

STAFF REPORT: Financial & Information Services

REPORT TO: Finance and Administration
MEETING DATE: February 16, 2010
REPORT NO.: FIS.10.12
SUBJECT: Monthly Financial Reports –
December 2009
PREPARED BY: Elizabeth Thompson, Manager
of Accounting & Budgets /
Deputy Treasurer

A. Recommendations

THAT Council receive Staff Report FIS.10.12, "Monthly Financial Reports – December 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 are not the final amounts for 2009 and adjustments may apply through the audit process.

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 – December 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,

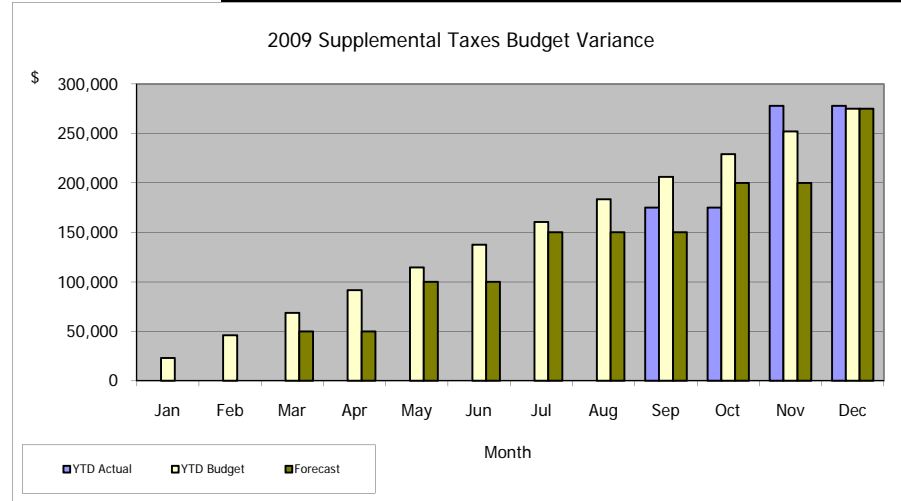
Signature

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

Supplementals

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
278,000	275,000	278,000	3,000	101%



Commentary

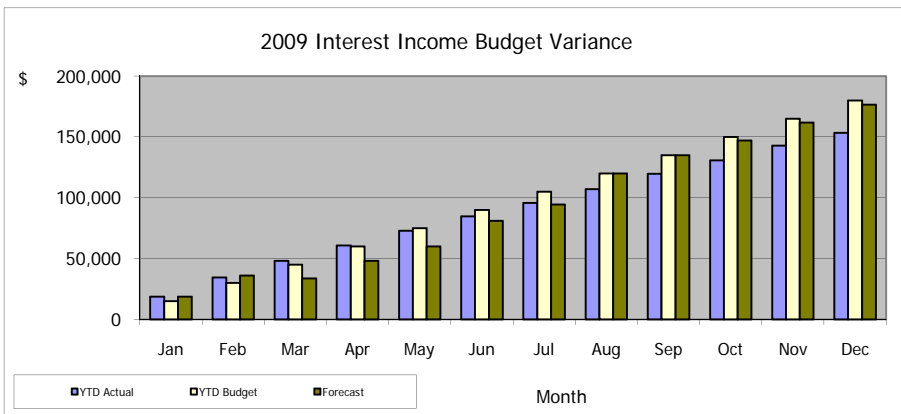
=> For 2009 the supplemental and omitted assessment value increases are \$100,386,000.

=> the Supplemental and Omitted Assessment to date has generated \$278,000 in revenue. Reductions in assessment have amounted to \$103,906 to date.

=> The Taxes Receivable at the end of Dec/09 is \$4,635,349 (Dec/08 \$4,393,806.) The increase in the amount levied, current economic climate and a reassessment year have affected the tax arrears. The January 31, 2010 balance is \$3,816,647.

