

STAFF REPORT: Financial & Information Services

REPORT TO: Finance and Administration Committee
MEETING DATE: November 17, 2009
REPORT NO.: FIS.09.63
SUBJECT: Monthly Financial Reports – October 2009
PREPARED BY: Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer

A. Recommendations

THAT Council receive Staff Report FIS.09.63, "Monthly Financial Reports – October 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 – October 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

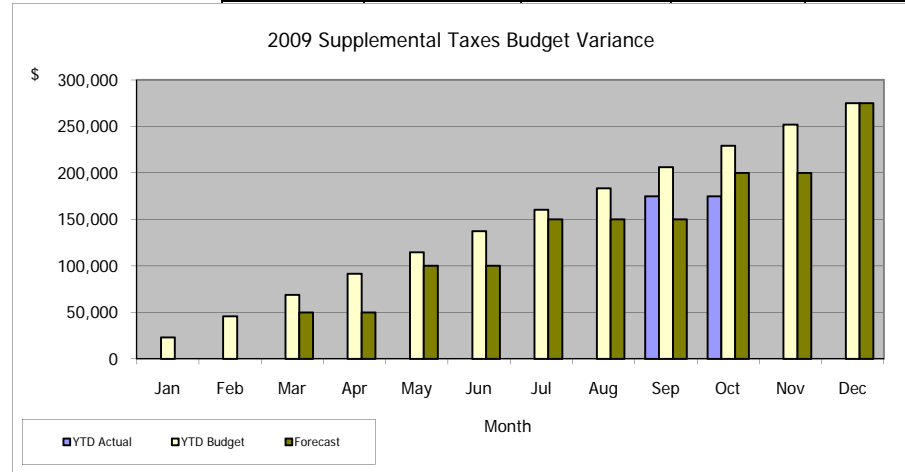
Respectfully submitted,

Signature

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

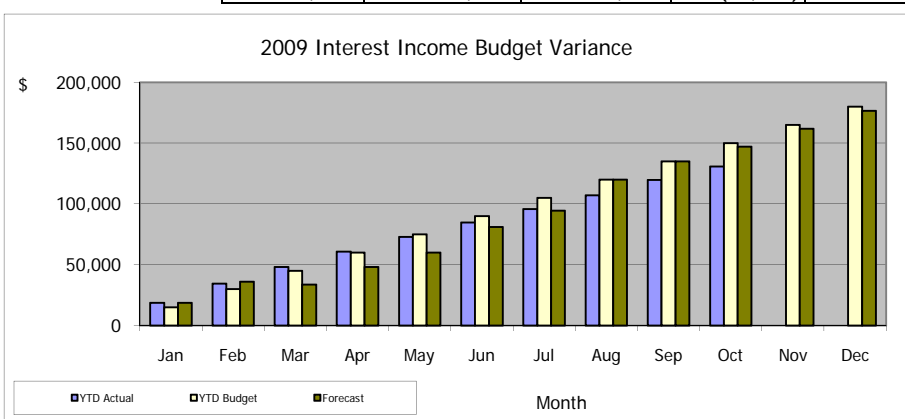
**The Blue Mountains
Monthly Flash Report -- REVENUE
31-Oct-09**

Supplementals	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	275,000	275,000	175,000	(100,000)	64%



Commentary
=> the information provided in August concluded an interim analysis of the Request for Reconsideration for 2009 assessments are estimated at 28,000,000 of assessment and an estimate of 87,500,000 for Supplemental and Omitted Assessments
=> the interim Supplement and Omitted Assessment run is complete with 311 bills and an additional 359 bills for Minutes of Settlement.
=> MPAC has indicated approximately 1,000 Requests for Reconsideration have been received for the Town for 2009.

Interest Income	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	176,400	180,000	130,727	(49,273)	73%

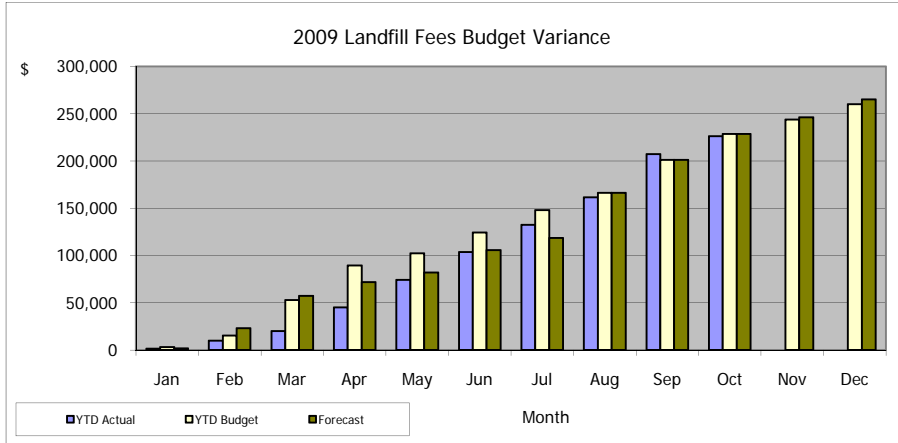


Commentary
=> Interest Income remains less than budget
=> An adjustment is made at year-end to this account that reduces the interest balance in the Revenue Fund. This account represents interest received from available cash.
=> Operating bank account balance as at October 31/09 was \$7,486,182.

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
265,200	260,000	226,103	(33,897)	87%



Commentary

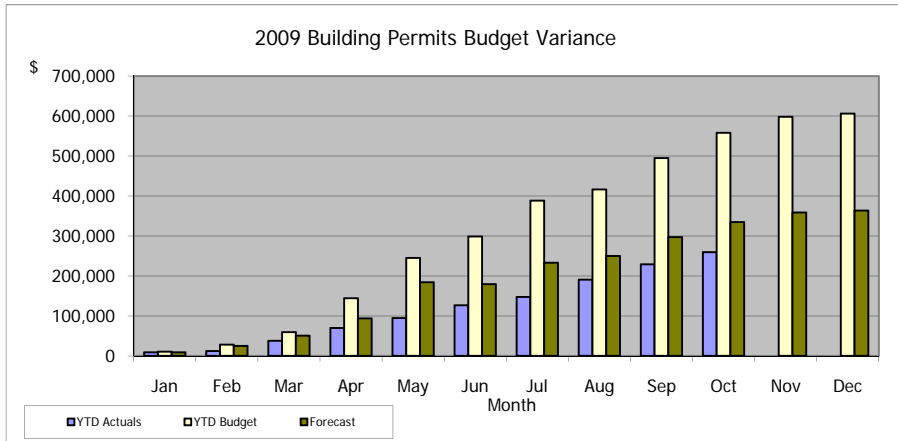
=> Landfill fees were slow to start in 2009 but is now running on track.

