

STAFF REPORT: Financial Services



REPORT TO: Finance and Administration Committee
MEETING DATE: December 16, 2008
REPORT NO.: FS.08.59
SUBJECT: Monthly Financial Reports – November 2008
PREPARED BY: Robert Cummings, Director of Financial Services

A. Recommendations

THAT Council receive Staff Report FS.08.59, "Monthly Financial Reports – November 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 financial activity that the Town has undertaken in relation to the 2008 Budget.

In accordance with the Investment Policy, the Town has invested \$3.5 million in a short term (cashable) GIC to lock into higher interest rates over the short term.

For the eleven months ended November 30, 2008, current fund net revenues are \$4.2 million. Outstanding revenues include the final utility billing for 2008. In addition, Town staff expect pressures on Winter Control expenditures over December and capital funding budgeted at \$3 million has yet to be accounted for.

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 – November 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

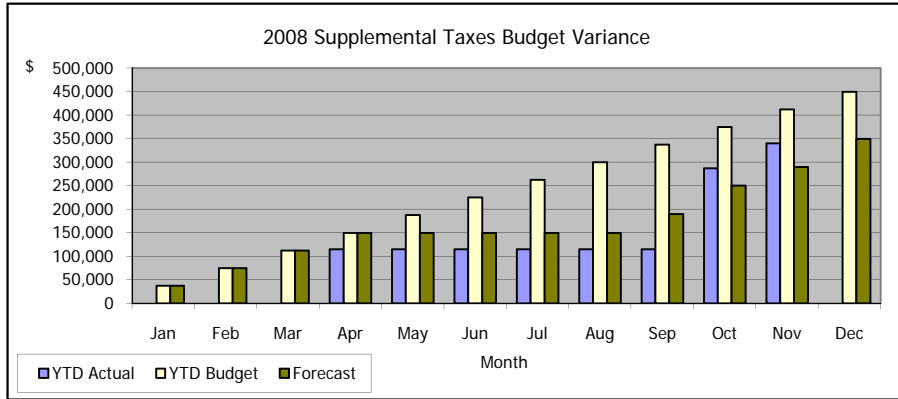
For more information, please contact:

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**Town of The Blue Mountains
Monthly Flash Report -- REVENUE
30-Nov-08**

Supplementals

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
350,000	450,000	340,000	(110,000)	76%



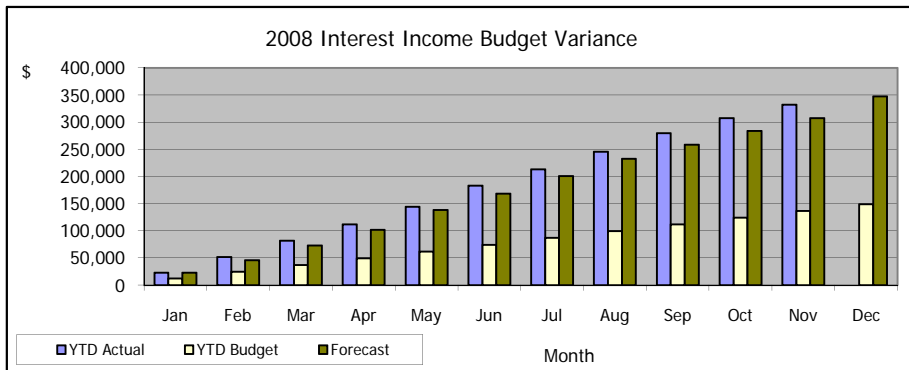
Commentary

=> Latest Supplementary run has added an extra \$53,000.

=> This estimate represents residential. We expect some commercial to come in but have not included in the estimate due to the complexity of capping.

Interest Income

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
347,658	149,000	332,222	183,222	223%



Commentary

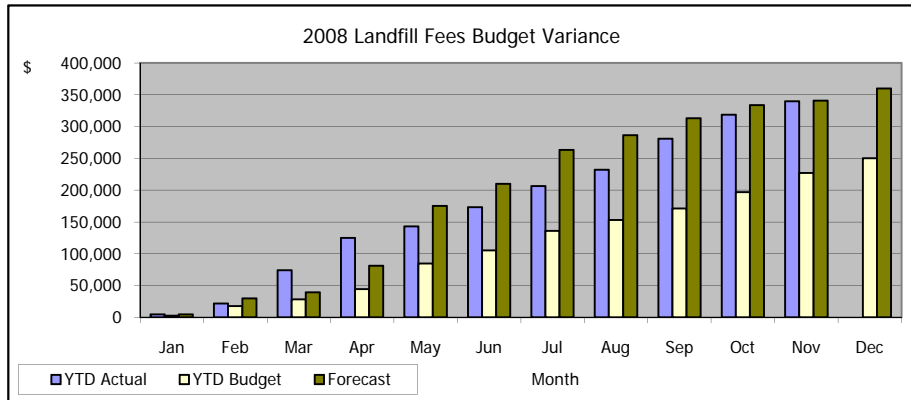
=> Interest Income has had a strong 2008 but will now likely slow as rates and cash balances level off.

=> 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 Nov. 30/08 is \$17,196,816. Town has invested \$3.5 M of this in a cashable GIC in December.

Landfill Fees

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
360,000	250,000	339,764	89,764	136%

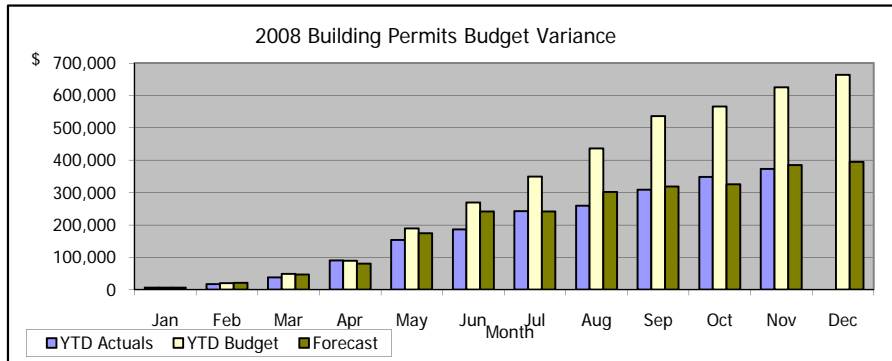


Commentary

- => Landfill fees for November continue to be strong for 2008.
- => Total fees collected for the month of November were \$21,285.
- => The Year-End forecast has been adjusted.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
394,819	663,082	372,318	(290,765)	56%