Interest Income

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
176,400	180,000	153,293	(26,707)	85%



Commentary

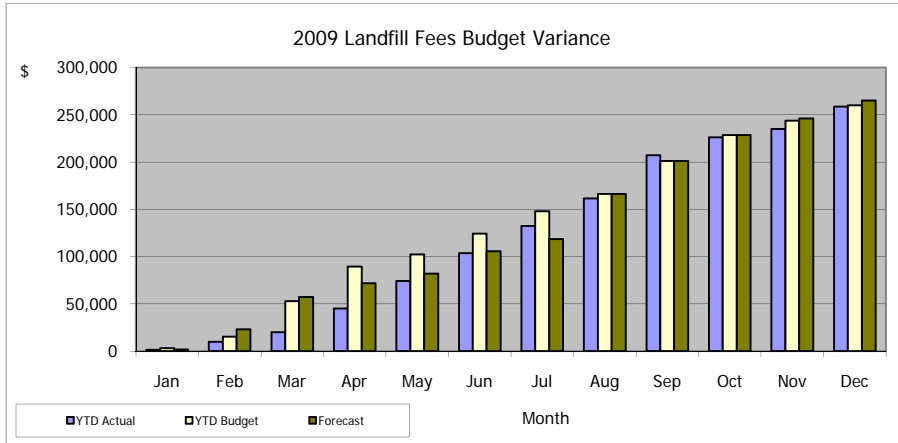
=> Interest Income remains less than budget

=> 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 December 31/09 was \$1,545,263.

Landfill Fees

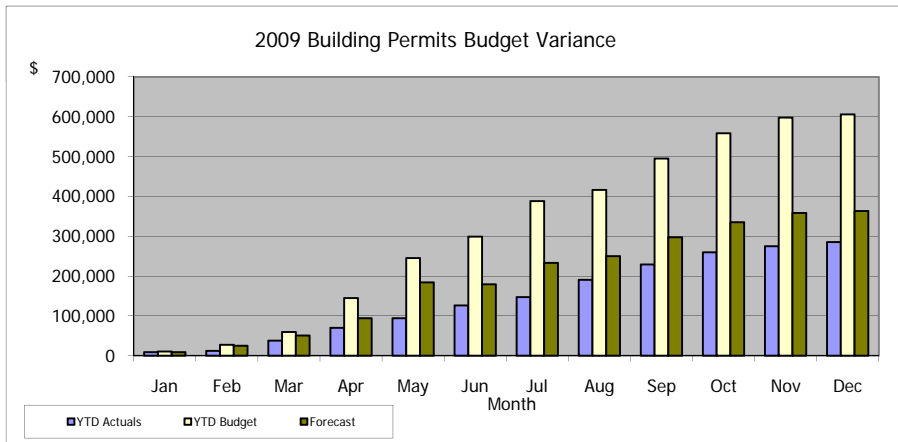
Forecast	Annual Budget	YTD Actual	Variance	% of Budget
265,200	260,000	258,668	(1,332)	99%



Commentary
=> Landfill fees were slow to start and came in very close to budget.
=> Total fees collected for the month of December \$ 23,722
=> YTD for 2008 to the end of December - \$362,435 compared to \$258,668 for December 2009.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
363,600	606,000	285,654	(320,346)	47%

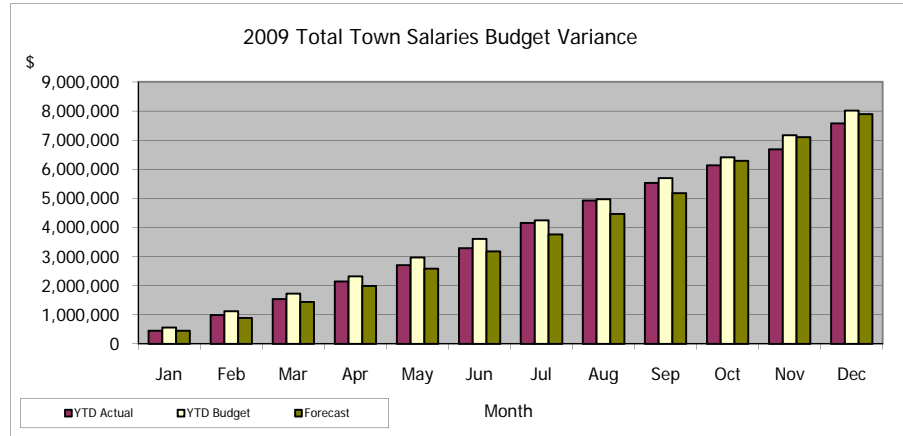


Commentary
=> Building Permit Fee revenue is still below budget.
=> Total fees collected for the month of December were \$10,552.
=> YTD for 2008 to the end of December - \$377,471 compared to \$285,654 for December 2009.

