

STAFF REPORT: Financial & Information Services



REPORT TO: Finance and Administration
MEETING DATE: June 24, 2009
REPORT NO.: FIS.09.37
SUBJECT: Monthly Financial Reports – May 2009
PREPARED BY: Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer

A. Recommendations

THAT Council receive Staff Report FIS.09.37, "Monthly Financial Reports – May 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 – May 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,

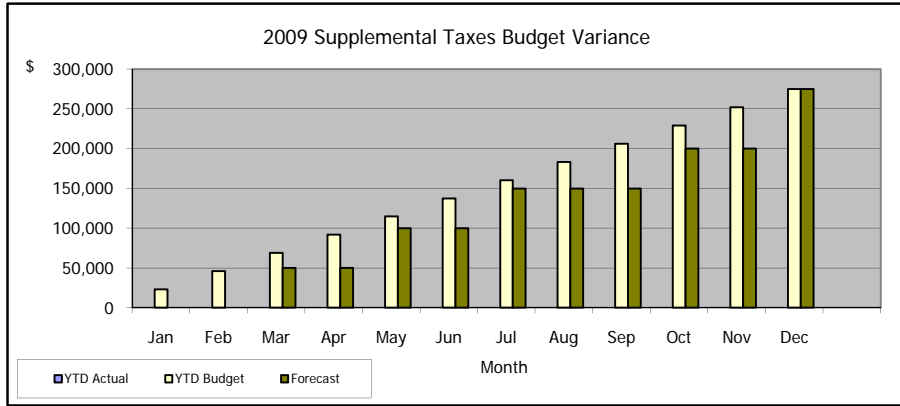
Signature

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
31-May-09**

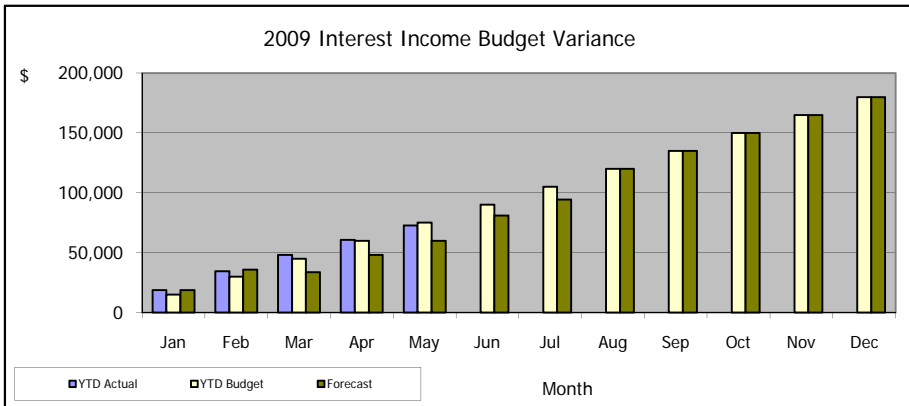
** Please note that budget amounts are based on proposed budget and will be updated on future reports

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	72,751	(107,249)	40%

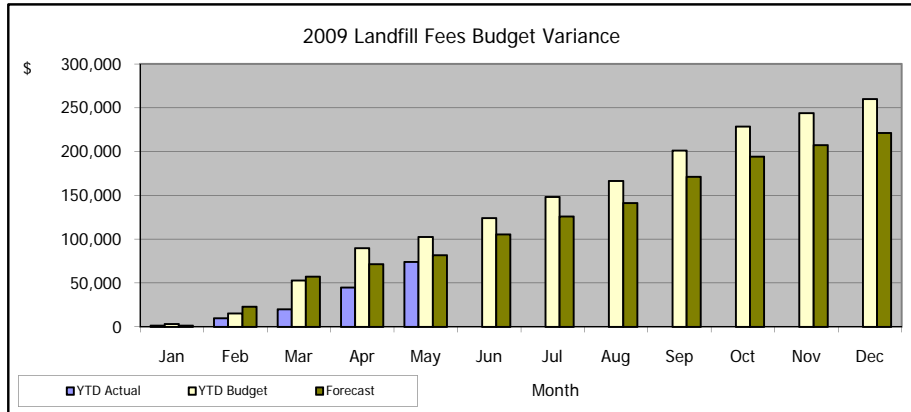


Commentary
=> Interest Income is better than budget due to some general funds in a cashable GIC
=> An adjustment is made at year-end to this account that reduces the interest balance in the Revenue Fund. This account represents interest received from available cash in the bank.
=> Operating bank account balance as at May 31/09 was \$11,062,811.31.

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	74,180	(185,820)	29%

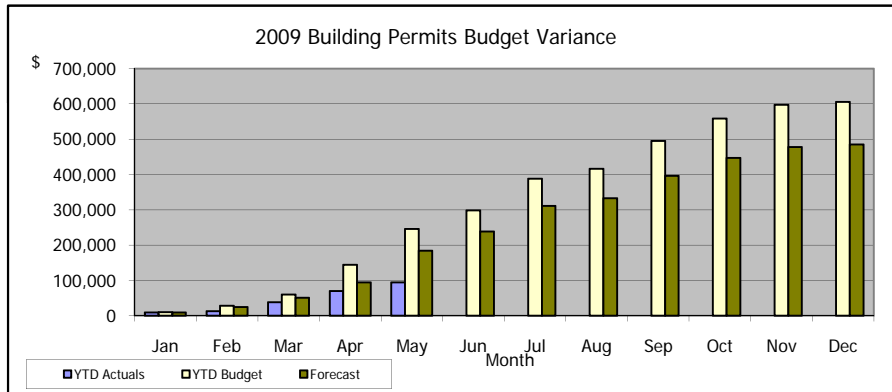


Commentary

- => Landfill fees are slow to start in 2009.
- => Total fees collected for the month of May have increased to \$29,129.
- => Forecast has been updated to 80% of Budget.
- => YTD for 2008 to the end of May - \$137,417.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
484,800	606,000	94,361	(511,639)	16%



Commentary

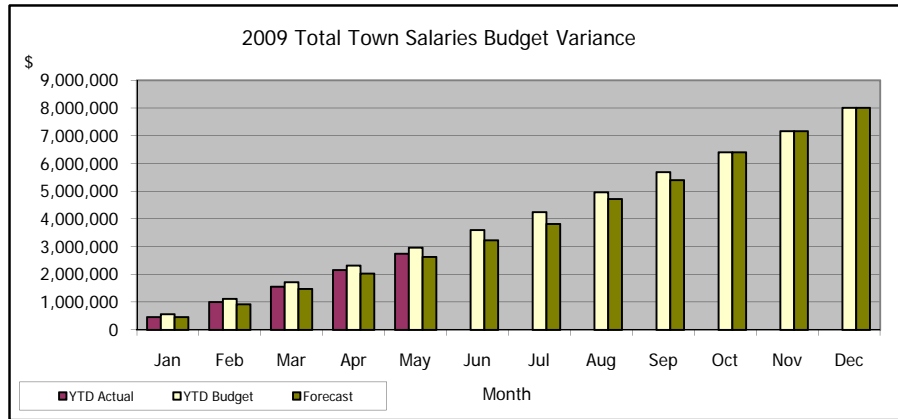
- => Building Permit Fee revenue was off seasonal budget by 38% in May.
- => Total fees collected for the month of May were \$24,772.
- => Forecast has been updated to 80% of Budget.
- => YTD for 2008 to the end of May - \$152,800.