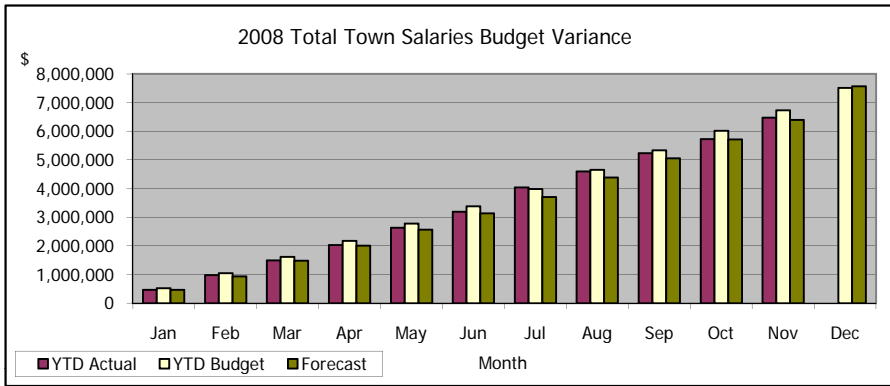


Commentary

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

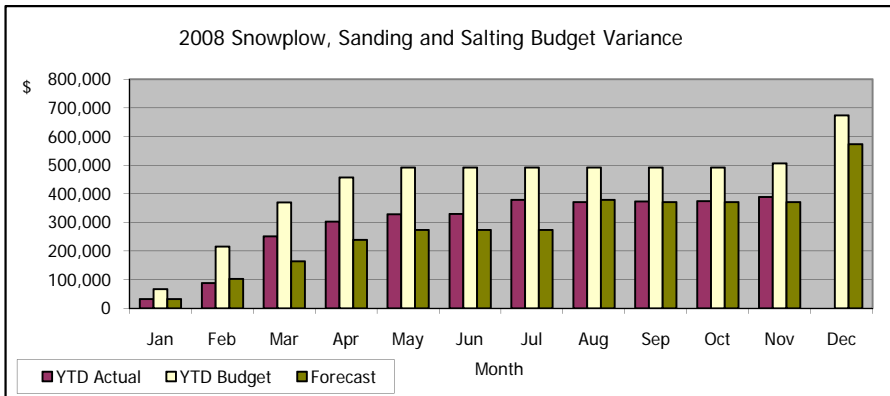
**Town of The Blue Mountains
Monthly Flash Report -- EXPENSES
30-Nov-08**

Total Town Salaries & Ben	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	7,559,298	7,511,378	6,475,195	1,036,183	86%



Commentary
=> Salaries and benefits are slightly below budget for 2008 YTD.
=> The expectation is not a significant variance to budget by the end of year.

Snowplow Sanding/Salting	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	673,995	673,995	388,977	285,018	58%

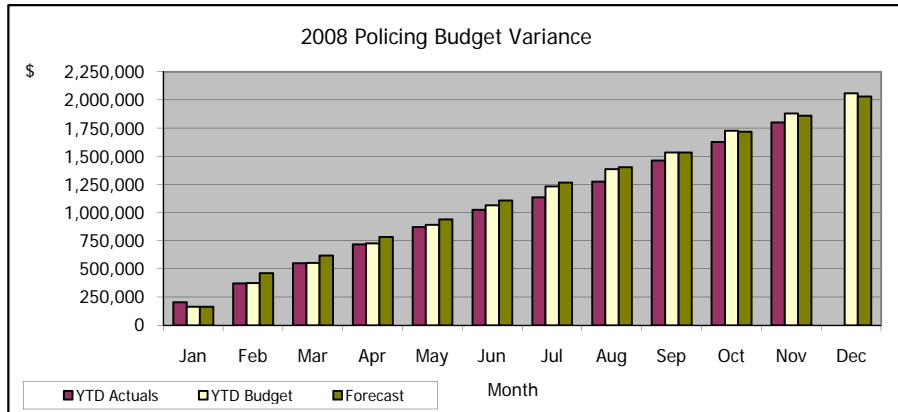


Commentary
=> About \$15,000 spent in November. \$25,000 spent so far in December.
=> The YTD Budget is shown using a seasonality factor to provide more meaningful information than a straight-line equal monthly budget.

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
2,032,013	2,059,105	1,802,539	256,566	88%



Commentary
<p>=> Policing hours for November were 2,115.7</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.</p>

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
2008 Budget Variance Report
For the Eleven Months Ending November 30, 2008

