

STAFF REPORT: Financial & Information Services

REPORT TO: Finance and Administration
MEETING DATE: May 19, 2009
REPORT NO.: FIS.09.29
SUBJECT: Monthly Financial Reports – April 2009
PREPARED BY: Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer

A. Recommendations

THAT Council receive Staff Report FIS.09.29, "Monthly Financial Reports – April 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 – April 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

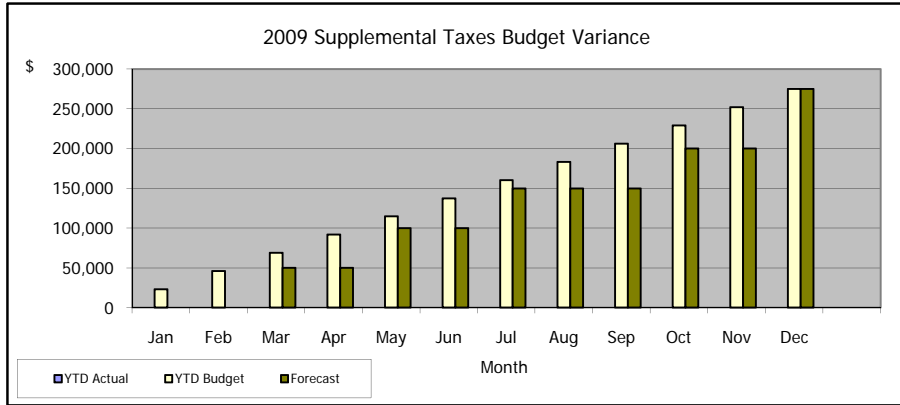
For more information, please contact:
Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer
ethompson@thebluemountains.ca
519-599-3131 x250

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

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

Supplementals

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



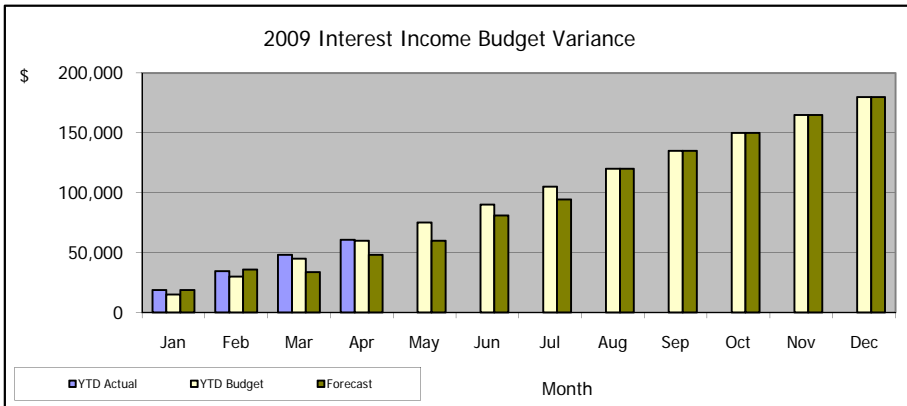
Commentary

=> No update at this time.

=> First Supplemental Run is scheduled for July. Expect update in August.

Interest Income

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
180,000	180,000	60,817	(119,183)	34%



Commentary

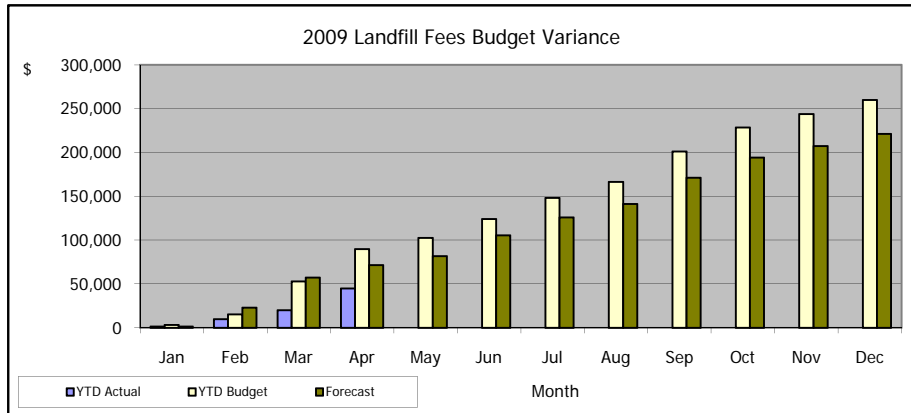
=> Interest Income is better than budget due to some general funds in a cashable GIC

=> 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 in the bank.

=> Operating bank account balance as at April 30/09 was \$5,976,953.31.

Landfill Fees

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
221,000	260,000	45,051	(214,950)	17%

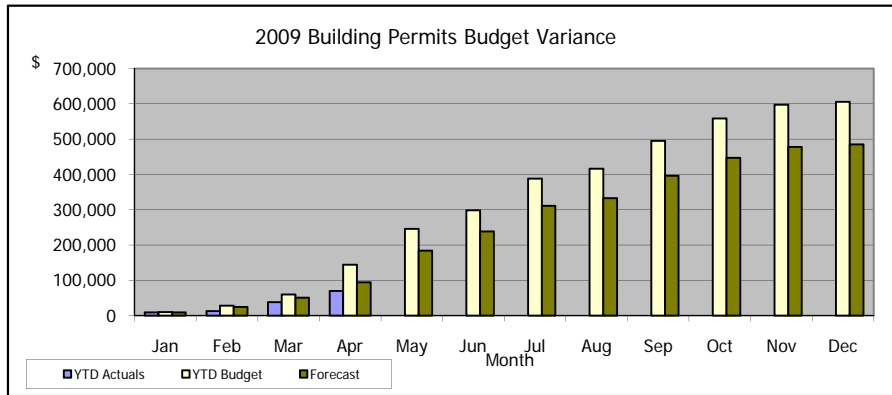


Commentary

- => Landfill fees are slow to start in 2009.
- => Total fees collected for the month of April have increased to \$25,000.
- => Forecast has been updated to 80% of Budget.
- => YTD for 2008 to the end of April - \$124,927.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
484,800	606,000	69,589	(536,411)	11%



Commentary

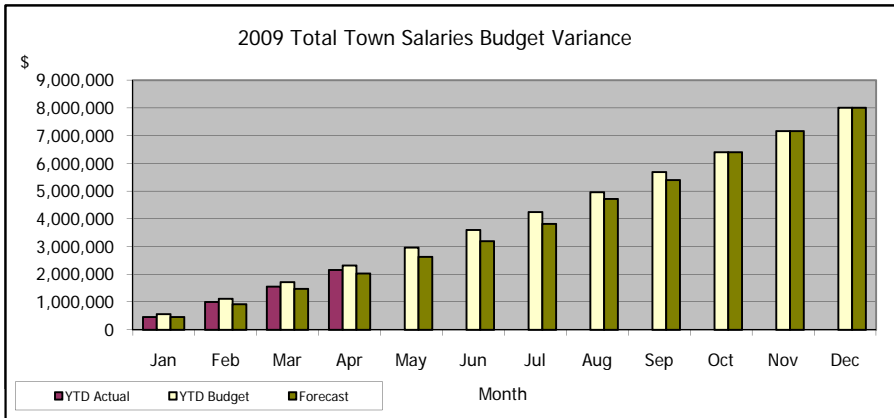
- => Building Permit Fee revenue was off seasonal budget by 46% in April.
- => Total fees collected for the month of April were \$31,840.
- => Forecast has been updated to 80% of Budget.
- => YTD for 2008 to the end of April - \$90,000.

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

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

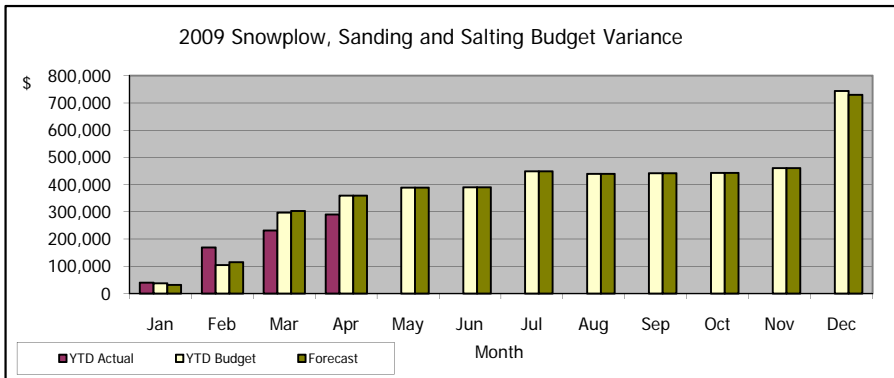
Total Town Salaries & Ben	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	8,010,888	8,010,888	2,159,696	5,851,192	27%

Commentary
=> Salaries and benefits are on target for 2009, running slightly under budget.



