

STAFF REPORT: Financial & Information Services

REPORT TO: Finance and Administration
MEETING DATE: August 18, 2009
REPORT NO.: FIS.09.46
SUBJECT: Monthly Financial Reports – July 2009
PREPARED BY: Robert Cummings, Director of Financial & Information Services

A. Recommendations

THAT Council receive Staff Report FIS.09.46, "Monthly Financial Reports – July 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 – July 2009
2. 2009 Budget Variance Report – Tax Levy Summary
3. 2009 Budget Variance Report – User Rates Summary
4. 2009 Budget Variance Report – User Fees Summary
5. 2009 Capital Project Summary

Respectfully submitted,

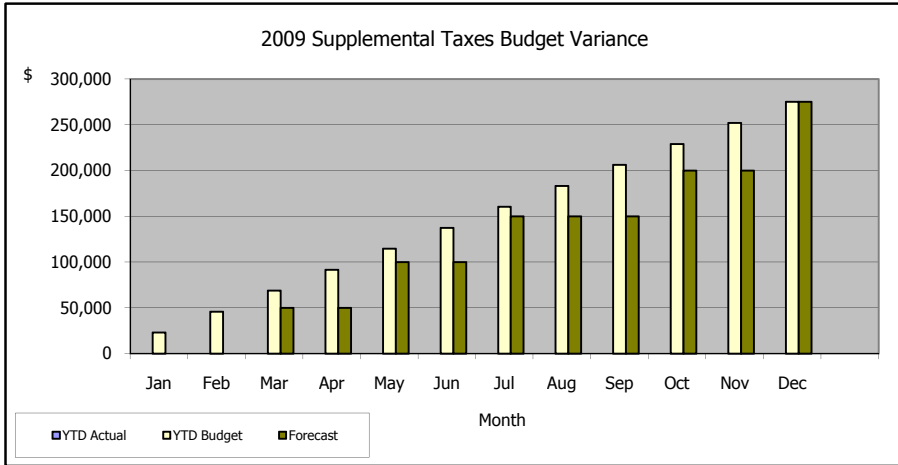
Signature

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

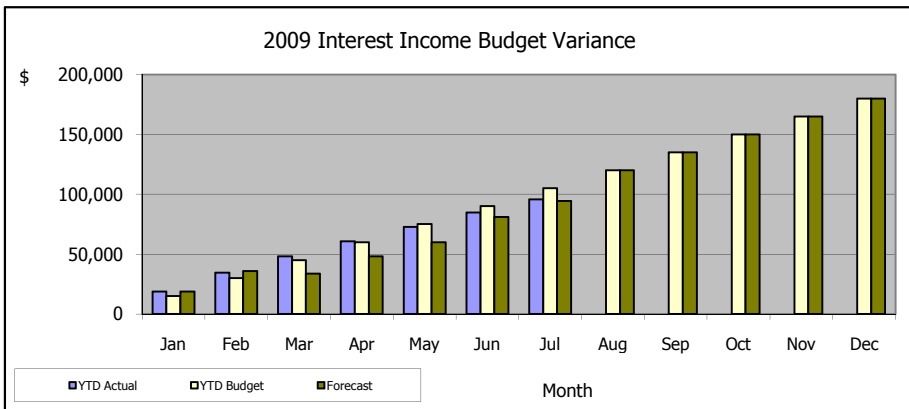
**** Please note that budget amounts are based on proposed budget and will be updated on future reports**

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



Commentary
=> interim analysis of the Request for Reconsideration for 2009 assessments are estimated at 28,000,000 of assessment
=> the interim analysis of the Supplement and Omitted Assessment has approximately 283 entries totalling 87,500,000 of assessment as of August 10th
=> a possibility of two more Supplement and Omitted assessment runs later in 2009
=> no revenue to date.

Interest Income	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	180,000	180,000	95,633	(84,367)	53%

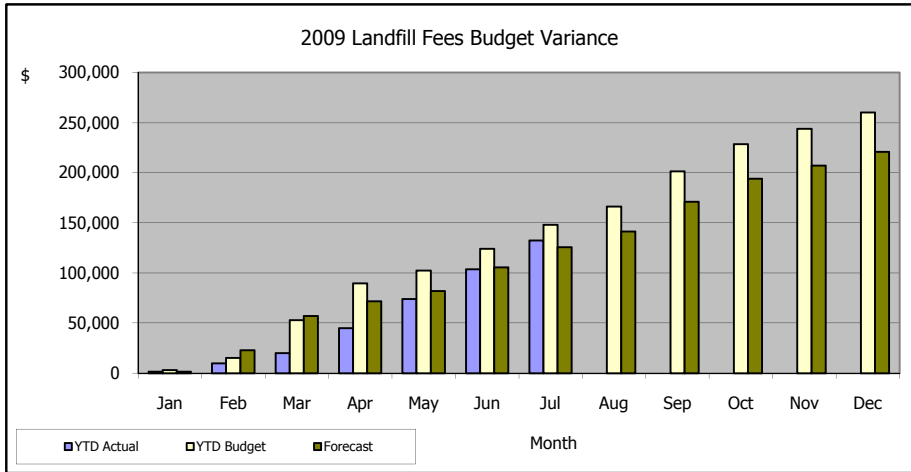


Commentary
=> Interest Income is less than budget
=> An adjustment is made at year-end to this account that reduces the interest balance in the Revenue Fund. This account represents interest received from available cash in the bank.
=> Operating bank account balance as at July 31/09 was \$4,227,172.42.

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

Landfill Fees

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
221,000	260,000	132,563	(127,437)	51%

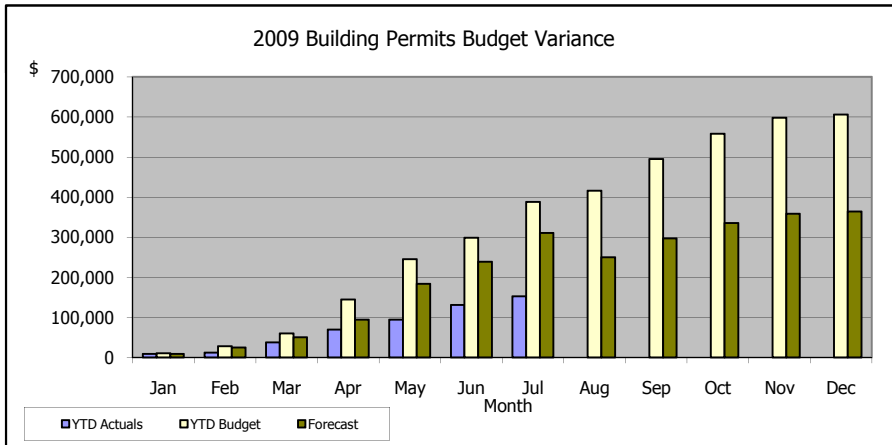


Commentary

- => Landfill fees are slow to start in 2009.
- => Total fees collected for the month of July have increased to \$28,996.
- => Forecast has been updated to 80% of Budget.
- => YTD for 2008 to the end of July - \$207,747 compared to \$132,563 for 2009.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
363,600	606,000	152,656	(453,344)	25%



Commentary

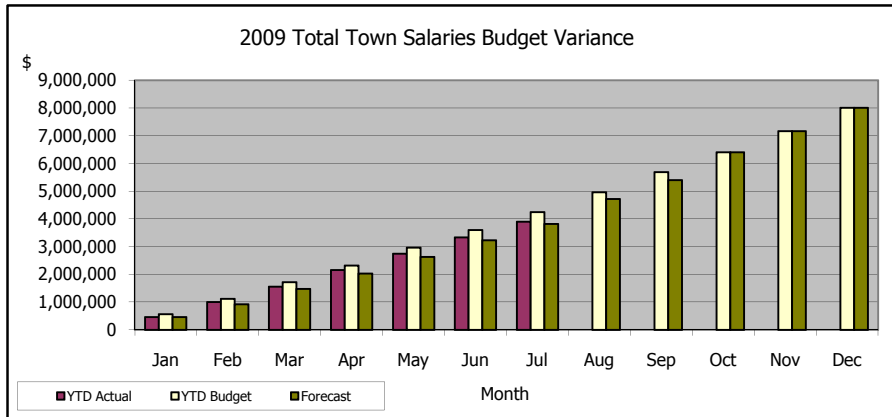
- => Building Permit Fee revenue is still running below budget.
- => Total fees collected for the month of July were \$21,910.
- => Forecast has been updated to 60% of Budget.
- => YTD for 2008 to the end of July - \$392,999 compared to \$152,656 for July 2009.

