C.4

STAFF REPORT: Financial & Information Services

REPORT TO:	**Finance and Administration**
MEETING DATE:	**September 22, 2009**
REPORT NO.:	**FIS.09.52**
SUBJECT:	**Monthly Financial Reports – August 2009**
PREPARED BY:	**Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer**

A. Recommendations

THAT Council receive Staff Report FIS.09.52, "Monthly Financial Reports – August 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 – August 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,

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Signature

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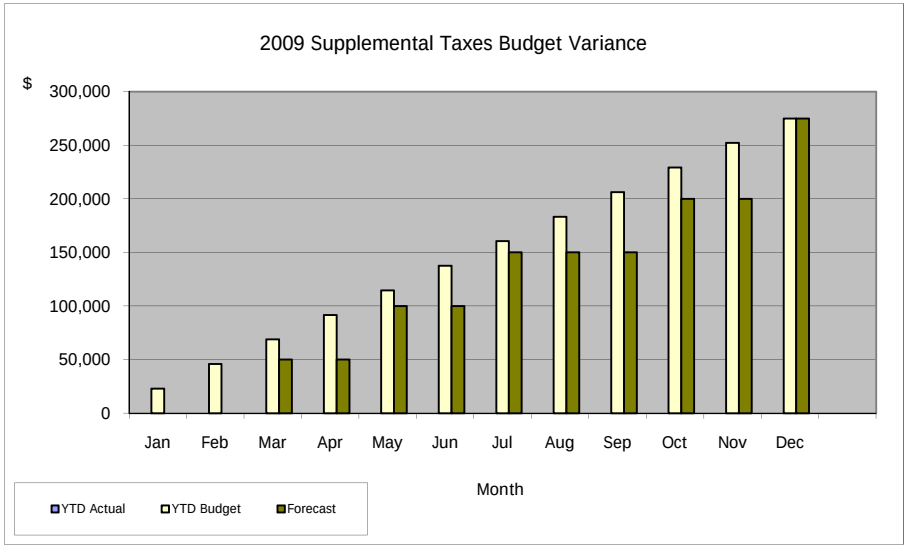
The Blue Mountains
Monthly Flash Report -- REVENUE
31-Aug-09

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



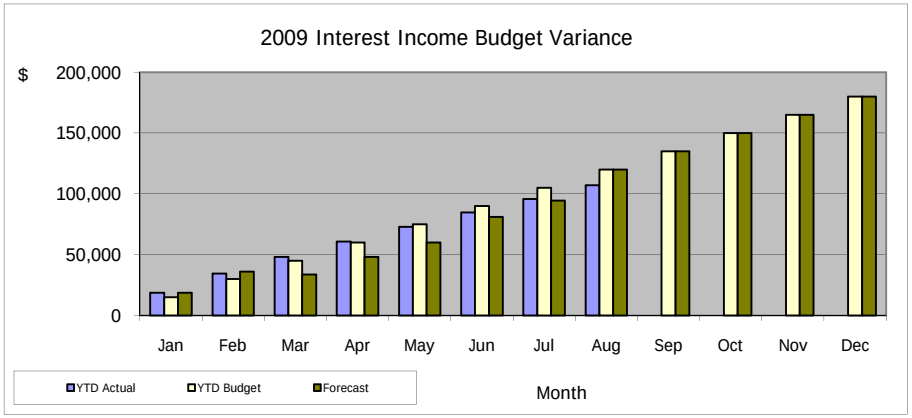
Commentary

=> the information provided in August concluded an interim analyis 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

=> we have received a Supplement and Omitted assessment report late in August which will generate approximately $175,000 in Town tax dollars for 2009

Interest Income	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	180,000	180,000	106,949	(73,051)	59%



Commentary

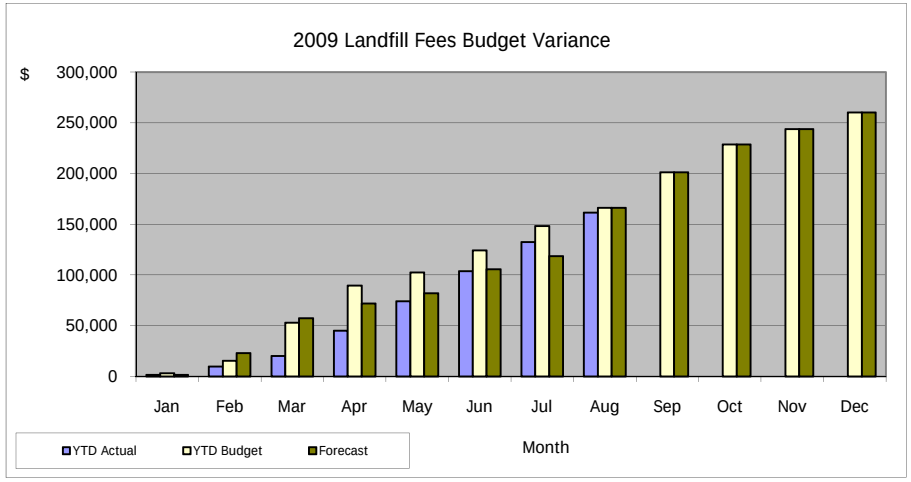
=> Interest Income is less than budget again in August

=> 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.

=> Operating bank account balance as at August 31/09 was $9,846,809.18.

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
	260,000	260,000	161,498	(98,503)	62%



Commentary

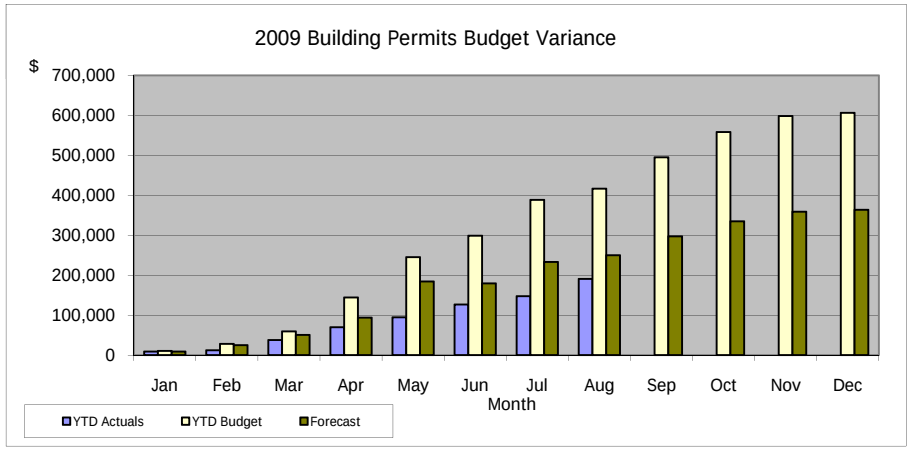
=> Landfill fees were slow to start in 2009 but are close to target with the budget now.

=> Total fees collected for the month of August $28,935.

