

STAFF REPORT: Financial Services



REPORT TO: Finance and Administration
MEETING DATE: March 17, 2009
REPORT NO.: FIS.09.14
SUBJECT: Monthly Financial Reports – February 2009
PREPARED BY: Robert Cummings, Director of Financial & Information Services

A. Recommendations

THAT Council receive Staff Report FIS.09.14, “Monthly Financial Reports – February 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 Proposed Budget.

These reports use the 2009 Proposed Budget for comparison purposes. Budget amounts will be updated to include approved Budget for the next reporting period.

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 – February 2009
2. 2009 Proposed Budget Variance Report – Tax Levy Summary
3. 2009 Proposed Budget Variance Report – User Rates Summary
4. 2009 Proposed Budget Variance Report – User Fees Summary

Respectfully submitted,

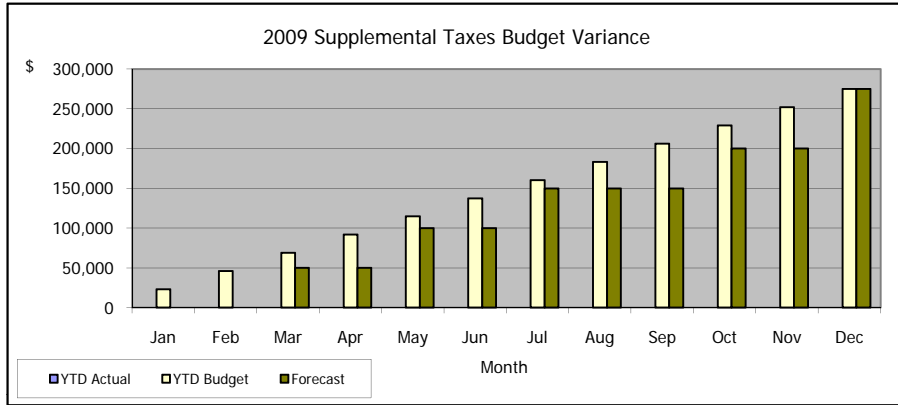
Signature

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

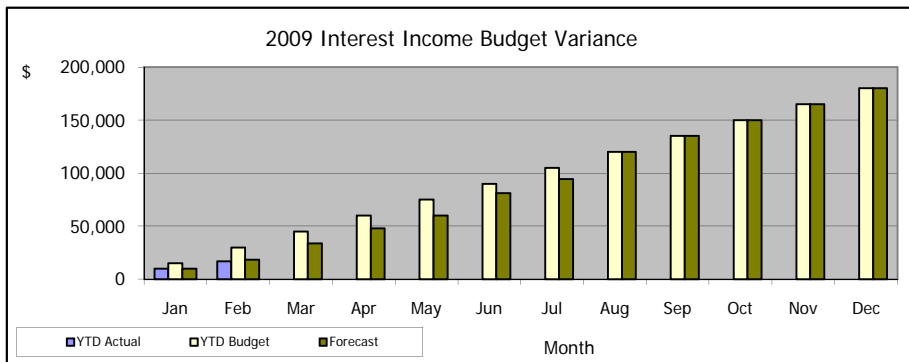
** Please note that budget amounts are based on proposed budget and will be updated on future reports

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



Commentary
=> No update at this time.

Interest Income	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	180,000	180,000	16,991	(163,009)	9%

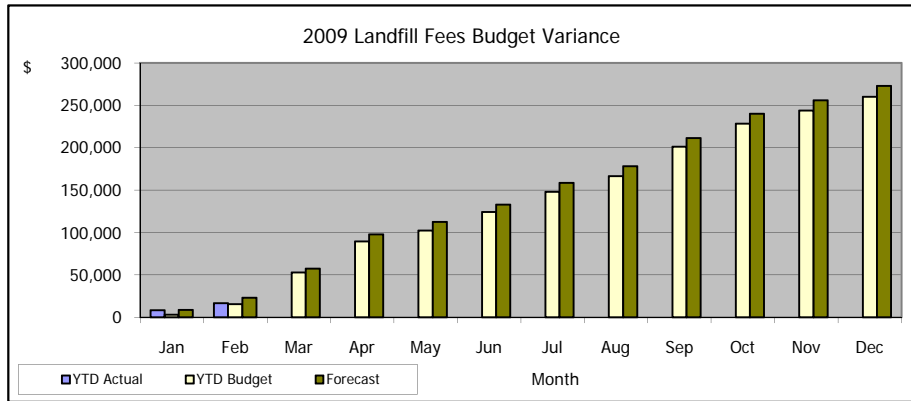


Commentary
=> Interest Income has started off slower than budget due to lower cash balances at this time of year.
=> An adjustment is made to this account that reduces the year-end balance in the Revenue Fund. This account represents interest received from cash in the bank.
=> Operating bank account balance as at Feb. 28/09 was \$6,709,378.

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
273,000	260,000	16,619	(243,382)	6%



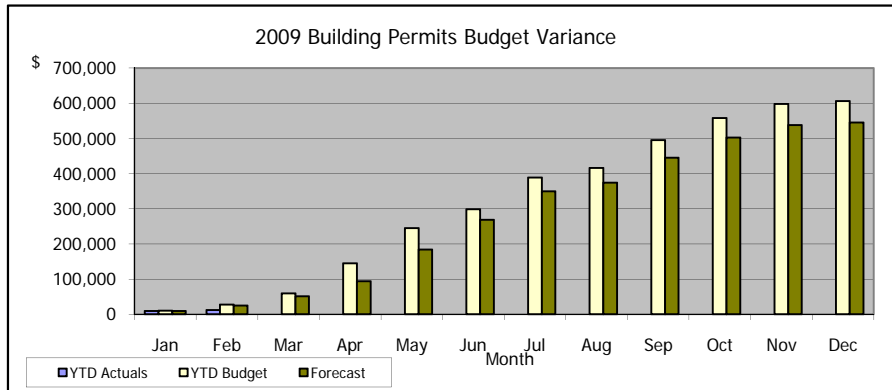
Commentary

=> Landfill fees remain on target for 2009.

=> Total fees collected for the month of February were \$8,182.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
545,400	606,000	12,272	(593,728)	2%



Commentary

=> Building Permit Fee revenue was off seasonal budget by 56% in February.

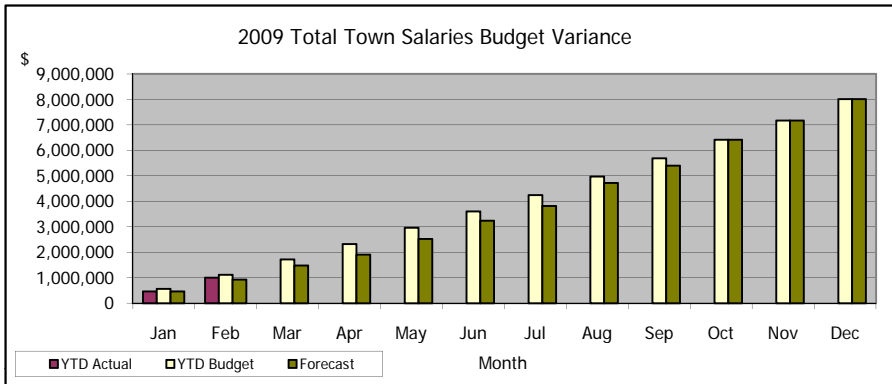
=> Total fees collected for the month of February were \$3,330.