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

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

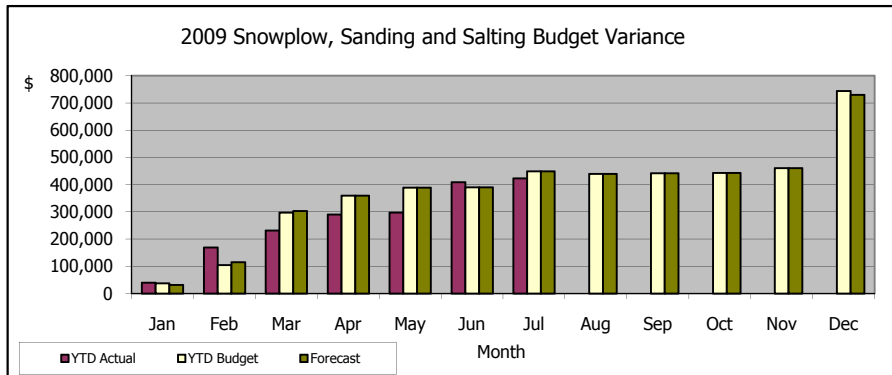
Total Town Salaries & Ben	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	8,010,888	8,010,888	3,904,984	4,105,904	49%

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	422,366	321,738	57%

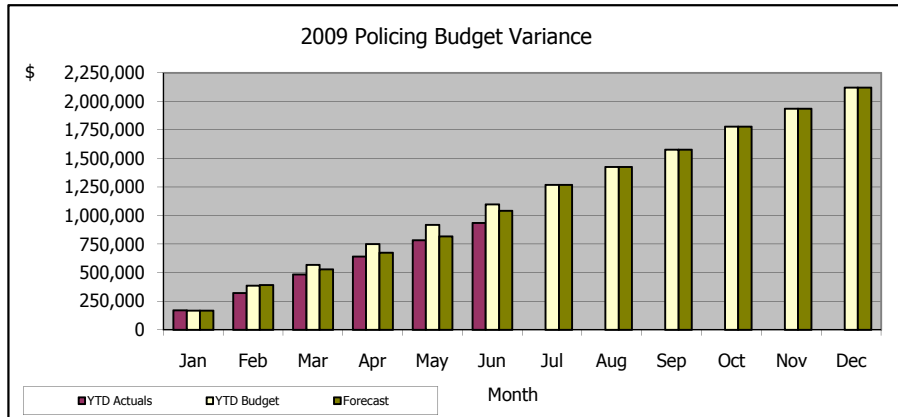
Commentary
=> Tracking under forecasted budget.



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
2,120,000	2,120,000	936,390	1,183,610	44%



Commentary
<p>=> June hours were 1,773.</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 Seven Months Ending July 31, 2009

Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$329,045	\$2,176,141	\$4,210,471	\$2,034,330	52%	\$2,300,890	\$4,005,381	\$3,982,664
Part Time Salaries	60010	26,524	156,095	284,563	128,468	55%	166,762	330,930	311,051
Casual/Contract Salaries	60015	4,056	37,019	180,433	143,414	21%	1,340	44,391	66,221
Overtime	60018	0	301	43,000	42,699	1%	0	66,038	37,500
On Call	60020	600	4,179	58,700	54,521	7%	4,093	56,869	49,500
PrepTime	60025	0	0	5,000	5,000	0%	0	5,309	4,900
Per Diem	60030	3,780	11,925	29,500	17,575	40%	22,317	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		364,005	2,385,660	5,005,567	2,619,907	48%	2,495,402	4,662,910	4,631,811
BENEFITS									
Full Time Benefits	61005	70,439	509,663	1,049,247	539,584	49%	538,095	919,422	1,012,655
Part Time Benefits	61010	3,424	11,578	49,178	37,600	24%	0	18,133	53,853
Casual/Contract Benefits	61015	0	5,174	46,974	41,800	11%	0	4,284	37,024
Benefits Prior Year	61016	0	551	0	(551)	0%	0	661,066	0
Benefits Overpayment	61017	0	0	0	0	0%	0	(444,542)	0
Firefighter Insurance	61100	0	0	2,500	2,500	0%	0	2,476	2,500
Post Employment Benefits	61111	0	0	18,000	18,000	0%	0	0	0
Computer Allowance	61502	646	4,426	8,400	3,974	53%	0	0	0
Travel Allowance	61503	1,292	8,853	17,000	8,147	52%	0	0	0
Car Allowance	61505	1,224	8,383	10,200	1,817	82%	0	16,706	750
TOTAL BENEFITS		77,025	548,628	1,201,499	652,871	46%	538,095	1,177,545	1,106,782
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	2,589	17,695	37,935	20,240	47%	17,849	36,790	36,265
Computer Supplies	62006	1,404	4,786	13,225	8,439	36%	15,533	29,100	19,383
Office Equipment	62007	0	559	1,925	1,366	29%	1,918	3,705	1,900
Paper	62010	2,068	14,360	30,060	15,700	48%	20,222	36,055	29,950
Publications	62015	259	1,456	6,200	4,744	23%	1,739	5,588	7,160
Promotional Expenses	62017	1,806	3,856	6,300	2,444	61%	1,037	4,935	4,775
Meeting Expenses	62020	161	1,517	10,050	8,533	15%	3,898	8,260	10,350
Special Events	62024	983	6,026	15,000	8,974	40%	3,443	3,626	5,000
Corporate Events	62025	250	598	9,450	8,852	6%	402	8,773	9,000
Information Events	62026	0	842	1,775	933	47%	367	1,830	2,660
Children's Programs	62027	200	1,298	1,500	202	87%	470	1,571	1,500
Young Adult Programs	62028	100	100	800	700	13%	0	0	0
Adult Programs	62029	132	232	800	568	29%	0	0	0
Janitorial Supplies	62030	774	3,971	4,250	279	93%	3,840	9,100	4,255
Services	63000	0	0	110	110	0%	0	0	100
Printing	63005	5,226	7,640	23,170	15,530	33%	4,136	14,087	25,569
Meeting Expenses - Services	63015	0	5,045	0	(5,045)	0%	0	(111)	200
Miscellaneous	62599	1,605	3,296	6,924	3,628	48%	8,838	13,336	8,360

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Seven Months Ending July 31, 2009

Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
TOTAL ADMINISTRATIVE EXPENSES	\$17,557	\$73,277	\$169,474	\$96,197	43%	\$83,692	\$176,645	\$166,427	
OPERATING EXPENSES									
Machine Time	61600	0	87,738	130,000	42,262	67%	0	127,780	125,000
Allocated Machine Time	61601	0	(87,738)	(130,000)	(42,262)	67%	0	(127,780)	(125,000)
Materials	62000	32,230	128,255	363,800	235,545	35%	100,884	418,686	355,720
Processing Materials	62001	54	2,028	2,500	472	81%	451	2,559	2,000
Special Program Materials	62003	0	583	2,050	1,467	28%	0	0	2,000
Lab Expenses	62071	0	0	0	0	0%	256	256	0
Sample Testing	62072	674	674	3,335	2,661	20%	0	1,050	2,000
Merchandise Inventory	62080	0	3,060	0	(3,060)	0%	0	2,240	0
TOTAL OPERATING EXPENSES	32,958	134,600	371,685	237,085	36%	101,591	424,791	361,720	
BOOKS AND MATERIALS									
Periodicals	62050	(20)	628	3,625	2,997	17%	530	3,615	3,450
Adult Books	62052	0	0	0	0	0%	8,205	22,488	16,400
Young Adult Books	62056	0	0	0	0	0%	160	1,747	2,000
Children's Books	62057	0	0	0	0	0%	831	7,197	6,900
Adult Media	62060	0	373	0	(373)	0%	809	4,395	2,300
Children's Media	62062	0	0	0	0	0%	60	1,349	700
TOTAL BOOKS AND MATERIALS	(20)	1,001	3,625	2,624	28%	10,595	40,791	31,750	
COMMUNICATIONS									
Communications	62100	0	38	0	(38)	0%	0	0	0
Telephone	62105	7,559	56,111	87,415	31,304	64%	42,086	83,697	88,720
Internet	62110	614	3,051	6,936	3,885	44%	3,269	5,448	7,050
Courier	62115	112	687	1,800	1,113	38%	889	1,885	2,790
Postage	62120	10,977	26,027	20,963	(5,064)	124%	11,206	21,223	24,550
Advertisements	62125	732	32,642	75,610	42,968	43%	44,658	82,614	60,860
TOTAL COMMUNICATIONS	19,994	118,556	192,724	74,168	62%	102,108	194,867	183,970	
TRAINING AND TRAVEL									
Membership	62205	1,125	22,400	23,135	735	97%	19,685	22,906	21,985
Meals	62210	259	5,407	11,048	5,641	49%	5,271	12,226	18,815
Accommodation	62215	(167)	13,548	25,410	11,862	53%	15,367	22,874	27,940
Training and Education Courses	62220	1,311	24,316	38,532	14,216	63%	21,157	33,055	42,515
Conference Workshops, Conventio	62225	2,374	13,086	31,762	18,676	41%	25,789	40,413	44,595
Fall Fair	62226	0	0	0	0	0%	0	70	0
Travel	62230	1,212	13,039	19,138	6,099	68%	26,350	53,290	46,446
TOTAL TRAINING AND TRAVEL	6,114	91,796	149,025	57,229	62%	113,619	184,834	202,296	
PERSONNEL									
Health and Safety	62305	723	6,489	30,327	23,838	21%	9,368	19,832	11,055
Donations	62310	0	100	1,960	1,860	5%	146	365	2,950
Clothing Expense	62315	342	2,185	12,466	10,281	18%	4,609	15,640	18,725

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Seven Months Ending July 31, 2009

Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
Staff Recognition	62320	\$75	\$349	\$400	\$51	87%	\$7,065	\$10,110	\$250
Recruitment and Retention	62322	0	0	30,000	30,000	0%	0	0	0
Volunteers	62321	7	42	600	558	7%	32	404	500
TOTAL PERSONNEL		1,147	9,165	75,753	66,588	12%	21,220	46,351	33,480
UTILITIES									
Utilities	62400	0	0	0	0	0%	839	0	0
Hydro	62405	12,622	95,397	182,235	86,838	52%	89,537	183,992	177,440
Natural Gas	62410	431	33,271	39,800	6,529	84%	21,818	38,702	46,616
Cable	62415	0	326	680	354	48%	0	159	600
Furnace Oil	62420	664	12,629	15,800	3,171	80%	14,932	22,333	15,500
Water	62425	4,838	13,686	24,700	11,014	55%	13,168	31,597	27,866
TOTAL UTILITIES		18,555	155,309	263,215	107,906	59%	140,294	276,783	268,022
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	1,722	1,390	(332)	124%	775	1,368	1,150
Equipment Repairs & Maintenance	62510	6,699	44,672	101,944	57,272	44%	27,958	92,995	77,990
Tools	62511	779	4,190	12,250	8,060	34%	6,080	10,633	10,550
Equipment Rentals	62515	981	2,864	12,525	9,661	23%	2,178	5,280	14,012
Recharges & Refills	62516	726	3,795	3,700	(95)	103%	2,060	3,421	7,200
Service Agreements	62520	6,439	61,387	94,441	33,054	65%	46,794	80,289	96,777
TOTAL EQUIPMENT EXPENSES		15,624	118,630	226,250	107,620	52%	85,845	193,986	207,679
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	7,846	45,709	110,590	64,881	41%	62,714	115,114	97,555
Coloured Diesel	62503	1,306	13,696	0	(13,696)	0%	0	0	0
Diesel	62504	2,334	19,915	0	(19,915)	0%	0	0	0
Gas - Fuel	62505	11,891	45,196	138,380	93,184	33%	73,606	174,189	128,430
Mileage	62506	382	3,341	0	(3,341)	0%	0	0	0
Licensing	62530	(416)	5,937	5,525	(412)	107%	5,426	5,764	1,200
TOTAL VEHICLE EXPENSES		23,343	133,794	254,495	120,701	53%	141,746	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	2,304	25,941	179,200	153,259	14%	11,434	42,465	59,500
Audit	63110	0	35,000	55,450	20,450	63%	0	90,600	31,000
Engineering	63115	233	10,518	42,500	31,982	25%	63,033	73,204	53,000
Consulting	63120	29,295	142,861	959,184	816,323	15%	15,715	43,330	83,000
Contract Services	63125	216,162	1,765,543	3,341,653	1,576,110	53%	1,713,767	3,125,241	3,085,820
Professional Development	63130	0	13,101	19,000	5,899	69%	14,021	28,408	30,000
TOTAL PROFESSIONAL FEES		247,994	1,992,964	4,652,787	2,659,823	43%	1,817,970	3,403,248	3,343,320
FINANCIAL RELATED EXPENSES									
Financial Expenses	63200	0	750	0	(750)	0%	0	0	0

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Seven Months Ending July 31, 2009

Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
Bank Service Charges	63205	\$250	\$2,670	\$1,350	(\$1,320)	198%	\$1,391	\$2,427	\$1,350
Card Processing Fees	63206	108	1,055	2,500	1,445	42%	916	4,428	100
Taxes Written Down	63208	0	0	30,000	30,000	0%	0	0	25,000
Provision for Bad Debts	63209	0	0	0	0	0%	(43)	0	0
Interest Expense	63210	0	2,612	3,794	1,182	69%	2,811	324,537	2,067
Principal payment	63211	0	5,473	7,640	2,167	72%	4,246	7,940	7,200
Insurance Premiums	63020	0	316,061	305,593	(10,468)	103%	284,661	280,683	238,016
Municipal Insurance Deductible	63025	250	13,452	25,000	11,548	54%	7,010	8,480	25,000
Application Fees	63215	0	0	500	500	0%	54	1,116	1,500
Property Taxes	63219	0	0	12,659	12,659	0%	0	12,441	10,165
Levy	63220	0	261,745	246,420	(15,325)	106%	238,125	252,969	253,120
Contributions	63224	19,584	19,584	18,456	(1,128)	106%	18,426	18,426	18,426
Sponsorship	63225	(250)	5,153	5,200	47	99%	5,153	25,153	5,125
Grants	63226	1,244	101,382	110,000	8,618	92%	73,943	140,726	115,000
Grants To Others	63227	0	35,000	35,000	0	100%	35,000	35,100	35,000
Loss Compensation	63230	2,985	4,845	7,500	2,655	65%	3,615	7,550	4,000
TOTAL FINANCIAL RELATED EXPENSES		24,171	769,782	811,612	41,830	95%	675,308	1,121,976	741,069
PREMISES									
Site Maintenance	63305	5,878	5,516	202,250	196,734	3%	56,990	201,523	175,324
Connecting Link	63306	0	0	13,800	13,800	0%	10,509	10,509	10,000
Cleaning	63310	1,742	16,725	36,850	20,125	45%	16,655	29,753	36,425
Waste	63315	0	3,999	13,700	9,701	29%	3,995	10,021	9,100
Facility Maintenance	63320	11,469	48,081	70,235	22,154	68%	31,712	57,886	78,366
Rent	63325	0	4,068	26,250	22,182	15%	5,266	33,659	26,250
TOTAL PREMISES		19,089	78,389	363,085	284,696	22%	125,127	343,351	335,465
CAPITAL									
Software	64004	0	0	12,000	12,000	0%	0	0	0
Replacement Equipment	64011	0	0	0	0	0%	1,490	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		867,556	6,611,551	14,027,796	7,416,245	47%	6,454,102	12,545,594	11,840,976
TRANSFERS									
Transfer to Operating fr Rev Fund	74011	0	0	222,200	222,200	0%	0	0	0
Transfer to Capital	74022	0	71,496	1,046,121	974,625	7%	237	881,210	1,755,801
Transfer to Reserve	74030	0	107,000	107,000	0	100%	1,963	589,323	188,600
Transfer to Capital Reserves	74032	0	46,903	46,903	0	100%	0	44,584	48,584
Transfer To Replacement Reserve	74033	0	0	19,500	19,500	0%	0	0	19,000