=> Forecast has been updated to 100% of Budget from 80%.

=> YTD for 2008 to the end of August - $226,535 compared to $161,497 for 2009.

Building Permits	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	363,600	606,000	190,747	(415,253)	31%



Commentary

=> Building Permit Fee revenue is still running below budget.

=> Total fees collected for the month of August were $43,490.

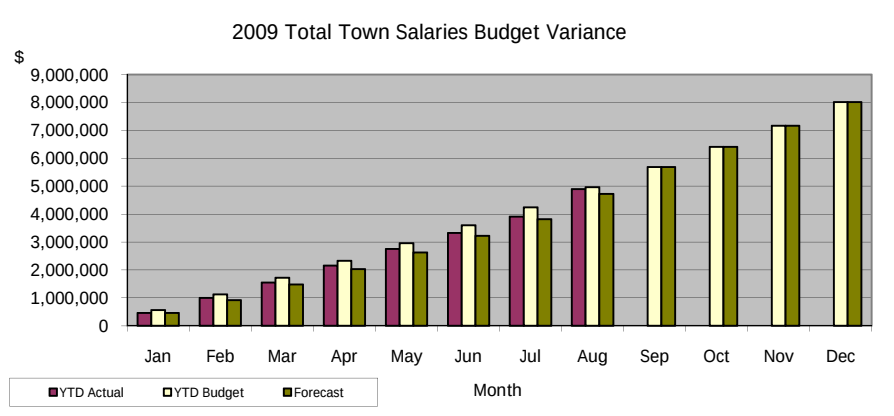
=> Forecast has been updated to 60% of Budget.

=> YTD for 2008 to the end of August - $259,146 compared to $190,747 for August 2009.

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-Aug-09

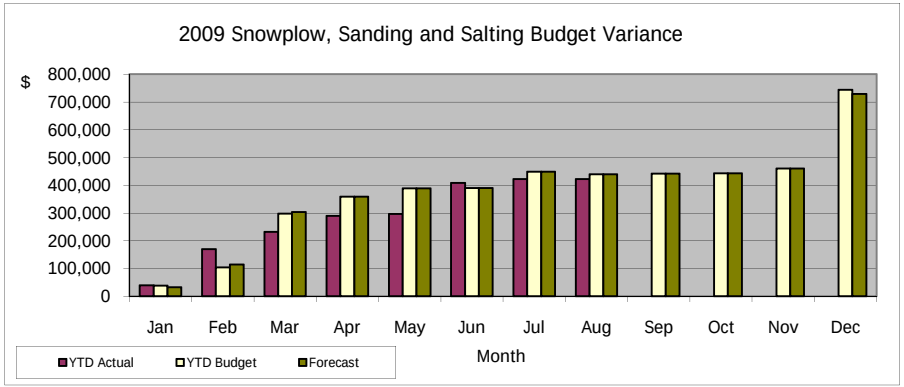
Total Town	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
Salaries & Ben	8,010,888	8,010,888	4,898,022	3,112,866	61%



Commentary

=> Salaries and benefits are on target for 2009.

Snowplow	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
Sanding/Salting	744,104	744,104	422,485	321,619	57%

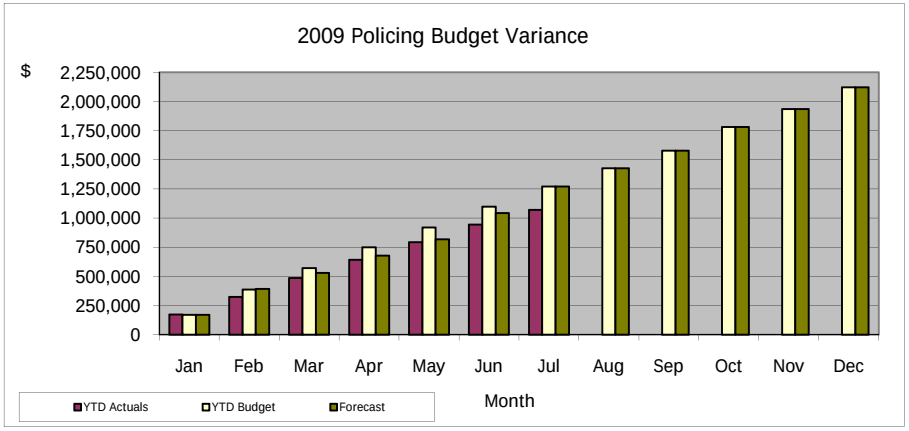


Commentary

=> 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	1,069,474	1,050,526	50%



Commentary

=> July hours were 1,467

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

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 Eight Months Ending August 31, 2009

	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 Budget
EXPENSES									
SALARIES									
Full Time Salaries	60005	$329,444	$2,671,277	$4,210,471	$1,539,194	63%	$2,599,408	$4,005,381	$3,982,664
Part Time Salaries	60010	40,110	213,626	284,563	70,937	75%	194,280	330,930	311,051
Casual/Contract Salaries	60015	5,635	44,754	180,433	135,679	25%	1,555	44,391	66,221
Overtime	60018	162	463	43,000	42,537	1%	37,761	66,038	37,500
On Call	60020	30,739	35,218	58,700	23,482	60%	4,916	56,869	49,500
PrepTime	60025	0	0	5,000	5,000	0%	0	5,309	4,900
Per Diem	60030	2,640	14,565	29,500	14,935	49%	10,014	22,330	29,175
Suppression Hours	60035	86,803	86,803	110,000	23,197	79%	1,271	86,257	105,000
Training Hours	60040	54,292	54,292	75,500	21,208	72%	726	36,438	37,800
Captain Remuneration	60045	8,800	8,800	8,400	(400)	105%	0	8,967	8,000
TOTAL SALARIES		***558,625***	***3,129,798***	***5,005,567***	***1,875,769***	***63%***	***2,849,931***	***4,662,910***	***4,631,811***
BENEFITS									
Full Time Benefits	61005	67,337	611,986	1,049,247	437,261	58%	605,992	919,422	1,012,655
Part Time Benefits	61010	4,226	17,807	49,178	31,371	36%	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	5,395	8,400	3,005	64%	0	0	0
Travel Allowance	61503	1,292	10,791	17,000	6,209	63%	0	0	0
Car Allowance	61505	1,376	10,371	10,200	(171)	102%	0	16,706	750
TOTAL BENEFITS		***74,877***	***662,075***	***1,201,499***	***539,424***	***55%***	***605,992***	***1,177,545***	***1,106,782***
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	4,103	21,798	37,935	16,137	57%	21,164	36,790	36,265
Computer Supplies	62006	1,061	5,847	13,225	7,378	44%	19,933	29,100	19,383
Office Equipment	62007	366	925	1,925	1,000	48%	1,918	3,705	1,900
Paper	62010	4,186	18,546	30,060	11,514	62%	23,435	36,055	29,950
Publications	62015	394	1,850	6,200	4,350	30%	2,088	5,588	7,160
Promotional Expenses	62017	1,611	5,468	6,300	832	87%	2,877	4,935	4,775
Meeting Expenses	62020	278	1,795	10,050	8,255	18%	3,951	8,260	10,350
Special Events	62024	3,364	8,954	15,000	6,046	60%	3,443	3,626	5,000
Corporate Events	62025	0	598	9,450	8,852	6%	402	8,773	9,000
Information Events	62026	(559)	283	1,775	1,492	16%	1,436	1,830	2,660
Children's Programs	62027	84	1,382	1,500	118	92%	572	1,571	1,500
Young Adult Programs	62028	0	100	800	700	13%	0	0	0
Adult Programs	62029	70	302	800	498	38%	0	0	0
Janitorial Supplies	62030	335	4,307	4,250	(57)	101%	4,526	9,100	4,255
Services	63000	0	0	110	110	0%	0	0	100
Printing	63005	10,616	18,257	23,170	4,913	79%	4,466	14,087	25,569
Meeting Expenses - Services	63015	245	5,290	0	(5,290)	0%	0	(111)	200
Miscellaneous	62599	486	3,782	6,924	3,142	55%	9,103	13,336	8,360