Snowplow Sanding/Salting	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	744,104	744,104	289,938	454,166	39%

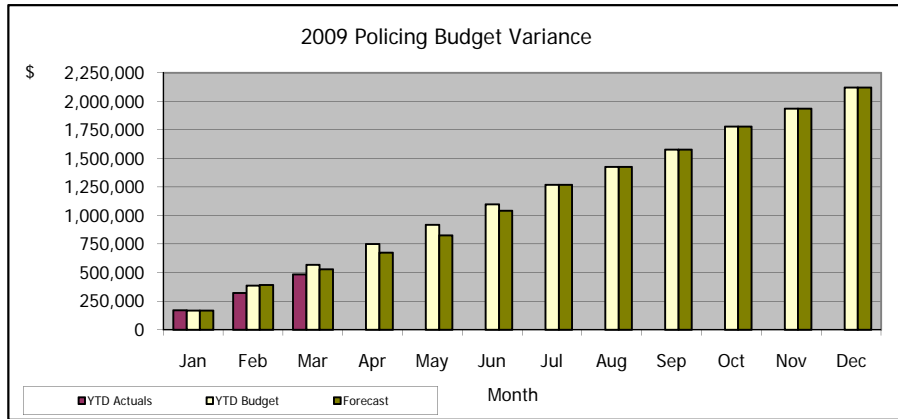
Commentary
=> There was approximately \$85,000 spent in April.



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

OPP Services

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
2,120,000	2,120,000	483,892	1,636,108	23%



Commentary
<p>=> March hours were 1,891.</p> <p>=> Information from the OPP will be provided at the the end of the following month in order to be able to provide accurate statistics</p>

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 Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$339,559	\$1,212,554	\$4,188,569	\$2,976,015	29%	\$1,154,732	\$4,005,381	\$3,982,664
New Staff Salaries	60007	0	0	55,740	55,740	0%	0	0	0
Part Time Salaries	60010	20,002	87,931	260,175	172,244	34%	71,153	330,930	311,051
Casual/Contract Salaries	60015	3,853	14,700	180,433	165,733	8%	0	44,391	66,221
Overtime	60018	301	301	43,000	42,699	1%	0	66,038	37,500
On Call	60020	600	2,400	58,700	56,300	4%	2,079	56,869	49,500
PrepTime	60025	0	0	5,000	5,000	0%	0	5,309	4,900
Per Diem	60030	1,980	3,080	29,500	26,420	10%	17,250	22,330	29,175
Suppression Hours	60035	0	0	110,000	110,000	0%	0	86,257	105,000
Training Hours	60040	0	0	75,500	75,500	0%	0	36,438	37,800
Captain Remuneration	60045	0	0	8,400	8,400	0%	0	8,967	8,000
TOTAL SALARIES		366,295	1,320,966	5,015,017	3,694,051	26%	1,245,214	4,662,910	4,631,811
BENEFITS									
Full Time Benefits	61005	80,124	294,773	1,042,580	747,807	28%	277,307	923,706	1,012,655
New Staff Benefits	61007	0	0	9,117	9,117	0%	0	0	0
Part Time Benefits	61010	848	3,885	46,728	42,843	8%	0	15,975	53,853
Casual/Contract Benefits	61015	0	0	46,974	46,974	0%	0	2,157	37,024
Benefits Prior Year	61016	0	0	0	0	0%	0	686,066	0
Benefits Overpayment	61017	0	0	0	0	0%	0	(315,000)	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%	0	0	0
Car Allowance	61505	1,224	4,712	750	(3,962)	628%	0	16,706	750
TOTAL BENEFITS		82,196	303,370	1,166,649	863,279	26%	277,307	1,332,086	1,106,782
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	3,157	10,197	37,935	27,738	27%	11,870	36,790	36,265
Computer Supplies	62006	1,666	4,417	21,625	17,208	20%	10,402	29,100	19,383
Office Equipment	62007	20	559	1,925	1,366	29%	1,306	3,705	1,900
Paper	62010	2,493	9,425	30,060	20,635	31%	13,947	36,055	29,950
Publications	62015	(1)	914	6,200	5,286	15%	1,504	5,588	7,160
Promotional Expenses	62017	40	765	6,300	5,535	12%	286	4,935	4,775
Meeting Expenses	62020	110	510	10,050	9,540	5%	1,447	8,260	10,350
Special Events	62024	690	3,079	15,000	11,921	21%	2,324	3,626	5,000
Corporate Events	62025	21	180	9,450	9,270	2%	86	8,773	9,000
Information Events	62026	0	(176)	1,775	1,951	-10%	60	1,830	2,660
Children's Programs	62027	309	748	1,500	752	50%	301	1,571	1,500
Young Adult Programs	62028	0	0	800	800	0%	0	0	0
Adult Programs	62029	0	100	800	700	13%	0	0	0
Janitorial Supplies	62030	644	2,006	4,250	2,244	47%	2,258	9,100	4,255
Services	63000	0	0	110	110	0%	0	0	100
Printing	63005	398	2,166	23,170	21,004	9%	1,927	14,087	25,569
Meeting Expenses - Services	63015	1,255	1,255	0	(1,255)	0%	0	(111)	200
Miscellaneous	62599	102	1,439	6,924	5,485	21%	6,873	13,336	8,360

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
TOTAL ADMINISTRATIVE EXPENSES	\$10,904	\$37,584	\$177,874	\$140,290	21%	\$54,591	\$176,645	\$166,427	
OPERATING EXPENSES									
Machine Time	61600	0	130,000	130,000	0%	0	127,780	125,000	
Allocated Machine Time	61601	0	(130,000)	(130,000)	0%	0	(127,780)	(125,000)	
Materials	62000	12,193	363,800	320,929	12%	49,287	418,664	355,720	
Processing Materials	62001	293	1,336	2,500	1,164	53%	258	2,559	2,000
Special Program Materials	62003	0	0	2,050	2,050	0%	0	0	2,000
Lab Expenses	62071	0	0	0	0	0%	256	256	0
Sample Testing	62072	0	0	3,335	3,335	0%	0	1,050	2,000
Merchandise Inventory	62080	0	3,060	0	(3,060)	0%	0	2,240	0
TOTAL OPERATING EXPENSES	12,486	47,267	371,685	324,418	13%	49,801	424,769	361,720	
BOOKS AND MATERIALS									
Periodicals	62050	158	240	3,625	3,385	7%	396	3,615	3,450
Adult Books	62052	0	0	0	0	0%	4,346	22,488	16,400
Young Adult Books	62056	0	0	0	0	0%	121	1,747	2,000
Children's Books	62057	0	0	0	0	0%	490	7,197	6,900
Adult Media	62060	0	373	0	(373)	0%	443	4,395	2,300
Children's Media	62062	0	0	0	0	0%	60	1,349	700
TOTAL BOOKS AND MATERIALS	158	613	3,625	3,012	17%	5,856	40,791	31,750	
COMMUNICATIONS									
Communications	62100	38	38	0	(38)	0%	0	0	0
Telephone	62105	7,557	30,368	87,415	57,047	35%	20,966	83,697	88,720
Internet	62110	436	1,654	6,936	5,282	24%	1,655	5,448	7,050
Courier	62115	27	153	1,800	1,647	9%	215	1,885	2,790
Postage	62120	6,330	13,649	20,963	7,314	65%	6,231	21,223	24,550
Advertisements	62125	7,476	20,146	75,610	55,464	27%	23,551	82,614	60,860
TOTAL COMMUNICATIONS	21,864	66,008	192,724	126,716	34%	52,618	194,867	183,970	
TRAINING AND TRAVEL									
Membership	62205	402	2,068	23,135	21,067	9%	16,771	32,365	21,985
Meals	62210	784	2,639	11,048	8,409	24%	2,956	12,226	18,815
Accommodation	62215	765	5,241	25,410	20,169	21%	8,467	22,874	27,940
Training and Education Courses	62220	5,047	12,242	38,532	26,290	32%	11,074	34,045	42,515
Conference Workshops, Conventio	62225	1,981	8,845	31,762	22,917	28%	15,800	40,413	44,595
Fall Fair	62226	0	0	0	0	0%	0	70	0
Travel	62230	4,576	11,218	36,138	24,920	31%	11,944	53,290	46,446
TOTAL TRAINING AND TRAVEL	13,555	42,253	166,025	123,772	25%	67,012	195,283	202,296	
PERSONNEL									
Health and Safety	62305	1,893	2,377	30,327	27,950	8%	1,589	19,832	11,055
Donations	62310	0	0	1,960	1,960	0%	146	365	2,950
Clothing Expense	62315	846	1,255	12,466	11,211	10%	1,395	15,640	18,725