**The Blue Mountains
Monthly Flash Report -- EXPENSES
28-Feb-09**

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

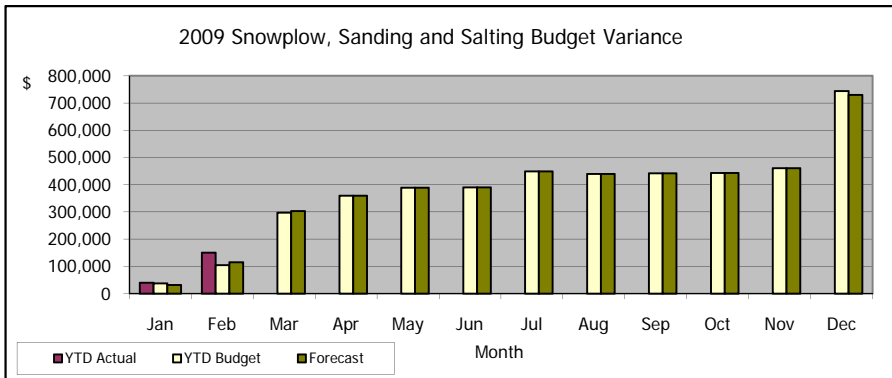
Total Town Salaries & Ben	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	8,010,888	8,010,888	1,002,758	7,008,130	13%

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



Snowplow Sanding/Salting	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	744,104	744,104	150,341	593,763	20%

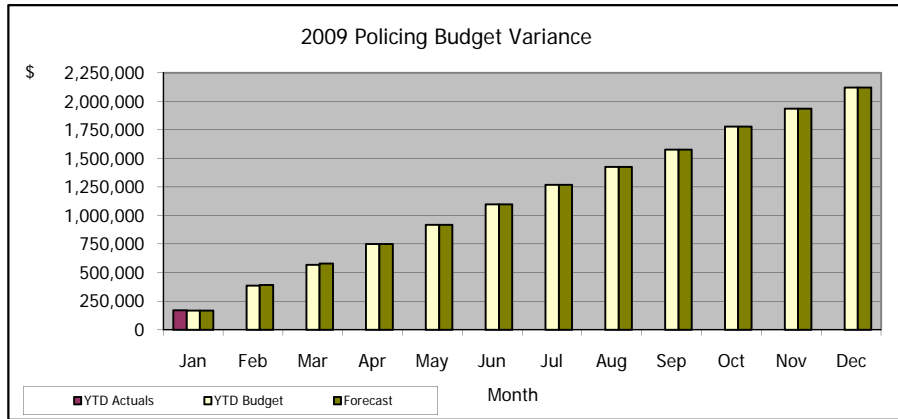
Commentary
=> There was approximately \$111,000 spent in February.



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	172,282	1,947,718	8%



Commentary
=> January hours were 2,027, slightly higher than budget.
=> Information from the OPP will be provided at the the end of the following month in order to be able to provide accurate statistics

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Two Months Ending February 28, 2009

Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$304,864	\$567,254	\$4,191,569	\$3,624,315	14%	\$562,666	\$4,003,620	\$3,982,664
New Staff Salaries	60007	0	0	138,836	138,836	0%	0	0	0
Part Time Salaries	60010	22,696	42,567	260,175	217,608	16%	32,420	330,930	311,051
Casual/Contract Salaries	60015	3,429	6,866	159,433	152,567	4%	0	44,391	45,221
Overtime	60018	0	0	43,000	43,000	0%	0	66,038	37,500
On Call	60020	600	1,200	58,700	57,500	2%	0	56,869	49,500
PrepTime	60025	0	0	5,000	5,000	0%	0	5,309	4,900
Per Diem	60030	440	770	29,500	28,730	3%	8,200	22,330	29,175
Suppression Hours	60035	0	0	110,000	110,000	0%	0	86,257	105,000
Training Hours	60040	0	0	75,500	75,500	0%	0	36,438	37,800
Captain Remuneration	60045	0	0	8,400	8,400	0%	0	8,967	8,000
TOTAL SALARIES		332,029	618,657	5,080,113	4,461,456	12%	603,286	4,661,149	4,610,811
BENEFITS									
Full Time Benefits	61005	73,011	136,040	1,043,330	907,290	13%	132,092	892,665	1,012,655
New Staff Benefits	61007	0	0	32,274	32,274	0%	0	0	0
Part Time Benefits	61010	1,044	1,936	46,728	44,792	4%	0	15,975	53,853
Casual/Contract Benefits	61015	0	0	56,874	56,874	0%	0	2,157	37,024
Firefighter Insurance	61100	0	0	2,500	2,500	0%	0	2,476	2,500
Post Employment Benefits	61111	0	0	18,000	18,000	0%	0	0	0
Car Allowance	61505	1,224	2,264	750	(1,514)	302%	0	16,706	750
TOTAL BENEFITS		75,279	140,240	1,200,456	1,060,216	12%	132,092	929,979	1,106,782
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	2,710	4,901	37,935	33,034	13%	3,738	37,136	36,265
Computer Supplies	62006	1,307	1,834	21,625	19,791	8%	3,494	29,100	19,383
Office Equipment	62007	128	128	1,925	1,797	7%	0	3,705	1,900
Paper	62010	4,189	5,379	30,060	24,681	18%	7,628	36,055	29,950
Publications	62015	35	35	6,200	6,165	1%	115	5,588	7,160
Promotional Expenses	62017	500	725	6,300	5,575	12%	0	4,935	4,775
Meeting Expenses	62020	270	323	10,050	9,727	3%	126	8,260	10,350
Special Events	62024	21	1,729	15,000	13,271	12%	1,613	3,626	26,000
Corporate Events	62025	100	(6)	9,450	9,456	0%	62	8,747	9,000
Information Events	62026	0	60	1,775	1,715	3%	60	1,830	2,660
Children's Programs	62027	297	297	1,500	1,203	20%	35	1,571	1,500
Young Adult Programs	62028	0	0	800	800	0%	0	0	0
Adult Programs	62029	50	50	800	750	6%	0	0	0
Janitorial Supplies	62030	688	816	4,250	3,434	19%	483	9,100	4,255
Services	63000	0	0	110	110	0%	0	0	100
Printing	63005	834	855	23,170	22,315	4%	0	14,087	25,569
Meeting Expenses - Services	63015	0	0	0	0	0%	0	0	200
Miscellaneous	62599	2,836	2,993	6,924	3,931	43%	619	10,983	8,860
TOTAL ADMINISTRATIVE EXPENSES		13,965	20,119	177,874	157,755	11%	17,973	174,723	187,927

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Two Months Ending February 28, 2009

Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
OPERATING EXPENSES									
Machine Time	61600	\$0	\$0	\$130,000	\$130,000	0%	\$0	\$127,780	\$125,000
Allocated Machine Time	61601	0	0	(130,000)	(130,000)	0%	0	(127,780)	(125,000)
Materials	62000	15,884	23,327	363,800	340,473	6%	17,454	413,655	355,720
Processing Materials	62001	263	420	2,500	2,080	17%	0	2,559	2,000
Special Program Materials	62003	0	0	2,050	2,050	0%	0	0	2,000
Lab Expenses	62071	0	0	0	0	0%	0	256	0
Sample Testing	62072	0	0	3,335	3,335	0%	0	1,050	2,000
Merchandise Inventory	62080	0	0	0	0	0%	0	2,240	0
TOTAL OPERATING EXPENSES		16,147	23,747	371,685	347,938	6%	17,454	419,760	361,720
BOOKS AND MATERIALS									
Periodicals	62050	81	81	3,625	3,544	2%	0	3,615	3,450
Adult Books	62052	0	0	0	0	0%	890	22,488	16,400
Young Adult Books	62056	0	0	0	0	0%	8	1,747	2,000
Children's Books	62057	0	0	0	0	0%	245	7,197	6,900
Adult Media	62060	0	373	0	(373)	0%	183	4,395	2,300
Children's Media	62062	0	0	0	0	0%	19	1,349	700
TOTAL BOOKS AND MATERIALS		81	454	3,625	3,171	13%	1,345	40,791	31,750
COMMUNICATIONS									
Telephone	62105	7,815	15,207	87,415	72,208	17%	5,727	83,697	88,720
Internet	62110	404	808	6,936	6,128	12%	322	5,448	7,050
Courier	62115	84	84	1,800	1,716	5%	0	1,885	2,790
Postage	62120	9,956	7,371	20,963	13,592	35%	8,201	21,223	24,550
Advertisements	62125	7,616	7,616	75,610	67,994	10%	5,009	82,614	60,860
TOTAL COMMUNICATIONS		25,875	31,086	192,724	161,638	16%	19,259	194,867	183,970
TRAINING AND TRAVEL									
Membership	62205	3,600	10,840	24,985	14,145	43%	12,835	22,906	21,985
Meals	62210	754	827	12,670	11,843	7%	1,470	12,226	18,815
Accommodation	62215	1,520	2,421	34,610	32,189	7%	3,079	22,874	27,940
Training and Education Courses	62220	2,618	4,824	46,735	41,911	10%	3,755	33,200	42,515
Conference Workshops, Conventio	62225	1,090	5,415	42,290	36,875	13%	7,085	40,295	44,595
Fall Fair	62226	0	0	0	0	0%	0	70	0
Travel	62230	3,374	4,748	44,005	39,257	11%	4,862	53,060	48,446
TOTAL TRAINING AND TRAVEL		12,956	29,075	205,295	176,220	14%	33,086	184,631	204,296
PERSONNEL									
Health and Safety	62305	402	402	30,327	29,925	1%	60	19,952	11,055
Donations	62310	0	0	1,960	1,960	0%	0	365	2,950
Clothing Expense	62315	76	229	16,541	16,312	1%	0	15,576	18,725
Staff Recognition	62320	133	232	400	168	58%	2,718	10,110	250
Recruitment and Retention	62322	0	0	30,000	30,000	0%	0	0	0
Volunteers	62321	0	15	600	585	3%	3	404	500

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Two Months Ending February 28, 2009

Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
TOTAL PERSONNEL	\$611	\$878	\$79,828	\$78,950	1%	\$2,781	\$46,407	\$33,480	
UTILITIES									
Hydro	62405	15,653	15,653	182,235	166,582	9%	1,352	183,992	177,440
Natural Gas	62410	8,650	16,719	39,800	23,081	42%	67	38,702	47,024
Cable	62415	159	159	680	521	23%	0	159	600
Furnace Oil	62420	3,212	3,212	15,800	12,588	20%	1,259	22,333	15,500
Water	62425	0	0	24,700	24,700	0%	0	31,597	27,866
TOTAL UTILITIES	27,674	35,743	263,215	227,472	14%	2,678	276,783	268,430	
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	237	237	1,390	1,153	17%	0	1,368	1,150
Equipment Repairs & Maintenance	62510	2,524	6,025	101,944	95,919	6%	6,995	92,743	79,990
Tools	62511	475	546	12,250	11,704	4%	330	10,633	10,550
Equipment Rentals	62515	229	229	12,525	12,296	2%	240	5,280	14,012
Recharges & Refills	62516	392	1,832	3,700	1,868	50%	709	3,421	7,200
Service Agreements	62520	2,827	14,126	94,441	80,315	15%	21,777	80,256	96,777
TOTAL EQUIPMENT EXPENSES	6,684	22,995	226,250	203,255	10%	30,051	193,701	209,679	
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	4,842	6,405	119,090	112,685	5%	11,074	115,114	97,555
Gas, Oil, Grease	62505	13,440	13,790	138,380	124,590	10%	12,769	174,189	128,430
Licensing	62530	5,203	5,203	5,525	322	94%	0	5,764	1,200
TOTAL VEHICLE EXPENSES	23,485	25,398	262,995	237,597	10%	23,843	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	550	2,129	180,500	178,371	1%	653	37,290	59,500
Audit	63110	0	0	55,450	55,450	0%	0	90,600	31,000
Engineering	63115	980	980	42,500	41,520	2%	0	71,404	53,000
Consulting	63120	8,698	8,698	965,007	956,309	1%	2,665	51,751	83,000
Contract Services	63125	251,340	426,761	3,344,080	2,917,319	13%	256,226	3,165,941	3,085,820
Professional Development	63130	350	350	26,000	25,650	1%	350	28,408	30,000
TOTAL PROFESSIONAL FEES	261,918	438,918	4,669,337	4,230,419	9%	259,894	3,445,394	3,343,320	
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	317	724	1,350	626	54%	307	2,427	1,350
Card Processing Fees	63206	157	314	2,500	2,186	13%	313	2,468	100
Taxes Written Down	63208	0	0	30,000	30,000	0%	0	0	25,000
Interest Expense	63210	0	414	3,794	3,380	11%	366	3,947	2,067
Principal payment	63211	0	1,443	7,640	6,197	19%	463	7,940	7,200
Insurance Premiums	63020	316,061	316,061	305,593	(10,468)	103%	0	282,846	238,246
Municipal Insurance Deductible	63025	2,000	2,000	25,000	23,000	8%	120	8,480	25,000
Application Fees	63215	0	0	500	500	0%	0	1,116	1,500
Property Taxes	63219	0	0	12,659	12,659	0%	0	12,441	10,165

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Two Months Ending February 28, 2009

Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
Levy	63220	\$0	\$0	\$267,987	\$267,987	0%	\$0	\$252,969	\$253,120
Contributions	63224	0	0	18,456	18,456	0%	0	18,426	18,426
Sponsorship	63225	0	0	5,200	5,200	0%	153	25,153	5,125
Grants	63226	7,539	10,703	110,000	99,297	10%	4,248	130,709	115,000
Grants To Others	63227	0	0	35,000	35,000	0%	0	35,100	35,000
Loss Compensation	63230	0	0	7,500	7,500	0%	0	7,550	4,000
TOTAL FINANCIAL RELATED EXPENSES		326,074	331,659	833,179	501,520	40%	5,970	791,572	741,299
PREMISES									
Site Maintenance	63305	1,753	12,454	161,650	149,196	8%	338	142,523	175,324
Connecting Link	63306	0	0	13,800	13,800	0%	0	10,509	10,000
Cleaning	63310	2,295	3,370	36,850	33,480	9%	3,180	29,753	36,425
Waste	63315	0	0	13,700	13,700	0%	0	10,021	9,100
Facility Maintenance	63320	3,907	3,907	70,235	66,328	6%	4,486	57,886	78,366
Rent	63325	600	1,200	26,250	25,050	5%	2,266	33,659	26,250
TOTAL PREMISES		8,555	20,931	322,485	301,554	6%	10,270	284,351	335,465
CAPITAL									
Software	64004	0	0	12,000	12,000	0%	0	0	0
Replacement Equipment	64011	0	0	0	0	0%	0	1,560	0
Furniture & Fixtures	64015	0	0	0	0	0%	0	889	0
Spot Improvements	64050	0	0	50,000	50,000	0%	0	0	0
Sidewalk Panel Replacement	64052	0	0	10,000	10,000	0%	0	0	0
Single /Double Surface	64056	0	0	135,000	135,000	0%	0	0	0
Hot Mix Paving	64057	0	0	80,000	80,000	0%	0	0	0
TOTAL CAPITAL		0	0	287,000	287,000	0%	0	2,449	0
TOTAL EXPENSES		1,131,333	1,739,900	14,176,061	12,436,161	12%	1,159,982	11,941,624	11,846,114
TRANSFERS									
Transfer to Operating fr Rev Fund	74011	0	0	222,200	222,200	0%	0	0	0
Transfer to Capital	74022	0	0	1,138,593	1,138,593	0%	0	0	1,755,801
Transfer to Reserve	74030	0	0	107,000	107,000	0%	0	0	188,600
Transfer to Capital Reserves	74032	0	0	46,903	46,903	0%	0	0	48,584
Transfer To Replacement Reserve	74033	0	0	19,500	19,500	0%	0	0	19,000
Transfer To Reserve	74034	0	0	287,000	287,000	0%	0	0	300,100
Transfer To Replacement Reserve Fund	74043	0	0	75,000	75,000	0%	0	0	50,000
Interfunctional Transfer - Council	81100	0	0	(8,305)	(8,305)	0%	0	0	(8,200)
Interfunctional Transfer - Corp Admin	81240	0	0	5,046	5,046	0%	0	0	9,289
Interfunctional Transfer - IT	81310	0	0	9,097	9,097	0%	0	0	7,903
Interfunctional Transfer - Fire	82100	0	0	(3,100)	(3,100)	0%	0	0	0
Interfunctional Transfer - Building	82410	0	0	(168,830)	(168,830)	0%	0	0	(154,319)
Interfunctional Transfer - By-law	82420	0	0	(9,097)	(9,097)	0%	0	0	(7,903)
Interfunctional Transfer - Roads	83080	0	0	(94,056)	(94,056)	0%	0	3,723	(79,557)
Interfunctional Transfer - Engineering	83150	0	0	113,886	113,886	0%	0	0	99,037
Interfunctional Transfer - ES	84100	0	0	(52,424)	(52,424)	0%	0	0	(49,131)

Tax Levy Summary
Revenue Fund

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2009 Budget Variance Report
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Acct	2009					2008		
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget
Interfunctional Transfer - Th Water	84110	\$0	\$0	\$0	0%	\$0	\$0	(\$32,398)
Interfunctional Transfer - WFP	84130	0	0	(116,460)	(116,460)	0%	0	(92,603)
Interfunctional Transfer - Water Distr	84150	0	0	(119,206)	(119,206)	0%	0	0
Interfunctional Transfer - CCCL Water	84180	0	0	(1,487)	(1,487)	0%	0	(1,104)
Interfunctional Transfer - Th Sewer Coll	84210	0	0	(25,975)	(25,975)	0%	0	(11,569)
Interfunctional Transfer - Cr Sewer Coll	84220	0	0	(28,975)	(28,975)	0%	0	(11,569)
Interfunctional Transfer - Th Sewer System	84310	0	0	(80,539)	(80,539)	0%	0	(70,857)
Interfunctional Transfer - Cr Sewer System	84320	0	0	(118,518)	(118,518)	0%	0	(100,019)
Interfunctional Transfer - Waste Mgmt	84600	0	0	(33,581)	(33,581)	0%	0	(2,335)
Interfunctional Transfer - Cemetery	85100	0	0	(11,500)	(11,500)	0%	0	0
Interfunctional Transfer - Parks	86110	0	0	34,045	34,045	0%	0	(840)
Interfunctional Transfer - Harbour	86310	0	0	(7,623)	(7,623)	0%	0	(30)
Interfunctional Transfer - BVCC	86410	0	0	3,605	3,605	0%	0	0
Interfunctional Transfer - Depot	86420	0	0	(370)	(370)	0%	0	0
Interfunctional Transfer - Library	86500	0	0	(670)	(670)	0%	0	0
Interfunctional Transfer - Econ Dev	88200	0	0	(5,000)	(5,000)	0%	0	0
Interfunctional Transfer - BIA	88400	0	0	(6,914)	(6,914)	0%	0	(4,815)
TOTAL TRANSFERS	0	0	1,169,245	1,169,245	0%	0	(5,401)	1,760,870
TOTAL TRANSFERS & EXPENDITURES	1,131,333	1,739,900	15,345,306	13,605,406	11%	1,159,982	11,936,223	13,606,984
REVENUE								
Property Tax Revenue (40000 TO 41999)	0	0	0	0	0%	4,262,853	9,267,527	8,903,154
Town Share Education PILs	42000	0	45,000	45,000	0%	0	0	40,000
Interest on Tax Arrears	44105	35,973	76,014	360,000	283,986	21%	86,727	243,739
Penalty on Current Taxes	44110	(858)	(1,120)	80,000	81,120	-1%	(698)	158,080
Federal Grants	53005	0	0	142,000	142,000	0%	0	2,628
Provincial Grants	53010	0	13,137	1,970,275	1,957,138	1%	(434,027)	2,293,923
Municipal Grants	53015	0	0	114,250	114,250	0%	0	20,000
Donations	53020	0	100	9,275	9,175	1%	0	4,159
Transfer to Oper Program fr Revenue Fund	54010	0	0	222,200	222,200	0%	0	0
Transfer From Capital	54016	0	0	77,000	77,000	0%	0	0
Transfer From Operating Reserve	54031	0	0	0	0	0%	1,963	1,963
Transfer From Capital Reserve	54032	0	0	0	0	0%	0	0
Transfer From Other Reserve	54039	0	0	184,190	184,190	0%	0	0
Transfer From DC Reserve Fund	54046	0	0	390,800	390,800	0%	0	0
Roadways Capital Machine Time	54715	0	0	0	0	0%	0	320
Interest on AR accounts	55005	0	0	2,000	2,000	0%	163	3,364
Admin Fees - NSF	55006	105	280	1,000	720	28%	120	1,555
Interest Revenue GST/PST Returns	55008	(1,315)	23,980	1,000	(22,980)	2,398%	0	(1,571)
Interest Revenue	55010	9,955	(7,244)	180,000	187,244	-4%	23,045	354,589
Investment Income	55015	0	1,530	8,100	6,570	19%	0	7,904
Debt Repayment from Ratepayers	55020	0	0	10,934	10,934	0%	5,944	11,887
Sundry Sales	55705	57	57	8,110	8,053	1%	110	421
Photocopies Plans, Office services	55710	92	195	5,000	4,805	4%	258	1,564
Machine Time Chgs (internal)	55714	0	0	0	0	0%	0	986
Machine Time Chgs (to others)	55715	5,143	5,143	0	(5,143)	0%	0	5,152
Excavating Graves	55716	0	5,800	40,088	34,288	14%	7,507	29,185