=> Total fees collected for the month of October \$ 26,673

=> YTD for 2008 to the end of October - \$313,177 compared to \$226,103 for 2009.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
363,600	606,000	259,641	(346,359)	43%



Commentary

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

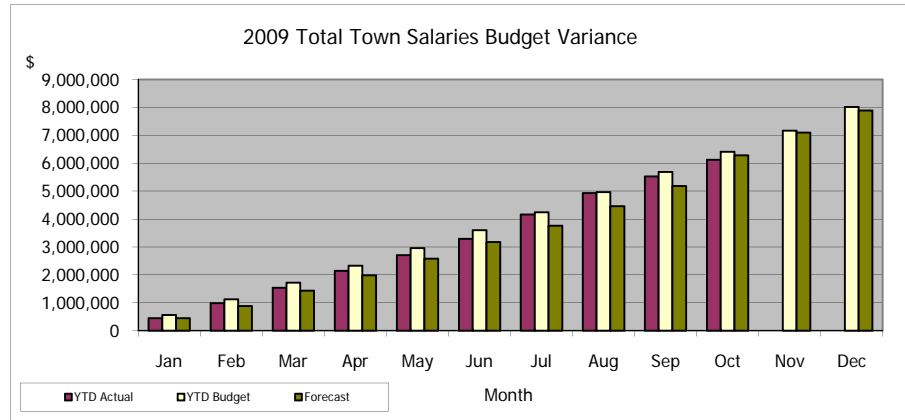
=> Total fees collected for the month of October were \$34,703.

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

=> YTD for 2008 to the end of October - \$348,128 compared to \$259,641 for October 2009.

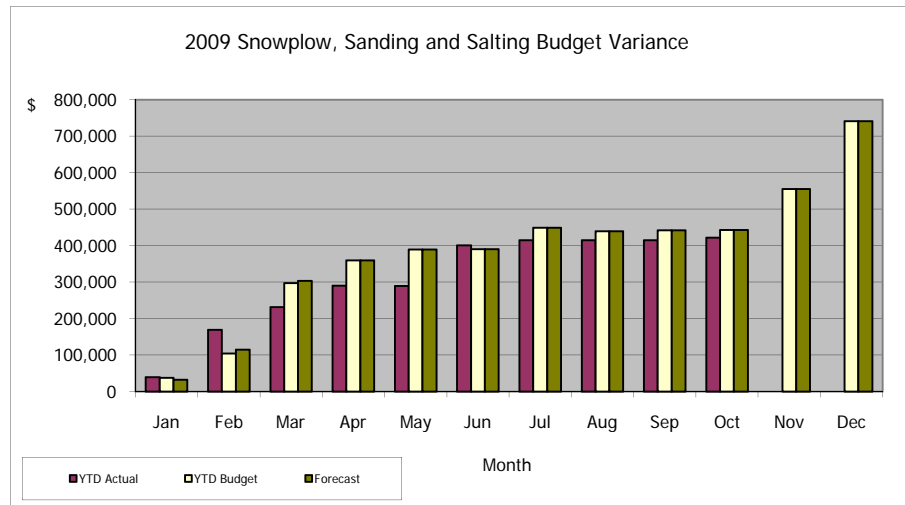
**The Blue Mountains
Monthly Flash Report -- EXPENSES
31-Oct-09**

Total Town Salaries & Ben	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	7,890,725	8,010,888	6,127,206	1,883,682	76%



Commentary
=> Salaries and benefits are on target for 2009.

Snowplow Sanding/Salting	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	740,678	740,678	421,341	319,337	57%



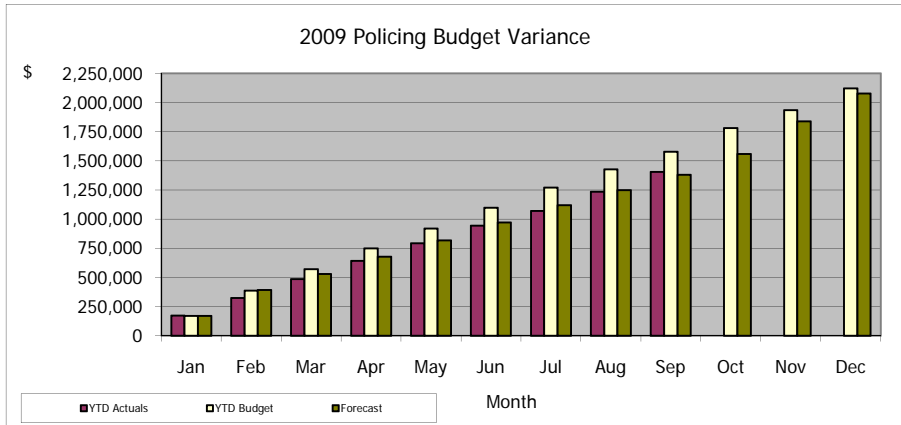
Commentary
=> Tracking under forecasted budget with a remaining budget of \$319,337 for November and December 2009.

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

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
2,077,600	2,120,000	1,405,480	714,520	66%



Commentary
=> September hours were 2,013
=> 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 Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$199,689	\$3,208,552	\$4,210,471	\$1,001,919	76%	\$3,235,227	\$4,005,381	\$3,982,664
Part Time Salaries	60010	80,665	325,342	284,563	(40,779)	114%	255,072	330,930	311,051
Casual/Contract Salaries	60015	33,604	86,076	180,433	94,357	48%	1,595	44,391	66,221
Overtime	60018	40,701	58,989	43,000	(15,989)	137%	37,761	66,038	37,500
On Call	60020	600	36,439	58,700	22,261	62%	6,116	56,869	49,500
PrepTime	60025	0	0	5,000	5,000	0%	0	5,309	4,900
Per Diem	60030	3,350	18,685	29,500	10,815	63%	17,284	22,330	29,175
Suppression Hours	60035	0	105,309	110,000	4,691	96%	1,271	86,257	105,000
Training Hours	60040	34,166	100,071	75,500	(24,571)	133%	726	36,438	37,800
Captain Remuneration	60045	0	8,800	8,400	(400)	105%	0	8,967	8,000
TOTAL SALARIES		392,775	3,948,263	5,005,567	1,057,304	79%	3,555,052	4,662,910	4,631,811
BENEFITS									
Full Time Benefits	61005	58,751	740,535	1,049,247	308,712	71%	738,569	919,422	1,012,655
Part Time Benefits	61010	8,752	31,199	49,178	17,979	63%	44	18,133	53,853
Casual/Contract Benefits	61015	292	5,466	46,974	41,508	12%	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	61200	0	0	0	0	0%	0	16,935	0
Post Employment Benefits	61111	0	0	18,000	18,000	0%	0	0	0
Computer Allowance	61502	646	6,687	8,400	1,713	80%	0	0	0
Travel Allowance	(61503)	2,821	26,804	27,200	396	99%	0	16,706	750
TOTAL BENEFITS		71,262	811,242	1,201,499	390,257	68%	738,613	1,194,480	1,106,782
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	4,195	27,206	37,935	10,729	72%	30,677	36,790	36,265
Computer Supplies	62006	69	6,067	13,225	7,158	46%	23,478	29,100	19,383
Office Equipment	62007	623	1,968	1,925	(43)	102%	1,918	3,705	1,900
Paper	62010	1,633	21,599	30,060	8,461	72%	29,073	36,055	29,950
Publications	62015	492	4,258	6,200	1,942	69%	4,693	5,588	7,160
Promotional Expenses	62017	0	5,374	6,300	926	85%	4,469	4,935	4,775
Meeting Expenses	62020	637	2,970	10,050	7,080	30%	5,160	8,260	10,350
Special Events	62024	164	9,446	15,000	5,554	63%	3,626	3,626	5,000
Corporate Events	62025	1,200	1,978	9,450	7,472	21%	1,825	8,773	9,000
Information Events	62026	150	433	1,775	1,342	24%	1,627	1,830	2,660
Children's Programs	62027	132	1,514	1,500	(14)	101%	907	1,571	1,500
Young Adult Programs	62028	122	222	800	578	28%	0	0	0
Adult Programs	62029	100	402	800	398	50%	0	0	0
Janitorial Supplies	62030	95	5,568	4,250	(1,318)	131%	6,504	9,100	4,255
Services	63000	0	0	110	110	0%	0	0	100
Printing	63005	1,631	30,372	23,170	(7,202)	131%	7,105	14,087	25,569
Meeting Expenses - Services	63015	103	6,687	0	(6,687)	0%	0	(111)	200