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
Staff Recognition	62320	\$42	\$274	\$400	\$126	69%	\$5,243	\$10,110	\$250
Recruitment and Retention	62322	0	0	30,000	30,000	0%	0	0	0
Volunteers	62321	0	15	600	585	3%	3	404	500
TOTAL PERSONNEL		2,781	3,921	75,753	71,832	5%	8,376	46,351	33,480
UTILITIES									
Utilities	62400	0	0	0	0	0%	839	0	0
Hydro	62405	19,349	53,675	182,235	128,560	29%	54,282	183,992	177,440
Natural Gas	62410	4,597	30,720	39,800	9,080	77%	18,484	38,702	46,616
Cable	62415	0	159	680	521	23%	0	159	600
Furnace Oil	62420	466	6,526	15,800	9,274	41%	13,198	22,333	15,500
Water	62425	0	5,254	24,700	19,446	21%	9,656	31,597	27,866
TOTAL UTILITIES		24,412	96,334	263,215	166,881	37%	96,459	276,783	268,022
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	759	996	1,390	394	72%	0	1,368	1,150
Equipment Repairs & Maintenance	62510	3,034	17,937	101,944	84,007	18%	15,537	92,995	77,990
Tools	62511	436	1,158	12,250	11,092	9%	1,512	10,633	10,550
Equipment Rentals	62515	271	500	12,525	12,025	4%	705	5,280	14,012
Recharges & Refills	62516	457	3,034	3,700	666	82%	1,113	3,421	7,200
Service Agreements	62520	7,089	12,487	94,441	81,954	13%	36,679	94,184	96,777
TOTAL EQUIPMENT EXPENSES		12,046	36,112	226,250	190,138	16%	55,546	207,881	207,679
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	14,854	27,754	110,590	82,836	25%	36,356	115,114	97,555
Gas - Fuel	62505	4,237	23,100	138,380	115,280	17%	64,072	174,189	128,430
Mileage	62506	137	137	0	(137)	0%	0	0	0
Licensing	62530	0	6,303	5,525	(778)	114%	5,241	5,764	1,200
TOTAL VEHICLE EXPENSES		19,228	57,294	254,495	197,201	23%	105,669	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	2,914	5,185	179,200	174,015	3%	4,692	42,465	59,500
Audit	63110	0	0	55,450	55,450	0%	0	90,600	31,000
Engineering	63115	822	689	42,500	41,811	2%	26,565	73,204	53,000
Consulting	63120	8,596	47,947	959,184	911,237	5%	13,673	43,330	83,000
Contract Services	63125	278,386	981,581	3,341,653	2,360,072	29%	996,645	3,125,241	3,085,820
Professional Development	63130	3,516	3,866	19,000	15,134	20%	9,928	28,408	30,000
TOTAL PROFESSIONAL FEES		294,234	1,039,268	4,652,787	3,613,519	22%	1,051,503	3,403,248	3,343,320
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	476	1,709	1,350	(359)	127%	601	2,427	1,350
Card Processing Fees	63206	158	630	2,500	1,870	25%	589	2,468	100
Taxes Written Down	63208	0	0	30,000	30,000	0%	0	0	25,000

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
Provision for Bad Debts	63209	\$0	\$0	\$0	0%	(\$43)	\$0	\$0	
Interest Expense	63210	0	414	3,794	3,380	11%	366	324,537	2,067
Principal payment	63211	0	1,443	7,640	6,197	19%	463	7,940	7,200
Insurance Premiums	63020	0	316,061	305,593	(10,468)	103%	0	280,683	238,016
Municipal Insurance Deductible	63025	0	2,000	25,000	23,000	8%	6,141	8,480	25,000
Application Fees	63215	0	0	500	500	0%	0	1,116	1,500
Property Taxes	63219	0	0	12,659	12,659	0%	0	12,441	10,165
Levy	63220	246,419	254,082	246,420	(7,662)	103%	230,704	252,969	253,120
Contributions	63224	0	0	18,456	18,456	0%	0	18,426	18,426
Sponsorship	63225	0	5,000	5,200	200	96%	5,153	25,153	5,125
Grants	63226	39,456	49,806	110,000	60,194	45%	29,946	140,726	115,000
Grants To Others	63227	0	35,000	35,000	0	100%	25,000	35,100	35,000
Loss Compensation	63230	0	0	7,500	7,500	0%	0	7,550	4,000
TOTAL FINANCIAL RELATED EXPENSES		286,509	666,145	811,612	145,467	82%	298,920	1,120,016	741,069
PREMISES									
Site Maintenance	63305	6,538	(32,904)	202,250	235,154	-16%	7,565	201,523	175,324
Connecting Link	63306	0	0	13,800	13,800	0%	0	10,509	10,000
Cleaning	63310	2,301	8,066	36,850	28,784	22%	7,627	29,753	36,425
Waste	63315	1,739	1,780	13,700	11,920	13%	2,298	10,021	9,100
Facility Maintenance	63320	10,848	20,891	70,235	49,344	30%	18,842	57,886	78,366
Rent	63325	600	1,332	26,250	24,918	5%	3,466	34,727	26,250
TOTAL PREMISES		22,026	(835)	363,085	363,920	0%	39,798	344,419	335,465
CAPITAL									
Software	64004	0	0	12,000	12,000	0%	0	0	0
Replacement Equipment	64011	0	0	0	0	0%	1,490	1,560	0
Furniture & Fixtures	64015	0	0	0	0	0%	0	889	0
Spot Improvements	64050	0	0	50,000	50,000	0%	0	0	0
Sidewalk Panel Replacement	64052	0	0	10,000	10,000	0%	0	0	0
Single /Double Surface	64056	0	0	135,000	135,000	0%	0	0	0
Hot Mix Paving	64057	0	0	80,000	80,000	0%	0	0	0
TOTAL CAPITAL		0	0	287,000	287,000	0%	1,490	2,449	0
TOTAL EXPENSES		1,168,694	3,716,300	14,027,796	10,311,496	26%	3,410,160	12,723,565	11,840,976
TRANSFERS									
Transfer to Operating fr Rev Fund	74011	0	0	222,200	222,200	0%	0	0	0
Transfer to Capital	74022	0	0	1,046,121	1,046,121	0%	237	879,210	1,756,565
Transfer to Reserve	74030	0	0	107,000	107,000	0%	1,963	589,323	188,600
Transfer to Capital Reserves	74032	0	0	46,903	46,903	0%	0	44,584	48,584
Transfer To Replacement Reserve	74033	0	0	19,500	19,500	0%	0	0	19,000
Transfer To Reserve	74034	0	0	287,000	287,000	0%	0	368,600	300,100
Transfer To Reserve Fund	74042	0	0	0	0	0%	0	19,000	0
Transfer To Replacement Reserve Fund	74043	0	0	75,000	75,000	0%	0	50,000	50,000