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

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

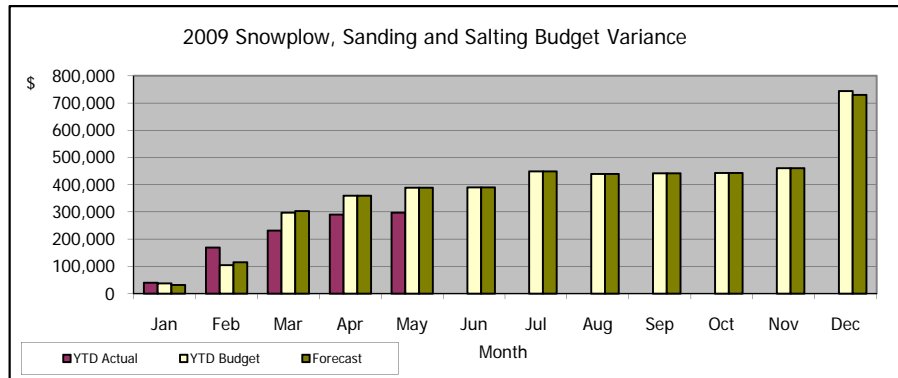
** Please note that budget amounts are based on proposed budget and will be updated on future reports

Total Town Salaries & Ben	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	8,010,888	8,010,888	2,748,535	5,262,353	34%



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	297,011	447,093	40%

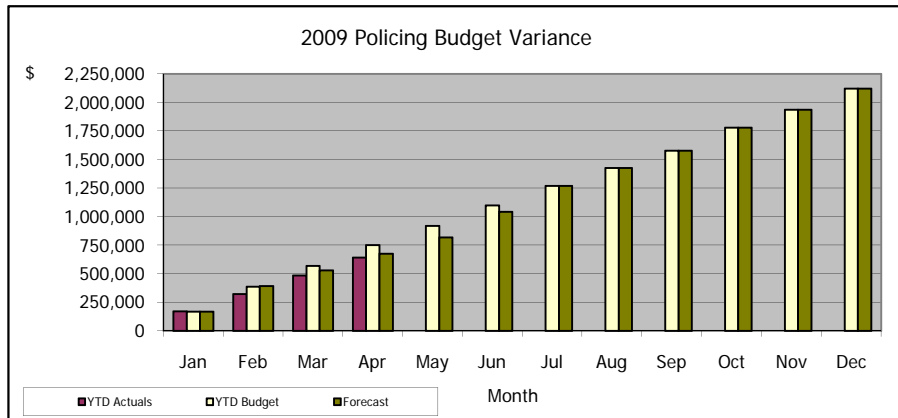


Commentary
=> Tracking under forecasted budget.

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	641,125	1,478,875	30%



Commentary

=> April hours were 1,849.

=> Information from the OPP will be provided at the the end of the following month in order to be able to provide accurate statistics

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Five Months Ending May 31, 2009

Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$310,432	\$1,522,986	\$4,173,569	\$2,650,583	36%	\$1,499,425	\$4,005,381	\$3,982,664
New Staff Salaries	60007	0	0	52,540	52,540	0%	0	0	0
Part Time Salaries	60010	18,644	106,575	263,375	156,800	40%	101,150	330,930	311,051
Casual/Contract Salaries	60015	14,412	29,112	180,433	151,321	16%	0	44,391	66,221
Overtime	60018	0	301	43,000	42,699	1%	0	66,038	37,500
On Call	60020	579	2,979	58,700	55,721	5%	2,679	56,869	49,500
PrepTime	60025	0	0	5,000	5,000	0%	0	5,309	4,900
Per Diem	60030	2,315	5,395	29,500	24,105	18%	20,692	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		346,382	1,667,348	5,000,017	3,332,669	33%	1,623,946	4,662,910	4,631,811
BENEFITS									
Full Time Benefits	61005	72,907	367,680	1,042,580	674,900	35%	357,547	923,706	1,012,655
New Staff Benefits	61007	0	0	9,117	9,117	0%	0	0	0
Part Time Benefits	61010	704	4,590	46,728	42,138	10%	0	15,975	53,853
Casual/Contract Benefits	61015	5,174	5,174	46,974	41,800	11%	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	5,936	15,750	9,814	38%	0	16,706	750
TOTAL BENEFITS		80,009	383,380	1,181,649	798,269	32%	357,547	1,332,086	1,106,782
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	2,415	12,682	37,935	25,253	33%	13,701	36,790	36,265
Computer Supplies	62006	1,191	5,609	21,625	16,016	26%	11,726	29,100	19,383
Office Equipment	62007	0	559	1,925	1,366	29%	1,918	3,705	1,900
Paper	62010	2,491	11,916	30,060	18,144	40%	17,158	36,055	29,950
Publications	62015	79	993	6,200	5,207	16%	1,639	5,588	7,160
Promotional Expenses	62017	921	1,764	6,300	4,536	28%	286	4,935	4,775
Meeting Expenses	62020	468	978	10,050	9,072	10%	2,173	8,260	10,350
Special Events	62024	1,212	4,291	15,000	10,709	29%	2,399	3,626	5,000
Corporate Events	62025	0	180	9,450	9,270	2%	388	8,773	9,000
Information Events	62026	909	733	1,775	1,042	41%	60	1,830	2,660
Children's Programs	62027	216	963	1,500	537	64%	312	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	641	2,646	4,250	1,604	62%	2,571	9,100	4,255
Services	63000	0	0	110	110	0%	0	0	100
Printing	63005	127	2,293	23,170	20,877	10%	1,927	14,087	25,569
Meeting Expenses - Services	63015	1,215	2,470	0	(2,470)	0%	0	(111)	200
Miscellaneous	62599	846	1,512	6,924	5,412	22%	8,063	13,336	8,360