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
Miscellaneous	62599	\$243	\$4,226	\$6,924	\$2,698	61%	\$11,031	\$13,336	\$8,360
TOTAL ADMINISTRATIVE EXPENSES		11,589	130,290	169,474	39,184	77%	132,093	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	12,314	279,684	363,800	84,116	77%	295,773	418,686	355,720
Processing Materials	62001	381	2,744	2,500	(244)	110%	1,482	2,559	2,000
Special Program Materials	62003	0	1,200	2,050	850	59%	3,509	0	2,000
Lab Expenses	62071	0	0	0	0	0%	256	256	0
Sample Testing	62072	0	771	3,335	2,564	23%	765	1,050	2,000
Merchandise Inventory	62080	0	3,060	0	(3,060)	0%	5,300	2,240	0
TOTAL OPERATING EXPENSES		12,695	287,459	371,685	84,226	77%	307,085	424,791	361,720
BOOKS AND MATERIALS									
Periodicals	62050	187	854	3,625	2,771	24%	740	3,615	3,450
Adult Books	62052	0	0	0	0	0%	13,722	22,488	16,400
Young Adult Books	62056	0	0	0	0	0%	1,078	1,747	2,000
Children's Books	62057	0	0	0	0	0%	4,349	7,197	6,900
Adult Media	62060	0	373	0	(373)	0%	2,565	4,395	2,300
Children's Media	62062	0	0	0	0	0%	850	1,349	700
TOTAL BOOKS AND MATERIALS		187	1,227	3,625	2,398	34%	23,304	40,791	31,750
COMMUNICATIONS									
Communications	62100	0	38	0	(38)	0%	0	0	0
Telephone	62105	6,287	66,523	72,415	5,892	92%	68,117	83,697	88,720
Communication Tower Repairs/Lease	62107	1,292	18,595	15,000	(3,595)	124%	0	0	0
Internet	62110	592	4,332	6,936	2,604	62%	4,581	5,448	7,050
Courier	62115	118	983	1,800	817	55%	1,425	1,885	2,790
Postage	62120	5,096	26,840	20,963	(5,877)	128%	19,832	21,223	24,550
Advertisements	62125	3,890	44,673	75,610	30,937	59%	62,756	82,614	60,860
TOTAL COMMUNICATIONS		17,275	161,984	192,724	30,740	84%	156,711	194,867	183,970
TRAINING AND TRAVEL									
Training And Travel	62200	0	0	0	0	0%	110	0	0
Membership	62205	46	24,811	23,135	(1,676)	107%	21,968	22,906	21,985
Meals	62210	514	6,823	11,048	4,225	62%	7,915	12,226	18,815
Accommodation	62215	2,378	21,029	25,410	4,381	83%	18,377	22,874	27,940
Training and Education Courses	62220	2,766	34,383	38,532	4,149	89%	29,549	33,055	42,515
Conference Workshops, Conventio	62225	48	20,804	31,762	10,958	65%	39,311	40,413	44,595
Fall Fair	62226	0	135	0	(135)	0%	70	70	0
Mileage	62506	(86)	3,982	0	(3,982)	0%	0	0	0
Travel	62230	2,936	21,870	19,138	(2,732)	114%	39,001	53,290	46,446
TOTAL TRAINING AND TRAVEL		8,602	133,837	149,025	15,188	90%	156,301	184,834	202,296

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
PERSONNEL									
Health and Safety	62305	\$448	\$8,715	\$30,327	\$21,612	29%	\$13,790	\$19,832	\$11,055
Personnel	62307	0	440	0	(440)	0%	0	0	0
Donations	62310	250	404	1,960	1,556	21%	231	365	2,950
Clothing Expense	62315	2,645	5,573	12,466	6,893	45%	8,710	15,640	18,725
Uniforms	62317	0	0	600	600	0%	0	0	0
Staff Recognition	62320	7	486	400	(86)	122%	8,687	10,110	250
Volunteer Honourarium	62321	15	61	600	539	10%	72	404	500
Recruitment and Retention	62322	0	0	30,000	30,000	0%	0	0	0
Volunteers	62321	15	61	600	539	10%	72	404	500
TOTAL PERSONNEL		3,380	15,740	76,953	61,213	20%	31,562	46,755	33,980
UTILITIES									
Hydro	62405	18,811	144,248	182,235	37,987	79%	127,513	183,992	177,440
Natural Gas	62410	1,248	35,666	39,800	4,134	90%	25,288	38,702	46,616
Cable	62415	0	492	680	188	72%	0	159	600
Furnace Oil	62420	0	12,629	15,800	3,171	80%	15,833	22,333	15,500
Water	62425	0	20,001	24,700	4,699	81%	13,733	31,597	27,866
TOTAL UTILITIES		20,059	213,036	263,215	50,179	81%	182,367	276,783	268,022
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	1,722	1,390	(332)	124%	1,180	1,368	1,150
Equipment Repairs & Maintenance	62510	34,184	90,089	101,944	11,855	88%	48,717	92,995	77,990
Tools	62511	768	6,784	12,250	5,466	55%	8,453	10,633	10,550
Equipment Rentals	62515	0	6,670	12,525	5,855	53%	5,173	5,280	14,012
Recharges & Refills	62516	203	4,837	3,700	(1,137)	131%	3,023	3,421	7,200
Service Agreements	62520	8,061	87,560	94,441	6,881	93%	56,331	80,289	96,777
TOTAL EQUIPMENT EXPENSES		43,216	197,662	226,250	28,588	87%	122,877	193,986	207,679
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	14,882	80,145	110,590	30,445	72%	89,041	115,114	97,555
Coloured Diesel	62503	1,271	17,266	0	(17,266)	0%	0	0	0
Diesel	62504	3,023	24,677	0	(24,677)	0%	0	0	0
Gas - Fuel	62505	4,791	63,810	138,380	74,570	46%	98,173	174,189	128,430
Licensing	62530	0	6,241	5,525	(716)	113%	5,426	5,764	1,200
TOTAL VEHICLE EXPENSES		23,967	192,139	254,495	62,356	75%	192,640	295,067	227,185
PROFESSIONAL FEES									
Professional Fees	63100	0	0	55,800	55,800	0%	0	0	0
Provincial Inspections	63101	0	0	0	0	0%	0	0	1,000
Legal	63105	2,643	39,597	179,200	139,603	22%	21,140	42,465	59,500
Audit	63110	0	35,000	55,450	20,450	63%	56,600	90,600	31,000
Engineering	63115	2,340	13,549	42,500	28,951	32%	78,209	73,204	53,000
Consulting	63120	52,249	299,973	959,184	659,211	31%	33,760	43,330	83,000
Contract Services	63125	193,025	2,751,349	3,341,653	590,304	82%	2,427,459	3,125,241	3,085,820