Account	Current Period	Year to Date Actuals	Annual Budget	Unexpended Amount	% of Budget
EXPENSES					
SALARIES					
60005 Full Time Salaries	\$432,329.79	\$4,770,793.34	\$5,314,272.08	\$543,478.74	89.77%
60010 Part Time Salaries	(38,436.22)	275,900.94	346,530.98	70,630.04	79.62%
60015 Casual/Contract Salaries	71,882.31	73,477.31	81,271.00	7,793.69	90.41%
60018 Overtime	0.00	43,755.58	56,870.00	13,114.42	76.94%
60020 On Call	50,046.19	56,161.83	69,100.00	12,938.17	81.28%
60025 PrepTime	5,309.24	5,309.24	4,900.00	(409.24)	108.35%
60030 Per Diem	2,565.95	19,850.00	29,175.00	9,325.00	68.04%
60035 Suppression Hours	84,985.79	86,256.77	105,000.00	18,743.23	82.15%
60040 Training Hours	35,711.57	36,437.97	37,800.00	1,362.03	96.40%
60045 Captain Remuneration	8,966.67	8,966.67	8,000.00	(966.67)	112.08%
TOTAL SALARIES	653,361.29	5,376,909.65	6,052,919.06	676,009.41	88.83%
BENEFITS					
61005 Full Time Benefits	83,048.38	1,078,497.51	1,353,572.86	275,075.35	79.68%
61010 Part Time Benefits	7,690.43	7,733.99	59,202.55	51,468.56	13.06%
61015 Casual/Contract Benefits	4,178.27	4,178.27	42,434.00	38,255.73	9.85%
61100 Firefighter Insurance	0.00	0.00	2,500.00	2,500.00	0.00%
61111 Post Employment Benefits	1,668.16	1,668.16	0.00	(1,668.16)	#DIV/0!
61505 Car Allowance	0.00	0.00	750.00	750.00	0.00%
TOTAL BENEFITS	96,585.24	1,092,077.93	1,458,459.41	366,381.48	74.88%
ADMINISTRATIVE EXPENSES					
62005 Office Supplies	3,972.28	46,417.06	49,090.00	2,672.94	94.56%
62006 Computer Supplies	3,876.28	28,391.70	20,233.00	(8,158.70)	140.32%
62007 Office Equipment	1,114.98	3,512.49	1,900.00	(1,612.49)	184.87%
62010 Paper	(157.28)	29,623.69	32,650.00	3,026.31	90.73%
62015 Publications	693.87	6,302.76	10,360.00	4,057.24	60.84%
62017 Promotional Expenses	3,273.94	8,243.36	18,775.00	10,531.64	43.91%
62020 Meeting Expenses	(102.25)	5,432.26	10,850.00	5,417.74	50.07%
62024 Special Events	47.31	3,673.06	26,000.00	22,326.94	14.13%
62025 Corporate Events	630.76	2,456.04	9,000.00	6,543.96	27.29%
62026 Information Events	202.75	1,829.86	2,660.00	830.14	68.79%
62027 Children's Programs	130.34	1,037.68	1,500.00	462.32	69.18%
62030 Janitorial Supplies	952.95	10,407.52	6,655.00	(3,752.52)	156.39%
63000 Services	0.00	0.00	100.00	100.00	0.00%
63005 Printing	1,828.56	12,249.11	31,969.00	19,719.89	38.32%
63015 Meeting Expenses - Services	0.00	0.00	450.00	450.00	0.00%
62599 Miscellaneous	2,929.62	26,650.64	10,260.00	(16,390.64)	259.75%
TOTAL ADMINISTRATIVE EXPENSES	19,394.11	186,227.23	232,452.00	46,224.77	80.11%
OPERATING EXPENSES					
61600 Machine Time	73,470.00	73,470.00	125,000.00	51,530.00	58.78%
61601 Allocated Machine Time	0.00	0.00	(125,000.00)	(125,000.00)	0.00%
62000 Materials	9,020.45	306,407.76	359,720.00	53,312.24	85.18%
62001 Processing Materials	833.22	2,315.04	2,000.00	(315.04)	115.75%
62003 Special Program Materials	0.00	0.00	2,000.00	2,000.00	0.00%
62070 Chemicals	9,364.45	60,312.14	52,900.00	(7,412.14)	114.01%
62071 Lab Expenses	2,509.20	15,072.33	10,850.00	(4,222.33)	138.92%
62072 Sample Testing	3,251.51	27,560.16	33,750.00	6,189.84	81.66%
62076 Collingwood Water Agreement	232,895.15	232,895.15	240,000.00	7,104.85	97.04%
62080 Merchandise Inventory	0.00	88,389.04	70,000.00	(18,389.04)	126.27%
TOTAL OPERATING EXPENSES	331,343.98	806,421.62	771,220.00	(35,201.62)	104.56%
BOOKS AND MATERIALS					
62050 Periodicals	63.80	803.96	3,450.00	2,646.04	23.30%
62052 Adult Books	3,914.66	17,636.22	16,400.00	(1,236.22)	107.54%
62056 Young Adult Books	400.20	1,478.42	2,000.00	521.58	73.92%
62057 Children's Books	298.48	4,647.78	6,900.00	2,252.22	67.36%
62060 Adult Media	193.83	2,759.19	2,300.00	(459.19)	119.96%
62062 Children's Media	65.74	916.02	700.00	(216.02)	130.86%
TOTAL BOOKS AND MATERIALS	4,936.71	28,241.59	31,750.00	3,508.41	88.95%
COMMUNICATIONS					
62105 Telephone	8,395.55	136,651.32	153,020.00	16,368.68	89.30%
62110 Internet	530.59	6,191.36	8,550.00	2,358.64	72.41%
62115 Courier	137.29	1,901.22	3,990.00	2,088.78	47.65%
62120 Postage	4,033.25	33,952.72	51,150.00	17,197.28	66.38%
62125 Advertisements	5,223.50	78,761.47	80,560.00	1,798.53	97.77%

TOTAL COMMUNICATIONS		18,320.18	257,458.09	297,270.00	39,811.91	86.61%
TRAINING AND TRAVEL						
Training And Travel	62200	(109.52)	0.00	0.00	0.00	#DIV/0!
Membership	62205	(2.90)	27,858.29	27,950.00	91.71	99.67%
Meals	62210	920.05	9,773.62	21,290.00	11,516.38	45.91%
Accomodation	62215	1,759.09	24,168.46	35,990.00	11,821.54	67.15%
Training and Education Courses	62220	894.21	41,331.58	59,765.00	18,433.42	69.16%
Conference Workshops, Conventio	62225	803.61	47,078.69	51,695.00	4,616.31	91.07%
Fall Fair	62226	0.00	70.00	0.00	(70.00)	#DIV/0!
Travel	62230	4,782.75	46,590.10	50,446.00	3,855.90	92.36%
TOTAL TRAINING AND TRAVEL		9,047.29	196,870.74	247,136.00	50,265.26	79.66%
PERSONNEL						
Personnel	62300	(1,517.40)	0.00	0.00	0.00	#DIV/0!
Health and Safety	62305	6,071.32	27,158.24	21,955.00	(5,203.24)	123.70%
Donations	62310	80.00	415.58	3,000.00	2,584.42	13.85%
Clothing Expense	62315	3,207.42	15,807.30	27,575.00	11,767.70	57.32%
Staff Recognition	62320	859.52	9,546.24	250.00	(9,296.24)	3,818.50%
Volunteers	62321	332.06	404.40	500.00	95.60	80.88%
TOTAL PERSONNEL		9,032.92	53,331.76	53,280.00	(51.76)	100.10%
UTILITIES						
Hydro	62405	38,790.53	440,305.01	548,460.00	108,154.99	80.28%
Natural Gas	62410	458.13	35,986.28	71,004.00	35,017.72	50.68%
Cable	62415	158.70	158.70	600.00	441.30	26.45%
Furnace Oil	62420	0.00	15,832.53	15,500.00	(332.53)	102.15%
Water	62425	(193,173.90)	47,677.57	39,866.00	(7,811.57)	119.59%
TOTAL UTILITIES		(153,766.54)	539,960.09	675,430.00	135,469.91	79.94%
EQUIPMENT EXPENSES						
Equipment Operating Costs	62509	3,195.24	5,482.69	10,900.00	5,417.31	50.30%
Equipment Repairs & Maintenance	62510	48,618.73	298,947.71	281,390.00	(17,557.71)	106.24%
Tools	62511	1,015.97	14,319.49	22,200.00	7,880.51	64.50%
SCADA Repair	62512	0.00	16,840.00	0.00	(16,840.00)	#DIV/0!
Equipment Rentals	62515	295.91	7,610.78	17,562.00	9,951.22	43.34%
Recharges & Refills	62516	30.47	3,053.95	7,700.00	4,646.05	39.66%
Manhole Maintenance	62517	3,712.50	6,200.89	15,000.00	8,799.11	41.34%
Bio Solids Removal	62514	18,780.30	18,780.30	0.00	(18,780.30)	#DIV/0!
Service Agreements	62520	15,947.59	73,613.47	120,426.96	46,813.49	61.13%
TOTAL EQUIPMENT EXPENSES		91,596.71	444,849.28	475,178.96	30,329.68	93.62%
VEHICLE EXPENSES						
Vehicle Repairs & Maintenance	62501	8,761.70	117,066.99	119,055.00	1,988.01	98.33%
Gas, Oil, Grease	62505	38,748.08	182,768.92	175,930.00	(6,838.92)	103.89%
Mileage	62506	0.00	0.00	1,500.00	1,500.00	0.00%
Vehicle Leases	62525	379.03	8,638.63	12,000.00	3,361.37	71.99%
Licensing	62530	338.00	7,049.34	2,245.00	(4,804.34)	314.00%
TOTAL VEHICLE EXPENSES		48,226.81	315,523.88	310,730.00	(4,793.88)	101.54%
PROFESSIONAL FEES						
Provincial Inspections	63101	0.00	0.00	1,000.00	1,000.00	0.00%
Legal	63105	143.50	21,494.35	62,000.00	40,505.65	34.67%
Audit	63110	20,000.00	76,600.00	31,000.00	(45,600.00)	247.10%
Engineering	63115	2,481.31	80,690.43	56,000.00	(24,690.43)	144.09%
Consulting	63120	100.00	36,503.00	84,500.00	47,997.00	43.20%
Contract Services	63125	252,598.61	2,721,404.90	3,147,920.00	426,515.10	86.45%
Professional Development	63130	0.00	24,907.50	30,000.00	5,092.50	83.03%
TOTAL PROFESSIONAL FEES		275,323.42	2,961,600.18	3,412,420.00	450,819.82	86.79%
FINANCIAL RELATED EXPENSES						
Bank Service Charges	63205	321.24	2,465.24	1,350.00	(1,115.24)	182.61%
Card Processing Fees	63206	332.69	4,679.78	1,100.00	(3,579.78)	425.43%
Taxes Written Down	63208	0.00	25,818.34	25,000.00	(818.34)	103.27%
Interest Expense	63210	70.60	3,947.36	2,067.00	(1,880.36)	190.97%
Principal payment	63211	883.00	7,939.61	7,200.00	(739.61)	110.27%
Insurance Premiums	63020	0.00	430,568.55	422,667.90	(7,900.65)	101.87%
Municipal Insurance Deductible	63025	250.00	14,476.52	25,000.00	10,523.48	57.91%
Application Fees	63215	1,062.00	1,116.43	1,500.00	383.57	74.43%
Property Taxes	63219	0.00	111,808.58	61,565.00	(50,243.58)	181.61%
Levy	63220	0.00	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	(13,729.91)	26,463.62	15,125.00	(11,338.62)	174.97%
Grants	63226	15,401.86	116,330.26	115,000.00	(1,330.26)	101.16%
Grants To Others	63227	0.00	35,000.00	35,000.00	0.00	100.00%
Loss Compensation	63230	600.00	7,100.00	4,000.00	(3,100.00)	177.50%
TOTAL FINANCIAL RELATED EXPENSES		5,191.48	1,059,109.19	988,120.90	(70,988.29)	107.18%