Town of The Blue Mountains
2009 Budget Variance Report
For the Eight Months Ending August 31, 2009

	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 Budget
TOTAL ADMINISTRATIVE EXPENSES		***$26,640***	***$99,484***	***$169,474***	***$69,990***	***59%***	***$99,314***	***$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	8,934	137,189	363,800	226,611	38%	146,278	418,686	355,720
Processing Materials	62001	272	2,300	2,500	200	92%	1,027	2,559	2,000
Special Program Materials	62003	618	1,200	2,050	850	59%	0	0	2,000
Lab Expenses	62071	0	0	0	0	0%	256	256	0
Sample Testing	62072	82	756	3,335	2,579	23%	130	1,050	2,000
Merchandise Inventory	62080	0	3,060	0	(3,060)	0%	0	2,240	0
TOTAL OPERATING EXPENSES		***9,906***	***144,505***	***371,685***	***227,180***	***39%***	***147,691***	***424,791***	***361,720***
BOOKS AND MATERIALS									
Periodicals	62050	40	668	3,625	2,957	18%	548	3,615	3,450
Adult Books	62052	0	0	0	0	0%	9,572	22,488	16,400
Young Adult Books	62056	0	0	0	0	0%	284	1,747	2,000
Children's Books	62057	0	0	0	0	0%	913	7,197	6,900
Adult Media	62060	0	373	0	(373)	0%	1,712	4,395	2,300
Children's Media	62062	0	0	0	0	0%	60	1,349	700
TOTAL BOOKS AND MATERIALS		***40***	***1,041***	***3,625***	***2,584***	***29%***	***13,089***	***40,791***	***31,750***
COMMUNICATIONS									
Communications	62100	0	38	0	(38)	0%	0	0	0
Telephone	62105	9,126	65,237	87,415	22,178	75%	52,763	83,697	88,720
Internet	62110	364	3,415	6,936	3,521	49%	3,773	5,448	7,050
Courier	62115	112	799	1,800	1,001	44%	1,257	1,885	2,790
Postage	62120	471	23,944	20,963	(2,981)	114%	21,515	21,223	24,550
Advertisements	62125	4,609	36,851	75,610	38,759	49%	49,109	82,614	60,860
TOTAL COMMUNICATIONS		***14,682***	***130,284***	***192,724***	***62,440***	***68%***	***128,417***	***194,867***	***183,970***
TRAINING AND TRAVEL									
Membership	62205	220	22,620	23,135	515	98%	21,015	22,906	21,985
Meals	62210	(73)	5,334	11,048	5,714	48%	5,820	12,226	18,815
Accomodation	62215	1,587	15,135	25,410	10,275	60%	16,187	22,874	27,940
Training and Education Courses	62220	2,536	26,813	38,532	11,719	70%	22,065	33,055	42,515
Conference Workshops, Conventio	62225	3,838	16,925	31,762	14,837	53%	26,920	40,413	44,595
Fall Fair	62226	70	70	0	(70)	0%	70	70	0
Travel	62230	2,207	15,246	19,138	3,892	80%	29,454	53,290	46,446
TOTAL TRAINING AND TRAVEL		***10,385***	***102,143***	***149,025***	***46,882***	***69%***	***121,531***	***184,834***	***202,296***
PERSONNEL									
Health and Safety	62305	1,118	7,607	30,327	22,720	25%	10,658	19,832	11,055
Donations	62310	54	154	1,960	1,806	8%	181	365	2,950
Clothing Expense	62315	314	2,499	12,466	9,967	20%	6,129	15,640	18,725

Town of The Blue Mountains
2009 Budget Variance Report
For the Eight Months Ending August 31, 2009

	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 Budget
Staff Recognition	62320	$119	$468	$400	($68)	117%	$7,517	$10,110	$250
Recruitment and Retention	62322	0	0	30,000	30,000	0%	0	0	0
Volunteers	62321	5	47	600	553	8%	32	404	500
TOTAL PERSONNEL		***1,610***	***10,775***	***75,753***	***64,978***	***14%***	***24,517***	***46,351***	***33,480***
UTILITIES									
Utilities	62400	0	0	0	0	0%	839	0	0
Hydro	62405	14,672	110,068	182,235	72,167	60%	97,356	183,992	177,440
Natural Gas	62410	408	33,679	39,800	6,121	85%	22,044	38,702	46,616
Cable	62415	167	492	680	188	72%	0	159	600
Furnace Oil	62420	0	12,629	15,800	3,171	80%	14,993	22,333	15,500
Water	62425	125	13,811	24,700	10,889	56%	13,168	31,597	27,866
TOTAL UTILITIES		***15,372***	***170,679***	***263,215***	***92,536***	***65%***	***148,400***	***276,783***	***268,022***
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	1,722	1,390	(332)	124%	1,083	1,368	1,150
Equipment Repairs & Maintenance	62510	8,850	53,522	101,944	48,422	53%	33,236	92,995	77,990
Tools	62511	191	4,381	12,250	7,869	36%	6,370	10,633	10,550
Equipment Rentals	62515	2,620	5,484	12,525	7,041	44%	3,722	5,280	14,012
Recharges & Refills	62516	0	3,795	3,700	(95)	103%	2,880	3,421	7,200
Service Agreements	62520	4,812	66,199	94,441	28,242	70%	48,839	80,289	96,777
TOTAL EQUIPMENT EXPENSES		***16,473***	***135,103***	***226,250***	***91,147***	***60%***	***96,130***	***193,986***	***207,679***
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	12,700	58,409	110,590	52,181	53%	66,673	115,114	97,555
Coloured Diesel	62503	925	14,621	0	(14,621)	0%	0	0	0
Diesel	62504	556	20,471	0	(20,471)	0%	0	0	0
Gas - Fuel	62505	6,974	52,170	138,380	86,210	38%	86,856	174,189	128,430
Mileage	62506	708	4,049	0	(4,049)	0%	0	0	0
Licensing	62530	194	6,132	5,525	(607)	111%	5,426	5,764	1,200
TOTAL VEHICLE EXPENSES		***22,057***	***155,852***	***254,495***	***98,643***	***61%***	***158,955***	***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	8,249	34,190	179,200	145,010	19%	19,993	42,465	59,500
Audit	63110	0	35,000	55,450	20,450	63%	56,600	90,600	31,000
Engineering	63115	417	10,934	42,500	31,566	26%	63,797	73,204	53,000
Consulting	63120	54,201	197,062	959,184	762,122	21%	15,910	43,330	83,000
Contract Services	63125	460,048	2,225,591	3,341,653	1,116,062	67%	1,891,982	3,125,241	3,085,820
Professional Development	63130	54	13,155	19,000	5,845	69%	20,095	28,408	30,000
TOTAL PROFESSIONAL FEES		***522,969***	***2,515,932***	***4,652,787***	***2,136,855***	***54%***	***2,068,377***	***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 Eight Months Ending August 31, 2009