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
Professional Development	63130	\$3,728	\$16,883	\$19,000	\$2,117	89%	\$24,908	\$28,408	\$30,000
TOTAL PROFESSIONAL FEES		253,985	3,156,351	4,652,787	1,496,436	68%	2,642,076	3,403,248	3,343,320
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	0	3,802	1,350	(2,452)	282%	2,039	2,427	1,350
Card Processing Fees	63206	0	1,377	2,500	1,123	55%	1,680	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	773	3,385	3,794	409	89%	3,877	324,537	2,067
Principal payment	63211	2,076	7,549	7,640	91	99%	7,057	7,940	7,200
Insurance Premiums	63020	273	316,869	305,593	(11,276)	104%	285,322	280,683	238,016
Municipal Insurance Deductible	63025	0	13,452	25,000	11,548	54%	7,010	8,480	25,000
Application Fees	63215	0	693	500	(193)	139%	54	1,116	1,500
Property Taxes	63219	0	22,172	12,659	(9,513)	175%	12,441	12,441	10,165
Levy	63220	0	269,408	246,420	(22,988)	109%	252,969	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%	30,485	25,153	5,125
Grants	63226	8,453	114,474	110,000	(4,474)	104%	100,928	140,726	115,000
Grants To Others	63227	0	37,900	35,000	(2,900)	108%	35,000	35,100	35,000
Loss Compensation	63230	530	5,375	7,500	2,125	72%	6,500	7,550	4,000
TOTAL FINANCIAL RELATED EXPENSES		12,105	821,193	811,612	(9,581)	101%	763,745	1,121,976	741,069
PREMISES									
Site Maintenance	63305	1,212	16,231	202,250	186,019	8%	73,601	201,523	175,324
Connecting Link	63306	0	1,625	13,800	12,175	12%	10,509	10,509	10,000
Cleaning	63310	3,814	27,510	36,850	9,340	75%	23,843	29,753	36,425
Waste	63315	0	7,407	13,700	6,293	54%	6,564	10,021	9,100
Facility Maintenance	63320	4,195	59,422	70,235	10,813	85%	40,717	57,886	78,366
Rent	63325	0	4,068	26,250	22,182	15%	7,066	33,659	26,250
TOTAL PREMISES		9,221	116,263	363,085	246,822	32%	162,300	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%	1,560	1,560	0
Furniture & Fixtures	64015	0	0	0	0	0%	0	889	0
Replacement Furniture & Fixtures	64016	0	3,372	0	(3,372)	0%	0	0	0
Spot Improvements	64050	2,147	6,375	50,000	43,625	13%	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	43,235	80,000	36,765	54%	0	0	0
TOTAL CAPITAL		2,147	52,982	287,000	234,018	18%	1,560	2,449	0
TOTAL EXPENSES		882,465	10,239,668	14,028,996	3,789,328	73%	9,168,286	12,562,933	11,841,476
TRANSFERS									

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
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 Reserves	74030	0	107,000	107,000	0	100%	1,963	589,323	188,600
Transfer to 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
Transfer To Reserves	74034	0	287,000	287,000	0	100%	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	58	(4,488)	(93,479)	(88,991)	5%	0	(78,220)	(79,557)
Interfunctional Transfer - Engineering	83150	0	0	113,066	113,066	0%	0	99,551	99,037
Interfunctional Transfer - Water & WW	84100	0	(26,212)	(52,424)	(26,212)	50%	0	(49,131)	(49,131)
Interfunctional Transfer - Th Water Dist	84110	0	0	0	0	0%	0	(32,481)	(32,398)
Interfunctional Transfer - WTP	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 WW Coll	84210	0	(19,738)	(27,438)	(7,700)	72%	0	(11,569)	(11,569)
Interfunctional Transfer - Cr WW Coll	84220	0	(21,049)	(30,438)	(9,389)	69%	0	(11,569)	(11,569)
Interfunctional Transfer - Th WW Plant	84310	0	(20,258)	(80,274)	(60,016)	25%	0	(72,606)	(70,857)
Interfunctional Transfer - Cr WW Plant	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	1,262	9,802	34,045	24,243	29%	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	(1,320)	(3,820)	(5,000)	(1,180)	76%	0	(4,510)	(2,500)
Interfunctional Transfer - BIA	88400	(3,960)	(3,960)	(6,914)	(2,954)	57%	0	2,852	(8,800)
TOTAL TRANSFERS		(3,960)	331,279	1,072,194	740,915	31%	2,116	1,339,325	1,755,207
TOTAL TRANSFERS & EXPENDITURES		878,505	10,570,947	15,101,190	4,530,243	70%	9,170,402	13,902,258	13,596,683
REVENUE									
Property Tax Revenue	(40000)	159,704	9,781,359	9,527,545	(253,814)	103%	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	21,083	279,966	360,000	80,034	78%	215,956	243,739	350,000
Penalty on Current Taxes	44110	24,323	136,743	80,000	(56,743)	171%	107,283	158,080	80,000
Federal Grants	53005	3,938	15,801	142,000	126,199	11%	52,310	6,916	7,500
Provincial Grants	53010	440,325	1,812,757	1,970,275	157,518	92%	1,332,776	1,805,413	1,870,740
Municipal Grants	53015	33,762	137,877	114,250	(23,627)	121%	20,000	20,000	20,000