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Two Months Ending February 28, 2009

Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
Commissions	55720	\$0	\$895	\$3,000	\$2,105	30%	\$2,642	\$3,755	\$3,000
Book Sales	55725	71	143	1,000	857	14%	150	821	1,000
Merchandise Sales	55730	63	100	3,300	3,200	3%	232	2,221	3,000
Sale of Materials	55735	95	159	19,350	19,191	1%	0	88,279	88,250
Sale of Town Publications	55740	0	6	1,050	1,044	1%	215	1,216	1,300
Sale of Plot	55750	0	0	12,000	12,000	0%	240	4,330	10,000
Corner Markers	55751	0	0	5,000	5,000	0%	100	1,350	5,000
Fundraising Revenue	55800	0	0	6,000	6,000	0%	0	0	6,000
Special Events Revenue	55810	2,275	2,440	7,000	4,560	35%	1,382	3,079	1,500
Fees, Charges, Admissions, Tags	57010	10,000	14,329	492,800	478,471	3%	38,720	640,857	550,400
Misc Receipts	57015	100	200	0	(200)	0%	150	1,125	0
Construction Supervision	57016	0	0	10,000	10,000	0%	0	11,845	0
Sponsors and Partnerships	57017	0	0	17,000	17,000	0%	0	5,143	16,500
Fees/Service Chgs - Other Municipalities	57020	40	60	11,000	10,940	1%	165	59,094	1,000
Memberships	57021	0	40	1,565	1,525	3%	0	65	1,535
Certificate Fees	57025	360	690	10,800	10,110	6%	1,320	8,315	12,000
Library Program Revenue	57027	75	75	0	(75)	0%	40	100	0
Permits	57030	0	0	16,600	16,600	0%	450	8,004	13,500
Roadways Permits	57032	100	300	7,500	7,200	4%	500	500	7,500
Fines	57035	4,994	10,318	34,500	24,182	30%	5,278	24,010	34,000
By Law - Fines	57036	0	0	3,100	3,100	0%	0	1,829	3,000
Alarm Registration Fees	57038	675	1,875	10,000	8,125	19%	1,100	6,376	20,000
Vendor Licences	57040	0	0	25	25	0%	0	0	250
Marriage Licences	57041	0	0	2,000	2,000	0%	100	2,200	2,000
Lottery Licences	57042	100	100	1,200	1,100	8%	118	1,090	1,000
Development Review	57050	0	0	81,000	81,000	0%	20,000	43,100	120,000
Official Plan Amendment	57051	0	0	10,000	10,000	0%	0	8,500	6,000
Zoning By-Law Amendment	57052	0	3,400	36,000	32,600	9%	2,550	35,775	30,000
Subdivision Agreement Preparation	57053	0	0	0	0	0%	0	24,300	0
Site Plan Agreement Preparation	57054	0	1,100	0	(1,100)	0%	0	0	0
Site Plan Development Review	57055	0	3,700	0	(3,700)	0%	0	750	0
Severance Fees	57056	0	7,500	16,500	9,000	45%	800	11,500	21,000
Minor Variance & Severance Related Zoning	57058	0	2,700	11,550	8,850	23%	800	11,450	18,000
Civic Numbering 911 Signs	57300	0	100	10,000	9,900	1%	500	8,525	30,000
Facilities Rental	57500	23,311	48,795	241,375	192,580	20%	34,183	190,403	214,000
Subsidies	57501	0	0	0	0	0%	(171)	(171)	0
Concession Rent	57502	1,433	2,150	9,250	7,100	23%	1,433	7,883	9,000
Showcase Rental	57503	15	15	500	485	3%	90	210	500
Hall Rental	57505	3,539	7,121	52,000	44,879	14%	8,002	38,723	50,000
Program Fees	57570	123	212	14,100	13,888	2%	0	0	4,900
Public Skating	57575	0	0	5,500	5,500	0%	0	280	4,000
Proceeds from Debt	58100	0	0	82,260	82,260	0%	0	0	0
Misc Revenue	59950	4	303	1,000	697	30%	105	13,405	0
TOTAL REVENUE		96,525	226,698	5,098,047	4,871,349	4%	4,075,159	13,677,612	12,836,446
NET POSITION		(1,034,808)	(1,513,202)	(10,247,259)	(8,734,057)	15%	2,915,177	1,741,389	(770,538)

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Two Months Ending February 28, 2009

Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$81,533	\$147,684	\$958,632	\$810,948	15%	\$140,596	\$985,922	\$952,258
New Staff Salaries	60007	0	0	22,398	22,398	0%	0	0	0
Part Time Salaries	60010	0	0	0	0	0%	0	3,692	0
Overtime	60018	0	0	14,000	14,000	0%	0	16,672	16,370
On Call	60020	0	0	23,400	23,400	0%	0	0	19,600
TOTAL SALARIES		81,533	147,684	1,018,430	870,746	15%	140,596	1,006,286	988,228
BENEFITS									
Full Time Benefits	61005	18,701	33,726	239,647	205,921	14%	33,611	215,715	238,268
New Staff Benefits	61007	0	0	2,238	2,238	0%	0	0	0
Part Time Benefits	61010	0	0	350	350	0%	0	0	0
Post Employment Benefits	61111	0	377	0	(377)	0%	0	1,819	0
TOTAL BENEFITS		18,701	34,103	242,235	208,132	14%	33,611	217,534	238,268
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	419	683	9,285	8,602	7%	438	11,015	8,875
Computer Supplies	62006	79	79	750	671	11%	65	1,108	850
Office Equipment	62007	0	49	500	451	10%	0	480	0
Paper	62010	0	0	950	950	0%	49	632	1,700
Publications	62015	0	0	1,100	1,100	0%	0	3,200	800
Janitorial Supplies	62030	176	484	1,700	1,216	28%	787	2,516	900
Printing	63005	0	0	2,075	2,075	0%	0	1,528	3,200
Miscellaneous	62599	300	300	1,400	1,100	21%	0	15,019	1,000
TOTAL ADMINISTRATIVE EXPENSES		974	1,595	17,760	16,165	9%	1,339	35,498	17,325
OPERATING EXPENSES									
Materials	62000	0	0	1,050	1,050	0%	0	233	1,000
Chemicals	62070	5,013	5,585	54,125	48,540	10%	0	71,219	52,900
Lab Expenses	62071	1,668	2,281	11,100	8,819	21%	974	15,364	10,850
Sample Testing	62072	1,463	1,463	32,450	30,987	5%	1,776	33,349	31,750
Collingwood Water Agreement	62076	0	0	350,000	350,000	0%	0	259,409	240,000
TOTAL OPERATING EXPENSES		8,144	9,329	448,725	439,396	2%	2,750	379,574	336,500
COMMUNICATIONS									
Telephone	62105	5,133	8,988	56,475	47,487	16%	4,557	64,864	55,000
Internet	62110	120	241	1,550	1,309	16%	60	1,380	1,500
Courier	62115	18	18	1,060	1,042	2%	0	719	1,000
Postage	62120	757	3,224	21,465	18,241	15%	2,238	12,065	25,950
Advertisements	62125	130	130	2,775	2,645	5%	0	3,579	2,700
TOTAL COMMUNICATIONS		6,158	12,601	83,325	70,724	15%	6,855	82,607	86,150
TRAINING AND TRAVEL									