	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 Budget
Bank Service Charges	63205	$267	$2,937	$1,350	($1,587)	218%	$1,575	$2,427	$1,350
Card Processing Fees	63206	0	1,055	2,500	1,445	42%	1,040	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%	2,958	324,537	2,067
Principal payment	63211	0	5,473	7,640	2,167	72%	5,127	7,940	7,200
Insurance Premiums	63020	0	316,061	305,593	(10,468)	103%	284,661	280,683	238,016
Municiapal Insurance Deductible	63025	0	13,452	25,000	11,548	54%	7,010	8,480	25,000
Application Fees	63215	693	693	500	(193)	139%	54	1,116	1,500
Property Taxes	63219	0	0	12,659	12,659	0%	0	12,441	10,165
Levy	63220	7,663	269,408	246,420	(22,988)	109%	238,125	252,969	253,120
Contributions	63224	0	19,584	18,456	(1,128)	106%	18,426	18,426	18,426
Sponsorship	63225	0	5,153	5,200	47	99%	25,153	25,153	5,125
Grants	63226	2,000	103,382	110,000	6,618	94%	94,605	140,726	115,000
Grants To Others	63227	248	35,248	35,000	(248)	101%	35,000	35,100	35,000
Loss Compensation	63230	0	4,845	7,500	2,655	65%	3,680	7,550	4,000
TOTAL FINANCIAL RELATED EXPENSES		***10,871***	***780,653***	***811,612***	***30,959***	***96%***	***717,371***	***1,121,976***	***741,069***
PREMISES									
Site Maintenance	63305	5,640	11,156	202,250	191,094	6%	62,970	201,523	175,324
Connecting Link	63306	0	0	13,800	13,800	0%	10,509	10,509	10,000
Cleaning	63310	3,723	20,448	36,850	16,402	55%	19,164	29,753	36,425
Waste	63315	869	4,868	13,700	8,832	36%	3,995	10,021	9,100
Facility Maintenance	63320	5,535	53,617	70,235	16,618	76%	37,687	57,886	78,366
Rent	63325	0	4,068	26,250	22,182	15%	5,866	33,659	26,250
TOTAL PREMISES		***15,767***	***94,157***	***363,085***	***268,928***	***26%***	***140,191***	***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	4,228	4,228	50,000	45,772	8%	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		***4,228***	***4,228***	***287,000***	***282,772***	***1%***	***1,490***	***2,449***	***0***
TOTAL EXPENSES		***1,304,502***	***8,136,709***	***14,027,796***	***5,891,087***	***58%***	***7,321,396***	***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
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	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 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	0	(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	0	(38,717)	(121,749)	(83,032)	32%	0	0	0
Interfunctional Transfer - CCCL Water	84180	0	0	(1,487)	(1,487)	0%	(84)	(70,109)	(68,211)
Interfunctional Transfer - Th Sewer Coll	84210	0	(19,738)	(27,438)	(7,700)	72%	0	(11,569)	(11,569)
Interfunctional Transfer - Cr Sewer Coll	84220	0	(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	0	(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	0	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		***0***	***325,239***	***1,072,194***	***746,955***	***30%***	***2,116***	***1,339,325***	***1,755,207***
TOTAL TRANSFERS & EXPENDITURES		***1,304,502***	***8,461,948***	***15,099,990***	***6,638,042***	***56%***	***7,323,512***	***13,884,919***	***13,596,183***
REVENUE									
Property Tax Revenue	(40000	131,557	9,621,655	9,527,545	(94,110)	101%	8,897,928	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	(11,321)	237,069	360,000	122,931	66%	183,961	243,739	350,000
Penalty on Current Taxes	44110	(1,006)	84,579	80,000	(4,579)	106%	67,428	158,080	80,000
Federal Grants	53005	0	(4,288)	142,000	146,288	-3%	49,682	6,916	7,500
Provincial Grants	53010	736	1,329,316	1,970,275	640,959	67%	1,293,427	1,805,413	1,870,740
Municipal Grants	53015	0	104,116	114,250	10,134	91%	20,000	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 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 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%	484	3,524	1,000
Admin Fees - NSF	55006	70	1,190	1,000	(190)	119%	880	1,726	1,000
Interest Revenue GST/PST Returns	55008	0	138	1,000	862	14%	(1,678)	(1,571)	1,000
Interest Revenue	55010	0	32,266	180,000	147,734	18%	211,785	270,195	74,000
Investment Income	55015	0	5,930	8,100	2,170	73%	32,022	206,044	83,000
Debt Repayment from Ratepayers	55020	0	10,933	10,934	1	100%	11,887	11,887	8,767
Sundry Sales	55705	0	865	8,110	7,245	11%	208	421	4,100
Photocopies Plans, Office services	55710	75	781	5,000	4,219	16%	798	1,564	4,900
Machine Time Chgs (internal)	55714	0	8,417	0	(8,417)	0%	0	986	0
Machine Time Chgs (to others)	55715	0	(257)	0	257	0%	390	5,152	0
Excavating Graves	55716	1,400	17,500	40,088	22,588	44%	18,679	29,074	35,000
Commissions	55720	(565)	1,911	3,000	1,089	64%	3,609	3,755	3,000
Book Sales	55725	61	502	1,000	498	50%	605	821	1,000
Merchandise Sales	55730	54	834	3,300	2,466	25%	1,554	2,221	3,000
Sale of Materials	55735	336	13,281	19,350	6,069	69%	41,700	88,279	88,250
Sale of Town Publications	55740	215	915	1,050	135	87%	985	1,216	1,300
Sale of Plot	55750	840	7,560	12,000	4,440	63%	480	4,890	10,000
Corner Markers	55751	250	3,000	5,000	2,000	60%	0	1,250	5,000
Fundraising Revenue	55800	0	0	6,000	6,000	0%	0	0	6,000
Special Events Revenue	55810	1,593	4,685	7,000	2,315	67%	3,060	3,079	1,500
Fees, Charges, Admissions, Tags	57010	38,363	267,846	492,800	224,954	54%	368,668	641,624	550,400
Misc Receipts	57015	200	925	0	(925)	0%	900	1,125	0
Construction Supervision	57016	0	2,465	10,000	7,535	25%	4,014	11,845	0
Sponsors and Partnerships	57017	0	5,286	17,000	11,714	31%	5,143	5,143	16,500
Fees/Service Chgs - Other Municipalities	57020	85	17,287	11,000	(6,287)	157%	4,609	59,094	1,000
Memberships	57021	500	1,040	1,565	525	66%	0	65	1,535
Certificate Fees	57025	510	4,320	10,800	6,480	40%	6,455	8,315	12,000
Library Program Revenue	57027	0	312	0	(312)	0%	50	100	0
Permits	57030	700	5,525	16,600	11,075	33%	5,179	8,004	13,500
Roadways Permits	57032	0	800	7,500	6,700	11%	1,300	500	7,500
Fines	57035	1,963	28,439	34,500	6,061	82%	20,504	26,580	34,000
By Law - Fines	57036	0	1,653	3,100	1,447	53%	0	3,402	3,000
Alarm Registration Fees	57038	878	5,978	10,000	4,022	60%	4,525	6,376	20,000
Vendor Licences	57040	0	0	25	25	0%	0	0	250
Marriage Licences	57041	200	1,600	2,000	400	80%	1,600	2,200	2,000
Lottery Licences	57042	0	583	1,200	617	49%	865	1,090	1,000
Development Review	57050	0	3,300	81,000	77,700	4%	43,350	43,100	120,000
Official Plan Amendment	57051	2,900	4,900	10,000	5,100	49%	6,500	8,500	6,000
Zoning By-Law Amendment	57052	4,250	19,500	36,000	16,500	54%	22,725	35,775	30,000
Subdivision Agreement Preparation	57053	0	0	0	0	0%	10,500	24,300	0
Site Plan Agreement Preparation	57054	3,300	9,600	0	(9,600)	0%	0	0	0
Site Plan Development Review	57055	0	13,100	0	(13,100)	0%	0	750	0
Severance Fees	57056	6,000	33,000	16,500	(16,500)	200%	8,500	11,500	21,000