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
Donations	53020	\$0	\$129	\$9,275	\$9,146	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 Reserve	54031	0	0	0	0	0%	1,963	0	0
Transfer From Reserve	54032	0	0	0	0	0%	0	97,800	50,000
Transfer From Other Reserve	54039	0	0	184,190	184,190	0%	0	0	0
Transfer From DC Reserve Fund	54046	0	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
Other Revenues	55000	0	351	0	(351)	0%	743	1,040	0
Interest on AR accounts	55005	1,988	3,507	2,000	(1,507)	175%	1,919	3,524	1,000
Admin Fees - NSF	55006	175	1,610	1,000	(610)	161%	1,020	1,726	1,000
Interest Revenue GST/PST Returns	55008	40	315	1,000	685	32%	(1,604)	(1,571)	1,000
Interest Revenue	55010	0	36,949	180,000	143,051	21%	284,779	270,195	74,000
Interest Local Improvements	55012	0	0	0	0	0%	0	43,621	0
Investment Income	55015	2,353	8,283	8,100	(183)	102%	34,398	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	74	939	8,110	7,171	12%	296	421	4,100
Photocopies Plans, Office services	55710	131	1,044	1,000	(44)	104%	897	1,564	4,900
Machine Time Chgs (internal)	55714	4,060	12,477	0	(12,477)	0%	0	986	0
Machine Time Chgs (to others)	55715	0	5,457	0	(5,457)	0%	390	5,152	0
Excavating Graves	55716	700	19,250	40,088	20,838	48%	26,735	29,074	35,000
Commissions	55720	975	2,886	3,000	114	96%	4,439	3,755	3,000
Book Sales	55725	42	576	1,000	424	58%	737	821	1,000
Merchandise Sales	55730	62	904	3,300	2,396	27%	2,133	2,221	3,000
Merchandise Sales	55732	0	810	0	(810)	0%	2,240	2,240	0
Sale of Materials	55735	82	23,083	19,350	(3,733)	119%	68,759	88,279	88,250
Sale of Town Publications	55740	92	1,104	1,050	(54)	105%	1,162	1,216	1,300
Sale of Plot	55750	0	7,560	12,000	4,440	63%	4,120	4,890	10,000
Corner Markers	55751	0	3,000	5,000	2,000	60%	1,250	1,250	5,000
Fundraising Revenue	55800	0	0	6,000	6,000	0%	0	0	6,000
Special Events Revenue	55810	225	4,910	7,000	2,090	70%	3,060	3,079	1,500
Fees, Charges, Admissions, Tags	57010	46,395	362,509	496,800	134,291	73%	523,083	641,624	550,400
Misc Receipts	57015	0	975	0	(975)	0%	1,000	1,125	0
Construction Supervision	57016	4,921	7,386	10,000	2,614	74%	7,523	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	0	24,933	11,000	(13,933)	227%	38,408	59,094	1,000
Memberships	57021	25	1,105	1,565	460	71%	40	65	1,535
Certificate Fees	57025	870	6,065	10,800	4,735	56%	7,505	8,315	12,000
Library Program Revenue	57027	0	312	0	(312)	0%	100	100	0
Permits	57030	575	7,600	16,600	9,000	46%	7,104	8,004	13,500
Roadways Permits	57032	0	800	7,500	6,700	11%	1,300	500	7,500
Fines	57035	1,428	31,109	34,500	3,391	90%	23,087	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	400	6,428	10,000	3,572	64%	5,500	6,376	20,000
Vendor Licences	57040	0	0	25	25	0%	0	0	250
Marriage Licences	57041	200	2,000	2,000	0	100%	2,100	2,200	2,000

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
Lottery Licences	57042	\$200	\$898	\$1,200	\$302	75%	\$989	\$1,090	\$1,000
Development Review	57050	0	3,300	81,000	77,700	4%	43,100	43,100	120,000
Official Plan Amendment	57051	0	4,900	10,000	5,100	49%	8,500	8,500	6,000
Zoning By-Law Amendment	57052	3,450	22,950	36,000	13,050	64%	32,775	35,775	30,000
Subdivision Agreement Preparation	57053	6,900	6,900	0	(6,900)	0%	17,400	24,300	0
Site Plan Agreement Preparation	57054	3,300	15,100	0	(15,100)	0%	0	0	0
Site Plan Development Review	57055	4,600	17,700	0	(17,700)	0%	0	750	0
Severance Fees	57056	1,500	36,000	16,500	(19,500)	218%	10,000	11,500	21,000
Minor Variance & Severance Related Zoning	57058	0	13,700	11,550	(2,150)	119%	10,550	11,450	18,000
Civic Numbering 911 Signs	57300	894	3,993	10,000	6,007	40%	7,795	8,525	30,000
Facilities Rental	57500	18,842	142,053	241,375	99,322	59%	129,569	208,522	214,000
Subsidies	57501	0	0	0	0	0%	(171)	(171)	0
Concession Rent	57502	1,433	7,167	9,250	2,083	77%	6,450	7,883	9,000
Showcase Rental	57503	15	315	500	185	63%	210	210	500
Hall Rental	57505	8,763	42,284	52,000	9,716	81%	36,952	39,923	50,000
Program Fees	57570	28	2,889	14,100	11,211	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	100	4,137	1,000	(3,137)	414%	4,975	13,405	0
TOTAL REVENUE		798,973	13,103,007	14,900,592	1,797,585	88%	12,008,063	13,809,875	13,300,195
NET POSITION		(79,532)	2,532,060	(200,598)	(2,732,658)	-1,262%	2,837,661	(92,383)	(296,488)

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$54,934	\$784,736	\$958,632	\$173,896	82%	\$791,576	\$985,922	\$952,258
Part Time Salaries	60010	1,578	10,537	22,398	11,861	47%	0	3,692	0
Overtime	60018	22,577	26,010	14,000	(12,010)	186%	5,994	16,672	16,370
On Call	60020	0	0	23,400	23,400	0%	0	0	19,600
TOTAL SALARIES		79,089	821,283	1,018,430	197,147	81%	797,570	1,006,286	988,228
BENEFITS									
Full Time Benefits	61005	14,982	178,459	239,997	61,538	74%	182,744	216,022	238,268
Part Time Benefits	61010	175	1,003	2,238	1,235	45%	0	0	0
Post Employment Benefits	61111	0	1,870	0	(1,870)	0%	0	1,819	0
TOTAL BENEFITS		15,157	181,332	242,235	60,903	75%	182,744	217,841	238,268
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	1,897	6,638	9,285	2,647	71%	9,674	11,015	8,875
Computer Supplies	62006	0	1,189	750	(439)	159%	1,038	1,108	850
Office Equipment	62007	0	581	500	(81)	116%	480	480	0
Paper	62010	0	0	950	950	0%	618	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	39	2,161	1,700	(461)	127%	1,805	2,516	900
Printing	63005	1,201	2,108	2,075	(33)	102%	1,244	1,583	3,200
Miscellaneous	62599	0	(40)	1,400	1,440	-3%	13,703	15,019	1,000
TOTAL ADMINISTRATIVE EXPENSES		3,137	12,641	17,760	5,119	71%	28,562	35,553	17,325
OPERATING EXPENSES									
Materials	62000	175	1,092	1,050	(42)	104%	33	233	1,000
Chemicals	62070	10,355	62,955	54,125	(8,830)	116%	50,948	71,219	52,900
Lab Expenses	62071	313	8,881	11,100	2,219	80%	12,307	15,364	10,850
Sample Testing	62072	1,701	24,153	32,450	8,297	74%	23,544	33,349	31,750
Water Treatment Costs	62075	0	0	0	0	0%	0	0	240,000
Collingwood Water Agreement	62076	74,562	248,633	350,000	101,367	71%	0	259,409	0
TOTAL OPERATING EXPENSES		87,106	345,714	448,725	103,011	77%	86,832	379,574	336,500
COMMUNICATIONS									
Telephone	62105	8,125	60,845	56,475	(4,370)	108%	53,240	64,864	55,000
Internet	62110	291	2,121	1,550	(571)	137%	1,079	1,380	1,500
Courier	62115	8	261	1,060	799	25%	335	722	1,000
Postage	62120	39	11,544	21,465	9,921	54%	9,636	12,065	25,950
Advertisements	62125	18	3,053	2,775	(278)	110%	2,446	3,579	2,700
TOTAL COMMUNICATIONS		8,481	77,824	83,325	5,501	93%	66,736	82,610	86,150