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Seven Months Ending July 31, 2009

Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
Transfer To Reserve	74034	\$0	\$277,000	\$287,000	\$10,000	97%	\$0	\$368,600	\$300,100
Transfer To Reserve Fund	74042	0	19,500	0	(19,500)	0%	0	19,000	0
Transfer To Replacement Reserve Fund	74043	0	75,000	75,000	0	100%	0	50,000	50,000
Interfunctional Transfer - Council	81100	0	(4,100)	(8,305)	(4,205)	49%	0	(8,200)	(8,200)
Interfunctional Transfer - Corp Admin	81240	0	2,166	5,046	2,880	43%	0	8,339	9,289
Interfunctional Transfer - IT	81310	0	4,549	9,097	4,548	50%	0	7,903	7,903
Interfunctional Transfer - Fire	82100	0	0	(3,100)	(3,100)	0%	0	(3,060)	0
Interfunctional Transfer - Building	82410	0	(79,271)	(168,830)	(89,559)	47%	0	(156,961)	(154,319)
Interfunctional Transfer - By-law	82420	0	(24,501)	(9,097)	15,404	269%	0	(7,903)	(7,903)
Interfunctional Transfer - Roads	83080	935	(4,545)	(93,479)	(88,934)	5%	0	(78,220)	(79,557)
Interfunctional Transfer - Engineering	83150	0	0	113,066	113,066	0%	0	99,551	99,037
Interfunctional Transfer - ES	84100	0	(26,212)	(52,424)	(26,212)	50%	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	(16,933)	(116,205)	(99,272)	15%	0	(99,408)	(92,603)
Interfunctional Transfer - Water Distr	84150	(10,000)	(38,717)	(121,749)	(83,032)	32%	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	(13,500)	(19,738)	(27,438)	(7,700)	72%	0	(11,569)	(11,569)
Interfunctional Transfer - Cr Sewer Coll	84220	(16,500)	(21,049)	(30,438)	(9,389)	69%	0	(11,569)	(11,569)
Interfunctional Transfer - Th Sewer System	84310	0	(20,258)	(80,274)	(60,016)	25%	0	(72,606)	(70,857)
Interfunctional Transfer - Cr Sewer System	84320	0	(28,670)	(118,147)	(89,477)	24%	0	(105,567)	(100,019)
Interfunctional Transfer - Waste Mgmt	84600	(450)	(450)	(33,339)	(32,889)	1%	0	(31,556)	(30,070)
Interfunctional Transfer - Cemetery	85100	0	0	(11,500)	(11,500)	0%	0	(11,475)	(4,200)
Interfunctional Transfer - Parks	86110	(35)	8,539	34,045	25,506	25%	0	20,763	11,420
Interfunctional Transfer - Harbour	86310	0	(3,811)	(7,623)	(3,812)	50%	0	(7,390)	(7,401)
Interfunctional Transfer - BVCC	86410	0	1,862	3,605	1,743	52%	0	3,500	3,500
Interfunctional Transfer - Depot	86420	0	3,141	(370)	(3,511)	-849%	0	2,500	2,500
Interfunctional Transfer - Library	86500	0	(1,162)	(670)	492	173%	0	2,915	(1,220)
Interfunctional Transfer - Econ Dev	88200	0	(2,500)	(5,000)	(2,500)	50%	0	(4,510)	(2,500)
Interfunctional Transfer - BIA	88400	0	0	(6,914)	(6,914)	0%	0	2,852	(8,800)
TOTAL TRANSFERS		(39,550)	325,239	1,072,194	746,955	30%	2,200	1,339,325	1,755,207
TOTAL TRANSFERS & EXPENDITURES		828,006	6,936,790	15,099,990	8,163,200	46%	6,456,302	13,884,919	13,596,183
REVENUE									
Property Tax Revenue	(40000 TO 41999)	0	4,603,514	9,527,545	4,924,031	48%	4,259,684	9,298,417	8,903,903
Town Share Education PILs	42000	0	0	45,000	45,000	0%	0	0	53,000
Supplementary Taxes	42001	0	0	275,000	275,000	0%	0	0	450,000
Interest on Tax Arrears	44105	49,247	248,390	360,000	111,610	69%	167,447	243,739	350,000
Penalty on Current Taxes	44110	35,070	85,584	80,000	(5,584)	107%	54,769	158,080	80,000
Federal Grants	53005	0	(4,288)	142,000	146,288	-3%	49,682	6,916	7,500
Provincial Grants	53010	465,094	1,328,580	1,970,275	641,695	67%	1,288,727	1,805,413	1,870,740
Municipal Grants	53015	0	104,116	114,250	10,134	91%	0	20,000	20,000
Donations	53020	0	129	9,275	9,146	1%	1,500	5,628	13,150
Transfer to Oper Program fr Revenue Fund	54010	0	0	222,200	222,200	0%	0	0	0
Transfer From Capital	54016	0	0	77,000	77,000	0%	0	1,065	0
Transfer From Operating Reserve	54031	0	0	0	0	0%	1,963	0	0
Transfer From Capital Reserve	54032	0	0	0	0	0%	0	97,800	50,000

Tax Levy Summary
Revenue Fund

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Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
Transfer From Other Reserve	54039	\$0	\$0	\$184,190	\$184,190	0%	\$0	\$0	\$0
Transfer From DC Reserve Fund	54046	0	9,980	390,800	380,820	3%	0	0	0
Transfer From Other Reserve Fund	54049	0	0	0	0	0%	0	6,078	0
Roadways Capital Machine Time	54715	0	0	0	0	0%	0	320	0
Interest on AR accounts	55005	0	1,518	2,000	482	76%	495	3,524	1,000
Admin Fees - NSF	55006	70	1,120	1,000	(120)	112%	840	1,726	1,000
Interest Revenue GST/PST Returns	55008	33	138	1,000	862	14%	(1,678)	(1,571)	1,000
Interest Revenue	55010	3,265	32,266	180,000	147,734	18%	181,665	270,195	74,000
Investment Income	55015	3,329	5,930	8,100	2,170	73%	30,497	206,044	83,000
Debt Repayment from Ratepayers	55020	0	5,467	10,934	5,467	50%	5,944	11,887	8,767
Sundry Sales	55705	717	865	8,110	7,245	11%	208	421	4,100
Photocopies Plans, Office services	55710	34	706	5,000	4,294	14%	746	1,564	4,900
Machine Time Chgs (internal)	55714	6,495	8,417	0	(8,417)	0%	0	986	0
Machine Time Chgs (to others)	55715	0	(257)	0	257	0%	210	5,152	0
Excavating Graves	55716	1,750	16,100	40,088	23,988	40%	15,629	29,074	35,000
Commissions	55720	11	2,476	3,000	524	83%	3,484	3,755	3,000
Book Sales	55725	87	441	1,000	559	44%	506	821	1,000
Merchandise Sales	55730	127	779	3,300	2,521	24%	1,411	2,221	3,000
Sale of Materials	55735	178	12,945	19,350	6,405	67%	41,550	88,279	88,250
Sale of Town Publications	55740	262	700	1,050	350	67%	937	1,216	1,300
Sale of Plot	55750	1,260	6,720	12,000	5,280	56%	480	4,890	10,000
Corner Markers	55751	500	2,750	5,000	2,250	55%	0	1,250	5,000
Fundraising Revenue	55800	0	0	6,000	6,000	0%	0	0	6,000
Special Events Revenue	55810	105	3,092	7,000	3,908	44%	2,994	3,079	1,500
Fees, Charges, Admissions, Tags	57010	39,160	229,483	492,800	263,317	47%	308,922	641,624	550,400
Misc Receipts	57015	0	725	0	(725)	0%	750	1,125	0
Construction Supervision	57016	0	2,465	10,000	7,535	25%	4,014	11,845	0
Sponsors and Partnerships	57017	(571)	5,286	17,000	11,714	31%	4,857	5,143	16,500
Fees/Service Chgs - Other Municipalities	57020	(13,095)	17,202	11,000	(6,202)	156%	4,544	59,094	1,000
Memberships	57021	0	540	1,565	1,025	35%	0	65	1,535
Certificate Fees	57025	720	3,810	10,800	6,990	35%	5,985	8,315	12,000
Library Program Revenue	57027	0	312	0	(312)	0%	50	100	0
Permits	57030	2,000	4,825	16,600	11,775	29%	4,379	8,004	13,500
Roadways Permits	57032	0	800	7,500	6,700	11%	1,300	500	7,500
Fines	57035	7,956	26,476	34,500	8,024	77%	18,683	26,580	34,000
By Law - Fines	57036	1,534	1,653	3,100	1,447	53%	0	3,402	3,000
Alarm Registration Fees	57038	100	5,100	10,000	4,900	51%	4,000	6,376	20,000
Vendor Licences	57040	0	0	25	25	0%	0	0	250
Marriage Licences	57041	700	1,400	2,000	600	70%	1,500	2,200	2,000
Lottery Licences	57042	100	583	1,200	617	49%	833	1,090	1,000
Development Review	57050	0	3,300	81,000	77,700	4%	42,100	43,100	120,000
Official Plan Amendment	57051	0	2,000	10,000	8,000	20%	6,500	8,500	6,000
Zoning By-Law Amendment	57052	0	15,250	36,000	20,750	42%	21,925	35,775	30,000
Subdivision Agreement Preparation	57053	0	0	0	0	0%	10,000	24,300	0
Site Plan Agreement Preparation	57054	0	6,300	0	(6,300)	0%	0	0	0
Site Plan Development Review	57055	0	13,100	0	(13,100)	0%	0	750	0
Severance Fees	57056	0	27,000	16,500	(10,500)	164%	8,500	11,500	21,000