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

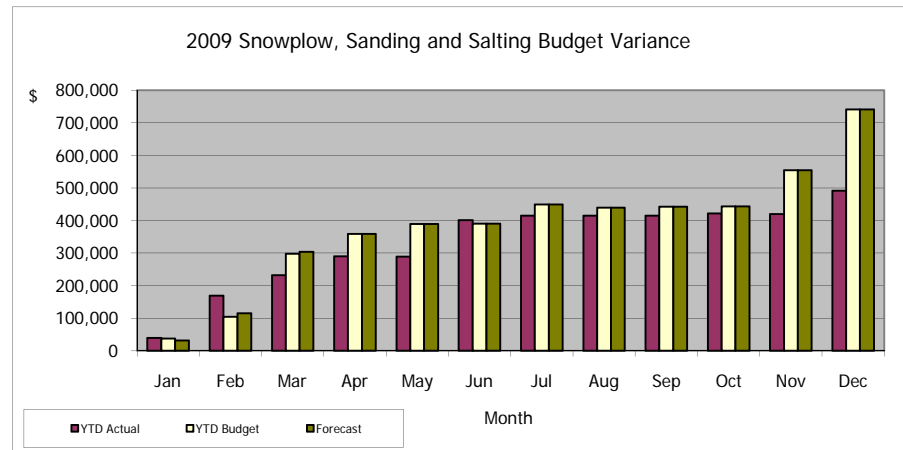
**The Blue Mountains
Monthly Flash Report -- EXPENSES
31-Dec-09**

Total Town Salaries & Ben	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	7,890,725	8,010,888	7,572,689	438,199	95%



Commentary
=> Salaries and benefits will be below budget, with the estimated accrual for Dec 28-31 at \$ 120,920.
=> The accrual for December 28-31 payroll and benefits are not reflected in this report. The YTD Actual will end under budget for year-end.

Snowplow Sanding/Salting	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	740,678	740,678	491,418	249,260	66%

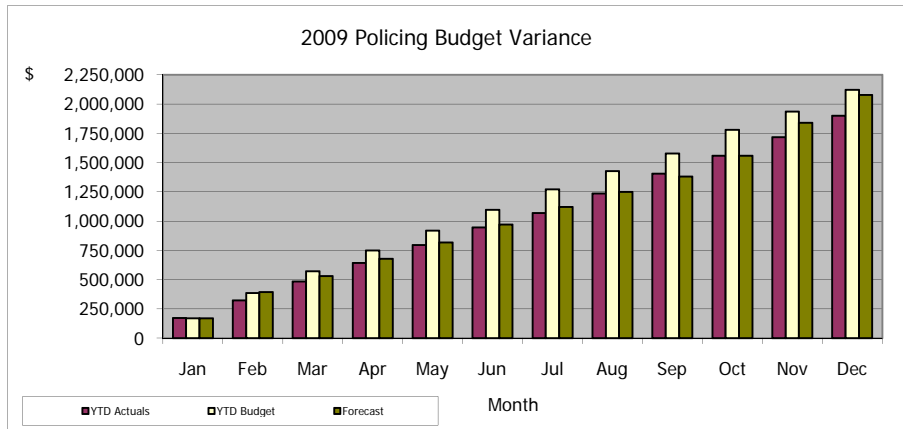


Commentary
=> Winter Control is well under budget with a remaining budget of \$249,260 for December 2009.
=> This account is not complete for December, possibly more invoices to come in for sand and salt.

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	1,898,850	221,150	90%



Commentary
<p>=> December hours were 2,145</p> <p>=> Information from the OPP will be provided at the the end of the following month in order to be able to provide accurate statistics</p>

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

Town of The Blue Mountains
2009 Budget Variance Report
For the Twelve Months Ending December 31, 2009