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
TRAINING AND TRAVEL									
Membership	62205	\$0	\$3,102	\$2,675	(\$427)	116%	\$2,769	\$2,769	\$2,650
Meals	62210	155	646	1,425	779	45%	626	728	1,650
Accommodation	62215	112	1,089	2,825	1,736	39%	1,709	1,709	3,100
Training and Education Courses	62220	599	10,878	11,150	272	98%	7,253	7,773	12,250
Conference Workshops, Conventio	62225	2,500	4,883	4,375	(508)	112%	3,700	3,940	4,500
Mileage	62506	0	36	0	(36)	0%	0	0	0
Travel	62230	0	232	850	618	27%	635	651	850
TOTAL TRAINING AND TRAVEL		3,366	20,866	23,300	2,434	90%	16,692	17,570	25,000
PERSONNEL									
Personnel	62300	0	0	0	0	0%	1,517	0	0
Health and Safety	62305	1,062	9,017	6,175	(2,842)	146%	6,389	6,891	8,400
Donations	62310	0	0	200	200	0%	105	105	50
Clothing Expense	62315	60	2,839	6,275	3,436	45%	3,043	3,820	7,250
TOTAL PERSONNEL		1,122	11,856	12,650	794	94%	11,054	10,816	15,700
UTILITIES									
Hydro	62405	25,840	266,915	351,250	84,335	76%	267,214	348,163	366,700
Natural Gas	62410	166	12,933	24,100	11,167	54%	9,914	14,776	23,500
Water	62425	0	7,065	8,550	1,485	83%	225,513	(741)	8,000
TOTAL UTILITIES		26,006	286,913	383,900	96,987	75%	502,641	362,198	398,200
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	546	6,142	9,620	3,478	64%	1,108	6,533	9,250
Equipment Repairs & Maintenance	62510	12,800	150,942	192,850	41,908	78%	201,601	287,632	200,500
Tools	62511	32	4,548	9,050	4,502	50%	3,897	5,525	10,250
SCADA Repair	62512	420	2,610	9,000	6,390	29%	16,840	17,680	0
Equipment Rentals	62515	432	1,935	2,275	340	85%	1,661	1,901	2,450
Recharges & Refills	62516	0	194	500	306	39%	0	1,311	500
Manhole Maintenance	62517	1,412	5,310	12,500	7,190	42%	2,488	9,127	15,000
Bio Solids Removal	62514	0	0	25,000	25,000	0%	0	25,791	0
Service Agreements	62520	32	2,952	6,350	3,398	46%	692	3,020	20,400
TOTAL EQUIPMENT EXPENSES		15,674	174,633	267,145	92,512	65%	228,287	358,520	258,350
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	434	11,722	18,950	7,228	62%	13,717	19,384	17,000
Gas - Fuel	62505	3,235	22,743	34,200	11,457	67%	45,316	36,588	37,000
Licensing	62530	35	1,456	700	(756)	208%	814	814	675
TOTAL VEHICLE EXPENSES		3,704	35,921	53,850	17,929	67%	59,847	56,786	54,675
PROFESSIONAL FEES									
Consulting	63120	0	800	175,000	174,200	0%	0	0	0
Contract Services	63125	3,262	33,048	40,105	7,057	82%	29,590	56,594	48,100

User Rates Summary
 Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
 For the Ten Months Ending October 31, 2009

Acct	2009					2008		
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget
TOTAL PROFESSIONAL FEES	\$3,262	\$33,848	\$215,105	\$181,257	16%	\$29,590	\$56,594	\$48,100
FINANCIAL RELATED EXPENSES								
Bank Service Charges	63205	0	1,222	0	(1,222)	0%	0	0
Taxes Written Down	63208	49	18,304	0	(18,304)	0%	26,418	36,411
Insurance Premiums	63020	0	75,102	74,601	(501)	101%	70,368	70,368
Municipal Insurance Deductible	63025	0	0	0	0	0%	7,216	7,216
Property Taxes	63219	0	106,534	55,200	(51,334)	193%	99,368	99,368
TOTAL FINANCIAL RELATED EXPENSES	49	201,162	129,801	(71,361)	155%	203,370	213,363	146,287
PREMISES								
Site Maintenance	63305	1,134	17,280	16,075	(1,205)	107%	16,412	25,518
Cleaning	63310	0	0	3,450	3,450	0%	931	931
Waste	63315	0	1,907	5,825	3,918	33%	1,970	2,973
Facility Maintenance	63320	1,478	7,537	11,700	4,163	64%	5,641	6,270
TOTAL PREMISES	2,612	26,724	37,050	10,326	72%	24,954	35,692	35,950
CAPITAL								
Equipment	64010	0	0	0	0	0%	54	54
Replacement Equipment	64011	0	0	0	0	0%	0	6
TOTAL CAPITAL	0	0	0	0	0%	54	60	0
TOTAL EXPENSES	248,765	2,230,717	2,933,276	702,559	76%	2,238,933	2,833,463	2,648,733
TRANSFERS								
Transfer to Operating fr Rev Fund	74011	0	0	75,000	75,000	0%	0	0
Transfer to Capital	74022	0	387,385	912,805	525,420	42%	0	607,893
Transfer to Reserves	74030	0	0	0	0	0%	0	269,000
Transfer to Rate Stabilization Reserve	74031	0	0	269,371	269,371	0%	0	0
Transfer to Reserves	74032	0	0	240,000	240,000	0%	0	281,772
Transfer To Replacement Reserve	74033	0	0	205,630	205,630	0%	0	202,575
Transfer To Reserve Fund	74042	0	0	260,000	260,000	0%	0	605,785
Interfunctional Transfer - Council	81100	0	26,212	52,424	26,212	50%	0	49,131
Interfunctional Transfer - CAO/Clerk's	81210	0	0	16,399	16,399	0%	0	7,485
Interfunctional Transfer - Human Resources	81220	0	0	5,850	5,850	0%	0	0
Interfunctional Transfer - Corp Admin	81240	0	72,931	145,862	72,931	50%	0	141,624
Interfunctional Transfer - IT	81310	0	49,452	98,904	49,452	50%	0	91,714
Interfunctional Transfer - Fire	82100	0	0	(1,000)	(1,000)	0%	0	0
Interfunctional Transfer - Conservation Authority	82300	0	40,000	40,000	0	100%	0	0
Interfunctional Transfer - Roads	83080	0	677	1,000	323	68%	720	1,740
Interfunctional Transfer - Engineering	83150	0	0	175,839	175,839	0%	0	154,696
Interfunctional Transfer - Th Water Dist	84110	0	0	0	0	0%	0	(248,121)
Interfunctional Transfer - WTP	84130	0	0	615,708	615,708	0%	0	506,951
Interfunctional Transfer - Water Meter	84140	0	0	111,227	111,227	0%	0	113,354
Interfunctional Transfer - Water Distr	84150	0	0	(726,935)	(726,935)	0%	0	0

