,626.28	46.94%
Training and Education Courses	62220 0.00	3,635.90	5,000.00	1,364.10	72.72%
Conference Workshops, Conventio	62225 0.00	3,263.57	2,600.00	(663.57)	125.52%
Travel	62230 610.29	2,171.75	1,150.00	(1,021.75)	188.85%
TOTAL TRAINING AND TRAVEL	1,292.29	15,262.59	17,840.00	2,577.41	85.55%
PERSONNEL					
Health and Safety	62305 0.00	900.16	2,500.00	1,599.84	36.01%
Clothing Expense	62315 0.00	846.59	1,600.00	753.41	52.91%
TOTAL PERSONNEL	0.00	1,746.75	4,100.00	2,353.25	42.60%
UTILITIES					
Hydro	62405 1,080.81	6,824.65	4,320.00	(2,504.65)	157.98%
Natural Gas	62410 74.37	326.22	480.00	153.78	67.96%
Water	62425 0.00	1,605.96	4,000.00	2,394.04	40.15%
TOTAL UTILITIES	1,155.18	8,756.83	8,800.00	43.17	99.51%
EQUIPMENT EXPENSES					
Equipment Operating Costs	62509 0.00	0.00	500.00	500.00	0.00%
Equipment Repairs & Maintenance	62510 0.00	262.51	900.00	637.49	29.17%
Tools	62511 0.00	954.08	1,400.00	445.92	68.15%
Equipment Rentals	62515 0.00	480.00	1,100.00	620.00	43.64%
Service Agreements	62520 0.04	642.82	3,250.00	2,607.18	19.78%
TOTAL EQUIPMENT EXPENSES	0.04	2,339.41	7,150.00	4,810.59	32.72%
VEHICLE EXPENSES					
Vehicle Repairs & Maintenance	62501 0.00	5,547.62	4,500.00	(1,047.62)	123.28%
Gas, Oil, Grease	62505 48.42	531.87	10,500.00	9,968.13	5.07%
Mileage	62506 0.00	0.00	1,500.00	1,500.00	0.00%
Vehicle Leases	62525 406.30	8,259.60	12,000.00	3,740.40	68.83%

Town of The Blue Mountains
2008 Budget Variance Report
For the Ten Months Ending October 31, 2008

Account	Current Period	Year to Date Actuals	Annual Budget	Unexpended Amount	% of Budget	
Licensing	62530	\$0.00	\$471.00	\$370.00	(\$101.00)	127.30%
TOTAL VEHICLE EXPENSES		454.72	14,810.09	28,870.00	14,059.91	51.30%
PROFESSIONAL FEES						
Legal	63105	61.00	211.00	2,500.00	2,289.00	8.44%
Engineering	63115	0.00	0.00	3,000.00	3,000.00	0.00%
Consulting	63120	1,566.50	2,643.50	1,500.00	(1,143.50)	176.23%
Contract Services	63125	327.42	13,117.42	14,000.00	882.58	93.70%
TOTAL PROFESSIONAL FEES		1,954.92	15,971.92	21,000.00	5,028.08	76.06%
FINANCIAL RELATED EXPENSES						
Bank Service Charges	63205	0.00	105.00	0.00	(105.00)	0.00%
Card Processing Fees	63206	0.00	2,050.93	1,000.00	(1,050.93)	205.09%
Insurance Premiums	63020	0.00	74,877.97	90,485.50	15,607.53	82.75%
Sponsorship	63225	0.00	9,708.24	10,000.00	291.76	97.08%
TOTAL FINANCIAL RELATED EXPENSES		0.00	86,742.14	101,485.50	14,743.36	85.47%
PREMISES						
Site Maintenance	63305	1,544.88	13,530.05	15,000.00	1,469.95	90.20%
Waste	63315	0.00	0.00	1,800.00	1,800.00	0.00%
Facility Maintenance	63320	923.70	3,225.27	750.00	(2,475.27)	430.04%
Rent	63325	0.00	0.00	49,900.00	49,900.00	0.00%
TOTAL PREMISES		2,468.58	16,755.32	67,450.00	50,694.68	24.84%
CAPITAL						
Replacement Equipment	64011	151.20	191.14	0.00	(191.14)	0.00%
TOTAL CAPITAL		151.20	191.14	0.00	(191.14)	0.00%
TOTAL EXPENSES		85,336.17	708,834.74	951,335.50	242,500.76	74.51%
TRANSFERS						
Transfer to Capital	74022	0.00	0.00	137,339.00	137,339.00	0.00%
Interfunctional Transfer - CAO/Clerk's	81210	0.00	0.00	2,642.33	2,642.33	0.00%
Interfunctional Transfer - Corp Admin	81240	0.00	0.00	135,304.52	135,304.52	0.00%
Interfunctional Transfer - IT	81310	0.00	0.00	15,751.80	15,751.80	0.00%
Interfunctional Transfer - By-law	82420	0.00	0.00	5,000.00	5,000.00	0.00%
Interfunctional Transfer - Parks	86110	0.00	0.00	13,800.00	13,800.00	0.00%
Interfunctional Transfer - Econ Dev	88200	0.00	0.00	(5,000.00)	(5,000.00)	0.00%
TOTAL TRANSFERS		0.00	0.00	304,837.65	304,837.65	0.00%
TOTAL TRANSFERS & EXPENDITURES		85,336.17	708,834.74	1,256,173.15	547,338.41	56.43%
REVENUE						
Federal Grants	53005	0.00	1,100.00	0.00	(1,100.00)	0.00%
Provincial Grants	53010	1,120.00	1,120.00	0.00	(1,120.00)	0.00%
Photocopies Plans, Office services	55710	705.00	2,713.00	2,600.00	(113.00)	104.35%
Merchandise Sales	55730	0.00	792.00	750.00	(42.00)	105.60%
Sale of Gas	55736	3,345.43	67,110.94	79,000.00	11,889.06	84.95%
Sale of Diesel	55737	422.75	15,978.42	11,000.00	(4,978.42)	145.26%
Sale of Hydro	55738	0.00	14,948.35	15,000.00	51.65	99.66%
Fees, Charges, Admissions, Tags	57010	0.00	255,533.81	265,500.00	9,966.19	96.25%
Sponsors and Partnerships	57017	0.00	615.60	0.00	(615.60)	0.00%
BIA Levy	57018	0.00	76,564.08	75,064.00	(1,500.08)	102.00%
Certificate Fees	57025	680.00	10,935.00	10,000.00	(935.00)	109.35%
Permits	57030	39,817.93	348,128.17	665,948.00	317,819.83	52.28%
Interfunctional Building Permits	57031	0.00	0.00	80,000.00	80,000.00	0.00%
Launch Fees	57057	100.00	1,641.00	3,000.00	1,359.00	54.70%
Facilities Rental	57500	140.00	8,739.55	19,000.00	10,260.45	46.00%
Harbour - Winter Storage	57504	357.75	390.00	25,000.00	24,610.00	1.56%
Misc Revenue	59950	0.00	1,003.78	300.00	(703.78)	334.59%
TOTAL REVENUE		46,688.86	807,313.70	1,252,162.00	444,848.30	64.47%
NET POSITION		(38,647.31)	98,478.96	(4,011.15)	(102,490.11)	-2,455.13%