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
Interfunctional Transfer - Council	81100	\$0	\$0	(\$8,305)	(\$8,305)	0%	\$0	(\$8,200)	(\$8,200)
Interfunctional Transfer - Corp Admin	81240	0	0	5,046	5,046	0%	0	8,339	9,289
Interfunctional Transfer - IT	81310	0	0	9,097	9,097	0%	0	7,903	7,903
Interfunctional Transfer - Fire	82100	0	0	(3,100)	(3,100)	0%	0	(3,060)	0
Interfunctional Transfer - Building	82410	0	0	(168,830)	(168,830)	0%	0	(156,961)	(154,319)
Interfunctional Transfer - By-law	82420	0	0	(9,097)	(9,097)	0%	0	(7,903)	(7,903)
Interfunctional Transfer - Roads	83080	0	0	(93,479)	(93,479)	0%	0	(78,220)	(79,557)
Interfunctional Transfer - Engineering	83150	0	0	113,066	113,066	0%	0	99,551	99,037
Interfunctional Transfer - ES	84100	0	0	(52,424)	(52,424)	0%	0	(49,131)	(49,131)
Interfunctional Transfer - Th Water	84110	0	0	0	0	0%	0	(32,481)	(32,398)
Interfunctional Transfer - WFP	84130	0	0	(116,205)	(116,205)	0%	0	(99,408)	(92,603)
Interfunctional Transfer - Water Distr	84150	0	0	(121,749)	(121,749)	0%	0	0	0
Interfunctional Transfer - CCCL Water	84180	0	0	(1,487)	(1,487)	0%	0	(70,109)	(68,211)
Interfunctional Transfer - Th Sewer Coll	84210	0	0	(27,438)	(27,438)	0%	0	(11,569)	(11,569)
Interfunctional Transfer - Cr Sewer Coll	84220	0	0	(30,438)	(30,438)	0%	0	(11,569)	(11,569)
Interfunctional Transfer - Th Sewer System	84310	0	0	(80,274)	(80,274)	0%	0	(72,606)	(70,857)
Interfunctional Transfer - Cr Sewer System	84320	0	0	(118,147)	(118,147)	0%	0	(105,567)	(100,019)
Interfunctional Transfer - Waste Mgmt	84600	0	0	(33,339)	(33,339)	0%	0	(31,556)	(30,070)
Interfunctional Transfer - Cemetery	85100	0	0	(11,500)	(11,500)	0%	0	(11,475)	(4,200)
Interfunctional Transfer - Parks	86110	0	0	34,045	34,045	0%	0	20,763	11,420
Interfunctional Transfer - Harbour	86310	0	0	(7,623)	(7,623)	0%	0	(7,390)	(7,401)
Interfunctional Transfer - BVCC	86410	0	112	3,605	3,493	3%	0	3,500	3,500
Interfunctional Transfer - Depot	86420	0	0	(370)	(370)	0%	0	2,500	2,500
Interfunctional Transfer - Library	86500	0	(112)	(670)	(558)	17%	0	2,915	(1,220)
Interfunctional Transfer - Econ Dev	88200	0	0	(5,000)	(5,000)	0%	0	(4,510)	(2,500)
Interfunctional Transfer - BIA	88400	0	0	(6,914)	(6,914)	0%	0	2,852	(8,800)
TOTAL TRANSFERS	0	0	1,072,194	1,072,194	0%	2,200	1,337,325	1,755,971	
TOTAL TRANSFERS & EXPENDITURES	1,168,694	3,716,300	15,099,990	11,383,690	25%	3,412,360	14,060,890	13,596,947	
REVENUE									
Property Tax Revenue (40000 TO 41999)	0	4,603,514	0	(4,603,514)	0%	4,259,684	9,215,072	8,903,903	
Town Share Education PILs	42000	0	45,000	45,000	0%	0	0	53,000	
Supplementary Taxes	42001	0	0	0	0%	0	0	450,000	
Interest on Tax Arrears	44105	30,999	147,097	360,000	212,903	41%	109,117	243,739	350,000
Penalty on Current Taxes	44110	17,059	15,923	80,000	64,077	20%	12,043	158,080	80,000
Federal Grants	53005	0	(4,288)	142,000	146,288	-3%	0	6,916	7,500
Provincial Grants	53010	433,887	863,486	1,970,275	1,106,789	44%	847,540	1,805,413	1,870,740
Municipal Grants	53015	0	0	114,250	114,250	0%	0	20,000	20,000
Donations	53020	4	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 Operating Reserve	54031	0	0	0	0	0%	1,963	1,963	0
Transfer From Capital Reserve	54032	0	0	0	0	0%	0	97,800	50,000
Transfer From Other Reserve	54039	0	0	184,190	184,190	0%	0	0	0
Transfer From DC Reserve Fund	54046	0	0	390,800	390,800	0%	0	0	0
Transfer From Other Reserve Fund	54049	0	0	0	0	0%	0	6,078	0

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
Roadways Capital Machine Time	54715	\$0	\$0	\$0	0%	\$0	\$320	\$0	
Interest on AR accounts	55005	0	0	2,000	2,000	0%	266	3,524	1,000
Admin Fees - NSF	55006	280	665	1,000	335	67%	620	1,726	1,000
Interest Revenue GST/PST Returns	55008	33	24,012	1,000	(23,012)	2,401%	(1,851)	(1,571)	1,000
Interest Revenue	55010	4,973	21,963	180,000	158,037	12%	87,344	387,982	74,000
Investment Income	55015	2,601	2,601	8,100	5,499	32%	28,535	168,586	83,000
Debt Repayment from Ratepayers	55020	0	5,467	10,934	5,467	50%	5,944	11,887	8,767
Sundry Sales	55705	91	148	8,110	7,962	2%	183	421	4,100
Photocopies Plans, Office services	55710	129	530	5,000	4,470	11%	481	1,564	4,900
Machine Time Chgs (internal)	55714	0	0	0	0	0%	0	986	0
Machine Time Chgs (to others)	55715	0	5,143	0	(5,143)	0%	210	5,152	0
Excavating Graves	55716	3,400	9,200	40,088	30,888	23%	9,258	29,074	35,000
Commissions	55720	(800)	2,020	3,000	980	67%	4,537	3,755	3,000
Book Sales	55725	44	227	1,000	773	23%	269	821	1,000
Merchandise Sales	55730	10	131	3,300	3,169	4%	740	2,221	3,000
Sale of Materials	55735	1,694	1,926	19,350	17,424	10%	20,207	88,279	88,250
Sale of Town Publications	55740	93	131	1,050	919	12%	485	1,216	1,300
Sale of Plot	55750	2,100	2,100	12,000	9,900	18%	240	4,890	10,000
Corner Markers	55751	750	750	5,000	4,250	15%	0	1,250	5,000
Fundraising Revenue	55800	0	0	6,000	6,000	0%	0	0	6,000
Special Events Revenue	55810	122	2,672	7,000	4,328	38%	2,219	3,079	1,500
Fees, Charges, Admissions, Tags	57010	36,395	113,379	492,800	379,421	23%	205,004	641,624	550,400
Misc Receipts	57015	100	350	0	(350)	0%	350	1,125	0
Construction Supervision	57016	0	0	10,000	10,000	0%	0	11,845	0
Sponsors and Partnerships	57017	5,143	5,143	17,000	11,857	30%	0	5,143	16,500
Fees/Service Chgs - Other Municipalities	57020	0	60	11,000	10,940	1%	1,929	59,094	1,000
Memberships	57021	0	40	1,565	1,525	3%	0	65	1,535
Certificate Fees	57025	510	1,920	10,800	8,880	18%	3,720	8,315	12,000
Library Program Revenue	57027	105	282	0	(282)	0%	40	100	0
Permits	57030	575	700	16,600	15,900	4%	1,700	8,004	13,500
Roadways Permits	57032	200	600	7,500	6,900	8%	600	500	7,500
Fines	57035	1,823	14,316	34,500	20,184	41%	10,988	26,580	34,000
By Law - Fines	57036	0	(1,574)	3,100	4,674	-51%	0	3,402	3,000
Alarm Registration Fees	57038	350	3,550	10,000	6,450	36%	2,150	6,376	20,000
Vendor Licences	57040	0	0	25	25	0%	0	0	250
Marriage Licences	57041	0	100	2,000	1,900	5%	500	2,200	2,000
Lottery Licences	57042	0	303	1,200	897	25%	678	1,090	1,000
Development Review	57050	0	3,300	81,000	77,700	4%	26,250	43,100	120,000
Official Plan Amendment	57051	0	2,000	10,000	8,000	20%	1,500	8,500	6,000
Zoning By-Law Amendment	57052	(850)	12,275	36,000	23,725	34%	5,600	35,775	30,000
Subdivision Agreement Preparation	57053	0	0	0	0	0%	10,000	24,300	0
Site Plan Agreement Preparation	57054	0	5,200	0	(5,200)	0%	0	0	0
Site Plan Development Review	57055	0	12,000	0	(12,000)	0%	0	750	0
Severance Fees	57056	0	12,000	16,500	4,500	73%	3,600	11,500	21,000
Minor Variance & Severance Related Zoning	57058	0	5,400	11,550	6,150	47%	2,000	11,450	18,000
Civic Numbering 911 Signs	57300	720	920	10,000	9,080	9%	2,000	8,525	30,000
Facilities Rental	57500	22,013	71,779	241,375	169,596	30%	70,155	208,522	214,000

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
Subsidies	57501	\$0	\$0	\$0	\$0	0%	(\$171)	(\$171)	\$0
Concession Rent	57502	717	2,867	9,250	6,383	31%	2,867	7,883	9,000
Showcase Rental	57503	0	60	500	440	12%	135	210	500
Hall Rental	57505	2,886	13,624	52,000	38,376	26%	14,665	39,923	50,000
Program Fees	57570	299	685	14,100	13,415	5%	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	8	443	1,000	557	44%	160	13,405	0
TOTAL REVENUE		568,463	5,987,269	5,098,047	(889,222)	117%	5,757,954	13,761,921	13,300,195
NET POSITION		(600,231)	2,270,969	(10,001,943)	(12,272,912)	-23%	2,345,594	(298,969)	(296,752)