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
Interfunctional Transfer - CCCL Water	84180	\$0	\$0	\$0	0%	\$0	(\$372,184)	(\$425,369)	
Interfunctional Transfer - Th WW Coll	84210	0	0	(273,736)	(273,736)	0%	0	(335,186)	0
Interfunctional Transfer - Cr WW Coll	84220	0	0	(512,399)	(512,399)	0%	0	(745,011)	0
Interfunctional Transfer - Th WW Plant	84310	0	0	273,736	273,736	0%	0	335,186	0
Interfunctional Transfer - Cr WW Plant	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	248,765	2,807,374	5,444,244	2,636,870	52%	2,239,017	5,252,927	5,008,063	
REVENUE									
Twp Water Connection Permit	50005	350	2,215	7,700	5,485	29%	6,050	6,550	7,700
Town Water Frontage & Connection	50006	0	0	0	0	0%	6,957	6,957	0
Water Billings: NO METER	50009	0	42,935	0	(42,935)	0%	47,359	61,390	0
Water Billings: Fixed Charge	50010	0	867,884	1,337,760	469,876	65%	703,669	847,434	1,039,049
Water Billings: Consumption	50015	(217)	973,721	1,576,177	602,456	62%	1,457,939	1,705,396	1,813,068
Water Billings: Unconnected	50016	0	987	0	(987)	0%	609	730	0
Water Purchase from Hydrants	50050	2,480	28,089	0	(28,089)	0%	21,602	29,266	28,000
Twp Sewer Connection Permit	51005	200	2,100	10,350	8,250	20%	6,700	7,225	10,350
Frontage & Connection	51006	0	5,480	0	(5,480)	0%	23,247	23,247	0
Sewer Billings: NO METER	51009	0	30,088	0	(30,088)	0%	34,884	44,231	0
Sewer Billings: Fixed Charge	51010	0	625,916	972,335	346,419	64%	537,356	639,183	787,195
Sewer Billings: Usage	51015	(98)	733,869	1,188,387	454,518	62%	1,124,621	1,321,204	1,272,543
Sewer Billings: Unconnected	51016	0	10,452	0	(10,452)	0%	6,648	8,760	0
Sewer Billings: Private	51030	3,779	257,979	124,000	(133,979)	208%	171,878	203,949	24,000
Misc Water Receipts	51300	7	682	28,500	27,818	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	2,648	19,989	0	(19,989)	0%	10,189	13,466	0
Merchandise Sales	55730	0	0	0	0	0%	576	713	300
Fees, Charges, Admissions, Tags	57010	199	12,942	15,000	2,058	86%	6,497	15,439	15,000
Misc Receipts	57015	0	4,284	9,036	4,752	47%	6,960	8,950	9,036
TOTAL REVENUE	9,348	3,619,612	5,444,245	1,824,633	66%	4,174,259	5,240,184	5,008,063	
NET POSITION	(239,417)	812,238	1	(812,237)	81,223,800%	1,935,242	(12,743)	0	

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$13,588	\$250,688	\$327,950	\$77,262	76%	\$305,937	\$387,297	\$379,350
Part Time Salaries	60010	15,243	28,896	33,000	4,104	88%	59,265	32,529	35,480
Casual/Contract Salaries	60015	3,607	23,928	20,777	(3,151)	115%	0	36,582	36,050
Overtime	60018	297	1,210	0	(1,210)	0%	0	0	3,000
TOTAL SALARIES		32,735	304,722	381,727	77,005	80%	365,202	456,408	453,880
BENEFITS									
Full Time Benefits	61005	4,888	53,337	86,302	32,965	62%	72,954	81,902	102,650
Part Time Benefits	61010	1,124	3,869	3,300	(569)	117%	0	3,318	5,350
Casual/Contract Benefits	61015	0	532	2,075	1,543	26%	0	2,206	5,410
Travel Allowance	(61503)	157	392	0	(392)	0%	0	0	0
TOTAL BENEFITS		6,169	58,130	91,677	33,547	63%	72,954	87,426	113,410
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	322	2,232	3,300	1,068	68%	2,077	2,704	3,950
Paper	62010	0	78	1,100	1,022	7%	91	323	1,000
Publications	62015	0	670	1,650	980	41%	916	916	2,400
Promotional Expenses	62017	2,605	10,920	14,000	3,080	78%	500	19,649	14,000
Meeting Expenses	62020	0	64	550	486	12%	375	375	500
Janitorial Supplies	62030	(84)	1,466	1,550	84	95%	1,146	1,191	1,500
Printing	63005	222	1,648	3,305	1,657	50%	2,072	2,413	3,200
Meeting Expenses - Services	63015	34	34	275	241	12%	0	0	250
Miscellaneous	62599	0	75	612	537	12%	62	26	400
TOTAL ADMINISTRATIVE EXPENSES		3,099	17,187	26,342	9,155	65%	7,239	27,597	27,200
OPERATING EXPENSES									
Materials	62000	0	238	3,000	2,762	8%	1,581	3,470	3,000
Merchandise Inventory	62080	0	62,554	65,000	2,446	96%	83,089	70,111	70,000
TOTAL OPERATING EXPENSES		0	62,792	68,000	5,208	92%	84,670	73,581	73,000
COMMUNICATIONS									
Telephone	62105	406	5,979	9,400	3,421	64%	6,899	8,226	9,300
Internet	62110	55	402	0	(402)	0%	0	0	0
Courier	62115	4	21	200	179	11%	8	8	200
Postage	62120	21	697	700	3	100%	451	827	650
Advertisements	62125	1,913	7,222	14,550	7,328	50%	8,336	17,416	17,000
TOTAL COMMUNICATIONS		2,399	14,321	24,850	10,529	58%	15,694	26,477	27,150
TRAINING AND TRAVEL									
Membership	62205	0	3,377	3,540	163	95%	3,123	3,123	3,315