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Five Months Ending May 31, 2009

Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
TOTAL ADMINISTRATIVE EXPENSES	\$12,731	\$49,689	\$177,874	\$128,185	28%	\$64,321	\$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	16,442	59,537	363,800	304,263	16%	64,211	418,686	355,720
Processing Materials	62001	59	1,395	2,500	1,105	56%	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	16,501	63,992	371,685	307,693	17%	64,725	424,791	361,720	
BOOKS AND MATERIALS									
Periodicals	62050	253	493	3,625	3,132	14%	396	3,615	3,450
Adult Books	62052	0	0	0	0	0%	5,076	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%	599	7,197	6,900
Adult Media	62060	0	373	0	(373)	0%	530	4,395	2,300
Children's Media	62062	0	0	0	0	0%	60	1,349	700
TOTAL BOOKS AND MATERIALS	253	866	3,625	2,759	24%	6,782	40,791	31,750	
COMMUNICATIONS									
Communications	62100	0	38	0	(38)	0%	0	0	0
Telephone	62105	8,152	38,520	87,415	48,895	44%	28,347	83,697	88,720
Internet	62110	419	2,073	6,936	4,863	30%	2,219	5,448	7,050
Courier	62115	166	319	1,800	1,481	18%	448	1,885	2,790
Postage	62120	(3,467)	10,182	20,963	10,781	49%	15,507	21,223	24,550
Advertisements	62125	5,299	25,731	75,610	49,879	34%	31,575	82,614	60,860
TOTAL COMMUNICATIONS	10,569	76,863	192,724	115,861	40%	78,096	194,867	183,970	
TRAINING AND TRAVEL									
Membership	62205	1,544	19,237	23,135	3,898	83%	17,501	22,906	21,985
Meals	62210	972	3,611	11,048	7,437	33%	4,178	12,226	18,815
Accommodation	62215	3,175	8,416	25,410	16,994	33%	11,507	22,874	27,940
Training and Education Courses	62220	6,369	21,309	38,532	17,223	55%	16,582	33,055	42,515
Conference Workshops, Conventio	62225	2,007	10,337	31,762	21,425	33%	18,391	40,413	44,595
Fall Fair	62226	0	0	0	0	0%	0	70	0
Travel	62230	4,628	15,846	36,138	20,292	44%	16,519	53,290	46,446
TOTAL TRAINING AND TRAVEL	18,695	78,756	166,025	87,269	47%	84,678	184,834	202,296	
PERSONNEL									
Health and Safety	62305	1,268	3,644	30,327	26,683	12%	3,318	19,832	11,055
Donations	62310	0	60	1,960	1,900	3%	146	365	2,950
Clothing Expense	62315	236	1,576	12,466	10,890	13%	2,541	15,640	18,725

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Five Months Ending May 31, 2009

Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
Staff Recognition	62320	\$0	\$274	\$400	\$126	69%	\$5,756	\$10,110	\$250
Recruitment and Retention	62322	0	0	30,000	30,000	0%	0	0	0
Volunteers	62321	12	27	600	573	5%	3	404	500
TOTAL PERSONNEL		1,516	5,581	75,753	70,172	7%	11,764	46,351	33,480
UTILITIES									
Utilities	62400	0	0	0	0	0%	839	0	0
Hydro	62405	15,095	68,770	182,235	113,465	38%	68,517	183,992	177,440
Natural Gas	62410	1,447	32,167	39,800	7,633	81%	20,391	38,702	46,616
Cable	62415	167	326	680	354	48%	0	159	600
Furnace Oil	62420	5,352	11,878	15,800	3,922	75%	14,174	22,333	15,500
Water	62425	3,594	8,848	24,700	15,852	36%	9,656	31,597	27,866
TOTAL UTILITIES		25,655	121,989	263,215	141,226	46%	113,577	276,783	268,022
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	238	1,234	1,390	156	89%	50	1,368	1,150
Equipment Repairs & Maintenance	62510	6,152	24,404	101,944	77,540	24%	18,820	92,995	77,990
Tools	62511	974	2,132	12,250	10,118	17%	3,273	10,633	10,550
Equipment Rentals	62515	163	663	12,525	11,862	5%	1,254	5,280	14,012
Recharges & Refills	62516	0	3,034	3,700	666	82%	1,300	3,421	7,200
Service Agreements	62520	10,179	50,607	94,441	43,834	54%	40,395	80,289	96,777
TOTAL EQUIPMENT EXPENSES		17,706	82,074	226,250	144,176	36%	65,092	193,986	207,679
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	7,156	34,910	110,590	75,680	32%	50,724	115,114	97,555
Coloured Diesel	62503	11,662	11,662	0	(11,662)	0%	0	0	0
Diesel	62504	15,287	15,287	0	(15,287)	0%	0	0	0
Gas - Fuel	62505	7,174	30,274	138,380	108,106	22%	67,273	174,189	128,430
Mileage	62506	343	480	0	(480)	0%	0	0	0
Licensing	62530	50	6,353	5,525	(828)	115%	5,426	5,764	1,200
TOTAL VEHICLE EXPENSES		41,672	98,966	254,495	155,529	39%	123,423	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	15,371	20,556	179,200	158,644	11%	5,642	42,465	59,500
Audit	63110	0	0	55,450	55,450	0%	0	90,600	31,000
Engineering	63115	7,252	7,941	42,500	34,559	19%	47,781	73,204	53,000
Consulting	63120	40,071	88,018	959,184	871,166	9%	14,063	43,330	83,000
Contract Services	63125	206,489	1,187,920	3,341,653	2,153,733	36%	1,194,413	3,125,241	3,085,820
Professional Development	63130	6,583	10,449	19,000	8,551	55%	9,928	28,408	30,000
TOTAL PROFESSIONAL FEES		275,766	1,314,884	4,652,787	3,337,903	28%	1,271,827	3,403,248	3,343,320
FINANCIAL RELATED EXPENSES									
Financial Expenses	63200	750	750	0	(750)	0%	0	0	0

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Five Months Ending May 31, 2009

Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
Bank Service Charges	63205	\$327	\$2,036	\$1,350	(\$686)	151%	\$928	\$2,427	\$1,350
Card Processing Fees	63206	158	788	2,500	1,712	32%	726	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	185	599	3,794	3,195	16%	633	324,537	2,067
Principal payment	63211	1,111	2,554	7,640	5,086	33%	1,492	7,940	7,200
Insurance Premiums	63020	0	316,061	305,593	(10,468)	103%	13	280,683	238,016
Municipal Insurance Deductible	63025	6,202	8,202	25,000	16,798	33%	6,141	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	7,663	261,745	246,420	(15,325)	106%	230,704	252,969	253,120
Contributions	63224	0	0	18,456	18,456	0%	0	18,426	18,426
Sponsorship	63225	0	5,250	5,200	(50)	101%	5,153	25,153	5,125
Grants	63226	10,230	60,036	110,000	49,964	55%	71,200	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		26,626	693,021	811,612	118,591	85%	342,001	1,121,976	741,069
PREMISES									
Site Maintenance	63305	20,934	(11,970)	202,250	214,220	-6%	19,237	201,523	175,324
Connecting Link	63306	0	0	13,800	13,800	0%	509	10,509	10,000
Cleaning	63310	3,347	11,412	36,850	25,438	31%	10,811	29,753	36,425
Waste	63315	0	1,780	13,700	11,920	13%	2,298	10,021	9,100
Facility Maintenance	63320	6,728	30,151	70,235	40,084	43%	23,287	57,886	78,366
Rent	63325	600	4,068	26,250	22,182	15%	4,066	33,659	26,250
TOTAL PREMISES		31,609	35,441	363,085	327,644	10%	60,208	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		905,690	4,672,850	14,027,796	9,354,946	33%	4,269,477	12,700,135	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	881,210	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

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Five Months Ending May 31, 2009

Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
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
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	1,339,325	1,755,971
TOTAL TRANSFERS & EXPENDITURES		905,690	4,672,850	15,099,990	10,427,140	31%	4,271,677	14,039,460	13,596,947
REVENUE									
Property Tax Revenue	(40000 TO 41999)	0	4,603,514	0	(4,603,514)	0%	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	0	0	0%	0	0	450,000
Interest on Tax Arrears	44105	28,774	175,870	360,000	184,130	49%	129,791	243,739	350,000
Penalty on Current Taxes	44110	10,366	26,289	80,000	53,711	33%	18,555	158,080	80,000
Federal Grants	53005	0	(4,288)	142,000	146,288	-3%	0	6,916	7,500
Provincial Grants	53010	0	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	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

Town of The Blue Mountains
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Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
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
Roadways Capital Machine Time	54715	0	0	0	0	0%	0	320	0
Interest on AR accounts	55005	0	0	2,000	2,000	0%	382	3,524	1,000
Admin Fees - NSF	55006	35	770	1,000	230	77%	640	1,726	1,000
Interest Revenue GST/PST Returns	55008	136	105	1,000	895	11%	(1,851)	(1,571)	1,000
Interest Revenue	55010	3,854	25,817	180,000	154,183	14%	117,197	270,195	74,000
Investment Income	55015	0	2,601	8,100	5,499	32%	28,987	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	0	148	8,110	7,962	2%	208	421	4,100
Photocopies Plans, Office services	55710	48	629	5,000	4,371	13%	618	1,564	4,900
Machine Time Chgs (internal)	55714	0	0	0	0	0%	0	986	0
Machine Time Chgs (to others)	55715	(5,400)	(257)	0	257	0%	210	5,152	0
Excavating Graves	55716	1,400	10,600	40,088	29,488	26%	12,409	29,074	35,000
Commissions	55720	279	2,299	3,000	701	77%	3,574	3,755	3,000
Book Sales	55725	35	262	1,000	738	26%	361	821	1,000
Merchandise Sales	55730	90	305	3,300	2,995	9%	1,017	2,221	3,000
Sale of Materials	55735	17	1,943	19,350	17,407	10%	25,509	88,279	88,250
Sale of Town Publications	55740	113	271	1,050	779	26%	650	1,216	1,300
Sale of Plot	55750	840	2,940	12,000	9,060	25%	240	4,890	10,000
Corner Markers	55751	250	1,000	5,000	4,000	20%	0	1,250	5,000
Fundraising Revenue	55800	0	0	6,000	6,000	0%	0	0	6,000
Special Events Revenue	55810	90	2,762	7,000	4,238	39%	2,544	3,079	1,500
Fees, Charges, Admissions, Tags	57010	38,356	151,735	492,800	341,065	31%	231,677	641,624	550,400
Misc Receipts	57015	275	625	0	(625)	0%	450	1,125	0
Construction Supervision	57016	0	0	10,000	10,000	0%	0	11,845	0
Sponsors and Partnerships	57017	429	5,857	17,000	11,143	34%	0	5,143	16,500
Fees/Service Chgs - Other Municipalities	57020	5,420	5,480	11,000	5,520	50%	1,929	59,094	1,000
Memberships	57021	0	40	1,565	1,525	3%	0	65	1,535
Certificate Fees	57025	660	2,580	10,800	8,220	24%	4,655	8,315	12,000
Library Program Revenue	57027	25	307	0	(307)	0%	40	100	0
Permits	57030	1,100	1,800	16,600	14,800	11%	2,600	8,004	13,500
Roadways Permits	57032	100	700	7,500	6,800	9%	800	500	7,500
Fines	57035	3,253	17,569	34,500	16,931	51%	11,668	26,580	34,000
By Law - Fines	57036	1,692	119	3,100	2,981	4%	0	3,402	3,000
Alarm Registration Fees	57038	550	4,100	10,000	5,900	41%	3,350	6,376	20,000
Vendor Licences	57040	0	0	25	25	0%	0	0	250
Marriage Licences	57041	400	500	2,000	1,500	25%	700	2,200	2,000
Lottery Licences	57042	93	396	1,200	804	33%	678	1,090	1,000
Development Review	57050	0	3,300	81,000	77,700	4%	43,500	43,100	120,000
Official Plan Amendment	57051	0	2,000	10,000	8,000	20%	4,000	8,500	6,000
Zoning By-Law Amendment	57052	2,975	15,250	36,000	20,750	42%	9,675	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	1,100	13,100	0	(13,100)	0%	0	750	0
Severance Fees	57056	15,000	27,000	16,500	(10,500)	164%	4,000	11,500	21,000