PREMISES

Site Maintenance	63305	39,151.21	142,693.92	205,324.00	62,630.08	69.50%
Connecting Link	63306	0.00	10,508.68	10,000.00	(508.68)	105.09%
Cleaning	63310	2,325.00	27,098.85	40,825.00	13,726.15	66.38%
Waste	63315	1,094.36	9,628.26	13,700.00	4,071.74	70.28%
Facility Maintenance	63320	9,517.67	59,100.82	92,866.00	33,765.18	63.64%
Rent	63325	213.54	7,279.17	76,150.00	68,870.83	9.56%

TOTAL PREMISES

52,301.78 256,309.70 438,865.00 182,555.30 58.40%

CAPITAL

Equipment	64010	0.00	54.00	0.00	(54.00)	#DIV/0!
Replacement Equipment	64011	0.00	1,751.29	0.00	(1,751.29)	#DIV/0!

TOTAL CAPITAL

0.00 1,805.29 0.00 (1,805.29) #DIV/0!

TOTAL EXPENSES

1,460,895.38 13,576,696.22 15,445,231.33 1,868,535.11 87.90%

TRANSFERS

Transfer to Capital	74022	0.00	0.00	3,025,645.00	3,025,645.00	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	185,013.00	185,013.00	0.00%
Transfer To Replacement Reserve	74033	0.00	0.00	221,575.00	221,575.00	0.00%
Transfer To Reserve	74034	0.00	0.00	300,100.00	300,100.00	0.00%
Transfer To Reserve Fund	74042	0.00	0.00	443,959.00	443,959.00	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	40,931.00	40,931.00	0.00%
Interfunctional Transfer - CAO/Clerk's	81210	0.00	0.00	10,146.98	10,146.98	0.00%
Interfunctional Transfer - Corp Admin	81240	0.00	0.00	286,207.91	286,207.91	0.00%
Interfunctional Transfer - IT	81310	0.00	0.00	115,369.04	115,369.04	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	(2,902.78)	(2,902.78)	0.00%
Interfunctional Transfer - Roads	83080	0.00	720.00	(79,556.56)	(80,276.56)	-0.91%
Interfunctional Transfer - Engineering	83150	0.00	0.00	252,935.00	252,935.00	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	(315,976.32)	(315,976.32)	0.00%
Interfunctional Transfer - WFP	84130	0.00	0.00	509,194.63	509,194.63	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	(83.55)	(493,580.02)	(493,496.47)	0.02%
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	4,815.00	4,178.55	25,220.00	21,041.45	16.57%
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	(7,500.00)	(7,500.00)	0.00%
Interfunctional Transfer - BIA	88400	(4,815.00)	(4,815.00)	(3,137.00)	1,678.00	153.49%