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
Meals	62210	\$96	\$778	\$700	(\$78)	111%	\$744	\$1,042	\$825
Accommodation	62215	2,446	4,999	5,575	576	90%	2,324	1,324	4,950
Training and Education Courses	62220	1,835	5,450	7,100	1,650	77%	3,636	4,367	5,000
Conference Workshops, Conventions	62225	0	3,497	2,800	(697)	125%	3,264	3,683	2,600
Mileage	62506	191	1,066	6,500	5,434	16%	0	0	1,500
Travel	62230	33	2,625	1,200	(1,425)	219%	2,172	2,368	1,150
TOTAL TRAINING AND TRAVEL		4,601	21,792	27,415	5,623	79%	15,263	15,907	19,340
PERSONNEL									
Health and Safety	62305	0	1,247	2,850	1,603	44%	900	1,709	2,500
Clothing Expense	62315	300	537	1,350	813	40%	847	1,834	1,600
TOTAL PERSONNEL		300	1,784	4,200	2,416	42%	1,747	3,543	4,100
UTILITIES									
Hydro	62405	1,119	6,917	4,450	(2,467)	155%	6,825	9,811	4,320
Natural Gas	62410	43	318	950	632	33%	326	413	480
Water	62425	0	5,735	3,000	(2,735)	191%	1,606	3,845	4,000
TOTAL UTILITIES		1,162	12,970	8,400	(4,570)	154%	8,757	14,069	8,800
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	0	100	100	0%	0	200	500
Equipment Repairs & Maintenance	62510	58	58	650	592	9%	263	272	900
Tools	62511	678	1,374	1,300	(74)	106%	954	1,242	1,400
Equipment Rentals	62515	0	0	1,000	1,000	0%	480	799	1,100
Recharges & Refills	62516	0	58	0	(58)	0%	0	0	0
Service Agreements	62520	38	440	3,350	2,910	13%	643	193	3,250
TOTAL EQUIPMENT EXPENSES		774	1,930	6,400	4,470	30%	2,340	2,706	7,150
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	4	6,643	5,050	(1,593)	132%	5,548	5,955	4,500
Gas - Fuel	62505	0	4,332	10,700	6,368	40%	532	8,326	10,500
Vehicle Leases	62525	1,353	10,359	12,000	1,641	86%	8,260	9,424	12,000
Licensing	62530	0	471	370	(101)	127%	471	471	370
TOTAL VEHICLE EXPENSES		1,357	21,805	28,120	6,315	78%	14,811	24,176	27,370
PROFESSIONAL FEES									
Legal	63105	0	0	2,000	2,000	0%	211	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%	2,644	3,244	1,500
Contract Services	63125	1,168	10,168	14,050	3,882	72%	13,117	12,567	14,000
TOTAL PROFESSIONAL FEES		1,168	11,509	20,050	8,541	57%	15,972	18,358	21,000
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	0	315	500	185	63%	105	210	0

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
Card Processing Fees	63206	\$0	\$2,312	\$500	(\$1,812)	462%	\$2,717	\$2,956	\$1,000
Insurance Premiums	63020	0	80,815	83,421	2,606	97%	74,878	77,041	90,486
Sponsorship	63225	0	0	10,000	10,000	0%	9,708	1,311	10,000
TOTAL FINANCIAL RELATED EXPENSES		0	83,442	94,421	10,979	88%	87,408	81,518	101,486
PREMISES									
Site Maintenance	63305	881	18,170	15,500	(2,670)	117%	13,530	15,638	15,000
Waste	63315	0	897	1,900	1,003	47%	0	673	1,800
Facility Maintenance	63320	227	5,052	2,000	(3,052)	253%	3,225	4,122	750
Rent	63325	0	0	51,500	51,500	0%	0	47,154	49,900
TOTAL PREMISES		1,108	24,119	70,900	46,781	34%	16,755	67,587	67,450
CAPITAL									
Replacement Equipment	64011	0	209	0	(209)	0%	191	191	0
TOTAL CAPITAL		0	209	0	(209)	0%	191	191	0
TOTAL EXPENSES		54,872	636,712	852,502	215,790	75%	709,003	899,544	951,336
TRANSFERS									
Transfer to Capital	74022	0	72,407	193,680	121,273	37%	0	110,085	137,339
Transfer to 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	3,960	3,960	14,214	10,254	28%	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		3,960	159,206	377,047	217,841	42%	0	278,089	304,838
TOTAL TRANSFERS & EXPENDITURES		58,832	795,918	1,229,549	433,631	65%	709,003	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%	1,120	1,120	0
Transfer From Reserve	54031	0	0	5,715	5,715	0%	0	0	0
Photocopies Plans, Office services	55710	420	2,325	2,700	375	86%	2,713	2,788	2,600
Merchandise Sales	55730	40	722	775	53	93%	792	792	750
Sale of Gas	55736	1,355	50,021	79,000	28,979	63%	67,111	67,866	79,000
Sale of Diesel	55737	722	12,215	12,000	(215)	102%	15,978	16,031	11,000
Sale of Hydro	55738	0	15,577	16,000	423	97%	14,948	14,948	15,000
Fees, Charges, Admissions, Tags	57010	1,750	268,814	278,331	9,517	97%	255,534	256,434	265,500
Sponsors and Partnerships	57017	0	0	0	0	0%	616	2,966	0
BIA Levy	57018	0	75,064	75,064	0	100%	76,564	75,064	75,064
Certificate Fees	57025	360	7,330	10,000	2,670	73%	10,935	11,735	10,000
Permits	57030	34,608	256,303	606,000	349,697	42%	348,128	377,471	665,948

User Fees Summary

User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
 For the Ten Months Ending October 31, 2009

Acct	2009					2008			
	OCT	YTD	Budget	Unexpended \$	% of Budget	OCT	Actuals	Budget	
Interfunctional Building Permits	57031	\$0	\$0	\$40,000	\$40,000	0%	\$0	\$2,798	\$80,000
Launch Fees	57057	30	2,253	2,500	247	90%	1,641	1,646	3,000
Facilities Rental	57500	922	9,712	15,225	5,513	64%	8,740	8,740	19,000
Harbour - Winter Storage	57504	454	634	22,500	21,866	3%	390	21,454	25,000
Proceeds from Debt	58100	0	0	63,439	63,439	0%	0	0	0
Misc Revenue	59950	30	2,800	300	(2,500)	933%	1,004	1,179	300
TOTAL REVENUE		40,691	703,770	1,229,549	525,779	57%	807,314	864,132	1,252,162
NET POSITION		(18,141)	(92,148)	0	92,148	0%	98,311	(313,501)	(4,012)