Tax Levy Summary
Revenue Fund

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	Acct	2009				% of Budget	2008		
		JUL	YTD	Budget	Unexpended \$		JUL	Actuals	Budget
Minor Variance & Severance Related Zoning	57058	\$900	\$10,800	\$11,550	\$750	94%	\$8,300	\$11,450	\$18,000
Civic Numbering 911 Signs	57300	330	1,770	10,000	8,230	18%	5,390	8,525	30,000
Facilities Rental	57500	250	70,981	241,375	170,394	29%	72,731	208,522	214,000
Subsidies	57501	0	0	0	0	0%	(171)	(171)	0
Concession Rent	57502	717	5,017	9,250	4,233	54%	5,017	7,883	9,000
Showcase Rental	57503	15	240	500	260	48%	210	210	500
Hall Rental	57505	2,868	22,217	52,000	29,783	43%	29,770	39,923	50,000
Program Fees	57570	484	1,491	14,100	12,609	11%	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	15	2,922	1,000	(1,922)	292%	1,978	13,405	0
TOTAL REVENUE		611,817	6,961,226	14,900,592	7,939,366	47%	6,681,757	13,762,974	13,300,195
NET POSITION		(216,189)	24,436	(199,398)	(223,834)	-12%	225,455	(121,945)	(295,988)

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
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Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$81,262	\$569,686	\$958,632	\$388,946	59%	\$556,057	\$985,922	\$952,258
Part Time Salaries	60010	621	621	22,398	21,777	3%	0	3,692	0
Overtime	60018	0	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		81,883	570,437	1,018,430	447,993	56%	556,057	1,006,286	988,228
BENEFITS									
Full Time Benefits	61005	17,900	129,333	239,997	110,664	54%	132,442	216,022	238,268
Part Time Benefits	61010	117	117	2,238	2,121	5%	0	0	0
Post Employment Benefits	61111	372	1,498	0	(1,498)	0%	0	1,819	0
TOTAL BENEFITS		18,389	130,948	242,235	111,287	54%	132,442	217,841	238,268
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	485	4,322	9,285	4,963	47%	5,672	11,015	8,875
Computer Supplies	62006	0	377	750	373	50%	623	1,108	850
Office Equipment	62007	0	122	500	378	24%	0	480	0
Paper	62010	0	0	950	950	0%	380	632	1,700
Publications	62015	0	0	1,100	1,100	0%	0	3,200	800
Meeting Expenses	62020	4	4	0	(4)	0%	0	0	0
Janitorial Supplies	62030	134	1,667	1,700	33	98%	1,648	2,516	900
Printing	63005	286	735	2,075	1,340	35%	582	1,583	3,200
Miscellaneous	62599	0	(40)	1,400	1,440	-3%	13,668	15,019	1,000
TOTAL ADMINISTRATIVE EXPENSES		909	7,187	17,760	10,573	40%	22,573	35,553	17,325
OPERATING EXPENSES									
Materials	62000	0	7	1,050	1,043	1%	33	233	1,000
Chemicals	62070	8,509	35,926	54,125	18,199	66%	20,004	71,219	52,900
Lab Expenses	62071	0	5,266	11,100	5,834	47%	7,829	15,364	10,850
Sample Testing	62072	3,494	17,093	32,450	15,357	53%	12,400	33,349	31,750
Water Treatment Costs	62075	0	0	0	0	0%	0	0	240,000
Collingwood Water Agreement	62076	0	174,070	350,000	175,930	50%	0	259,409	0
TOTAL OPERATING EXPENSES		12,003	232,362	448,725	216,363	52%	40,266	379,574	336,500
COMMUNICATIONS									
Telephone	62105	9,480	41,189	56,475	15,286	73%	32,437	64,864	55,000
Internet	62110	231	1,428	1,550	122	92%	779	1,380	1,500
Courier	62115	4	228	1,060	832	22%	185	722	1,000
Postage	62120	(14)	6,577	21,465	14,888	31%	7,161	12,065	25,950
Advertisements	62125	67	2,672	2,775	103	96%	849	3,579	2,700
TOTAL COMMUNICATIONS		9,768	52,094	83,325	31,231	63%	41,411	82,610	86,150

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Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
TRAINING AND TRAVEL									
Membership	62205	\$0	\$3,102	\$2,675	(\$427)	116%	\$2,769	\$2,769	\$2,650
Meals	62210	0	341	1,425	1,084	24%	347	728	1,650
Accommodation	62215	0	278	2,825	2,547	10%	912	1,709	3,100
Training and Education Courses	62220	150	8,791	11,150	2,359	79%	5,455	7,773	12,250
Conference Workshops, Conventions	62225	0	1,032	4,375	3,343	24%	3,700	3,940	4,500
Travel	62230	0	0	850	850	0%	386	651	850
TOTAL TRAINING AND TRAVEL		150	13,544	23,300	9,756	58%	13,569	17,570	25,000
PERSONNEL									
Personnel	62300	0	0	0	0	0%	953	0	0
Health and Safety	62305	168	7,236	6,175	(1,061)	117%	6,292	6,891	8,400
Donations	62310	0	0	200	200	0%	35	105	50
Clothing Expense	62315	0	1,939	6,275	4,336	31%	1,818	3,820	7,250
TOTAL PERSONNEL		168	9,175	12,650	3,475	73%	9,098	10,816	15,700
UTILITIES									
Hydro	62405	24,043	187,914	351,250	163,336	53%	193,907	348,163	366,700
Natural Gas	62410	147	12,594	24,100	11,506	52%	9,706	14,776	23,500
Water	62425	1,333	5,309	8,550	3,241	62%	118,794	(741)	8,000
TOTAL UTILITIES		25,523	205,817	383,900	178,083	54%	322,407	362,198	398,200
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	1,444	9,620	8,176	15%	233	6,533	9,250
Equipment Repairs & Maintenance	62510	13,309	122,791	192,850	70,059	64%	90,802	287,632	200,500
Tools	62511	535	4,356	9,050	4,694	48%	1,920	5,525	10,250
SCADA Repair	62512	1,240	1,614	9,000	7,386	18%	8,215	17,680	0
Equipment Rentals	62515	625	971	2,275	1,304	43%	727	1,901	2,450
Recharges & Refills	62516	171	194	500	306	39%	0	1,311	500
Manhole Maintenance	62517	105	1,718	12,500	10,782	14%	778	9,127	15,000
Bio Solids Removal	62514	0	0	25,000	25,000	0%	0	25,791	0
Service Agreements	62520	0	2,763	6,350	3,587	44%	609	3,020	20,400
TOTAL EQUIPMENT EXPENSES		15,985	135,851	267,145	131,294	51%	103,284	358,520	258,350
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	2,108	9,800	18,950	9,150	52%	6,078	19,384	17,000
Gas - Fuel	62505	(3,676)	13,410	34,200	20,790	39%	30,894	36,588	37,000
Mileage	62506	0	36	0	(36)	0%	0	0	0
Licensing	62530	0	1,421	700	(721)	203%	814	814	675
TOTAL VEHICLE EXPENSES		(1,568)	24,667	53,850	29,183	46%	37,786	56,786	54,675
PROFESSIONAL FEES									
Consulting	63120	0	800	175,000	174,200	0%	0	0	0
Contract Services	63125	4,016	21,004	40,105	19,101	52%	5,091	56,594	48,100