Tax Levy Summary
Revenue Fund

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Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
Minor Variance & Severance Related Zoning	57058	\$2,700	\$8,100	\$11,550	\$3,450	70%	\$4,700	\$11,450	\$18,000
Civic Numbering 911 Signs	57300	260	1,180	10,000	8,820	12%	3,100	8,525	30,000
Facilities Rental	57500	50	71,829	241,375	169,546	30%	70,263	208,522	214,000
Subsidies	57501	0	0	0	0	0%	(171)	(171)	0
Concession Rent	57502	717	3,583	9,250	5,667	39%	3,583	7,883	9,000
Showcase Rental	57503	105	165	500	335	33%	165	210	500
Hall Rental	57505	3,493	17,117	52,000	34,883	33%	18,575	39,923	50,000
Program Fees	57570	0	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	(427)	16	1,000	984	2%	1,936	13,405	0
TOTAL REVENUE		119,253	6,082,995	5,098,047	(984,948)	119%	5,889,545	13,762,974	13,300,195
NET POSITION		(786,437)	1,410,145	(10,001,943)	(11,412,088)	-14%	1,617,868	(276,486)	(296,752)

User Rates Summary
Water and Wastewater Services Summary

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Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$84,098	\$401,576	\$958,632	\$557,056	42%	\$365,512	\$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	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		84,098	401,706	1,018,430	616,724	39%	365,512	1,006,286	988,228
BENEFITS									
Full Time Benefits	61005	19,295	91,997	239,647	147,650	38%	87,487	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	186	1,126	0	(1,126)	0%	0	1,819	0
TOTAL BENEFITS		19,481	93,123	242,235	149,112	38%	87,487	217,841	238,268
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	1,205	2,903	9,285	6,382	31%	2,173	11,015	8,875
Computer Supplies	62006	0	14	750	736	2%	502	1,108	850
Office Equipment	62007	0	122	500	378	24%	0	480	0
Paper	62010	0	0	950	950	0%	341	632	1,700
Publications	62015	0	0	1,100	1,100	0%	0	3,200	800
Janitorial Supplies	62030	243	1,140	1,700	560	67%	1,336	2,516	900
Printing	63005	389	450	2,075	1,625	22%	61	1,583	3,200
Miscellaneous	62599	(190)	(40)	1,400	1,440	-3%	330	15,019	1,000
TOTAL ADMINISTRATIVE EXPENSES		1,647	4,589	17,760	13,171	26%	4,743	35,553	17,325
OPERATING EXPENSES									
Materials	62000	0	7	1,050	1,043	1%	33	233	1,000
Chemicals	62070	11,702	22,799	54,125	31,326	42%	17,951	71,219	52,900
Lab Expenses	62071	0	3,662	11,100	7,438	33%	6,639	15,364	10,850
Sample Testing	62072	4,610	13,599	32,450	18,851	42%	10,590	33,349	31,750
Water Treatment Costs	62075	0	0	0	0	0%	0	0	240,000
Collingwood Water Agreement	62076	70,762	138,110	350,000	211,890	39%	0	259,409	0
TOTAL OPERATING EXPENSES		87,074	178,177	448,725	270,548	40%	35,213	379,574	336,500
COMMUNICATIONS									
Telephone	62105	5,439	25,886	56,475	30,589	46%	22,828	64,864	55,000
Internet	62110	214	696	1,550	854	45%	540	1,380	1,500
Courier	62115	104	203	1,060	857	19%	169	722	1,000
Postage	62120	3,234	6,493	21,465	14,972	30%	4,947	12,065	25,950
Advertisements	62125	586	899	2,775	1,876	32%	820	3,579	2,700
TOTAL COMMUNICATIONS		9,577	34,177	83,325	49,148	41%	29,304	82,610	86,150

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Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
TRAINING AND TRAVEL									
Membership	62205	\$0	\$2,952	\$2,675	(\$277)	110%	\$1,554	\$2,769	\$2,650
Meals	62210	12	341	1,425	1,084	24%	187	728	1,650
Accommodation	62215	278	278	2,825	2,547	10%	528	1,709	3,100
Training and Education Courses	62220	0	8,122	11,150	3,028	73%	4,167	7,773	12,250
Conference Workshops, Conventio	62225	695	1,032	4,375	3,343	24%	3,190	3,940	4,500
Travel	62230	0	0	850	850	0%	237	651	850
TOTAL TRAINING AND TRAVEL		985	12,725	23,300	10,575	55%	9,863	17,570	25,000
PERSONNEL									
Personnel	62300	0	0	0	0	0%	726	0	0
Health and Safety	62305	3,808	7,028	6,175	(853)	114%	5,116	6,891	8,400
Donations	62310	0	0	200	200	0%	35	105	50
Clothing Expense	62315	137	1,521	6,275	4,754	24%	1,779	3,820	7,250
TOTAL PERSONNEL		3,945	8,549	12,650	4,101	68%	7,656	10,816	15,700
UTILITIES									
Hydro	62405	31,833	139,625	351,250	211,625	40%	144,844	348,163	366,700
Natural Gas	62410	1,096	12,317	24,100	11,783	51%	9,104	14,776	23,500
Water	62425	1,773	3,976	8,550	4,574	47%	51,506	(741)	8,000
TOTAL UTILITIES		34,702	155,918	383,900	227,982	41%	205,454	362,198	398,200
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	109	9,620	9,511	1%	233	6,533	9,250
Equipment Repairs & Maintenance	62510	21,691	92,891	192,850	99,959	48%	38,790	287,632	200,500
Tools	62511	33	3,339	9,050	5,711	37%	1,329	5,525	10,250
SCADA Repair	62512	0	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	101	23	500	477	5%	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	198	2,733	6,350	3,617	43%	607	3,020	20,400
TOTAL EQUIPMENT EXPENSES		22,023	99,470	267,145	167,675	37%	42,090	358,520	258,350
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	1,613	5,943	18,950	13,007	31%	4,494	19,384	17,000
Gas - Fuel	62505	4,975	12,393	34,200	21,807	36%	19,245	36,588	37,000
Licensing	62530	20	1,421	700	(721)	203%	814	814	675
TOTAL VEHICLE EXPENSES		6,608	19,757	53,850	34,093	37%	24,553	56,786	54,675
PROFESSIONAL FEES									
Consulting	63120	0	0	175,000	175,000	0%	0	0	0
Contract Services	63125	1,234	11,691	40,105	28,414	29%	4,932	56,594	48,100

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Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
TOTAL PROFESSIONAL FEES	\$1,234	\$11,691	\$215,105	\$203,414	5%	\$4,932	\$56,594	\$48,100	
FINANCIAL RELATED EXPENSES									
Taxes Written Down	63208	1,005	4,892	0	(4,892)	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	1,005	78,941	129,801	50,860	61%	17,189	213,363	146,287	
PREMISES									
Site Maintenance	63305	7,789	14,532	16,075	1,543	90%	11,686	25,518	15,000
Cleaning	63310	0	0	3,450	3,450	0%	256	931	4,400
Waste	63315	0	505	5,825	5,320	9%	739	2,973	2,800
Facility Maintenance	63320	2,504	4,036	11,700	7,664	34%	5,575	6,270	13,750
TOTAL PREMISES	10,293	19,073	37,050	17,977	51%	18,256	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	282,672	1,117,896	2,933,276	1,815,380	38%	852,252	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	0	912,805	912,805	0%	0	607,893	1,002,505
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