TOTAL TRANSFERS

0.00 0.00 4,425,038.82 4,425,038.82 0.00%

TOTAL TRANSFERS & EXPENDITURES

1,460,895.38 13,576,696.22 19,870,270.15 6,293,573.93 68.33%

REVENUE

Property Tax Revenue	(40000 TO 41000)	134,514.79	9,032,443.19	8,903,154.00	(129,289.19)	101.45%
Town Share Education PILs	42000	0.00	0.00	40,000.00	40,000.00	0.00%
Interest on Tax Arrears	44105	14,974.47	230,929.99	350,000.00	119,070.01	65.98%
Penalty on Current Taxes	44110	19,818.89	127,101.46	80,000.00	(47,101.46)	158.88%
Twp Water Connection Permit	50005	450.00	6,500.00	7,700.00	1,200.00	84.42%
Town Water Frontage & Connection	50006	0.00	6,956.76	0.00	(6,956.76)	#DIV/0!
Water Billings: NO METER	50009	0.00	47,359.43	0.00	(47,359.43)	#DIV/0!
Water Billings: Fixed Charge	50010	(286.20)	703,383.06	855,635.00	152,251.94	82.21%
Water Billings: Consumption	50015	(851.10)	1,457,087.75	1,996,483.00	539,395.25	72.98%
Water Billings: Unconnected	50016	0.00	609.30	0.00	(609.30)	#DIV/0!
Water Purchase from Hydrants	50050	0.00	21,601.94	28,000.00	6,398.06	77.15%
Twp Sewer Connection Permit	51005	475.00	7,175.00	10,350.00	3,175.00	69.32%
Frontage & Connection	51006	0.00	23,246.97	0.00	(23,246.97)	#DIV/0!
Sewer Billings: NO METER	51009	0.00	34,884.16	0.00	(34,884.16)	#DIV/0!
Sewer Billings: Fixed Charge	51010	(222.45)	537,133.76	617,845.00	80,711.24	86.94%
Sewer Billings: Usage	51015	(582.30)	1,124,038.82	1,441,627.00	317,588.18	77.97%
Sewer Billings: Unconnected	51016	0.00	6,648.12	0.00	(6,648.12)	#DIV/0!
Sewer Billings: Private	51030	4,702.40	176,580.80	24,000.00	(152,580.80)	735.75%
Misc Water Receipts	51300	0.00	517.73	1,822.00	1,304.27	28.42%
Federal Grants	53005	(49,682.00)	3,728.00	7,500.00	3,772.00	49.71%
Provincial Grants	53010	427,836.86	1,775,213.66	1,870,740.00	95,526.34	94.89%
Municipal Grants	53015	0.00	20,000.00	20,000.00	0.00	100.00%
Donations	53020	127.75	127.75	13,150.00	13,022.25	0.97%
Transfer From Operating Reserve	54031	0.00	1,962.59	0.00	(1,962.59)	#DIV/0!
Transfer From Capital Reserve	54032	0.00	0.00	50,000.00	50,000.00	0.00%

Transfer From Other Reserve Fund	54049	0.00	13,307.42	0.00	(13,307.42)	#DIV/0!
Interest on AR accounts	55005	1,393.13	13,501.51	1,000.00	(12,501.51)	1,350.15%
Admin Fees - NSF	55006	0.00	1,020.00	1,000.00	(20.00)	102.00%
Interest Revenue GST/PST Returns	55008	0.00	(1,604.32)	1,000.00	2,604.32	-160.43%
Interest Revenue	55010	27,805.35	312,584.78	74,000.00	(238,584.78)	422.41%
Investment Income	55015	(232.75)	8,238.55	83,000.00	74,761.45	9.93%
Debt Repayment from Ratepayers	55020	0.00	11,886.97	8,767.00	(3,119.97)	135.59%
Sundry Sales	55705	59.33	355.31	4,100.00	3,744.69	8.67%
Photocopies Plans, Office services	55710	720.41	4,330.14	7,500.00	3,169.86	57.74%
Machine Time Chgs (to others)	55715	73,470.00	73,860.00	0.00	(73,860.00)	#DIV/0!
Excavating Graves	55716	0.00	26,735.19	35,000.00	8,264.81	76.39%
Commissions	55720	(217.00)	4,221.60	3,000.00	(1,221.60)	140.72%
Book Sales	55725	57.10	794.23	1,000.00	205.77	79.42%
Merchandise Sales	55730	49.50	3,550.79	4,050.00	499.21	87.67%
Sale of Materials	55735	11,018.81	79,778.19	88,250.00	8,471.81	90.40%
Sale of Gas	55736	755.11	67,866.05	79,000.00	11,133.95	85.91%
Sale of Diesel	55737	52.21	16,030.63	11,000.00	(5,030.63)	145.73%
Sale of Hydro	55738	0.00	14,948.35	15,000.00	51.65	99.66%
Sale of Town Publications	55740	24.00	1,185.59	1,300.00	114.41	91.20%
Sale of Plot	55750	0.00	4,120.00	10,000.00	5,880.00	41.20%
Corner Markers	55751	0.00	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	19.50	3,079.27	1,500.00	(1,579.27)	205.28%
Fees, Charges, Admissions, Tags	57010	74,113.61	859,228.05	830,900.00	(28,328.05)	103.41%
Misc Receipts	57015	0.00	7,960.00	9,036.00	1,076.00	88.09%
Construction Supervision	57016	0.00	7,523.45	0.00	(7,523.45)	#DIV/0!
Sponsors and Partnerships	57017	1,500.00	7,258.38	16,500.00	9,241.62	43.99%
BIA Levy	57018	(1,500.00)	75,064.08	75,064.00	(0.08)	100.00%
Fees/Service Chgs - Other Municipalities	57020	0.00	38,408.04	1,000.00	(37,408.04)	3,840.80%
Memberships	57021	25.00	65.00	1,535.00	1,470.00	4.23%
Certificate Fees	57025	720.00	19,160.00	22,000.00	2,840.00	87.09%
Library Program Revenue	57027	0.00	100.00	0.00	(100.00)	#DIV/0!
Permits	57030	24,955.01	380,187.18	679,448.00	299,260.82	55.96%
Interfunctional Building Permits	57031	2,798.00	2,798.00	80,000.00	77,202.00	3.50%
Roadways Permits	57032	0.00	1,300.00	7,500.00	6,200.00	17.33%
Fines	57035	55.25	23,142.68	34,000.00	10,857.32	68.07%
By Law - Fines	57036	1,828.75	1,828.75	3,000.00	1,171.25	60.96%
Alarm Registration Fees	57038	276.19	5,776.19	20,000.00	14,223.81	28.88%
Vendor Licences	57040	0.00	0.00	250.00	250.00	0.00%
Marriage Licences	57041	0.00	2,100.00	2,000.00	(100.00)	105.00%
Lottery Licences	57042	100.00	1,088.76	1,000.00	(88.76)	108.88%
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	0.00	32,775.00	30,000.00	(2,775.00)	109.25%
Subdivision Agreement Preparation	57053	6,900.00	24,300.00	0.00	(24,300.00)	#DIV/0!
Site Plan Development Review	57055	750.00	750.00	0.00	(750.00)	#DIV/0!
Severance Fees	57056	0.00	10,000.00	21,000.00	11,000.00	47.62%
Launch Fees	57057	5.00	1,646.00	3,000.00	1,354.00	54.87%
Minor Variance & Severance Related Zoning	57058	0.00	10,550.00	18,000.00	7,450.00	58.61%
Civic Numbering 911 Signs	57300	330.00	8,125.00	30,000.00	21,875.00	27.08%
Facilities Rental	57500	18,061.62	156,369.78	233,000.00	76,630.22	67.11%
Subsidies	57501	0.00	(171.48)	0.00	171.48	#DIV/0!
Concession Rent	57502	1,433.32	7,883.25	9,000.00	1,116.75	87.59%
Showcase Rental	57503	0.00	210.00	500.00	290.00	42.00%
Harbour - Winter Storage	57504	541.20	931.20	25,000.00	24,068.80	3.72%
Hall Rental	57505	1,728.60	38,680.31	50,000.00	11,319.69	77.36%
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	5,978.47	300.00	(5,678.47)	1,992.82%
TOTAL REVENUE		800,872.36	17,788,986.58	19,096,406.00	1,307,419.42	93.15%
NET POSITION		(660,023.02)	4,212,290.36	(773,864.15)	(4,986,154.51)	-544.32%