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Two Months Ending February 28, 2009

Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
Membership	62205	\$475	\$673	\$2,675	\$2,002	25%	\$190	\$2,769	\$2,650
Meals	62210	186	186	1,425	1,239	13%	134	728	1,650
Accomodation	62215	0	0	2,825	2,825	0%	0	1,709	3,100
Training and Education Courses	62220	2,422	5,572	11,150	5,578	50%	535	7,773	12,250
Conference Workshops, Conventio	62225	0	0	4,375	4,375	0%	360	3,940	4,500
Travel	62230	0	0	850	850	0%	62	651	850
TOTAL TRAINING AND TRAVEL		3,083	6,431	23,300	16,869	28%	1,281	17,570	25,000
PERSONNEL									
Personnel	62300	0	0	0	0	0%	153	0	0
Health and Safety	62305	1,312	1,312	6,175	4,863	21%	908	6,891	8,400
Donations	62310	0	0	200	200	0%	0	105	50
Clothing Expense	62315	200	867	6,275	5,408	14%	269	3,820	7,250
TOTAL PERSONNEL		1,512	2,179	12,650	10,471	17%	1,330	10,816	15,700
UTILITIES									
Hydro	62405	41,777	41,777	351,250	309,473	12%	217	348,125	366,700
Natural Gas	62410	2,925	6,332	24,100	17,768	26%	0	14,776	23,500
Water	62425	0	0	8,550	8,550	0%	0	(741)	8,000
TOTAL UTILITIES		44,702	48,109	383,900	335,791	13%	217	362,160	398,200
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	15	9,620	9,605	0%	233	6,533	9,250
Equipment Repairs & Maintenance	62510	18,695	21,401	192,850	171,449	11%	4,992	287,632	200,500
Tools	62511	2,679	2,679	9,050	6,371	30%	329	5,525	10,250
SCADA Repair	62512	0	0	9,000	9,000	0%	0	17,680	0
Equipment Rentals	62515	0	0	2,275	2,275	0%	0	1,901	2,450
Recharges & Refills	62516	0	0	500	500	0%	0	1,311	500
Manhole Maintenance	62517	0	0	12,500	12,500	0%	83	9,127	15,000
Bio Solids Removal	62514	0	0	25,000	25,000	0%	0	25,791	0
Service Agreements	62520	0	0	6,350	6,350	0%	0	3,075	20,400
TOTAL EQUIPMENT EXPENSES		21,374	24,095	267,145	243,050	9%	5,637	358,575	258,350
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	1,354	1,354	18,950	17,596	7%	187	19,384	17,000
Gas, Oil, Grease	62505	1,450	1,450	34,200	32,750	4%	4,492	36,588	37,000
Licensing	62530	814	814	700	(114)	116%	0	814	675
TOTAL VEHICLE EXPENSES		3,618	3,618	53,850	50,232	7%	4,679	56,786	54,675
PROFESSIONAL FEES									
Consulting	63120	0	0	175,000	175,000	0%	0	0	0
Contract Services	63125	1,437	1,437	40,105	38,668	4%	70	56,594	48,100
TOTAL PROFESSIONAL FEES		1,437	1,437	215,105	213,668	1%	70	56,594	48,100
FINANCIAL RELATED EXPENSES									

User Rates Summary
 Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
 For the Two Months Ending February 28, 2009

Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
Taxes Written Down	63208	\$173	\$173	\$0	(\$173)	0%	\$7,545	\$35,811	\$0
Insurance Premiums	63020	74,049	74,049	74,601	552	99%	0	70,368	93,936
Municipal Insurance Deductible	63025	0	0	0	0	0%	0	7,216	0
Property Taxes	63219	0	0	55,200	55,200	0%	0	99,368	51,400
TOTAL FINANCIAL RELATED EXPENSES		74,222	74,222	129,801	55,579	57%	7,545	212,763	145,336
PREMISES									
Site Maintenance	63305	0	0	16,075	16,075	0%	1,216	25,518	15,000
Cleaning	63310	0	0	3,450	3,450	0%	0	931	4,400
Waste	63315	0	0	5,825	5,825	0%	0	2,973	2,800
Facility Maintenance	63320	1,202	1,443	11,700	10,257	12%	348	6,270	13,750
TOTAL PREMISES		1,202	1,443	37,050	35,607	4%	1,564	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		266,660	366,846	2,933,276	2,566,430	13%	207,474	2,832,515	2,647,782
TRANSFERS									
Transfer to Operating fr Rev Fund	74011	0	0	75,000	75,000	0%	0	0	0
Transfer to Capital	74022	0	0	914,223	914,223	0%	0	0	1,132,505
Transfer to Rate Stabilization Reserve	74031	0	0	325,266	325,266	0%	0	0	0
Transfer to Capital Reserves	74032	0	0	240,000	240,000	0%	0	0	136,429
Transfer To Replacement Reserve	74033	0	0	205,630	205,630	0%	0	0	202,575
Transfer To Reserve Fund	74042	0	0	260,000	260,000	0%	0	0	443,959
Interfunctional Transfer - Council	81100	0	0	52,424	52,424	0%	0	0	49,131
Interfunctional Transfer - CAO/Clerk's	81210	0	0	16,399	16,399	0%	0	0	7,505
Interfunctional Transfer - Corp Admin	81240	0	0	145,862	145,862	0%	0	0	141,614
Interfunctional Transfer - IT	81310	0	0	98,904	98,904	0%	0	0	91,714
Interfunctional Transfer - Fire	82100	0	0	(1,000)	(1,000)	0%	0	0	0
Interfunctional Transfer - Conservation Authority	82300	0	0	40,000	40,000	0%	0	0	0
Interfunctional Transfer - Roads	83080	0	0	1,000	1,000	0%	0	1,740	0
Interfunctional Transfer - Engineering	83150	0	0	177,111	177,111	0%	0	0	153,898
Interfunctional Transfer - Th Water	84110	0	0	0	0	0%	0	0	(283,578)
Interfunctional Transfer - WFP	84130	0	0	615,961	615,961	0%	0	0	601,798
Interfunctional Transfer - Water Meter	84140	0	0	111,227	111,227	0%	0	0	107,149
Interfunctional Transfer - Water Distr	84150	0	0	(727,189)	(727,189)	0%	0	0	0
Interfunctional Transfer - CCCL Water	84180	0	0	0	0	0%	0	0	(425,369)
Interfunctional Transfer - Th Sewer Coll	84210	0	0	(274,001)	(274,001)	0%	0	0	0
Interfunctional Transfer - Cr Sewer Coll	84220	0	0	(512,770)	(512,770)	0%	0	0	0
Interfunctional Transfer - Th Sewer System	84310	0	0	274,001	274,001	0%	0	0	0
Interfunctional Transfer - Cr Sewer System	84320	0	0	512,770	512,770	0%	0	0	0
Interfunctional Transfer - Parks	86110	0	0	6,684	6,684	0%	0	(636)	0
Interfunctional Transfer - Econ Dev	88200	0	0	6,200	6,200	0%	0	0	0