Acct	2009					2008			
	DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$470,841	\$3,989,400	\$4,210,471	\$221,071	95%	\$446,469	\$4,005,381	\$3,982,664
Part Time Salaries	60010	34,203	395,252	284,563	(110,689)	139%	81,862	330,930	311,051
Casual/Contract Salaries	60015	11,503	105,849	180,433	74,584	59%	4,862	44,391	66,221
Overtime	60018	24,341	88,874	43,000	(45,874)	207%	28,276	66,038	37,500
On Call	60020	22,565	59,604	58,700	(904)	102%	707	56,869	49,500
PrepTime	60025	5,000	5,000	5,000	0	100%	0	5,309	4,900
Per Diem	60030	2,895	23,560	29,500	5,940	80%	2,480	22,330	29,175
Suppression Hours	60035	13,704	119,012	110,000	(9,012)	108%	0	86,257	105,000
Training Hours	60040	(19,684)	80,419	75,500	(4,919)	107%	0	36,438	37,800
Captain Remuneration	60045	0	8,800	8,400	(400)	105%	0	8,967	8,000
TOTAL SALARIES		565,368	4,875,770	5,005,567	129,797	97%	564,656	4,662,910	4,631,811
BENEFITS									
Full Time Benefits	61005	98,246	898,989	1,049,247	150,258	86%	116,443	919,422	1,012,655
Part Time Benefits	61010	36,752	72,564	49,178	(23,386)	148%	10,178	18,133	53,853
Casual/Contract Benefits	61015	0	5,466	46,974	41,508	12%	2,127	4,284	37,024
Benefits Prior Year	61016	0	551	0	(551)	0%	661,066	661,066	0
Benefits Overpayment	61017	0	0	0	0	0%	(444,542)	(444,542)	0
Firefighter Insurance	61100	0	0	2,500	2,500	0%	2,476	2,476	2,500
Post Employment Benefits	61200	0	0	0	0	0%	16,935	16,935	0
Post Employment Benefits	61111	0	0	18,000	18,000	0%	0	0	0
Computer Allowance	61502	969	8,302	8,400	98	99%	0	0	0
Travel Allowance	61503	4,231	33,856	27,200	(6,656)	124%	16,706	16,706	750
TOTAL BENEFITS		140,198	1,019,728	1,201,499	181,771	85%	381,389	1,194,480	1,106,782
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	1,786	30,325	37,935	7,610	80%	3,023	36,790	36,265
Computer Supplies	62006	53	6,645	13,225	6,580	50%	1,817	29,100	19,383
Office Equipment	62007	0	1,968	1,925	(43)	102%	672	3,705	1,900
Paper	62010	346	23,556	30,060	6,504	78%	7,140	36,055	29,950
Publications	62015	75	5,471	6,200	729	88%	527	5,588	7,160
Promotional Expenses	62017	296	5,820	6,300	480	92%	80	4,935	4,775
Meeting Expenses	62020	1,437	4,432	10,050	5,618	44%	3,202	8,260	10,350
Special Events	62024	2,645	12,414	15,000	2,586	83%	(47)	3,626	5,000
Corporate Events	62025	4,782	7,069	9,450	2,381	75%	6,317	8,773	9,000
Information Events	62026	0	535	1,775	1,240	30%	0	1,830	2,660
Children's Programs	62027	0	1,514	1,500	(14)	101%	534	1,571	1,500
Young Adult Programs	62028	106	610	800	190	76%	0	0	0
Adult Programs	62029	52	492	800	308	62%	0	0	0
Janitorial Supplies	62030	769	6,871	4,250	(2,621)	162%	1,781	9,100	4,255
Services	63000	0	0	110	110	0%	0	0	100
Printing	63005	3,642	34,184	23,170	(11,014)	148%	5,275	14,087	25,569
Meeting Expenses - Services	63015	1,916	9,192	0	(9,192)	0%	(111)	(111)	200

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Twelve Months Ending December 31, 2009