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
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		2009					2008		
	Acct	AUG	YTD	Budget	Unexpended $	% of Budget	AUG	Actuals	Budget
Minor Variance & Severance RelatedZoning	57058	$1,800	$12,600	$11,550	($1,050)	109%	$9,200	$11,450	$18,000
Civic Numbering 911 Signs	57300	1,169	2,939	10,000	7,061	29%	6,150	8,525	30,000
Facilities Rental	57500	45,043	116,024	241,375	125,351	48%	75,344	208,522	214,000
Subsidies	57501	0	0	0	0	0%	(171)	(171)	0
Concession Rent	57502	717	5,733	9,250	3,517	62%	5,017	7,883	9,000
Showcase Rental	57503	0	240	500	260	48%	210	210	500
Hall Rental	57505	5,166	27,383	52,000	24,617	53%	30,442	39,923	50,000
Program Fees	57570	1,284	2,775	14,100	11,325	20%	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	1,110	4,032	1,000	(3,032)	403%	4,791	13,405	0
TOTAL REVENUE		***240,433***	***12,093,710***	***14,900,592***	***2,806,882***	***81%***	***11,489,707***	***13,762,974***	***13,300,195***
NET POSITION		***(1,064,069)***	***3,631,762***	***(199,398)***	***(3,831,160)***	***-1,821%***	***4,166,195***	***(121,945)***	***(295,988)***

User Rates Summary
Water and Wastewater Services Summary

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	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 Budget
EXPENSES									
SALARIES									
Full Time Salaries	60005	$76,518	$685,796	$958,632	$272,836	72%	$626,922	$985,922	$952,258
Part Time Salaries	60010	3,865	6,561	22,398	15,837	29%	0	3,692	0
Overtime	60018	0	130	14,000	13,870	1%	5,994	16,672	16,370
On Call	60020	0	0	23,400	23,400	0%	0	0	19,600
TOTAL SALARIES		***80,383***	***692,487***	***1,018,430***	***325,943***	***68%***	***632,916***	***1,006,286***	***988,228***
BENEFITS									
Full Time Benefits	61005	16,167	154,171	239,997	85,826	64%	149,454	216,022	238,268
Part Time Benefits	61010	320	609	2,238	1,629	27%	0	0	0
Post Employment Benefits	61111	0	1,498	0	(1,498)	0%	0	1,819	0
TOTAL BENEFITS		***16,487***	***156,278***	***242,235***	***85,957***	***65%***	***149,454***	***217,841***	***238,268***
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	567	4,889	9,285	4,396	53%	6,368	11,015	8,875
Computer Supplies	62006	120	498	750	252	66%	662	1,108	850
Office Equipment	62007	459	581	500	(81)	116%	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	0	4	0	(4)	0%	0	0	0
Janitorial Supplies	62030	320	1,986	1,700	(286)	117%	1,648	2,516	900
Printing	63005	0	735	2,075	1,340	35%	822	1,583	3,200
Miscellaneous	62599	0	(40)	1,400	1,440	-3%	13,668	15,019	1,000
TOTAL ADMINISTRATIVE EXPENSES		***1,466***	***8,653***	***17,760***	***9,107***	***49%***	***23,548***	***35,553***	***17,325***
OPERATING EXPENSES									
Materials	62000	554	561	1,050	489	53%	33	233	1,000
Chemicals	62070	10,845	46,772	54,125	7,353	86%	41,415	71,219	52,900
Lab Expenses	62071	316	5,582	11,100	5,518	50%	8,687	15,364	10,850
Sample Testing	62072	2,621	19,714	32,450	12,736	61%	15,328	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		***14,336***	***246,699***	***448,725***	***202,026***	***55%***	***65,463***	***379,574***	***336,500***
COMMUNICATIONS									
Telephone	62105	6,122	47,312	56,475	9,163	84%	41,417	64,864	55,000
Internet	62110	176	1,604	1,550	(54)	103%	839	1,380	1,500
Courier	62115	13	241	1,060	819	23%	202	722	1,000
Postage	62120	52	9,124	21,465	12,341	43%	7,186	12,065	25,950
Advertisements	62125	128	2,799	2,775	(24)	101%	1,563	3,579	2,700
TOTAL COMMUNICATIONS		***6,491***	***61,080***	***83,325***	***22,245***	***73%***	***51,207***	***82,610***	***86,150***