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$87,024	\$317,478	\$958,632	\$641,154	33%	\$283,278	\$985,922	\$952,258
New Staff Salaries	60007	0	0	22,398	22,398	0%	0	0	0
Part Time Salaries	60010	0	0	0	0	0%	0	3,692	0
Overtime	60018	130	130	14,000	13,870	1%	0	16,672	16,370
On Call	60020	0	0	23,400	23,400	0%	0	0	19,600
TOTAL SALARIES		87,154	317,608	1,018,430	700,822	31%	283,278	1,006,286	988,228
BENEFITS									
Full Time Benefits	61005	19,925	72,702	239,647	166,945	30%	68,116	216,022	238,268
New Staff Benefits	61007	0	0	2,238	2,238	0%	0	0	0
Part Time Benefits	61010	0	0	350	350	0%	0	0	0
Post Employment Benefits	61111	375	940	0	(940)	0%	0	1,819	0
TOTAL BENEFITS		20,300	73,642	242,235	168,593	30%	68,116	217,841	238,268
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	427	1,697	9,285	7,588	18%	1,434	11,015	8,875
Computer Supplies	62006	(64)	14	750	736	2%	502	1,108	850
Office Equipment	62007	73	122	500	378	24%	0	480	0
Paper	62010	0	0	950	950	0%	163	632	1,700
Publications	62015	0	0	1,100	1,100	0%	0	3,200	800
Janitorial Supplies	62030	412	897	1,700	803	53%	1,336	2,516	900
Printing	63005	0	61	2,075	2,014	3%	61	1,583	3,200
Miscellaneous	62599	0	300	1,400	1,100	21%	0	15,019	1,000
TOTAL ADMINISTRATIVE EXPENSES		848	3,091	17,760	14,669	17%	3,496	35,553	17,325
OPERATING EXPENSES									
Materials	62000	0	0	1,050	1,050	0%	33	233	1,000
Chemicals	62070	686	11,097	54,125	43,028	21%	13,086	71,219	52,900
Lab Expenses	62071	328	3,662	11,100	7,438	33%	5,370	15,364	10,850
Sample Testing	62072	4,660	8,990	32,450	23,460	28%	9,007	33,349	31,750
Water Treatment Costs	62075	0	0	0	0	0%	0	0	240,000
Collingwood Water Agreement	62076	32,480	67,348	350,000	282,652	19%	0	259,409	0
TOTAL OPERATING EXPENSES		38,154	91,097	448,725	357,628	20%	27,496	379,574	336,500
COMMUNICATIONS									
Telephone	62105	5,778	20,447	56,475	36,028	36%	18,093	64,864	55,000
Internet	62110	120	481	1,550	1,069	31%	420	1,380	1,500
Courier	62115	13	99	1,060	961	9%	140	722	1,000
Postage	62120	20	3,260	21,465	18,205	15%	4,226	12,065	25,950
Advertisements	62125	156	313	2,775	2,462	11%	643	3,579	2,700
TOTAL COMMUNICATIONS		6,087	24,600	83,325	58,725	30%	23,522	82,610	86,150

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
TRAINING AND TRAVEL									
Membership	62205	\$0	\$2,754	\$2,675	(\$79)	103%	\$1,554	\$2,967	\$2,650
Meals	62210	0	328	1,425	1,097	23%	158	728	1,650
Accommodation	62215	0	0	2,825	2,825	0%	372	1,709	3,100
Training and Education Courses	62220	838	8,122	11,150	3,028	73%	3,370	7,773	12,250
Conference Workshops, Conventio	62225	177	337	4,375	4,038	8%	3,190	3,940	4,500
Travel	62230	0	0	850	850	0%	237	651	850
TOTAL TRAINING AND TRAVEL		1,015	11,541	23,300	11,759	50%	8,881	17,768	25,000
PERSONNEL									
Personnel	62300	0	0	0	0	0%	726	0	0
Health and Safety	62305	1,741	3,219	6,175	2,956	52%	4,922	6,891	8,400
Donations	62310	0	0	200	200	0%	0	105	50
Clothing Expense	62315	0	1,385	6,275	4,890	22%	1,779	3,820	7,250
TOTAL PERSONNEL		1,741	4,604	12,650	8,046	36%	7,427	10,816	15,700
UTILITIES									
Hydro	62405	31,628	107,792	351,250	243,458	31%	114,883	348,163	366,700
Natural Gas	62410	2,281	11,221	24,100	12,879	47%	7,794	14,776	23,500
Water	62425	0	2,203	8,550	6,347	26%	31,341	(741)	8,000
TOTAL UTILITIES		33,909	121,216	383,900	262,684	32%	154,018	362,198	398,200
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	94	109	9,620	9,511	1%	233	6,533	9,250
Equipment Repairs & Maintenance	62510	42,832	71,200	192,850	121,650	37%	26,419	287,632	200,500
Tools	62511	877	3,306	9,050	5,744	37%	748	5,525	10,250
SCADA Repair	62512	375	375	9,000	8,625	4%	0	17,680	0
Equipment Rentals	62515	0	0	2,275	2,275	0%	518	1,901	2,450
Recharges & Refills	62516	(79)	(79)	500	579	-16%	0	1,311	500
Manhole Maintenance	62517	0	0	12,500	12,500	0%	613	9,127	15,000
Bio Solids Removal	62514	0	0	25,000	25,000	0%	0	25,791	0
Service Agreements	62520	2,520	2,535	6,350	3,815	40%	607	3,020	20,400
TOTAL EQUIPMENT EXPENSES		46,619	77,446	267,145	189,699	29%	29,138	358,520	258,350
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	1,432	4,330	18,950	14,620	23%	521	19,384	17,000
Gas, Oil, Grease	62505	4,517	7,418	34,200	26,782	22%	11,983	36,588	37,000
Licensing	62530	265	1,401	700	(701)	200%	814	814	675
TOTAL VEHICLE EXPENSES		6,214	13,149	53,850	40,701	24%	13,318	56,786	54,675
PROFESSIONAL FEES									
Consulting	63120	300	300	175,000	174,700	0%	0	0	0
Contract Services	63125	2,318	10,307	40,105	29,798	26%	3,782	56,594	48,100

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
TOTAL PROFESSIONAL FEES	\$2,618	\$10,607	\$215,105	\$204,498	5%	\$3,782	\$56,594	\$48,100	
FINANCIAL RELATED EXPENSES									
Taxes Written Down	63208	0	2,476	0	(2,476)	0%	12,189	36,411	0
Insurance Premiums	63020	0	74,049	74,601	552	99%	0	70,368	93,887
Municipal Insurance Deductible	63025	0	0	0	0	0%	5,000	7,216	0
Property Taxes	63219	0	0	55,200	55,200	0%	0	99,368	52,400
TOTAL FINANCIAL RELATED EXPENSES	0	76,525	129,801	53,276	59%	17,189	213,363	146,287	
PREMISES									
Site Maintenance	63305	1,705	6,742	16,075	9,333	42%	10,486	25,518	15,000
Cleaning	63310	0	0	3,450	3,450	0%	256	931	4,400
Waste	63315	505	505	5,825	5,320	9%	739	2,973	2,800
Facility Maintenance	63320	90	1,532	11,700	10,168	13%	5,575	6,270	13,750
TOTAL PREMISES	2,300	8,779	37,050	28,271	24%	17,056	35,692	35,950	
CAPITAL									
Equipment	64010	0	0	0	0	0%	0	54	0
Replacement Equipment	64011	0	0	0	0	0%	0	6	0
TOTAL CAPITAL	0	0	0	0	0%	0	60	0	
TOTAL EXPENSES	246,959	833,905	2,933,276	2,099,371	28%	656,717	2,833,661	2,648,733	
TRANSFERS									
Transfer to Operating fr Rev Fund	74011	0	0	75,000	75,000	0%	0	0	0
Transfer to Capital	74022	0	0	912,805	912,805	0%	0	607,893	1,132,505
Transfer to Reserve	74030	0	0	0	0	0%	0	269,000	0
Transfer to Rate Stabilization Reserve	74031	0	0	269,371	269,371	0%	0	0	0
Transfer to Capital Reserves	74032	0	0	240,000	240,000	0%	0	281,772	136,429
Transfer To Replacement Reserve	74033	0	0	205,630	205,630	0%	0	202,575	202,575
Transfer To Reserve Fund	74042	0	0	260,000	260,000	0%	0	605,785	443,959
Interfunctional Transfer - Council	81100	0	0	52,424	52,424	0%	0	49,131	49,131
Interfunctional Transfer - CAO/Clerk's	81210	0	0	16,399	16,399	0%	0	7,485	7,505
Interfunctional Transfer - Human Resources	81220	0	0	5,850	5,850	0%	0	0	0
Interfunctional Transfer - Corp Admin	81240	0	0	145,862	145,862	0%	0	141,624	141,614
Interfunctional Transfer - IT	81310	0	0	98,904	98,904	0%	0	91,714	91,714
Interfunctional Transfer - Fire	82100	0	0	(1,000)	(1,000)	0%	0	0	0
Interfunctional Transfer - Conservation Authority	82300	0	0	40,000	40,000	0%	0	0	0
Interfunctional Transfer - Roads	83080	0	0	1,000	1,000	0%	0	1,740	0
Interfunctional Transfer - Engineering	83150	0	0	175,839	175,839	0%	0	154,696	153,898
Interfunctional Transfer - Th Water	84110	0	0	0	0	0%	0	(248,121)	(283,578)
Interfunctional Transfer - WFP	84130	0	0	615,708	615,708	0%	0	506,951	601,798
Interfunctional Transfer - Water Meter	84140	0	0	111,227	111,227	0%	0	113,354	107,149
Interfunctional Transfer - Water Distr	84150	0	0	(726,935)	(726,935)	0%	0	0	0
Interfunctional Transfer - CCCL Water	84180	0	0	0	0	0%	0	(372,184)	(425,369)
Interfunctional Transfer - Th Sewer Coll	84210	0	0	(273,736)	(273,736)	0%	0	(335,186)	0