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Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
TOTAL PROFESSIONAL FEES	\$4,016	\$21,804	\$215,105	\$193,301	10%	\$5,091	\$56,594	\$48,100	
FINANCIAL RELATED EXPENSES									
Taxes Written Down	63208	0	13,963	0	(13,963)	0%	13,567	36,411	0
Insurance Premiums	63020	0	74,409	74,601	192	100%	70,368	70,368	93,887
Municipal Insurance Deductible	63025	0	0	0	0	0%	7,216	7,216	0
Property Taxes	63219	0	0	55,200	55,200	0%	0	99,368	52,400
TOTAL FINANCIAL RELATED EXPENSES	0	88,372	129,801	41,429	68%	91,151	213,363	146,287	
PREMISES									
Site Maintenance	63305	52	15,024	16,075	1,051	93%	14,497	25,518	15,000
Cleaning	63310	0	0	3,450	3,450	0%	533	931	4,400
Waste	63315	0	1,262	5,825	4,563	22%	1,231	2,973	2,800
Facility Maintenance	63320	285	4,915	11,700	6,785	42%	5,632	6,270	13,750
TOTAL PREMISES	337	21,201	37,050	15,849	57%	21,893	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	167,563	1,513,459	2,933,276	1,419,817	52%	1,397,028	2,833,463	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	387,385	912,805	525,420	42%	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	26,212	52,424	26,212	50%	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	72,931	145,862	72,931	50%	0	141,624	141,614
Interfunctional Transfer - IT	81310	0	49,452	98,904	49,452	50%	0	91,714	91,714
Interfunctional Transfer - Fire	82100	0	0	(1,000)	(1,000)	0%	0	0	0
Interfunctional Transfer - Conservation Authority	82300	40,000	40,000	40,000	0	100%	0	0	0
Interfunctional Transfer - Roads	83080	0	677	1,000	323	68%	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

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Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	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		40,000	576,657	2,510,968	1,934,311	23%	0	2,419,464	2,359,330
TOTAL TRANSFERS & EXPENDITURES		207,563	2,090,116	5,444,244	3,354,128	38%	1,397,028	5,252,927	5,008,063
REVENUE									
Twp Water Connection Permit	50005	150	1,015	7,700	6,685	13%	3,950	6,550	7,700
Town Water Frontage & Connection	50006	0	0	0	0	0%	3,479	6,957	0
Water Billings: NO METER	50009	79	33,791	0	(33,791)	0%	29,740	61,390	0
Water Billings: Fixed Charge	50010	0	624,727	1,337,760	713,033	47%	419,292	847,434	1,039,049
Water Billings: Consumption	50015	0	619,196	1,576,177	956,981	39%	717,205	1,705,396	1,813,068
Water Billings: Unconnected	50016	0	826	0	(826)	0%	367	730	0
Water Purchase from Hydrants	50050	3,851	17,699	0	(17,699)	0%	11,205	29,266	28,000
Twp Sewer Connection Permit	51005	150	950	10,350	9,400	9%	4,250	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	24,092	0	(24,092)	0%	22,216	44,231	0
Sewer Billings: Fixed Charge	51010	0	450,371	972,335	521,964	46%	333,723	639,183	787,195
Sewer Billings: Usage	51015	0	479,105	1,188,387	709,282	40%	587,986	1,321,204	1,272,543
Sewer Billings: Unconnected	51016	0	7,665	0	(7,665)	0%	4,201	8,760	0
Sewer Billings: Private	51030	21,729	228,162	124,000	(104,162)	184%	156,632	203,949	24,000
Misc Water Receipts	51300	100	575	28,500	27,925	2%	418	716	1,822
Transfer to Oper Program fr Revenue Fund	54010	0	0	75,000	75,000	0%	0	0	0
Transfer From Other Reserve	54039	0	0	10,000	10,000	0%	0	0	0
Transfer From Reserve Fund	54043	0	0	0	0	0%	0	13,307	0
Transfer From DC Reserve Fund	54046	0	0	90,000	90,000	0%	0	0	0
Transfer From Other Reserve Fund	54049	0	0	0	0	0%	0	282,071	0
Interest on AR accounts	55005	1,128	13,796	0	(13,796)	0%	3,486	13,466	0
Merchandise Sales	55730	0	0	0	0	0%	391	713	300
Fees, Charges, Admissions, Tags	57010	205	1,133	15,000	13,867	8%	4,811	15,439	15,000
Misc Receipts	57015	0	2,934	9,036	6,102	32%	3,930	8,950	9,036
TOTAL REVENUE		27,392	2,508,777	5,444,245	2,935,468	46%	2,318,907	5,240,184	5,008,063
NET POSITION		(180,171)	418,661	1	(418,660)	41,866,100%	921,879	(12,743)	0

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Seven Months Ending July 31, 2009

Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$22,353	\$169,150	\$327,950	\$158,800	52%	\$216,512	\$387,297	\$379,350
Part Time Salaries	60010	3,246	4,820	33,000	28,180	15%	38,397	32,529	35,480
Casual/Contract Salaries	60015	3,072	15,791	20,777	4,986	76%	0	36,582	36,050
Overtime	60018	0	0	0	0	0%	0	0	3,000
TOTAL SALARIES		28,671	189,761	381,727	191,966	50%	254,909	456,408	453,880
BENEFITS									
Full Time Benefits	61005	3,721	36,268	86,302	50,034	42%	53,399	81,902	102,650
Part Time Benefits	61010	678	922	3,300	2,378	28%	0	3,318	5,350
Casual/Contract Benefits	61015	0	532	2,075	1,543	26%	0	2,206	5,410
TOTAL BENEFITS		4,399	37,722	91,677	53,955	41%	53,399	87,426	113,410
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	288	1,266	3,300	2,034	38%	856	2,704	3,950
Paper	62010	0	78	1,100	1,022	7%	73	323	1,000
Publications	62015	0	572	1,650	1,078	35%	690	916	2,400
Promotional Expenses	62017	3,241	5,898	14,000	8,102	42%	0	19,649	14,000
Meeting Expenses	62020	0	64	550	486	12%	375	375	500
Janitorial Supplies	62030	289	706	1,550	844	46%	767	1,191	1,500
Printing	63005	88	619	3,305	2,686	19%	1,416	2,413	3,200
Meeting Expenses - Services	63015	0	0	275	275	0%	0	0	250
Miscellaneous	62599	75	75	612	537	12%	4	26	400
TOTAL ADMINISTRATIVE EXPENSES		3,981	9,278	26,342	17,064	35%	4,181	27,597	27,200
OPERATING EXPENSES									
Materials	62000	238	238	3,000	2,762	8%	4,177	3,470	3,000
Merchandise Inventory	62080	9,333	26,906	65,000	38,094	41%	32,245	70,111	70,000
TOTAL OPERATING EXPENSES		9,571	27,144	68,000	40,856	40%	36,422	73,581	73,000
COMMUNICATIONS									
Telephone	62105	531	4,792	9,400	4,608	51%	4,894	8,226	9,300
Internet	62110	55	291	0	(291)	0%	0	0	0
Courier	62115	0	4	200	196	2%	4	8	200
Postage	62120	0	524	700	176	75%	352	827	650
Advertisements	62125	4,569	6,341	14,550	8,209	44%	5,721	17,416	17,000
TOTAL COMMUNICATIONS		5,155	11,952	24,850	12,898	48%	10,971	26,477	27,150
TRAINING AND TRAVEL									
Membership	62205	0	3,377	3,540	163	95%	2,973	3,123	3,315
Meals	62210	48	564	700	136	81%	425	1,042	825
Accomodation	62215	0	1,757	5,575	3,818	32%	1,719	1,324	4,950