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Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	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	2,229,330
TOTAL TRANSFERS & EXPENDITURES		282,672	1,117,896	5,444,244	4,326,348	21%	852,252	5,252,927	4,878,063
REVENUE									
Twp Water Connection Permit	50005	250	765	7,700	6,935	10%	2,000	6,550	7,700
Town Water Frontage & Connection	50006	0	0	0	0	0%	3,479	6,957	0
Water Billings: NO METER	50009	0	24,119	0	(24,119)	0%	20,284	61,390	0
Water Billings: Fixed Charge	50010	(4,729)	383,332	1,337,760	954,428	29%	279,826	847,434	1,039,049
Water Billings: Consumption	50015	(2,974)	427,400	1,576,177	1,148,777	27%	471,328	1,705,396	1,813,068
Water Billings: Unconnected	50016	0	611	0	(611)	0%	246	730	0
Water Purchase from Hydrants	50050	2,147	9,536	0	(9,536)	0%	6,852	29,266	28,000
Twp Sewer Connection Permit	51005	200	700	10,350	9,650	7%	2,100	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	17,668	0	(17,668)	0%	15,932	44,231	0
Sewer Billings: Fixed Charge	51010	(4,406)	275,155	972,335	697,180	28%	234,288	639,183	787,195
Sewer Billings: Usage	51015	(4,560)	333,830	1,188,387	854,557	28%	403,191	1,321,204	1,272,543
Sewer Billings: Unconnected	51016	0	4,678	0	(4,678)	0%	2,954	8,760	0
Sewer Billings: Private	51030	62,562	171,415	124,000	(47,415)	138%	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	1,809	10,093	0	(10,093)	0%	0	13,466	0
Merchandise Sales	55730	0	0	0	0	0%	0	713	300
Fees, Charges, Admissions, Tags	57010	205	703	15,000	14,297	5%	3,359	15,439	15,000
Misc Receipts	57015	0	1,584	9,036	7,452	18%	2,520	8,950	9,036
TOTAL REVENUE		50,504	1,664,398	5,444,245	3,779,847	31%	1,533,892	5,240,184	5,008,063
NET POSITION		(232,168)	546,502	1	(546,501)	54,650,200%	681,640	(12,743)	130,000

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Five Months Ending May 31, 2009

Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$26,224	\$122,511	\$327,950	\$205,439	37%	\$143,236	\$387,297	\$379,350
Part Time Salaries	60010	(7,333)	486	33,000	32,514	1%	17,011	32,529	35,480
Casual/Contract Salaries	60015	9,594	9,594	20,777	11,183	46%	0	36,582	36,050
Overtime	60018	0	0	0	0	0%	0	0	3,000
TOTAL SALARIES		28,485	132,591	381,727	249,136	35%	160,247	456,408	453,880
BENEFITS									
Full Time Benefits	61005	4,958	28,025	86,302	58,277	32%	34,952	81,902	102,650
Part Time Benefits	61010	0	0	3,300	3,300	0%	0	3,318	5,350
Casual/Contract Benefits	61015	532	532	2,075	1,543	26%	0	2,206	5,410
TOTAL BENEFITS		5,490	28,557	91,677	63,120	31%	34,952	87,426	113,410
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	555	931	3,300	2,369	28%	643	2,704	3,950
Paper	62010	33	78	1,100	1,022	7%	73	323	1,000
Publications	62015	291	572	1,650	1,078	35%	690	916	2,400
Promotional Expenses	62017	912	971	14,000	13,029	7%	0	19,649	14,000
Meeting Expenses	62020	64	64	550	486	12%	327	375	500
Janitorial Supplies	62030	296	296	1,550	1,254	19%	249	1,191	1,500
Printing	63005	121	434	3,305	2,871	13%	641	2,413	3,200
Meeting Expenses - Services	63015	0	0	275	275	0%	0	0	250
Miscellaneous	62599	0	0	612	612	0%	4	26	400
TOTAL ADMINISTRATIVE EXPENSES		2,272	3,346	26,342	22,996	13%	2,627	27,597	27,200
OPERATING EXPENSES									
Materials	62000	0	0	3,000	3,000	0%	571	3,470	3,000
Merchandise Inventory	62080	4,535	17,513	65,000	47,487	27%	14,911	70,111	70,000
TOTAL OPERATING EXPENSES		4,535	17,513	68,000	50,487	26%	15,482	73,581	73,000
COMMUNICATIONS									
Telephone	62105	725	3,632	9,400	5,768	39%	3,306	8,226	9,300
Internet	62110	103	103	0	(103)	0%	0	0	0
Courier	62115	0	0	200	200	0%	4	8	200
Postage	62120	233	469	700	231	67%	293	827	650
Advertisements	62125	(69)	1,248	14,550	13,302	9%	455	17,416	17,000
TOTAL COMMUNICATIONS		992	5,452	24,850	19,398	22%	4,058	26,477	27,150
TRAINING AND TRAVEL									
Membership	62205	500	3,377	3,540	163	95%	2,973	3,123	3,315
Meals	62210	152	363	700	337	52%	357	1,042	825
Accomodation	62215	125	575	5,575	5,000	10%	1,719	1,324	4,950