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
Interfunctional Transfer - Cr Sewer Coll	84220	\$0	\$0	(\$512,399)	(\$512,399)	0%	\$0	(\$745,011)	\$0
Interfunctional Transfer - Th Sewer System	84310	0	0	273,736	273,736	0%	0	335,186	0
Interfunctional Transfer - Cr Sewer System	84320	0	0	512,399	512,399	0%	0	745,011	0
Interfunctional Transfer - Parks	86110	0	0	6,684	6,684	0%	0	6,049	0
Interfunctional Transfer - Econ Dev	88200	0	0	6,200	6,200	0%	0	0	0
TOTAL TRANSFERS		0	0	2,510,968	2,510,968	0%	0	2,419,464	2,359,330
TOTAL TRANSFERS & EXPENDITURES		246,959	833,905	5,444,244	4,610,339	15%	656,717	5,253,125	5,008,063
REVENUE									
Twp Water Connection Permit	50005	300	515	7,700	7,185	7%	1,300	6,550	7,700
Town Water Frontage & Connection	50006	0	0	0	0	0%	3,479	6,957	0
Water Billings: NO METER	50009	(364)	13,017	0	(13,017)	0%	20,284	61,390	0
Water Billings: Fixed Charge	50010	0	143,721	1,337,760	1,194,039	11%	279,993	847,434	1,039,049
Water Billings: Consumption	50015	(101)	265,240	1,576,177	1,310,937	17%	472,277	1,705,396	1,813,068
Water Billings: Unconnected	50016	0	121	0	(121)	0%	246	730	0
Water Purchase from Hydrants	50050	2,996	7,158	0	(7,158)	0%	6,852	29,266	28,000
Twp Sewer Connection Permit	51005	350	500	10,350	9,850	5%	1,500	7,225	10,350
Frontage & Connection	51006	0	2,740	0	(2,740)	0%	11,625	23,247	0
Sewer Billings: NO METER	51009	0	9,905	0	(9,905)	0%	15,932	44,231	0
Sewer Billings: Fixed Charge	51010	0	102,657	972,335	869,678	11%	234,363	639,183	787,195
Sewer Billings: Usage	51015	(95)	207,194	1,188,387	981,193	17%	403,687	1,321,204	1,272,543
Sewer Billings: Unconnected	51016	0	1,628	0	(1,628)	0%	2,954	8,760	0
Sewer Billings: Private	51030	44,799	106,398	124,000	17,602	86%	73,908	203,949	24,000
Misc Water Receipts	51300	0	69	28,500	28,431	0%	0	716	1,822
Transfer to Oper Program fr Revenue Fund	54010	0	0	75,000	75,000	0%	0	0	0
Transfer From Other Reserve	54039	0	0	10,000	10,000	0%	0	0	0
Transfer From 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	2,811	8,284	0	(8,284)	0%	0	13,466	0
Merchandise Sales	55730	0	0	0	0	0%	0	713	300
Fees, Charges, Admissions, Tags	57010	240	498	15,000	14,502	3%	2,899	15,439	15,000
Misc Receipts	57015	0	390	9,036	8,646	4%	2,520	8,950	9,036
TOTAL REVENUE		50,936	870,035	5,444,245	4,574,210	16%	1,533,819	5,240,184	5,008,063
NET POSITION		(196,023)	36,130	1	(36,129)	3,613,000%	877,102	(12,941)	0

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$25,027	\$96,287	\$327,950	\$231,663	29%	\$111,340	\$387,297	\$379,350
Part Time Salaries	60010	1,617	7,819	33,000	25,181	24%	10,921	32,529	35,480
Casual/Contract Salaries	60015	0	0	20,777	20,777	0%	0	36,582	36,050
Overtime	60018	0	0	0	0	0%	0	0	3,000
TOTAL SALARIES		26,644	104,106	381,727	277,621	27%	122,261	456,408	453,880
BENEFITS									
Full Time Benefits	61005	6,292	23,067	86,302	63,235	27%	27,033	81,902	102,650
Part Time Benefits	61010	0	0	3,300	3,300	0%	0	3,318	5,350
Casual/Contract Benefits	61015	0	0	2,075	2,075	0%	0	2,206	5,410
TOTAL BENEFITS		6,292	23,067	91,677	68,610	25%	27,033	87,426	113,410
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	33	377	3,300	2,923	11%	628	2,704	3,950
Paper	62010	0	45	1,100	1,055	4%	73	323	1,000
Publications	62015	75	281	1,650	1,369	17%	690	916	2,400
Promotional Expenses	62017	0	59	14,000	13,941	0%	0	19,649	14,000
Meeting Expenses	62020	0	0	550	550	0%	327	375	500
Janitorial Supplies	62030	0	0	1,550	1,550	0%	18	1,191	1,500
Printing	63005	67	313	3,305	2,992	9%	624	2,413	3,200
Meeting Expenses - Services	63015	0	0	275	275	0%	0	0	250
Miscellaneous	62599	0	0	612	612	0%	0	26	400
TOTAL ADMINISTRATIVE EXPENSES		175	1,075	26,342	25,267	4%	2,360	27,597	27,200
OPERATING EXPENSES									
Materials	62000	0	0	3,000	3,000	0%	571	3,470	3,000
Merchandise Inventory	62080	0	12,978	65,000	52,022	20%	14,911	70,111	70,000
TOTAL OPERATING EXPENSES		0	12,978	68,000	55,022	19%	15,482	73,581	73,000
COMMUNICATIONS									
Telephone	62105	735	2,908	9,400	6,492	31%	2,700	8,226	9,300
Courier	62115	0	0	200	200	0%	4	8	200
Postage	62120	152	235	700	465	34%	244	827	650
Advertisements	62125	1,237	1,318	14,550	13,232	9%	193	17,416	17,000
TOTAL COMMUNICATIONS		2,124	4,461	24,850	20,389	18%	3,141	26,477	27,150
TRAINING AND TRAVEL									
Membership	62205	0	673	3,540	2,867	19%	2,973	4,783	3,315
Meals	62210	63	211	700	489	30%	58	1,042	825
Accommodation	62215	0	450	5,575	5,125	8%	0	1,324	4,950
Training and Education Courses	62220	0	2,101	7,100	4,999	30%	2,225	4,692	5,000

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
Conference Workshops, Conventio	62225	\$0	\$1,618	\$2,800	\$1,182	58%	\$3,175	\$3,683	\$2,600
Travel	62230	0	2,025	1,200	(825)	169%	238	2,368	1,150
TOTAL TRAINING AND TRAVEL		63	7,078	20,915	13,837	34%	8,669	17,892	17,840
PERSONNEL									
Health and Safety	62305	0	11	2,850	2,839	0%	64	1,709	2,500
Clothing Expense	62315	0	0	1,350	1,350	0%	200	1,834	1,600
TOTAL PERSONNEL		0	11	4,200	4,189	0%	264	3,543	4,100
UTILITIES									
Hydro	62405	321	1,744	4,450	2,706	39%	2,424	9,811	4,320
Natural Gas	62410	18	69	950	881	7%	48	413	480
Water	62425	0	244	3,000	2,756	8%	778	3,845	4,000
TOTAL UTILITIES		339	2,057	8,400	6,343	24%	3,250	14,069	8,800
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	0	100	100	0%	0	200	500
Equipment Repairs & Maintenance	62510	0	0	650	650	0%	258	272	900
Tools	62511	0	9	1,300	1,291	1%	72	1,242	1,400
Equipment Rentals	62515	0	0	1,000	1,000	0%	480	799	1,100
Service Agreements	62520	20	27	3,350	3,323	1%	493	193	3,250
TOTAL EQUIPMENT EXPENSES		20	36	6,400	6,364	1%	1,303	2,706	7,150
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	1,514	3,401	5,050	1,649	67%	1,003	5,955	4,500
Gas, Oil, Grease	62505	0	1,342	10,700	9,358	13%	184	8,326	10,500
Mileage	62506	0	0	6,500	6,500	0%	0	0	1,500
Vehicle Leases	62525	857	3,213	12,000	8,787	27%	3,141	9,424	12,000
Licensing	62530	0	296	370	74	80%	296	471	370
TOTAL VEHICLE EXPENSES		2,371	8,252	34,620	26,368	24%	4,624	24,176	28,870
PROFESSIONAL FEES									
Legal	63105	0	0	2,000	2,000	0%	0	211	2,500
Engineering	63115	0	0	2,000	2,000	0%	0	2,336	3,000
Consulting	63120	770	770	2,000	1,230	39%	1,077	3,244	1,500
Contract Services	63125	1,000	4,000	14,050	10,050	28%	12,000	12,567	14,000
TOTAL PROFESSIONAL FEES		1,770	4,770	20,050	15,280	24%	13,077	18,358	21,000
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	35	105	500	395	21%	0	210	0
Card Processing Fees	63206	68	256	500	244	51%	211	2,956	1,000
Insurance Premiums	63020	0	80,379	83,421	3,042	96%	0	77,041	90,486
Sponsorship	63225	0	0	10,000	10,000	0%	500	1,311	10,000
TOTAL FINANCIAL RELATED EXPENSES		103	80,740	94,421	13,681	86%	711	81,518	101,486