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Seven Months Ending July 31, 2009

Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
Training and Education Courses	62220	\$0	\$3,255	\$7,100	\$3,845	46%	\$2,562	\$4,367	\$5,000
Conference Workshops, Conventio	62225	624	2,722	2,800	78	97%	1,318	3,683	2,600
Travel	62230	0	1,507	1,200	(307)	126%	1,345	2,368	1,150
TOTAL TRAINING AND TRAVEL		672	13,182	20,915	7,733	63%	10,342	15,907	17,840
PERSONNEL									
Health and Safety	62305	273	964	2,850	1,886	34%	710	1,709	2,500
Clothing Expense	62315	32	238	1,350	1,112	18%	412	1,834	1,600
TOTAL PERSONNEL		305	1,202	4,200	2,998	29%	1,122	3,543	4,100
UTILITIES									
Hydro	62405	1,269	3,937	4,450	513	88%	4,521	9,811	4,320
Natural Gas	62410	45	184	950	766	19%	123	413	480
Water	62425	1,269	1,881	3,000	1,119	63%	1,606	3,845	4,000
TOTAL UTILITIES		2,583	6,002	8,400	2,398	71%	6,250	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%	263	272	900
Tools	62511	137	440	1,300	860	34%	908	1,242	1,400
Equipment Rentals	62515	0	0	1,000	1,000	0%	480	799	1,100
Service Agreements	62520	322	384	3,350	2,966	11%	493	193	3,250
TOTAL EQUIPMENT EXPENSES		459	824	6,400	5,576	13%	2,144	2,706	7,150
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	59	4,956	5,050	94	98%	5,298	5,955	4,500
Gas - Fuel	62505	1,436	2,811	10,700	7,889	26%	292	8,326	10,500
Mileage	62506	181	458	6,500	6,042	7%	0	0	1,500
Vehicle Leases	62525	1,264	6,537	12,000	5,463	54%	5,497	9,424	12,000
Licensing	62530	0	296	370	74	80%	296	471	370
TOTAL VEHICLE EXPENSES		2,940	15,058	34,620	19,562	43%	11,383	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	571	1,341	2,000	659	67%	1,077	3,244	1,500
Contract Services	63125	1,000	7,000	14,050	7,050	50%	12,240	12,567	14,000
TOTAL PROFESSIONAL FEES		1,571	8,341	20,050	11,709	42%	13,317	18,358	21,000
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	35	245	500	255	49%	35	210	0
Card Processing Fees	63206	285	739	500	(239)	148%	735	2,956	1,000
Insurance Premiums	63020	0	80,815	83,421	2,606	97%	74,878	77,041	90,486
Sponsorship	63225	0	0	10,000	10,000	0%	5,399	1,311	10,000

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Seven Months Ending July 31, 2009

Acct	2009					2008			
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget	
TOTAL FINANCIAL RELATED EXPENSES	\$320	\$81,799	\$94,421	\$12,622	87%	\$81,047	\$81,518	\$101,486	
PREMISES									
Site Maintenance	63305	2,541	8,732	15,500	6,768	56%	2,739	15,638	15,000
Waste	63315	0	224	1,900	1,676	12%	0	673	1,800
Facility Maintenance	63320	2,438	3,607	2,000	(1,607)	180%	1,810	4,122	750
Rent	63325	0	0	51,500	51,500	0%	0	47,154	49,900
TOTAL PREMISES	4,979	12,563	70,900	58,337	18%	4,549	67,587	67,450	
CAPITAL									
Replacement Equipment	64011	209	209	0	(209)	0%	0	191	0
TOTAL CAPITAL	209	209	0	(209)	0%	0	191	0	
TOTAL EXPENSES	65,815	415,037	852,502	437,465	49%	490,036	899,544	951,336	
TRANSFERS									
Transfer to Capital	74022	0	72,407	193,680	121,273	37%	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	74,345	146,390	72,045	51%	0	135,264	135,305
Interfunctional Transfer - IT	81310	0	8,494	16,989	8,495	50%	0	15,752	15,752
Interfunctional Transfer - By-law	82420	0	2,500	5,000	2,500	50%	0	5,000	5,000
Interfunctional Transfer - Roads	83080	0	0	0	0	0%	0	30	0
Interfunctional Transfer - Parks	86110	0	0	14,214	14,214	0%	0	7,811	13,800
Interfunctional Transfer - Econ Dev	88200	0	(2,500)	(5,000)	(2,500)	50%	0	(5,000)	(5,000)
TOTAL TRANSFERS	0	155,246	377,047	221,801	41%	0	278,089	304,838	
TOTAL TRANSFERS & EXPENDITURES	65,815	570,283	1,229,549	659,266	46%	490,036	1,177,633	1,256,174	
REVENUE									
Federal Grants	53005	0	0	0	0	0%	1,100	1,100	0
Provincial Grants	53010	0	0	0	0	0%	0	1,120	0
Transfer From Operating Reserve	54031	0	0	5,715	5,715	0%	0	0	0
Photocopies Plans, Office services	55710	420	480	2,700	2,220	18%	883	2,788	2,600
Merchandise Sales	55730	173	250	775	525	32%	404	792	750
Sale of Gas	55736	8,564	12,450	79,000	66,550	16%	29,035	67,866	79,000
Sale of Diesel	55737	2,889	5,274	12,000	6,726	44%	11,918	16,031	11,000
Sale of Hydro	55738	254	15,353	16,000	647	96%	14,596	14,948	15,000
Fees, Charges, Admissions, Tags	57010	3,939	266,024	278,331	12,307	96%	251,349	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%	1,500	75,064	75,064
Certificate Fees	57025	910	4,880	10,000	5,120	49%	8,775	11,735	10,000
Permits	57030	20,976	147,252	606,000	458,748	24%	241,864	377,471	665,948
Interfunctional Building Permits	57031	0	0	40,000	40,000	0%	0	2,798	80,000
Launch Fees	57057	620	1,326	2,500	1,174	53%	1,051	1,646	3,000
Facilities Rental	57500	2,281	3,466	15,225	11,759	23%	3,968	8,740	19,000

User Fees Summary
 User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
 For the Seven Months Ending July 31, 2009

Acct	2009					2008		
	JUL	YTD	Budget	Unexpended \$	% of Budget	JUL	Actuals	Budget
Harbour - Winter Storage 57504	\$0	\$180	\$22,500	\$22,320	1%	(\$173)	\$21,454	\$25,000
Proceeds from Debt 58100	0	0	63,439	63,439	0%	0	0	0
Misc Revenue 59950	124	2,575	300	(2,275)	858%	764	1,179	300
TOTAL REVENUE	41,150	497,042	1,229,549	732,507	40%	567,650	864,132	1,252,162
NET POSITION	(24,665)	(73,241)	0	73,241	0%	77,614	(313,501)	(4,012)