User Fees Summary
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Town of The Blue Mountains
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Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
Training and Education Courses	62220	\$725	\$2,758	\$7,100	\$4,342	39%	\$2,225	\$4,367	\$5,000
Conference Workshops, Conventio	62225	465	2,083	2,800	717	74%	1,358	3,683	2,600
Travel	62230	1,366	3,390	1,200	(2,190)	283%	1,305	2,368	1,150
TOTAL TRAINING AND TRAVEL		3,333	12,546	20,915	8,369	60%	9,937	15,907	17,840
PERSONNEL									
Health and Safety	62305	99	110	2,850	2,740	4%	710	1,709	2,500
Clothing Expense	62315	0	0	1,350	1,350	0%	215	1,834	1,600
TOTAL PERSONNEL		99	110	4,200	4,090	3%	925	3,543	4,100
UTILITIES									
Hydro	62405	390	2,135	4,450	2,315	48%	2,888	9,811	4,320
Natural Gas	62410	25	93	950	857	10%	71	413	480
Water	62425	369	612	3,000	2,388	20%	778	3,845	4,000
TOTAL UTILITIES		784	2,840	8,400	5,560	34%	3,737	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	219	228	1,300	1,072	18%	275	1,242	1,400
Equipment Rentals	62515	0	0	1,000	1,000	0%	480	799	1,100
Service Agreements	62520	0	27	3,350	3,323	1%	493	193	3,250
TOTAL EQUIPMENT EXPENSES		219	255	6,400	6,145	4%	1,506	2,706	7,150
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	1,484	4,885	5,050	165	97%	1,181	5,955	4,500
Gas - Fuel	62505	33	1,375	10,700	9,325	13%	292	8,326	10,500
Mileage	62506	28	28	6,500	6,472	0%	0	0	1,500
Vehicle Leases	62525	1,609	4,822	12,000	7,178	40%	3,927	9,424	12,000
Licensing	62530	0	296	370	74	80%	296	471	370
TOTAL VEHICLE EXPENSES		3,154	11,406	34,620	23,214	33%	5,696	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	0	770	2,000	1,230	39%	1,077	3,244	1,500
Contract Services	63125	1,000	5,000	14,050	9,050	36%	12,240	12,567	14,000
TOTAL PROFESSIONAL FEES		1,000	5,770	20,050	14,280	29%	13,317	18,358	21,000
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	35	140	500	360	28%	0	210	0
Card Processing Fees	63206	68	324	500	176	65%	264	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

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Five Months Ending May 31, 2009

Acct	2009					2008			
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	Actuals	Budget	
TOTAL FINANCIAL RELATED EXPENSES	\$103	\$80,843	\$94,421	\$13,578	86%	\$764	\$81,518	\$101,486	
PREMISES									
Site Maintenance	63305	3,153	3,654	15,500	11,846	24%	832	15,638	15,000
Waste	63315	0	449	1,900	1,451	24%	0	673	1,800
Facility Maintenance	63320	613	704	2,000	1,296	35%	1,338	4,122	750
Rent	63325	0	0	51,500	51,500	0%	0	47,154	49,900
TOTAL PREMISES	3,766	4,807	70,900	66,093	7%	2,170	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	54,232	306,036	852,502	546,466	36%	255,418	899,544	951,336	
TRANSFERS									
Transfer to Capital	74022	0	0	193,680	193,680	0%	0	110,085	128,127
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	295,626	
TOTAL TRANSFERS & EXPENDITURES	54,232	306,036	1,229,549	923,513	25%	255,418	1,177,633	1,246,962	
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
Photocopies Plans, Office services	55710	30	30	2,700	2,670	1%	0	2,788	2,600
Merchandise Sales	55730	10	10	775	765	1%	0	792	750
Sale of Gas	55736	(89)	(89)	79,000	79,089	0%	1,649	67,866	79,000
Sale of Diesel	55737	962	962	12,000	11,038	8%	0	16,031	11,000
Sale of Hydro	55738	166	14,947	16,000	1,053	93%	14,286	14,948	15,000
Fees, Charges, Admissions, Tags	57010	7,231	253,890	278,331	24,441	91%	249,435	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	1,000	3,250	10,000	6,750	33%	7,355	11,735	10,000
Permits	57030	24,772	94,430	606,000	511,570	16%	152,798	377,471	665,948
Interfunctional Building Permits	57031	0	0	40,000	40,000	0%	0	2,798	80,000
Launch Fees	57057	158	196	2,500	2,304	8%	180	1,646	3,000
Facilities Rental	57500	215	215	15,225	15,010	1%	0	8,740	19,000

User Fees Summary
 User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
 For the Five Months Ending May 31, 2009

Acct	2009					2008		
	MAY	YTD	Budget	Unexpended \$	% of Budget	MAY	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	384	2,426	300	(2,126)	809%	564	1,179	300
TOTAL REVENUE	34,839	407,799	1,229,549	821,750	33%	426,710	864,132	1,252,162
NET POSITION	(19,393)	101,763	0	(101,763)	0%	171,292	(313,501)	5,200

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

Project	2009 Budget Expenditures	Activity To Date	
		Total Committed	% of Budget Used
ADMINISTRATION			
Performance Management Implementation Project	35,190	14,730	42%
Records Management & Retention	10,400	3,867	37%
Development Charges Background Study	30,000	4,689	16%
Community Mail Box Program	90,000	2,153	2%
Administration Building Expansion	3,175,000	41,720	1%
Medical Clinic Property	112,120	0	0%
COMMUNITY & ECONOMIC DEVELOPMENT			
Community Portal	15,500	0	0%
Economic Development Strategy	50,000	133	0%
C&E Dev Laser Light'g - Dam	145,835	0	0%
POLICE			
Police - New Station	643,500	297,673	46%
INFORMATION SERVICES			
Geographic Information System IT	40,000	2,700	7%
Connectivity IT	35,000	1,494	4%
Continuous Improvement IT	68,000	21,905	32%
PLANNING			
Zoning By-law, Short Term Accomodation, Interim Control By-law	217,000	97,171	45%
Housing Needs Study	50,000	0	0%
Site Plan Design Guidelines	60,000	0	0%
Community Improvement Plan	175,000	20,826	12%
Renewable Energy	14,000	187	1%
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	0	0%
Pers Fire Fighter Equip Growth-Related	15,325	0	0%
Fire Fighter Equip Replacement	16,352	0	0%
Specialized Equip Growth-Related	48,400	0	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	18,926	20%
Coming Events Signage	3,000	0	0%
RECREATION - PARKS & TRAILS			
Georgian Trail Growth Related	13,000	0	0%
2nd Line Trail Construction	121,000	20	0%
Trail Resurfacing	5,000	0	0%
Delphi Point Park & Trail Development	70,000	0	0%
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	0	0%
Craigleith Meadows Improvements	15,000	0	0%
Hardball Diamond Recon & Parking Lot Construction	82,000	0	0%
Tennis Courts Resurf. & Redevelopment	3,000	324	11%
Skateboard Park/Playground Equipment	45,000	6,847	15%
Bike Park Construction	30,000	0	0%
Parks and Recreation Signage	9,500	0	0%
Building Growth Related	505,000	255,947	51%
Equipment Growth-Related	28,000	19,107	68%
Machinery Growth-Related	50,000	44,701	89%