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	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 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
Accomodation	62215	0	278	2,825	2,547	10%	912	1,709	3,100
Training and Education Courses	62220	230	9,021	11,150	2,129	81%	6,659	7,773	12,250
Conference Workshops, Conventio	62225	1,351	2,383	4,375	1,992	54%	3,700	3,940	4,500
Travel	62230	0	0	850	850	0%	627	651	850
TOTAL TRAINING AND TRAVEL		***1,581***	***15,125***	***23,300***	***8,175***	***65%***	***15,014***	***17,570***	***25,000***
PERSONNEL									
Personnel	62300	0	0	0	0	0%	1,216	0	0
Health and Safety	62305	719	7,955	6,175	(1,780)	129%	6,325	6,891	8,400
Donations	62310	0	0	200	200	0%	105	105	50
Clothing Expense	62315	0	1,939	6,275	4,336	31%	2,217	3,820	7,250
TOTAL PERSONNEL		***719***	***9,894***	***12,650***	***2,756***	***78%***	***9,863***	***10,816***	***15,700***
UTILITIES									
Hydro	62405	28,341	216,255	351,250	134,995	62%	216,282	348,163	366,700
Natural Gas	62410	75	12,669	24,100	11,431	53%	9,729	14,776	23,500
Water	62425	0	5,309	8,550	3,241	62%	118,794	(741)	8,000
TOTAL UTILITIES		***28,416***	***234,233***	***383,900***	***149,667***	***61%***	***344,805***	***362,198***	***398,200***
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	1,590	3,034	9,620	6,586	32%	233	6,533	9,250
Equipment Repairs & Maintenance	62510	9,819	132,611	192,850	60,239	69%	130,941	287,632	200,500
Tools	62511	66	4,422	9,050	4,628	49%	2,604	5,525	10,250
SCADA Repair	62512	0	1,614	9,000	7,386	18%	8,440	17,680	0
Equipment Rentals	62515	0	971	2,275	1,304	43%	727	1,901	2,450
Recharges & Refills	62516	0	194	500	306	39%	0	1,311	500
Manhole Maintenance	62517	700	2,418	12,500	10,082	19%	1,163	9,127	15,000
Bio Solids Removal	62514	0	0	25,000	25,000	0%	0	25,791	0
Service Agreements	62520	112	2,875	6,350	3,475	45%	609	3,020	20,400
TOTAL EQUIPMENT EXPENSES		***12,287***	***148,139***	***267,145***	***119,006***	***55%***	***144,717***	***358,520***	***258,350***
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	886	10,686	18,950	8,264	56%	10,715	19,384	17,000
Gas - Fuel	62505	2,154	15,563	34,200	18,637	46%	32,734	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		***3,040***	***27,706***	***53,850***	***26,144***	***51%***	***44,263***	***56,786***	***54,675***
PROFESSIONAL FEES									
Consulting	63120	0	800	175,000	174,200	0%	0	0	0
Contract Services	63125	6,682	27,686	40,105	12,419	69%	8,924	56,594	48,100

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	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 Budget
TOTAL PROFESSIONAL FEES		***$6,682***	***$28,486***	***$215,105***	***$186,619***	***13%***	***$8,924***	***$56,594***	***$48,100***
FINANCIAL RELATED EXPENSES									
Taxes Written Down	63208	0	13,963	0	(13,963)	0%	18,004	36,411	0
Insurance Premiums	63020	333	74,742	74,601	(141)	100%	70,368	70,368	93,887
Municiapal 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		***333***	***88,705***	***129,801***	***41,096***	***68%***	***95,588***	***213,363***	***146,287***
PREMISES									
Site Maintenance	63305	411	15,435	16,075	640	96%	15,204	25,518	15,000
Cleaning	63310	0	0	3,450	3,450	0%	726	931	4,400
Waste	63315	252	1,514	5,825	4,311	26%	1,231	2,973	2,800
Facility Maintenance	63320	810	5,725	11,700	5,975	49%	5,632	6,270	13,750
TOTAL PREMISES		***1,473***	***22,674***	***37,050***	***14,376***	***61%***	***22,793***	***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		***173,694***	***1,740,159***	***2,933,276***	***1,193,117***	***59%***	***1,608,555***	***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 Stablization 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	0	40,000	40,000	0	100%	0	0	0
Interfunctional Transfer - Roads	83080	0	677	1,000	323	68%	720	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 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 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%	(636)	6,049	0
Interfunctional Transfer - Econ Dev	88200	0	0	6,200	6,200	0%	0	0	0
TOTAL TRANSFERS		***0***	***576,657***	***2,510,968***	***1,934,311***	***23%***	***84***	***2,419,464***	***2,359,330***
TOTAL TRANSFERS & EXPENDITURES		***173,694***	***2,316,816***	***5,444,244***	***3,127,428***	***43%***	***1,608,639***	***5,252,927***	***5,008,063***
REVENUE									
Twp Water Connection Permit	50005	400	1,415	7,700	6,285	18%	4,650	6,550	7,700
Town Water Frontage & Connection	50006	0	0	0	0	0%	6,957	6,957	0
Water Billings: NO METER	50009	(33)	36,329	0	(36,329)	0%	38,770	61,390	0
Water Billings: Fixed Charge	50010	0	624,934	1,337,760	712,826	47%	560,090	847,434	1,039,049
Water Billings: Consumption	50015	(100)	619,096	1,576,177	957,081	39%	1,136,352	1,705,396	1,813,068
Water Billings: Unconnected	50016	0	826	0	(826)	0%	488	730	0
Water Purchase from Hydrants	50050	10,308	28,007	0	(28,007)	0%	15,208	29,266	28,000
Twp Sewer Connection Permit	51005	450	1,400	10,350	8,950	14%	5,150	7,225	10,350
Frontage & Connection	51006	0	5,480	0	(5,480)	0%	23,247	23,247	0
Sewer Billings: NO METER	51009	(31)	26,453	0	(26,453)	0%	28,605	44,231	0
Sewer Billings: Fixed Charge	51010	0	450,564	972,335	521,771	46%	434,776	639,183	787,195
Sewer Billings: Usage	51015	(93)	479,012	1,188,387	709,375	40%	890,571	1,321,204	1,272,543
Sewer Billings: Unconnected	51016	0	7,665	0	(7,665)	0%	5,424	8,760	0
Sewer Billings: Private	51030	13,400	241,562	124,000	(117,562)	195%	163,929	203,949	24,000
Misc Water Receipts	51300	0	575	28,500	27,925	2%	518	716	1,822
Transfer to Oper Program fr Revenue Fund	54010	0	0	75,000	75,000	0%	0	0	0
Transfer From Other Reserve	54039	0	0	10,000	10,000	0%	0	0	0
Transfer From Reserve Fund	54043	0	0	0	0	0%	0	13,307	0
Transfer From DC Reserve Fund	54046	0	0	90,000	90,000	0%	0	0	0
Transfer From Other Reserve Fund	54049	0	0	0	0	0%	0	282,071	0
Interest on AR accounts	55005	2,063	15,859	0	(15,859)	0%	5,785	13,466	0
Merchandise Sales	55730	0	0	0	0	0%	391	713	300
Fees, Charges, Admissions, Tags	57010	11,237	12,370	15,000	2,630	82%	5,081	15,439	15,000
Misc Receipts	57015	0	2,934	9,036	6,102	32%	5,820	8,950	9,036
TOTAL REVENUE		***37,601***	***2,554,481***	***5,444,245***	***2,889,764***	***47%***	***3,331,812***	***5,240,184***	***5,008,063***
NET POSITION		***(136,093)***	***237,665***	***1***	***(237,664)***	***23,766,500%***	***1,723,173***	***(12,743)***	***0***