Town of The Blue Mountains
2008 Budget Variance Report
For the Eleven Months Ending November 30, 2008

Account	Current Period	Year to Date Actuals	Annual Budget	Unexpended Amount	% of Budget
EXPENSES					
SALARIES					
Full Time Salaries	60005	\$79,023.42	\$870,599.82	\$952,258.10	\$81,658.28 91.42%
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		79,023.42	876,594.02	988,228.10	111,634.08 88.70%
BENEFITS					
Full Time Benefits	61005	14,803.55	197,547.30	238,268.00	40,720.70 82.91%
Post Employment Benefits	61111	1,668.16	1,668.16	0.00	(1,668.16) #DIV/0!
TOTAL BENEFITS		16,471.71	199,215.46	238,268.00	39,052.54 83.61%
ADMINISTRATIVE EXPENSES					
Office Supplies	62005	693.18	10,367.34	8,875.00	(1,492.34) 116.82%
Computer Supplies	62006	70.85	1,108.43	850.00	(258.43) 130.40%
Office Equipment	62007	0.00	479.53	0.00	(479.53) #DIV/0!
Paper	62010	0.00	617.55	1,700.00	1,082.45 36.33%
Publications	62015	326.20	326.20	800.00	473.80 40.78%
Janitorial Supplies	62030	92.34	1,897.33	900.00	(997.33) 210.81%
Printing	63005	0.00	1,243.69	3,200.00	1,956.31 38.87%
Miscellaneous	62599	975.00	14,677.58	1,000.00	(13,677.58) 1,467.76%
TOTAL ADMINISTRATIVE EXPENSES		2,157.57	30,717.65	17,325.00	(13,392.65) 177.30%
OPERATING EXPENSES					
Materials	62000	0.00	33.47	1,000.00	966.53 3.35%
Chemicals	62070	9,364.45	60,312.14	52,900.00	(7,412.14) 114.01%
Lab Expenses	62071	2,509.20	14,816.33	10,850.00	(3,966.33) 136.56%
Sample Testing	62072	2,966.51	26,510.16	31,750.00	5,239.84 83.50%
Collingwood Water Agreement	62076	232,895.15	232,895.15	240,000.00	7,104.85 97.04%
TOTAL OPERATING EXPENSES		247,735.31	334,567.25	336,500.00	1,932.75 99.43%
COMMUNICATIONS					
Telephone	62105	2,253.79	55,493.44	55,000.00	(493.44) 100.90%
Internet	62110	126.37	1,205.47	1,500.00	294.53 80.36%
Courier	62115	7.76	338.63	1,000.00	661.37 33.86%
Postage	62120	2,360.88	11,996.64	25,950.00	13,953.36 46.23%
Advertisements	62125	150.34	2,596.11	2,700.00	103.89 96.15%
TOTAL COMMUNICATIONS		4,899.14	71,630.29	86,150.00	14,519.71 83.15%
TRAINING AND TRAVEL					
Membership	62205	0.00	2,769.32	2,650.00	(119.32) 104.50%
Meals	62210	27.21	653.36	1,650.00	996.64 39.60%
Accommodation	62215	0.00	1,708.58	3,100.00	1,391.42 55.12%
Training and Education Courses	62220	184.20	7,436.92	12,250.00	4,813.08 60.71%
Conference Workshops, Conventio	62225	0.00	3,700.02	4,500.00	799.98 82.22%
Travel	62230	16.19	650.97	850.00	199.03 76.58%
TOTAL TRAINING AND TRAVEL		227.60	16,919.17	25,000.00	8,080.83 67.68%
PERSONNEL					
Personnel	62300	(1,517.40)	0.00	0.00	0.00 #DIV/0!
Health and Safety	62305	263.07	6,652.39	8,400.00	1,747.61 79.20%
Donations	62310	0.00	105.00	50.00	(55.00) 210.00%
Clothing Expense	62315	171.97	3,214.83	7,250.00	4,035.17 44.34%
TOTAL PERSONNEL		(1,082.36)	9,972.22	15,700.00	5,727.78 63.52%
UTILITIES					
Hydro	62405	22,598.01	289,775.04	366,700.00	76,924.96 79.02%
Natural Gas	62410	17.00	9,930.99	23,500.00	13,569.01 42.26%
Water	62425	(207,005.48)	18,507.52	8,000.00	(10,507.52) 231.34%
TOTAL UTILITIES		(184,390.47)	318,213.55	398,200.00	79,986.45 79.91%
EQUIPMENT EXPENSES					
Equipment Operating Costs	62509	3,022.44	4,130.24	9,250.00	5,119.76 44.65%
Equipment Repairs & Maintenance	62510	34,812.71	236,414.09	200,500.00	(35,914.09) 117.91%
Tools	62511	258.92	4,155.73	10,250.00	6,094.27 40.54%
SCADA Repair	62512	0.00	16,840.00	0.00	(16,840.00) #DIV/0!
Equipment Rentals	62515	0.00	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	3,712.50	6,200.89	15,000.00	8,799.11 41.34%
Bio Solids Removal	62514	18,780.30	18,780.30	0.00	(18,780.30) #DIV/0!
Service Agreements	62520	2,304.00	2,996.40	20,400.00	17,403.60 14.69%
TOTAL EQUIPMENT EXPENSES		62,890.87	291,179.07	258,350.00	(32,829.07) 112.71%
VEHICLE EXPENSES					
Vehicle Repairs & Maintenance	62501	2,180.61	15,897.37	17,000.00	1,102.63 93.51%