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
PREMISES									
Site Maintenance	63305	\$21	\$501	\$15,500	\$14,999	3%	\$292	\$15,638	\$15,000
Waste	63315	449	449	1,900	1,451	24%	0	673	1,800
Facility Maintenance	63320	5	91	2,000	1,909	5%	638	4,122	750
Rent	63325	0	0	51,500	51,500	0%	0	47,154	49,900
TOTAL PREMISES		475	1,041	70,900	69,859	1%	930	67,587	67,450
CAPITAL									
Replacement Equipment	64011	0	0	0	0	0%	0	191	0
TOTAL CAPITAL		0	0	0	0	0%	0	191	0
TOTAL EXPENSES		40,376	249,672	852,502	602,830	29%	203,105	901,529	951,336
TRANSFERS									
Transfer to Capital	74022	0	0	193,680	193,680	0%	0	110,085	137,339
Transfer to Capital 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	0	146,390	146,390	0%	0	135,264	135,305
Interfunctional Transfer - IT	81310	0	0	16,989	16,989	0%	0	15,752	15,752
Interfunctional Transfer - By-law	82420	0	0	5,000	5,000	0%	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	0	(5,000)	(5,000)	0%	0	(5,000)	(5,000)
TOTAL TRANSFERS		0	0	377,047	377,047	0%	0	278,089	304,838
TOTAL TRANSFERS & EXPENDITURES		40,376	249,672	1,229,549	979,877	20%	203,105	1,179,618	1,256,174
REVENUE									
Federal Grants	53005	0	0	0	0	0%	0	1,100	0
Provincial Grants	53010	0	0	0	0	0%	0	1,120	0
Transfer From Operating Reserve	54031	0	0	5,715	5,715	0%	0	0	0
Transfer From Other Reserve Fund	54049	0	0	0	0	0%	0	315,482	0
Photocopies Plans, Office services	55710	0	0	2,700	2,700	0%	0	2,788	2,600
Merchandise Sales	55730	0	0	775	775	0%	0	792	750
Sale of Gas	55736	0	0	79,000	79,000	0%	0	67,866	79,000
Sale of Diesel	55737	0	0	12,000	12,000	0%	0	16,031	11,000
Sale of Hydro	55738	13,867	14,781	16,000	1,219	92%	13,857	14,948	15,000
Fees, Charges, Admissions, Tags	57010	236,489	246,659	278,331	31,672	89%	243,929	256,434	265,500
Sponsors and Partnerships	57017	0	0	0	0	0%	616	2,966	0
BIA Levy	57018	0	37,532	75,064	37,532	50%	0	75,064	75,064
Certificate Fees	57025	560	2,250	10,000	7,750	23%	5,735	11,735	10,000
Permits	57030	31,841	69,658	606,000	536,342	11%	90,000	377,471	665,948
Interfunctional Building Permits	57031	0	0	40,000	40,000	0%	0	2,798	80,000
Launch Fees	57057	0	38	2,500	2,462	2%	36	1,646	3,000
Facilities Rental	57500	0	0	15,225	15,225	0%	0	8,740	19,000

User Fees Summary
 User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
 For the Four Months Ending April 30, 2009

Acct	2009					2008			
	APR	YTD	Budget	Unexpended \$	% of Budget	APR	Actuals	Budget	
Harbour - Winter Storage	57504	\$0	\$0	\$22,500	\$22,500	0%	(\$173)	\$21,454	\$25,000
Proceeds from Debt	58100	0	0	63,439	63,439	0%	0	0	0
Misc Revenue	59950	1,339	2,042	300	(1,742)	681%	550	1,179	300
TOTAL REVENUE		284,096	372,960	1,229,549	856,589	30%	354,550	1,179,614	1,252,162
NET POSITION		243,720	123,288	0	(123,288)	0%	151,445	(4)	(4,012)

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

Project	2009 Budgeted Expenditures	Activity To Date			
		Expenditures	Encumbrance	Total Committed	% of Budget Used
ADMINISTRATION					
Performance Management Implementation Project	35,190	14,730	0	14,730	42%
Records Management & Retention	10,400	0	0	0	0%
Development Charges Background Study	30,000	4,022	0	4,022	13%
Community Mail Box Program	90,000	0	0	0	0%
Administration Building Expansion	3,175,000	21,804	0	21,804	1%
Town Hall Remedial Works	20,000	0	0	0	0%
Medical Clinic Property	112,120	0	0	0	0%
COMMUNITY & ECONOMIC DEVELOPMENT					
Community Portal	15,500	0	0	0	0%
Economic Development Strategy	50,000	133	0	133	0%
C&E Dev Laser Light'g - Dam	145,835	0	0	0	0%
POLICE					
Police - New Station	643,500	188,221	0	188,221	29%
INFORMATION SERVICES					
Geographic Information System IT	40,000	2,700	0	2,700	7%
Connectivity IT	35,000	1,494	0	1,494	4%
Continuous Improvement IT	108,000	15,180	0	15,180	0%
PLANNING					
Zoning By-law, Short Term Accomodation, Interim Control By-law	217,000	9,488	88,688	98,175	45%
Housing Needs Study	50,000	0	0	0	0%
Site Plan Design Guidelines	60,000	0	0	0	0%
Community Improvement Plan	175,000	4,093	0	4,093	2%
Renewable Energy	14,000	187	0	187	1%
FIRE DEPARTMENT					
Fire Stations - Additions & New Construction	35,000	0	0	0	0%
Vehicle Acquisitions - Growth Related	40,000	0	0	0	0%
New HVAC System - Station 2	12,300	0	0	0	0%
Pers Fire Fighter Equip Growth-Related	15,325	0	0	0	0%
Fire Fighter Equip Replacement	16,352	0	0	0	0%
Specialized Equip Growth-Related	48,400	0	0	0	0%
Other Equip incl Replacement Equip	41,230	0	0	0	0%
Computer Equipment - Network Repairs	15,000	14,528	0	14,528	97%
EMERGENCY MANAGEMENT					
Backup Generators - OPP/Admin	72,000	0	16,966	16,966	24%
RECREATION - BEAVER VALLEY COMMUNITY CENTRE					
BVCC Building Upgrades	3,500	0	0	0	0%
BVCC Arena Roof Study and Replacement	20,000	0	0	0	0%
BVCC Refrigeration Replacement	95,000	0	18,926	18,926	20%
Coming Events Signage	3,000	0	0	0	0%
RECREATION - PARKS & TRAILS					
Georgian Trail Growth Related	13,000	0	0	0	0%
2nd Line Trail Construction	121,000	20	0	20	0%
Trail Resurfacing	5,000	0	0	0	0%
Delphi Point Park & Trail Development	70,000	0	0	0	0%
MTO Shale Beach Improvements	10,000	0	0	0	0%
Loree Parking Lot Construction	38,000	0	0	0	0%
Heatcote Property Development	65,000	38	0	38	0%
Off Leash Dog Park Development	26,500	0	0	0	0%
Waterfront Vistas	20,000	0	0	0	0%
Craigleith Meadows Improvements	15,000	0	0	0	0%
Hardball Diamond Recon & Parking Lot Construction	82,000	0	0	0	0%
Tennis Courts Resurf. & Redevelopment	3,000	0	0	0	0%
Skateboard Park/Playground Equipment	45,000	18	6,784	6,802	15%
Bike Park Construction	12,000	0	0	0	0%
Parks and Recreation Signage	9,500	0	0	0	0%
Building Growth Related	505,000	192,808	0	192,808	38%
Equipment Growth-Related	28,000	0	19,107	19,107	68%
Machinery Growth-Related	50,000	0	44,701	44,701	89%
Equipment Replacement (and non-growth-related)	5,500	410	0	410	7%
Machinery Replacement (and non-growth-related)	22,500	0	15,629	15,629	69%
Vehicles Growth-Related	17,000	0	0	0	0%
RECREATION - TOMAHAWK GOLF & SOCCER FACILITY					
Tomahawk Ath Fld Soccer Pitches, 7.15	190,000	137,630	39,993	177,623	93%
Golf Course Pond & Irrigation Improvements	58,000	0	0	0	0%
Machinery & Equipment - Growth Related	58,000	0	0	0	0%
Tomahawk Land Acquisition - Debt Repayment	87,168	900	0	900	1%
RECREATION - THORNBURY HARBOUR					
Dock Reconstruction	142,194	74,599	35,917	110,516	78%
Install/Replace Dock Hydro	18,000	0	0	0	0%
Fuel Delivery & Storage System Upgrades	20,000	0	0	0	0%