User Fees Summary
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	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 Budget
EXPENSES									
SALARIES									
Full Time Salaries	60005	$28,570	$210,953	$327,950	$116,997	64%	$246,406	$387,297	$379,350
Part Time Salaries	60010	3,588	10,769	33,000	22,231	33%	44,644	32,529	35,480
Casual/Contract Salaries	60015	627	17,506	20,777	3,271	84%	0	36,582	36,050
Overtime	60018	0	0	0	0	0%	0	0	3,000
TOTAL SALARIES		***32,785***	***239,228***	***381,727***	***142,499***	***63%***	***291,050***	***456,408***	***453,880***
BENEFITS									
Full Time Benefits	61005	4,946	43,639	86,302	42,663	51%	60,314	81,902	102,650
Part Time Benefits	61010	738	2,041	3,300	1,259	62%	0	3,318	5,350
Casual/Contract Benefits	61015	0	532	2,075	1,543	26%	0	2,206	5,410
Car Allowance	61505	78	78	0	(78)	0%	0	0	0
TOTAL BENEFITS		***5,762***	***46,290***	***91,677***	***45,387***	***50%***	***60,314***	***87,426***	***113,410***
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	491	1,757	3,300	1,543	53%	1,183	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%	859	916	2,400
Promotional Expenses	62017	1,668	7,565	14,000	6,435	54%	0	19,649	14,000
Meeting Expenses	62020	0	64	550	486	12%	375	375	500
Janitorial Supplies	62030	69	775	1,550	775	50%	912	1,191	1,500
Printing	63005	728	1,347	3,305	1,958	41%	1,743	2,413	3,200
Meeting Expenses - Services	63015	0	0	275	275	0%	0	0	250
Miscellaneous	62599	0	75	612	537	12%	4	26	400
TOTAL ADMINISTRATIVE EXPENSES		***2,956***	***12,233***	***26,342***	***14,109***	***46%***	***5,149***	***27,597***	***27,200***
OPERATING EXPENSES									
Materials	62000	0	238	3,000	2,762	8%	4,312	3,470	3,000
Merchandise Inventory	62080	29,848	56,755	65,000	8,245	87%	49,162	70,111	70,000
TOTAL OPERATING EXPENSES		***29,848***	***56,993***	***68,000***	***11,007***	***84%***	***53,474***	***73,581***	***73,000***
COMMUNICATIONS									
Telephone	62105	638	5,429	9,400	3,971	58%	5,587	8,226	9,300
Internet	62110	0	291	0	(291)	0%	0	0	0
Courier	62115	0	4	200	196	2%	8	8	200
Postage	62120	51	634	700	66	91%	392	827	650
Advertisements	62125	(1,622)	4,719	14,550	9,831	32%	6,326	17,416	17,000
TOTAL COMMUNICATIONS		***(933)***	***11,077***	***24,850***	***13,773***	***45%***	***12,313***	***26,477***	***27,150***
TRAINING AND TRAVEL									
Membership	62205	0	3,377	3,540	163	95%	2,973	3,123	3,315
Meals	62210	0	564	700	136	81%	425	1,042	825

User Fees Summary
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	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 Budget
Accomodation	62215	$1,150	$2,907	$5,575	$2,668	52%	$1,719	$1,324	$4,950
Training and Education Courses	62220	360	3,615	7,100	3,485	51%	3,456	4,367	5,000
Conference Workshops, Conventio	62225	375	3,097	2,800	(297)	111%	1,713	3,683	2,600
Travel	62230	136	1,643	1,200	(443)	137%	1,356	2,368	1,150
TOTAL TRAINING AND TRAVEL		***2,021***	***15,203***	***20,915***	***5,712***	***73%***	***11,642***	***15,907***	***17,840***
PERSONNEL									
Health and Safety	62305	274	1,238	2,850	1,612	43%	848	1,709	2,500
Clothing Expense	62315	0	238	1,350	1,112	18%	704	1,834	1,600
TOTAL PERSONNEL		***274***	***1,476***	***4,200***	***2,724***	***35%***	***1,552***	***3,543***	***4,100***
UTILITIES									
Hydro	62405	935	4,872	4,450	(422)	109%	5,255	9,811	4,320
Natural Gas	62410	50	234	950	716	25%	123	413	480
Water	62425	0	1,881	3,000	1,119	63%	1,606	3,845	4,000
TOTAL UTILITIES		***985***	***6,987***	***8,400***	***1,413***	***83%***	***6,984***	***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	45	485	1,300	815	37%	954	1,242	1,400
Equipment Rentals	62515	0	0	1,000	1,000	0%	480	799	1,100
Recharges & Refills	62516	28	28	0	(28)	0%	0	0	0
Service Agreements	62520	17	400	3,350	2,950	12%	643	193	3,250
TOTAL EQUIPMENT EXPENSES		***90***	***913***	***6,400***	***5,487***	***14%***	***2,340***	***2,706***	***7,150***
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	1,094	6,050	5,050	(1,000)	120%	5,407	5,955	4,500
Gas - Fuel	62505	0	2,811	10,700	7,889	26%	329	8,326	10,500
Mileage	62506	230	688	6,500	5,812	11%	0	0	1,500
Vehicle Leases	62525	857	7,394	12,000	4,606	62%	6,283	9,424	12,000
Licensing	62530	175	471	370	(101)	127%	471	471	370
TOTAL VEHICLE EXPENSES		***2,356***	***17,414***	***34,620***	***17,206***	***50%***	***12,490***	***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	1,341	2,000	659	67%	1,077	3,244	1,500
Contract Services	63125	1,000	8,000	14,050	6,050	57%	12,640	12,567	14,000
TOTAL PROFESSIONAL FEES		***1,000***	***9,341***	***20,050***	***10,709***	***47%***	***13,717***	***18,358***	***21,000***
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	0	245	500	255	49%	70	210	0
Card Processing Fees	63206	0	739	500	(239)	148%	1,495	2,956	1,000

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Eight Months Ending August 31, 2009