Gas, Oil, Grease	62505	22,620.72	67,937.07	37,000.00	(30,937.07)	183.61%
Licensing	62530	0.00	814.00	675.00	(139.00)	120.59%
TOTAL VEHICLE EXPENSES		24,801.33	84,648.44	54,675.00	(29,973.44)	154.82%
PROFESSIONAL FEES						
Contract Services	63125	16,191.15	45,781.04	48,100.00	2,318.96	95.18%
TOTAL PROFESSIONAL FEES		16,191.15	45,781.04	48,100.00	2,318.96	95.18%
FINANCIAL RELATED EXPENSES						
Taxes Written Down	63208	0.00	25,818.34	0.00	(25,818.34)	#DIV/0!
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)	#DIV/0!
Property Taxes	63219	0.00	99,367.81	51,400.00	(47,967.81)	193.32%
TOTAL FINANCIAL RELATED EXPENSES		0.00	202,771.03	145,336.00	(57,435.03)	139.52%
PREMISES						
Site Maintenance	63305	0.00	16,411.92	15,000.00	(1,411.92)	109.41%
Cleaning	63310	0.00	930.93	4,400.00	3,469.07	21.16%
Waste	63315	246.20	2,215.80	2,800.00	584.20	79.14%
Facility Maintenance	63320	44.82	5,685.80	13,750.00	8,064.20	41.35%
TOTAL PREMISES		291.02	25,244.45	35,950.00	10,705.55	70.22%
CAPITAL						
Equipment	64010	0.00	54.00	0.00	(54.00)	#DIV/0!
TOTAL CAPITAL		0.00	54.00	0.00	(54.00)	#DIV/0!
TOTAL EXPENSES		269,216.29	2,507,507.64	2,647,782.10	140,274.46	94.70%
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 Admir	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)	#DIV/0!
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	#DIV/0!
TOTAL TRANSFERS		0.00	83.55	2,359,330.06	2,359,246.51	0.00%
TOTAL TRANSFERS & EXPENDITURES		269,216.29	2,507,591.19	5,007,112.16	2,499,520.97	50.08%
REVENUE						
Twp Water Connection Permit	50005	450.00	6,500.00	7,700.00	1,200.00	84.42%
Town Water Frontage & Connection	50006	0.00	6,956.76	0.00	(6,956.76)	#DIV/0!
Water Billings: NO METER	50009	0.00	47,359.43	0.00	(47,359.43)	#DIV/0!
Water Billings: Fixed Charge	50010	(286.20)	703,383.06	855,635.00	152,251.94	82.21%
Water Billings: Consumption	50015	(851.10)	1,457,087.75	1,996,483.00	539,395.25	72.98%
Water Billings: Unconnected	50016	0.00	609.30	0.00	(609.30)	#DIV/0!
Water Purchase from Hydrants	50050	0.00	21,601.94	28,000.00	6,398.06	77.15%
Twp Sewer Connection Permit	51005	475.00	7,175.00	10,350.00	3,175.00	69.32%
Frontage & Connection	51006	0.00	23,246.97	0.00	(23,246.97)	#DIV/0!
Sewer Billings: NO METER	51009	0.00	34,884.16	0.00	(34,884.16)	#DIV/0!
Sewer Billings: Fixed Charge	51010	(222.45)	537,133.76	617,845.00	80,711.24	86.94%
Sewer Billings: Usage	51015	(582.30)	1,124,038.82	1,441,627.00	317,588.18	77.97%
Sewer Billings: Unconnected	51016	0.00	6,648.12	0.00	(6,648.12)	#DIV/0!
Sewer Billings: Private	51030	4,702.40	176,580.80	24,000.00	(152,580.80)	735.75%
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)	#DIV/0!
Interest on AR accounts	55005	1,278.26	11,467.51	0.00	(11,467.51)	#DIV/0!
Merchandise Sales	55730	0.00	576.27	300.00	(276.27)	192.09%
Fees, Charges, Admissions, Tags	57010	8,387.36	14,884.77	15,000.00	115.23	99.23%
Misc Receipts	57015	0.00	6,960.00	9,036.00	2,076.00	77.03%
TOTAL REVENUE		13,350.97	4,200,919.57	5,007,798.00	806,878.43	83.89%
NET POSITION		(255,865.32)	1,693,328.38	685.84	(1,692,642.54)	246,898.46%

User Fees Summary
User Fee Based

Town of The Blue Mountains
2008 Budget Variance Report
For the Eleven Months Ending November 30, 2008

Account	Current Period	Year to Date Actuals	Annual Budget	Unexpended Amount	% of Budget	
EXPENSES						
SALARIES						
Full Time Salaries	60005	\$29,187.63	\$335,124.57	\$379,350.00	\$44,225.43	88.34%
Part Time Salaries	60010	(28,354.39)	30,910.43	35,480.00	4,569.57	87.12%
Casual/Contract Salaries	60015	33,947.54	33,947.54	36,050.00	2,102.46	94.17%
Overtime	60018	0.00	0.00	3,000.00	3,000.00	0.00%
TOTAL SALARIES		34,780.78	399,982.54	453,880.00	53,897.46	88.13%
BENEFITS						
Full Time Benefits	61005	3,873.66	76,827.78	102,650.00	25,822.22	74.84%
Part Time Benefits	61010	0.00	0.00	5,350.00	5,350.00	0.00%
Casual/Contract Benefits	61015	2,021.11	2,021.11	5,410.00	3,388.89	37.36%
TOTAL BENEFITS		5,894.77	78,848.89	113,410.00	34,561.11	69.53%
ADMINISTRATIVE EXPENSES						
Office Supplies	62005	205.30	2,282.76	3,950.00	1,667.24	57.79%
Paper	62010	0.00	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	2,888.00	3,388.00	14,000.00	10,612.00	24.20%
Meeting Expenses	62020	0.00	374.50	500.00	125.50	74.90%
Janitorial Supplies	62030	45.36	1,191.20	1,500.00	308.80	79.41%
Printing	63005	122.09	2,193.60	3,200.00	1,006.40	68.55%
Meeting Expenses - Services	63015	0.00	0.00	250.00	250.00	0.00%
Miscellaneous	62599	(35.98)	26.17	400.00	373.83	6.54%
TOTAL ADMINISTRATIVE EXPENSES		3,224.77	10,463.01	27,200.00	16,736.99	38.47%
OPERATING EXPENSES						
Materials	62000	852.55	2,433.74	3,000.00	566.26	81.12%
Merchandise Inventory	62080	0.00	83,089.04	70,000.00	(13,089.04)	118.70%
TOTAL OPERATING EXPENSES		852.55	85,522.78	73,000.00	(12,522.78)	117.15%
COMMUNICATIONS						
Telephone	62105	617.51	7,516.44	9,300.00	1,783.56	80.82%
Internet	62110	0.00	0.31	0.00	(0.31)	#DIV/0!
Courier	62115	0.00	7.70	200.00	192.30	3.85%
Postage	62120	110.34	561.79	650.00	88.21	86.43%
Advertisements	62125	(532.36)	7,803.45	17,000.00	9,196.55	45.90%
TOTAL COMMUNICATIONS		195.49	15,889.69	27,150.00	11,260.31	58.53%
TRAINING AND TRAVEL						
Membership	62205	0.00	3,123.41	3,315.00	191.59	94.22%
Meals	62210	39.27	783.51	825.00	41.49	94.97%
Accommodation	62215	0.00	2,323.72	4,950.00	2,626.28	46.94%
Training and Education Courses	62220	781.00	4,416.90	5,000.00	583.10	88.34%
Conference Workshops, Conventio	62225	0.00	3,263.57	2,600.00	(663.57)	125.52%
Travel	62230	0.00	2,171.75	1,150.00	(1,021.75)	188.85%
TOTAL TRAINING AND TRAVEL		820.27	16,082.86	17,840.00	1,757.14	90.15%
PERSONNEL						
Health and Safety	62305	611.97	1,512.13	2,500.00	987.87	60.49%
Clothing Expense	62315	339.80	1,186.39	1,600.00	413.61	74.15%
TOTAL PERSONNEL		951.77	2,698.52	4,100.00	1,401.48	65.82%
UTILITIES						
Hydro	62405	800.72	7,625.37	4,320.00	(3,305.37)	176.51%
Natural Gas	62410	0.00	326.22	480.00	153.78	67.96%
Water	62425	1,995.06	3,601.02	4,000.00	398.98	90.03%
TOTAL UTILITIES		2,795.78	11,552.61	8,800.00	(2,752.61)	131.28%
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	287.62	1,241.70	1,400.00	158.30	88.69%
Equipment Rentals	62515	318.60	798.60	1,100.00	301.40	72.60%
Service Agreements	62520	(450.00)	192.82	3,250.00	3,057.18	5.93%
TOTAL EQUIPMENT EXPENSES		156.22	2,495.63	7,150.00	4,654.37	34.90%
VEHICLE EXPENSES						
Vehicle Repairs & Maintenance	62501	407.85	5,955.47	4,500.00	(1,455.47)	132.34%
Gas, Oil, Grease	62505	28.57	560.44	10,500.00	9,939.56	5.34%
Mileage	62506	0.00	0.00	1,500.00	1,500.00	0.00%