Project	2009 Budgeted Expenditures	Activity To Date			
		Expenditures	Encumbrance	Total Committed	% of Budget Used
RECREATION - CRAIGLEITH DEPOT					
Install Lightning Rod Protection System	4,500	1,874	0	1,874	42%
RECREATION - SMALL COMMUNITY HALLS					
Ravenna Hall, 7.2	134,000	-10,567	0	-10,567	-8%
Heathcote Hall Demotion & Pavillion Construction	10,000	2,476	0	2,476	25%
CEMETERIES					
Cemetery Management Software & GPS Mapping	26,470	0	0	0	0%
BY-LAW ENFORCEMENT					
Parking Enforcement Handhelds	10,000	0	0	0	0%
L.E. SHORE LIBRARY					
Marketing Plan	2,150	0	0	0	0%
Service Delivery Model-Space Needs Analysis	15,000	1,742	0	1,742	12%
Building Renovations - Roof Repair	20,000	0	0	0	0%
Books and Collection Materials	35,480	13,479	0	13,479	38%
ENGINEERING & ROADS					
Streetscape & Engineering Standards	45,000	0	0	0	0%
Regional Transportation Initiatives	10,000	0	0	0	0%
Craigleith West Drainage Plan	60,000	0	0	0	0%
Craigleith East Drainage Plan	60,000	0	0	0	0%
Camperdown Drainage Plan	60,000	0	0	0	0%
R1 Studies Summary, Roads and Drainage					
Snow Storage Facility	25,000	0	0	0	0%
R2 Bridges Summary, Roads and Drainage					
Beaver River Bridge Upgrades*	1,935,000	22,305	0	22,305	1%
Slabtown Bridge#15 Repairs & Upgrades	95,000	18	0	18	0%
R3 Roads and Drainage Improvements Summary, Roads and Drainage					
R4 Road Constr related to W&S Service Ext Summary, Roads and Drainage					
Tyrolean Lane Reconstruction	687,000	0	0	0	0%
Peaks Road Reconstruction	170,000	0	0	0	0%
Lake Drive Service Extension	632,850	10,609	0	10,609	2%
Georgian View Et Al Service Extension	150,000	0	0	0	0%
R5 Growth-Related Road Improvements Summary, Roads and Drainage					
Lora Bay Sunset Blvd East (Phase 1b)	186,000	-22,005	0	-22,005	-12%
CR 19 & Mountain Drive Intersection Impts	536,000	0	0	0	0%
Mountain Drive Ph 2 south (Recon)	170,000	-161,606	0	-161,606	-95%
R6 Infrastructure Summary, Roads and Drainage					
Plan 915 Road Reconstruction	380,375	-1,557	0	-1,557	0%
R9 Bldgs, Mach, Equip, and Other Summary, Roads and Drainage					
Ravenna Roads Depot Expansion,	50,000	163	0	163	0%
Machinery and Equipment Growth-Related	62,000	0	0	0	0%
Machinery and Equipment Repl (and non-growth-related)	276,500	0	0	0	0%
Vehicles Growth-Related	20,000	0	0	0	0%
PARKING					
Hester Street Parking Lot (Downtown Thornbury)	8,000	0	0	0	0%
Arthur St Prkg Lot (Hwy No 26 Post Off)	20,000	-4,412	0	-4,412	-22%
Clarksburg Parking Improvements	62,000	0	0	0	0%
STREETLIGHTS					
Charmichael, Kinsey, Plater, Campbell - Plan 915	140,000	0	0	0	0%
WATER					
Drinking Water Quality Management System (DWQMS)	7,500	0	0	0	0%
Operations Manuals & As Built Records - Plant	5,000	0	0	0	0%
Operations Manuals & As Built Records - Distribution	5,000	0	0	0	0%
Water Efficiency Initiatives	40,000	0	0	0	0%
Water Modelling & Distribution Analysis	100,000	0	0	0	0%
W1 Plants and Studies Summary, Water					
Thornbury WTP & related SCADA	40,000	2,739	0	2,739	7%
Th WTP Pall Membrane Filter System	1,000,000	671,002	0	671,002	67%
W2 Reservoirs & Booster Pumping Stations Summary, Water					
Thornbury Reservoir - Debt	93,010	-44,481	0	-44,481	-48%
W3 Operations and Other Summary, Water					
Water Sample Stations	6,250	2,692	0	2,692	43%
Water Meters - Residential & Commercial	25,000	0	0	0	0%
Water Chamber Works	25,000	0	0	0	0%
Capital Contingencies	15,000	0	0	0	0%
W4 W & S Service Extension Summary, Water					
Clarksburg Water Main Servicing Study	50,000	0	0	0	0%
Lake Drive Water Extension	382,500	7,476	0	7,476	2%
Georgian Peaks Water Main Replacement	82,500	0	0	0	0%
Hwy 26 - Spence/Turner Water Extension	31,500	0	0	0	0%
Tyrolean Lane Water Main Reconstruction	231,000	0	0	0	0%
W5 Growth-Related W & S Improvements Summary, Water					
Mountain Dr/GR19 Roundabout Water Main Ext	150,000	0	0	0	0%
W6 Infrastructure trunks mains pipes lines Summary, Water					
Plan 915 Water Main Replacement	867,000	0	0	0	0%
Swiss Meadows Water Project - Debt	56,289	0	0	0	0%
Craigleith Hwy 26 Water Main - Debt	55,000	-18,436	0	-18,436	-34%
W7 Other W & S Infrastructure & Service Extension Summary, Water					
King Street Water Main Extension	100,000	0	0	0	0%
W9 Bldgs, Mach, and Equip Summary, Water					

Project	2009 Budgeted Expenditures	Activity To Date			
		Expenditures	Encumbrance	Total Committed	% of Budget Used
Machinery & Equipment Growth-Related	125,000	0	0	0	0%
Vehicles, Replacement	10,000	0	0	0	0%
WASTEWATER					
Operations Manuals & As Built Drawings - Craigleith	5,000	0	0	0	0%
Operations Manuals & As Built Drawings - Thornbury	5,000	0	0	0	0%
S1 Plants and Studies Summary, Sewer					
Thornbury STP Phase I - Debt	20,660	-5,139	0	-5,139	-25%
Thornbury STP Phase II Expansion	3,850,000	96,892	0	96,892	3%
Craigleith STP Phase II - Debt	125,500	-32,671	0	-32,671	-26%
Craigleith STP SCADA	20,000	0	0	0	0%
Craigleith STP Equipment	25,000	0	0	0	0%
S2 Pumping Stations, Lift Stations, related forcemains, Siphon Summary, Sewer					
S3 Operations and Other Summary, Sewer					
Capital Contingency	15,000	0	0	0	0%
Craigleith SLS - Channel Monster	78,000	0	0	0	0%
Craigleith STP Aeration Cell Replacement	31,350	0	0	0	0%
S4 W & S Service Extensions Summary, Sewer					
St. Moritz & Chamonix Sanitary Extension - Debt	42,872	0	0	0	0%
Georgian View Ests et al San Sew Ext	600,000	0	0	0	0%
Tyrolean Lane Wastewater Reconstruction	150,000	0	0	0	0%
Lake Drive Sanitary Sewer Extension	509,000	7,476	0	7,476	1%
Clarksburg Service Extensions	50,000	0	0	0	0%
Peaks Road Sanitary Extension	94,600	0	0	0	0%
Hwy 26 Extension - Spence/Turner	31,500	0	0	0	0%
S5 Growth-Related W & S Improvements Summary, Sewer					
Craigleith Road/CR 19 - Debt	0	-45,211	0	-45,211	0%
Camperdown Hwy No 26 San Sew (Drexler)	100,000	78,040	0	78,040	78%
S6 Infrastructure trunks mains pipes lines, Sewer					
Plan 915 Sanitary Sewer Replacement	1,155,000	0	0	0	0%
Lakewood Drive Sewage Pump Station (SLS) Replacement	250,000	0	0	0	0%
S9 Bldgs, Mach, and Equip Summary, Sewer					
Vehicles, Replacement	10,000	0	0	0	0%
Furniture and Equipment	5,000	0	0	0	0%
LANDFILL					
Environmental Screening	267,000	17,332	0	17,332	6%
Land Acquisition, Contaminant Attenuation Zone	30,500	0	0	0	0%
Waste Receiving Area Improvements	370,352	0	0	0	0%
Landfill Compactor	550,000	0	0	0	0%
Additional Vehicle	5,000	0	0	0	0%
ENVIRONMENTAL INITIATIVES					
Organics Processing Study	70,500	16,612	41,573	58,185	83%
Green House Gas Reduction Guide	89,935	7,989	0	7,989	9%
Integrated Community Sustainability Plan	118,000	1,392	0	1,392	1%
Total	26,507,637	1,497,757	328,284	1,826,041	7%