Equipment Replacement (and non-growth-related)	5,500	410	7%
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	177,623	93%
Golf Course Pond & Irrigation Improvements	58,000	0	0%
Machinery & Equipment - Growth Related	58,000	0	0%
Tomahawk Land Acquisition - Debt Repayment	87,168	11,392	13%
RECREATION - THORNBURY HARBOUR			
Dock Reconstruction	142,194	110,516	78%
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	-9,848	-7%
Heathcote Hall Demotion & Pavillion Construction	10,000	2,476	25%
CEMETERIES			
Cemetery Management Software & GPS Mapping	26,470	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	20,289	57%
ENGINEERING & ROADS			
Streetscape & Engineering Standards	45,000	0	0%
Regional Transportation Initiatives	10,000	0	0%
Craigleith West Drainage Plan	60,000	0	0%
Craigleith East Drainage Plan	60,000	0	0%
Camperdown Drainage Plan	60,000	0	0%
R1 Studies Summary, Roads and Drainage			
Snow Storage Facility	25,000	0	0%
R2 Bridges Summary, Roads and Drainage			
Beaver River Bridge Upgrades*	1,935,000	39,960	2%
Slabtown Bridge#15 Repairs & Upgrades	95,000	63	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%
Peaks Road Reconstruction	170,000	0	0%
Lake Drive Service Extension	632,850	11,225	2%
Georgian View Et Al Service Extension	150,000	0	0%
R5 Growth-Related Road Improvements Summary, Roads and Drainage			
Lora Bay Sunset Blvd East (Phase 1b)	186,000	-22,005	-12%
CR 19 & Mountain Drive Intersection Impts	536,000	0	0%
Mountain Drive Ph 2 south (Recon)	170,000	-160,890	-95%
R6 Infrastructure Summary, Roads and Drainage			
Plan 915 Road Reconstruction	380,375	298	0%
R9 Bldgs, Mach, Equip, and Other Summary, Roads and Drainage			
Ravenna Roads Depot Expansion,	50,000	33,414	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	0	0%
PARKING			
Hester Street Parking Lot (Downtown Thornbury)	8,000	0	0%
Arthur St Prkg Lot (Hwy No 26 Post Off)	20,000	-4,412	-22%
Clarksburg Parking Improvements	62,000	0	0%
STREETLIGHTS			
Charmichael, Kinsey, Plater, Campbell - Plan 915	140,000	0	0%
WATER			
Drinking Water Quality Management System (DWQMS)	7,500	0	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	0	0%
Water Modelling & Distribution Analysis	100,000	0	0%
W1 Plants and Studies Summary, Water			
Thornbury WTP & related SCADA	40,000	13,155	33%
Th WTP Pall Membrane Filter System	1,000,000	671,743	67%
W2 Reservoirs & Booster Pumping Stations Summary, Water			
Thornbury Reservoir - Debt	93,010	-44,481	-48%
W3 Operations and Other Summary, Water			
Water Sample Stations	6,250	2,692	43%
Water Meters - Residential & Commercial	25,000	7,615	30%
Water Chamber Works	25,000	0	0%
Capital Contingencies	15,000	0	0%
W4 W & S Service Extension Summary, Water			
Clarksburg Water Main Servicing Study	50,000	0	0%
Lake Drive Water Extension	382,500	8,093	2%
Georgian Peaks Water Main Replacement	82,500	0	0%
Hwy 26 - Spence/Turner Water Extension	31,500	0	0%
Tyrolean Lane Water Main Reconstruction	231,000	0	0%
W5 Growth-Related W & S Improvements Summary, Water			
Mountain Dr/GR19 Roundabout Water Main Ext	150,000	0	0%
W6 Infrastructure trunks mains pipes lines Summary, Water			
Plan 915 Water Main Replacement	867,000	0	0%
Swiss Meadows Water Project - Debt	56,289	0	0%
Craigleith Hwy 26 Water Main - Debt	55,000	-18,209	-33%
W7 Other W & S Infrastructure & Service Extension Summary, Water			
King Street Water Main Extension	100,000	0	0%
W9 Bldgs, Mach, and Equip Summary, Water			
Machinery & Equipment Growth-Related	125,000	0	0%
Vehicles, Replacement	10,000	9,875	99%
WASTEWATER			
Operations Manuals & As Built Drawings - Craigleith	5,000	0	0%
Operations Manuals & As Built Drawings - Thornbury	5,000	0	0%
S1 Plants and Studies Summary, Sewer			
Thornbury STP Phase I - Debt	20,660	-5,139	-25%
Thornbury STP Phase II Expansion	3,850,000	96,892	3%
Craigleith STP Phase II - Debt	125,500	-32,671	-26%
Craigleith STP SCADA	20,000	0	0%
Craigleith STP Equipment	25,000	0	0%
S2 Pumping Stations, Lift Stations, related forcemains, Siphon Summary, Sewer			
S3 Operations and Other Summary, Sewer			
Capital Contingency	15,000	0	0%
Craigleith SLS - Channel Monster	78,000	301	0%
Craigleith STP Aeration Cell Replacement	31,350	0	0%
S4 W & S Service Extensions Summary, Sewer			
St. Moritz & Chamonix Sanitary Extension - Debt	42,872	0	0%
Georgian View Ests et al San Sew Ext	600,000	0	0%
Tyrolean Lane Wastewater Reconstruction	150,000	0	0%
Lake Drive Sanitary Sewer Extension	509,000	8,093	2%
Clarksburg Service Extensions	50,000	0	0%
Peaks Road Sanitary Extension	94,600	0	0%
Hwy 26 Extension - Spence/Turner	31,500	0	0%
S5 Growth-Related W & S Improvements Summary, Sewer			
Craigleith Road/CR 19 - Debt	0	-45,211	0%
Camperdown Hwy No 26 San Sew (Drexler)	100,000	87,564	88%
S6 Infrastructure trunks mains pipes lines, Sewer			
Plan 915 Sanitary Sewer Replacement	1,155,000	0	0%
Lakewood Drive Sewage Pump Station (SLS) Replacement	250,000	0	0%
S9 Bldgs, Mach, and Equip Summary, Sewer			
Vehicles, Replacement	10,000	9,875	99%
Furniture and Equipment	5,000	0	0%
LANDFILL			
Environmental Screening	267,000	19,615	7%
Land Acquisition, Contaminant Attenuation Zone	30,500	0	0%
Waste Receiving Area Improvements	370,352	0	0%
Landfill Compactor	550,000	0	0%
Additional Vehicle	5,000	0	0%
ENVIRONMENTAL INITIATIVES			
Organics Processing Study	70,500	57,765	82%
Green House Gas Reduction Guide	89,935	15,746	18%
Integrated Community Sustainability Plan	118,000	10,653	9%
Total	26,501,637	2,306,951	9%