User Rates Summary
 Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
 For the Two Months Ending February 28, 2009

Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
TOTAL TRANSFERS	<u>\$0</u>	<u>\$0</u>	<u>\$2,563,702</u>	<u>\$2,563,702</u>	<u>0%</u>	<u>\$0</u>	<u>\$1,104</u>	<u>\$2,359,330</u>	
TOTAL TRANSFERS & EXPENDITURES	<u>266,660</u>	<u>366,846</u>	<u>5,496,978</u>	<u>5,130,132</u>	<u>7%</u>	<u>207,474</u>	<u>2,833,619</u>	<u>5,007,112</u>	
REVENUE									
Twp Water Connection Permit	50005	150	150	7,700	7,550	2%	150	6,550	7,700
Town Water Frontage & Connection	50006	0	0	0	0	0%	3,479	6,957	0
Water Billings: NO METER	50009	0	0	0	0	0%	10,088	61,390	0
Water Billings: Fixed Charge	50010	0	(222)	1,434,194	1,434,416	0%	142,090	847,434	855,635
Water Billings: Consumption	50015	0	(391)	1,511,382	1,511,773	0%	231,251	1,705,396	1,996,483
Water Billings: Unconnected	50016	0	0	0	0	0%	125	730	0
Water Purchase from Hydrants	50050	1,832	1,832	0	(1,832)	0%	0	29,266	28,000
Twp Sewer Connection Permit	51005	150	150	10,350	10,200	1%	200	7,225	10,350
Frontage & Connection	51006	0	0	0	0	0%	11,625	23,247	0
Sewer Billings: NO METER	51009	0	0	0	0	0%	9,228	44,231	0
Sewer Billings: Fixed Charge	51010	0	(23)	1,043,232	1,043,255	0%	136,469	639,183	617,845
Sewer Billings: Usage	51015	0	(101)	1,138,584	1,138,685	0%	218,126	1,321,204	1,441,627
Sewer Billings: Unconnected	51016	0	(208)	0	208	0%	1,739	8,760	0
Sewer Billings: Private	51030	21,689	21,689	124,000	102,311	17%	0	203,949	24,000
Misc Water Receipts	51300	25	25	28,500	28,475	0%	0	716	1,822
Transfer to Oper Program fr Revenue Fund	54010	0	0	75,000	75,000	0%	0	0	0
Transfer From Other Reserve	54039	0	0	10,000	10,000	0%	0	0	0
Transfer From 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	13,307	0
Interest on AR accounts	55005	2,376	3,791	0	(3,791)	0%	0	13,466	0
Merchandise Sales	55730	0	0	0	0	0%	0	713	300
Fees, Charges, Admissions, Tags	57010	85	145	15,000	14,855	1%	673	15,439	15,000
Misc Receipts	57015	0	0	9,036	9,036	0%	1,470	8,580	9,036
TOTAL REVENUE	<u>26,307</u>	<u>26,837</u>	<u>5,496,978</u>	<u>5,470,141</u>	<u>0%</u>	<u>766,713</u>	<u>4,957,743</u>	<u>5,007,798</u>	
NET POSITION	<u>(240,353)</u>	<u>(340,009)</u>	<u>0</u>	<u>340,009</u>	<u>0%</u>	<u>559,239</u>	<u>2,124,124</u>	<u>686</u>	

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Two Months Ending February 28, 2009

Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$24,840	\$45,961	\$324,950	\$278,989	14%	\$55,084	\$384,328	\$379,350
Part Time Salaries	60010	3,098	5,160	33,000	27,840	16%	4,664	32,529	35,480
Casual/Contract Salaries	60015	0	0	20,777	20,777	0%	0	36,582	36,050
Overtime	60018	0	0	0	0	0%	0	0	3,000
TOTAL SALARIES		27,938	51,121	378,727	327,606	13%	59,748	453,439	453,880
BENEFITS									
Full Time Benefits	61005	5,938	10,952	85,552	74,600	13%	13,110	80,694	102,650
Part Time Benefits	61010	0	0	3,300	3,300	0%	0	3,318	5,350
Casual/Contract Benefits	61015	0	0	2,075	2,075	0%	0	2,206	5,410
TOTAL BENEFITS		5,938	10,952	90,927	79,975	12%	13,110	86,218	113,410
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	23	236	3,300	3,064	7%	91	2,704	3,950
Paper	62010	45	45	1,100	1,055	4%	0	323	1,000
Publications	62015	0	0	1,650	1,650	0%	35	916	2,400
Promotional Expenses	62017	0	0	14,000	14,000	0%	0	20,649	14,000
Meeting Expenses	62020	0	0	550	550	0%	0	375	500
Janitorial Supplies	62030	0	0	1,550	1,550	0%	0	1,191	1,500
Printing	63005	143	143	3,305	3,162	4%	0	2,413	3,200
Meeting Expenses - Services	63015	0	0	275	275	0%	0	0	250
Miscellaneous	62599	0	0	612	612	0%	0	26	400
TOTAL ADMINISTRATIVE EXPENSES		211	424	26,342	25,918	2%	126	28,597	27,200
OPERATING EXPENSES									
Materials	62000	0	0	3,000	3,000	0%	0	3,470	3,000
Merchandise Inventory	62080	0	0	65,000	65,000	0%	14,690	70,111	70,000
TOTAL OPERATING EXPENSES		0	0	68,000	68,000	0%	14,690	73,581	73,000
COMMUNICATIONS									
Telephone	62105	649	1,647	9,400	7,753	18%	1,216	8,226	9,300
Courier	62115	0	0	200	200	0%	0	8	200
Postage	62120	24	46	700	654	7%	72	827	650
Advertisements	62125	0	0	14,550	14,550	0%	0	17,416	17,000
TOTAL COMMUNICATIONS		673	1,693	24,850	23,157	7%	1,288	26,477	27,150
TRAINING AND TRAVEL									
Membership	62205	588	1,983	3,540	1,557	56%	2,313	3,123	3,315
Meals	62210	61	61	950	889	6%	0	1,042	825
Accomodation	62215	450	450	8,000	7,550	6%	0	1,324	4,950
Training and Education Courses	62220	1,436	2,426	7,300	4,874	33%	1,685	4,417	5,000