Vehicle Leases	62525	379.03	8,638.63	12,000.00	3,361.37	71.99%
Licensing	62530	0.00	471.00	370.00	(101.00)	127.30%
TOTAL VEHICLE EXPENSES		815.45	15,625.54	28,870.00	13,244.46	54.12%
PROFESSIONAL FEES						
Legal	63105	0.00	211.00	2,500.00	2,289.00	8.44%
Engineering	63115	2,336.31	2,336.31	3,000.00	663.69	77.88%
Consulting	63120	0.00	2,643.50	1,500.00	(1,143.50)	176.23%
Contract Services	63125	(550.00)	12,567.42	14,000.00	1,432.58	89.77%
TOTAL PROFESSIONAL FEES		1,786.31	17,758.23	21,000.00	3,241.77	84.56%
FINANCIAL RELATED EXPENSES						
Bank Service Charges	63205	70.00	175.00	0.00	(175.00)	#DIV/0!
Card Processing Fees	63206	163.64	2,830.32	1,000.00	(1,830.32)	283.03%
Insurance Premiums	63020	0.00	74,877.97	90,485.50	15,607.53	82.75%
Sponsorship	63225	(8,397.62)	1,310.62	10,000.00	8,689.38	13.11%
TOTAL FINANCIAL RELATED EXPENSES		(8,163.98)	79,193.91	101,485.50	22,291.59	78.03%
PREMISES						
Site Maintenance	63305	836.91	14,366.96	15,000.00	633.04	95.78%
Waste	63315	0.00	0.00	1,800.00	1,800.00	0.00%
Facility Maintenance	63320	805.28	4,030.55	750.00	(3,280.55)	537.41%
Rent	63325	0.00	0.00	49,900.00	49,900.00	0.00%
TOTAL PREMISES		1,642.19	18,397.51	67,450.00	49,052.49	27.28%
CAPITAL						
Replacement Equipment	64011	0.00	191.14	0.00	(191.14)	#DIV/0!
TOTAL CAPITAL		0.00	191.14	0.00	(191.14)	#DIV/0!
TOTAL EXPENSES		45,752.37	754,702.86	951,335.50	196,632.64	79.33%
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 Admir	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	4,815.00	4,815.00	13,800.00	8,985.00	34.89%
Interfunctional Transfer - Econ Dev	88200	0.00	0.00	(5,000.00)	(5,000.00)	0.00%
TOTAL TRANSFERS		4,815.00	4,815.00	304,837.65	300,022.65	1.58%
TOTAL TRANSFERS & EXPENDITURES		50,567.37	759,517.86	1,256,173.15	496,655.29	60.46%
REVENUE						
Federal Grants	53005	0.00	1,100.00	0.00	(1,100.00)	#DIV/0!
Provincial Grants	53010	0.00	1,120.00	0.00	(1,120.00)	#DIV/0!
Photocopies Plans, Office services	55710	75.00	2,788.00	2,600.00	(188.00)	107.23%
Merchandise Sales	55730	0.00	792.00	750.00	(42.00)	105.60%
Sale of Gas	55736	755.11	67,866.05	79,000.00	11,133.95	85.91%
Sale of Diesel	55737	52.21	16,030.63	11,000.00	(5,030.63)	145.73%
Sale of Hydro	55738	0.00	14,948.35	15,000.00	51.65	99.66%
Fees, Charges, Admissions, Tags	57010	900.00	256,433.81	265,500.00	9,066.19	96.59%
Sponsors and Partnerships	57017	1,500.00	2,115.60	0.00	(2,115.60)	#DIV/0!
BIA Levy	57018	(1,500.00)	75,064.08	75,064.00	(0.08)	100.00%
Certificate Fees	57025	420.00	11,355.00	10,000.00	(1,355.00)	113.55%
Permits	57030	24,555.01	372,683.18	665,948.00	293,264.82	55.96%
Interfunctional Building Permits	57031	2,798.00	2,798.00	80,000.00	77,202.00	3.50%
Launch Fees	57057	5.00	1,646.00	3,000.00	1,354.00	54.87%
Facilities Rental	57500	0.00	8,739.55	19,000.00	10,260.45	46.00%
Harbour - Winter Storage	57504	541.20	931.20	25,000.00	24,068.80	3.72%
Misc Revenue	59950	0.00	1,003.78	300.00	(703.78)	334.59%
TOTAL REVENUE		30,101.53	837,415.23	1,252,162.00	414,746.77	66.88%
NET POSITION		(20,465.84)	77,897.37	(4,011.15)	(81,908.52)	-1,942.02%