	Acct	2009 AUG	2009 YTD	2009 Budget	2009 Unexpended $	2009 % of Budget	2008 AUG	2008 Actuals	2008 Budget
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%	7,409	1,311	10,000
TOTAL FINANCIAL RELATED EXPENSES		***0***	***81,799***	***94,421***	***12,622***	***87%***	***83,852***	***81,518***	***101,486***
PREMISES									
Site Maintenance	63305	6,871	15,603	15,500	(103)	101%	6,868	15,638	15,000
Waste	63315	224	448	1,900	1,452	24%	0	673	1,800
Facility Maintenance	63320	128	3,735	2,000	(1,735)	187%	2,261	4,122	750
Rent	63325	0	0	51,500	51,500	0%	0	47,154	49,900
TOTAL PREMISES		***7,223***	***19,786***	***70,900***	***51,114***	***28%***	***9,129***	***67,587***	***67,450***
CAPITAL									
Replacement Equipment	64011	0	209	0	(209)	0%	0	191	0
TOTAL CAPITAL		***0***	***209***	***0***	***(209)***	***0%***	***0***	***191***	***0***
TOTAL EXPENSES		***84,367***	***518,949***	***852,502***	***333,553***	***61%***	***564,006***	***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		***84,367***	***674,195***	***1,229,549***	***555,354***	***55%***	***564,006***	***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	900	1,380	2,700	1,320	51%	1,513	2,788	2,600
Merchandise Sales	55730	323	573	775	202	74%	703	792	750
Sale of Gas	55736	23,985	36,435	79,000	42,565	46%	49,190	67,866	79,000
Sale of Diesel	55737	4,406	9,680	12,000	2,320	81%	14,056	16,031	11,000
Sale of Hydro	55738	197	15,550	16,000	450	97%	14,893	14,948	15,000
Fees, Charges, Admissions, Tags	57010	1,040	267,064	278,331	11,267	96%	255,534	256,434	265,500
Sponsors and Partnerships	57017	0	0	0	0	0%	616	2,966	0
BIA Levy	57018	368	75,064	75,064	0	100%	76,564	75,064	75,064
Certificate Fees	57025	1,130	6,010	10,000	3,990	60%	9,475	11,735	10,000
Permits	57030	43,490	190,742	606,000	415,258	31%	259,146	377,471	665,948
Interfunctional Building Permits	57031	0	0	40,000	40,000	0%	0	2,798	80,000

User Fees Summary
User Fee Based

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		2009					2008		
	Acct	**AUG**	**YTD**	**Budget**	**Unexpended $**	**% of Budget**	**AUG**	**Actuals**	**Budget**
Launch Fees	57057	$358	$1,683	$2,500	$817	67%	$1,279	$1,646	$3,000
Facilities Rental	57500	4,077	7,543	15,225	7,682	50%	7,525	8,740	19,000
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	150	2,725	300	(2,425)	908%	783	1,179	300
TOTAL REVENUE		***80,424***	***614,629***	***1,229,549***	***614,920***	***50%***	***692,204***	***864,132***	***1,252,162***
NET POSITION		***(3,943)***	***(59,566)***	***0***	***59,566***	***0%***	***128,198***	***(313,501)***	***(4,012)***

Town of The Blue Mountains
2009 Capital Project Summary
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Project	Budget Expenditures	Total Committed	% of Budget Used
ADMINISTRATION			
Performance Management Implementation Project	35,190	29,460	84%
Records Management & Retention	10,400	3,867	37%
Development Charges Background Study	30,000	22,471	75%
Community Mail Box Program	90,000	14,624	16%
Administration Building Expansion	7,950,000	646,677	8%
Town Hall Remedial Works	20,000	0	0%
Medical Clinic Property	112,120	0	0%
COMMUNITY & ECONOMIC DEVELOPMENT			
Community Portal	15,500	11,933	77%
Economic Development Strategy	50,000	2,258	5%
C&E Dev Laser Light'g - Dam	145,835	0	0%
POLICE			
Police - New Station	643,500	485,239	75%
INFORMATION SERVICES			
Geographic Information System IT	40,000	13,803	35%
Connectivity IT	35,000	21,583	62%
Continuous Improvement IT	68,000	70,740	104%
Computer Equipment Additional	11,000	2,494	23%
PLANNING			
Zoning By-law, Short Term Accomodation, Interim Control By-law	217,000	108,230	50%
Housing Needs Study	50,000	0	0%
Site Plan Design Guidelines	60,000	0	0%
Community Improvement Plan	175,000	56,453	32%
Renewable Energy	14,000	608	4%
FIRE DEPARTMENT			
Fire Stations - Additions & New Construction	35,000	0	0%
Vehicle Acquisitions - Growth Related	40,000	31,324	78%
New HVAC System - Station 2	12,300	159	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	3,962	6%
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	2,012	8%
Waterfront Vistas	20,000	5,924	30%
Craigleith Meadows Improvements	15,000	3,300	22%

Hardball Diamond Recon & Parking Lot Construction	82,000	1,929	2%
Tennis Courts Resurf. & Redevelopment	3,000	2,069	69%
Skateboard Park/Playground Equipment	45,000	21,429	48%
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	352,983	70%
Equipment Growth-Related	28,000	25,546	91%
Machinery Growth-Related	50,000	46,175	92%
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	16,999	100%
RECREATION -TOMAHAWK GOLF & SOCCER FACILITY			
Tomahawk Ath Fld Soccer Pitches, 7.15	190,000	190,522	100%
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	22,087	16%
Heathcote Hall Demotion & Pavillion Construction	10,000	2,476	25%
CEMETERIES			
Cemetery Management Software & GPS Mapping	26,470	0	0%
BUILDING DEPARTMENT			
Computers, Information Technology - Building	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	30,488	86%
Integrated Library System	500	0	0%
Furn & Equip	15,980	1,200	0%
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%
Beaver River Bridge Upgrades*	1,935,000	40,067	2%
Slabtown Bridge#15 Repairs & Upgrades	95,000	3,297	3%
Tyrolean Lane Reconstruction	1,068,000	0	0%
Peaks Road Reconstruction	170,000	0	0%
Lake Drive Service Extension	1,524,350	37,949	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	-160,664	-95%
Plan 915 Road Reconstruction	2,574,075	6,561	0%

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	367	1%
Water Modelling & Distribution Analysis	100,000	79	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	4,131	8%
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%
Computers, Information Technology - Water			
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	146,852	4%
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	1,698	0%
Clarksburg Service Extensions	50,000	0	0%
Peaks Road Sanitary Extension	94,600	1,100	1%
Hwy 26 Extenion - Spence/Turner	31,500	2,155	7%
Camperdown Hwy No 26 San Sew (Drexler)	100,000	92,247	92%
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	33,414	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	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	88,622	126%
Green House Gas Reduction Guide	89,935	41,746	46%
Integrated Community Sustainability Plan	118,000	39,844	34%