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Acct	2009					2008			
	FEB	YTD	Budget	Unexpended \$	% of Budget	FEB	Actuals	Budget	
Conference Workshops, Conventio	62225	\$975	\$975	\$3,000	\$2,025	33%	\$1,817	\$3,683	\$2,600
Travel	62230	0	2,000	1,675	(325)	119%	64	2,368	1,150
TOTAL TRAINING AND TRAVEL		3,510	7,895	24,465	16,570	32%	5,879	15,957	17,840
PERSONNEL									
Health and Safety	62305	11	11	2,850	2,839	0%	50	1,709	2,500
Clothing Expense	62315	0	0	1,350	1,350	0%	0	1,834	1,600
TOTAL PERSONNEL		11	11	4,200	4,189	0%	50	3,543	4,100
UTILITIES									
Hydro	62405	843	843	4,450	3,607	19%	0	9,811	4,320
Natural Gas	62410	17	34	950	916	4%	0	413	480
Water	62425	0	0	3,000	3,000	0%	0	3,845	4,000
TOTAL UTILITIES		860	877	8,400	7,523	10%	0	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%	170	272	900
Tools	62511	0	9	1,300	1,291	1%	0	1,242	1,400
Equipment Rentals	62515	0	0	1,000	1,000	0%	0	799	1,100
Service Agreements	62520	0	0	3,350	3,350	0%	0	193	3,250
TOTAL EQUIPMENT EXPENSES		0	9	6,400	6,391	0%	170	2,706	7,150
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	1,280	1,280	5,050	3,770	25%	874	5,955	4,500
Gas, Oil, Grease	62505	0	0	10,700	10,700	0%	184	8,326	10,500
Mileage	62506	0	0	6,500	6,500	0%	0	0	1,500
Vehicle Leases	62525	785	1,571	12,000	10,429	13%	1,571	9,424	12,000
Licensing	62530	296	296	370	74	80%	0	471	370
TOTAL VEHICLE EXPENSES		2,361	3,147	34,620	31,473	9%	2,629	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	0	2,000	2,000	0%	0	3,244	1,500
Contract Services	63125	1,000	2,000	14,050	12,050	14%	12,000	12,567	14,000
TOTAL PROFESSIONAL FEES		1,000	2,000	20,050	18,050	10%	12,000	18,358	21,000
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	35	70	500	430	14%	0	210	0
Card Processing Fees	63206	63	126	500	374	25%	106	2,956	1,000
Insurance Premiums	63020	80,379	80,379	83,421	3,042	96%	0	74,878	90,486
Sponsorship	63225	0	0	10,000	10,000	0%	0	1,311	10,000
TOTAL FINANCIAL RELATED EXPENSES		80,477	80,575	94,421	13,846	85%	106	79,355	101,486

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PREMISES									
Site Maintenance	63305	\$0	\$0	\$15,500	\$15,500	0%	\$0	\$15,638	\$15,000
Waste	63315	0	0	1,900	1,900	0%	0	673	1,800
Facility Maintenance	63320	0	86	2,000	1,914	4%	37	4,122	750
Rent	63325	0	0	51,500	51,500	0%	0	47,154	49,900
TOTAL PREMISES		0	86	70,900	70,814	0%	37	67,587	67,450
CAPITAL									
Replacement Equipment	64011	0	0	0	0	0%	0	191	0
TOTAL CAPITAL		0	0	0	0	0%	0	191	0
TOTAL EXPENSES		122,979	158,790	852,302	693,512	19%	109,833	894,254	951,336
TRANSFERS									
Transfer to Capital	74022	0	0	194,625	194,625	0%	0	0	137,339
Interfunctional Transfer - CAO/Clerk's	81210	0	0	5,774	5,774	0%	0	0	2,642
Interfunctional Transfer - Corp Admin	81240	0	0	146,390	146,390	0%	0	0	135,305
Interfunctional Transfer - IT	81310	0	0	16,989	16,989	0%	0	0	15,752
Interfunctional Transfer - By-law	82420	0	0	5,000	5,000	0%	0	0	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	4,815	13,800
Interfunctional Transfer - Econ Dev	88200	0	0	(5,000)	(5,000)	0%	0	0	(5,000)
TOTAL TRANSFERS		0	0	377,992	377,992	0%	0	4,845	304,838
TOTAL TRANSFERS & EXPENDITURES		122,979	158,790	1,230,294	1,071,504	13%	109,833	899,099	1,256,174
REVENUE									
Federal Grants	53005	0	0	0	0	0%	0	1,100	0
Provincial Grants	53010	0	0	0	0	0%	0	1,120	0
Transfer From Operating Reserve	54031	0	0	5,715	5,715	0%	0	0	0
Photocopies Plans, Office services	55710	0	0	2,700	2,700	0%	0	2,788	2,600
Merchandise Sales	55730	0	0	775	775	0%	0	792	750
Sale of Gas	55736	0	0	79,000	79,000	0%	0	67,866	79,000
Sale of Diesel	55737	0	0	12,000	12,000	0%	0	16,031	11,000
Sale of Hydro	55738	0	152	16,000	15,848	1%	1,000	14,948	15,000
Fees, Charges, Admissions, Tags	57010	0	1,239	276,300	275,061	0%	16,883	256,434	265,500
Sponsors and Partnerships	57017	0	0	0	0	0%	616	2,966	0
BIA Levy	57018	0	0	75,064	75,064	0%	0	75,064	75,064
Certificate Fees	57025	400	1,060	10,000	8,940	11%	1,775	11,735	10,000
Permits	57030	3,330	12,341	606,000	593,659	2%	17,249	377,471	665,948
Interfunctional Building Permits	57031	0	0	40,000	40,000	0%	0	2,798	80,000
Launch Fees	57057	38	38	2,500	2,462	2%	0	1,646	3,000
Facilities Rental	57500	0	0	15,225	15,225	0%	0	8,740	19,000
Harbour - Winter Storage	57504	0	0	22,500	22,500	0%	0	22,919	25,000
Proceeds from Debt	58100	0	0	66,215	66,215	0%	0	0	0

User Fees Summary
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Acct	2009					2008		
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Misc Revenue	\$486	\$486	\$300	(\$186)	162%	\$0	\$1,167	\$300
TOTAL REVENUE	4,254	15,316	1,230,294	1,214,978	1%	37,523	865,585	1,252,162
NET POSITION	(118,725)	(143,474)	0	143,474	0%	(72,310)	(33,514)	(4,012)