**Town of The Blue Mountains
2009 Capital Project Summary
For the Seven Months Ending July 31, 2009**

Project	Budget Expenditures	Total Committed	% of Budget Used
ADMINISTRATION			
Performance Management Implementation Project	35,190	17,730	50%
Records Management & Retention	10,400	3,867	37%
Development Charges Background Study	30,000	18,539	62%
Community Mail Box Program	90,000	6,083	7%
Administration Building Expansion	7,950,000	92,937	1%
Town Hall Remedial Works	20,000	1,980	10%
Medical Clinic Property	112,120	0	0%
COMMUNITY & ECONOMIC DEVELOPMENT			
Community Portal	15,500	11,933	77%
Economic Development Strategy	50,000	133	0%
C&E Dev Laser Light'g - Dam	145,835	0	0%
POLICE			
Police - New Station	643,500	482,630	75%
INFORMATION SERVICES			
Geographic Information System IT	40,000	3,240	8%
Connectivity IT	35,000	17,095	49%
Continuous Improvement IT	68,000	55,616	82%
Computer Equipment Additional	11,000	2,494	23%
PLANNING			
Zoning By-law, Short Term Accomodation, Interim Control By-law	217,000	91,327	42%
Housing Needs Study	50,000	0	0%
Site Plan Design Guidelines	60,000	0	0%
Community Improvement Plan	175,000	42,153	24%
Renewable Energy	14,000	468	3%
FIRE DEPARTMENT			
Fire Stations - Additions & New Construction	35,000	0	0%
Vehicle Acquisitions - Growth Related	40,000	0	0%
New HVAC System - Station 2	12,300	108	1%
Pers Fire Fighter Equip Growth-Related	15,325	0	0%
Fire Fighter Equip Replacement	16,352	2,746	17%
Specialized Equip Growth-Related	48,400	93	0%
Other Equip incl Replacement Equip	41,230	0	0%
Computer Equipment - Network Repairs	15,000	14,528	97%
EMERGENCY MANAGEMENT			
Backup Generators - OPP/Admin	72,000	17,310	24%
RECREATION - BEAVER VALLEY COMMUNITY CENTRE			
BVCC Building Upgrades	3,500	0	0%
BVCC Arena Roof Study and Replacement	20,000	0	0%
BVCC Refrigeration Replacement	95,000	21,954	23%
Coming Events Signage	3,000	0	0%
RECREATION - PARKS & TRAILS			
Georgian Trail Growth Related	13,000	13,750	106%
2nd Line Trail Construction	121,000	20	0%
Trail Resurfacing	5,000	0	0%
Delphi Point Park & Trail Development	70,000	3,842	5%
MTO Shale Beach Improvements	10,000	192	2%
Loree Parking Lot Construction	38,000	0	0%
Heatcote Property Development	65,000	3,186	5%
Off Leash Dog Park Development	26,500	0	0%
Waterfront Vistas	20,000	5,924	30%

Craigeith Meadows Improvements	15,000	2,900	19%
Hardball Diamond Recon & Parking Lot Construction	82,000	0	0%
Tennis Courts Resurf. & Redevelopment	3,000	2,069	69%
Skateboard Park/Playground Equipment	45,000	6,940	15%
Bike Park Construction	30,000	0	0%
Parks and Recreation Signage	5,000	0	0%
Interpretive Signage	4,500	1,160	0%
Building Growth Related	505,000	346,137	69%
Equipment Growth-Related	28,000	25,546	91%
Machinery Growth-Related	50,000	44,701	89%
Equipment Replacement (and non-growth-related)	5,500	2,896	53%
Machinery Replacement (and non-growth-related)	22,500	15,629	69%
Vehicles Growth-Related	17,000	0	0%
RECREATION - TOMAHAWK GOLF & SOCCER FACILITY			
Tomahawk Ath Fld Soccer Pitches, 7.15	190,000	188,363	99%
Golf Course Pond & Irrigation Improvements	50,000	0	0%
Machinery & Equipment - Growth Related	10,000	0	0%
RECREATION - THORNBURY HARBOUR			
Dock Reconstruction	142,194	115,516	81%
Install/Replace Dock Hydro	18,000	0	0%
Fuel Delivery & Storage System Upgrades	20,000	0	0%
RECREATION - CRAIGLEITH DEPOT			
Install Lightning Rod Protection System	4,500	1,874	42%
RECREATION - SMALL COMMUNITY HALLS			
Ravenna Hall, 7.2	134,000	8,328	6%
Heathcote Hall Demotion & Pavillion Construction	10,000	2,476	25%
CEMETERIES			
Cemetery Management Software & GPS Mapping	26,470	0	0%
BUILDING DEPARTMENT			
Personal Digital Assistants	20,000	0	0%
Furniture & Equipment	1,500	0	0%
BY-LAW ENFORCEMENT			
Parking Enforcement Handhelds	10,000	0	0%
L.E. SHORE LIBRARY			
Marketing Plan	2,150	0	0%
Service Delivery Model-Space Needs Analysis	15,000	1,742	12%
Building Renovations - Roof Repair	20,000	0	0%
Books and Collection Materials	35,480	26,136	74%
Integrated Library System	500	0	0%
Furniture & Equipment	15,980	1,200	0%
ENGINEERING & ROADS			
Streetscape & Engineering Standards	45,000	0	0%
Regional Transportation Initiatives	10,000	0	0%
Craigeith West Drainage Plan	60,000	0	0%
Craigeith East Drainage Plan	60,000	0	0%
Camperdown Drainage Plan	60,000	0	0%
Beaver River Bridge Upgrades*	1,935,000	40,067	2%
Slabtown Bridge#15 Repairs & Upgrades	95,000	1,066	1%
Tyrolean Lane Reconstruction	1,068,000	0	0%
Peaks Road Reconstruction	170,000	0	0%
Lake Drive Service Extension	1,524,350	44,096	2%
Georgian View Et Al Service Extension	150,000	0	0%
Lora Bay Sunset Blvd East (Phase 1b)	186,000	4,710	3%
CR 19 & Mountain Drive Intersection Impts	686,000	0	0%
Mountain Drive Ph 2 south (Recon)	170,000	-160,890	-95%
Plan 915 Road Reconstruction	2,574,075	3,627	1%
WATER			
Drinking Water Quality Management System (DWQMS)	7,500	4	0%
Operations Manuals & As Built Records - Plant	5,000	0	0%

Operations Manuals & As Built Records - Distribution	5,000	0	0%
Water Efficiency Initiatives	40,000	312	1%
Water Modelling & Distribution Analysis	100,000	0	0%
Thornbury WTP & related SCADA	40,000	14,625	37%
Th WTP Pall Membrane Filter System	1,000,000	671,816	67%
Thornbury Reservoir - Debt	93,010	-44,481	-48%
Water Sample Stations	6,250	0	0%
Water Meters - Residential & Commercial	25,000	7,615	30%
Water Chamber Works	25,000	0	0%
Capital Contingencies	15,000	0	0%
Clarksburg Water Main Servicing Study	50,000	0	0%
Hwy 26 - Spence/Turner Water Extension	31,500	1,425	5%
Tyrolean Lane Water Main Reconstruction	231,000	0	0%
Mountain Dr/GR19 Roundabout Water Main Ext	150,000	0	0%
Swiss Meadows Water Project - Debt	56,289	321	1%
Craigleith Hwy 26 Water Main - Debt	55,000	2,558	5%
King Street Water Main Extension	100,000	0	0%
Machinery & Equipment Growth-Related	125,000	78,284	63%
Vehicles, Replacement	10,000	9,875	99%

WASTEWATER

Operations Manuals & As Built Drawings - Craigleith	5,000	0	0%
Operations Manuals & As Built Drawings - Thornbury	5,000	0	0%
Thornbury STP Phase II Expansion	3,850,000	132,575	3%
Craigleith STP SCADA	20,000	0	0%
Craigleith STP Equipment	25,000	11,085	44%
Capital Contingency	15,000	0	0%
Craigleith SLS - Channel Monster	78,000	473	1%
Craigleith STP Aeration Cell Replacement	31,350	0	0%
St. Moritz & Chamonix Sanitary Extension - Debt	42,872	0	0%
Georgian View Ests et al San Sew Ext	600,000	0	0%
Clarksburg Service Extensions	50,000	0	0%
Peaks Road Sanitary Extension	94,600	1,100	1%
Hwy 26 Extension - Spence/Turner	31,500	1,934	6%
Camperdown Hwy No 26 San Sew (Drexler)	100,000	89,069	89%
Lakewood Drive Sewage Pump Station (SLS) Replacement	250,000	0	0%
Vehicles, Replacement	10,000	9,875	99%
Furniture and Equipment	5,000	0	0%

ROADS & DRAINAGE

Snow Storage Facility	25,000	0	0%
Ravenna Roads Depot Expansion,	50,000	33,639	67%
Machinery and Equipment Growth-Related	62,000	0	0%
Machinery and Equipment Repl (and non-growth-related)	276,500	0	0%
Vehicles Growth-Related	20,000	18,436	92%

PARKING

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

LANDFILL

Environmental Screening	267,000	28,875	11%
Land Acquisition, Contaminant Attenuation Zone	30,500	0	0%
Waste Receiving Area Improvements	370,352	3,851	1%
Landfill Compactor	550,000	0	0%
Additional Vehicle	5,000	0	0%

ENVIRONMENTAL INITIATIVES

Organics Processing Study	70,500	88,086	125%
Green House Gas Reduction Guide	89,935	32,454	36%
Integrated Community Sustainability Plan	118,000	29,152	25%