Acct	2009					2008			
	DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget	
Miscellaneous	62599	\$255	\$7,364	\$6,924	(\$440)	106%	\$299	\$13,336	\$8,360
TOTAL ADMINISTRATIVE EXPENSES		18,160	158,462	169,474	11,012	94%	30,509	176,645	166,427
OPERATING EXPENSES									
Machine Time	61600	0	87,738	130,000	42,262	67%	54,310	127,780	125,000
Allocated Machine Time	61601	0	(87,738)	(130,000)	(42,262)	67%	(127,780)	(127,780)	(125,000)
Materials	62000	24,321	303,944	363,800	59,856	84%	114,745	418,686	355,720
Processing Materials	62001	101	2,998	2,500	(498)	120%	244	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%	0	256	0
Sample Testing	62072	15	786	3,335	2,549	24%	0	1,050	2,000
Merchandise Inventory	62080	0	3,060	0	(3,060)	0%	(3,060)	2,240	0
TOTAL OPERATING EXPENSES		24,437	311,988	371,685	59,697	84%	34,950	424,791	361,720
BOOKS AND MATERIALS									
Periodicals	62050	20	3,058	3,625	567	84%	2,811	3,615	3,450
Adult Books	62052	0	0	0	0	0%	4,851	22,488	16,400
Young Adult Books	62056	0	0	0	0	0%	268	1,747	2,000
Children's Books	62057	0	0	0	0	0%	2,550	7,197	6,900
Adult Media	62060	0	373	0	(373)	0%	1,636	4,395	2,300
Children's Media	62062	0	0	0	0	0%	433	1,349	700
TOTAL BOOKS AND MATERIALS		20	3,431	3,625	194	95%	12,549	40,791	31,750
COMMUNICATIONS									
Communications	62100	0	38	0	(38)	0%	0	0	0
Telephone	62105	6,312	79,061	72,415	(6,646)	109%	10,055	83,697	88,720
Communication Tower Repairs/Lease	62107	0	19,887	15,000	(4,887)	133%	0	0	0
Internet	62110	162	4,951	6,936	1,985	71%	462	5,448	7,050
Courier	62115	128	1,134	1,800	666	63%	331	1,885	2,790
Postage	62120	2,742	26,830	20,963	(5,867)	128%	(171)	21,223	24,550
Advertisements	62125	9,603	57,656	75,610	17,954	76%	14,252	82,614	60,860
TOTAL COMMUNICATIONS		18,947	189,557	192,724	3,167	98%	24,929	194,867	183,970
TRAINING AND TRAVEL									
Membership	62205	609	25,295	23,135	(2,160)	109%	1,215	22,906	21,985
Meals	62210	996	8,131	11,048	2,917	74%	3,457	12,226	18,815
Accommodation	62215	1,298	22,343	25,410	3,067	88%	2,738	22,874	27,940
Training and Education Courses	62220	7,189	42,724	38,532	(4,192)	111%	3,577	33,055	42,515
Conference Workshops, Conventio	62225	1,961	23,354	31,762	8,408	74%	298	40,413	44,595
Fall Fair	62226	0	135	0	(135)	0%	0	70	0
Mileage	62506	485	4,467	0	(4,467)	0%	0	0	0
Travel	62230	4,693	27,993	19,138	(8,855)	146%	9,522	53,290	46,446
TOTAL TRAINING AND TRAVEL		17,231	154,442	149,025	(5,417)	104%	20,807	184,834	202,296
PERSONNEL									

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Twelve Months Ending December 31, 2009

	Acct	2009				% of Budget	2008		
		DEC	YTD	Budget	Unexpended \$		DEC	Actuals	Budget
Health and Safety	62305	\$777	\$10,289	\$30,327	\$20,038	34%	\$846	\$19,832	\$11,055
Personnel	62307	0	440	0	(440)	0%	0	0	0
Donations	62310	0	5,154	1,960	(3,194)	263%	54	365	2,950
Clothing Expense	62315	4,353	12,474	12,466	(8)	100%	4,234	15,640	18,725
Uniforms	62317	0	0	600	600	0%	0	0	0
Staff Recognition	62320	0	486	400	(86)	122%	564	10,110	250
Volunteer Honourarium	62321	312	398	600	202	66%	0	404	500
Recruitment and Retention	62322	0	0	30,000	30,000	0%	0	0	0
Volunteers	62321	312	398	600	202	66%	0	404	500
TOTAL PERSONNEL		5,754	29,639	76,953	47,314	39%	5,698	46,755	33,980
UTILITIES									
Hydro	62405	9,667	178,455	182,235	3,780	98%	41,087	183,992	177,440
Natural Gas	62410	3,297	40,754	39,800	(954)	102%	12,973	38,702	46,616
Cable	62415	0	659	680	21	97%	0	159	600
Furnace Oil	62420	1,505	14,792	15,800	1,008	94%	6,500	22,333	15,500
Water	62425	125	27,061	24,700	(2,361)	110%	6,028	31,597	27,866
TOTAL UTILITIES		14,594	261,721	263,215	1,494	99%	66,588	276,783	268,022
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	1,722	1,390	(332)	124%	16	1,368	1,150
Equipment Repairs & Maintenance	62510	6,438	102,171	101,944	(227)	100%	30,472	92,995	77,990
Tools	62511	177	7,017	12,250	5,233	57%	1,711	10,633	10,550
Equipment Rentals	62515	2,107	9,173	12,525	3,352	73%	130	5,280	14,012
Recharges & Refills	62516	194	7,200	3,700	(3,500)	195%	367	3,421	7,200
Service Agreements	62520	2,782	94,566	94,441	(125)	100%	9,865	80,289	96,777
TOTAL EQUIPMENT EXPENSES		11,698	221,849	226,250	4,401	98%	42,561	193,986	207,679
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	13,256	100,160	110,590	10,430	91%	19,900	115,114	97,555
Coloured Diesel	62503	2,963	20,229	0	(20,229)	0%	0	0	0
Diesel	62504	2,188	26,866	0	(26,866)	0%	0	0	0
Gas - Fuel	62505	5,349	74,809	138,380	63,571	54%	59,918	174,189	128,430
Vehicle Leases	62525	6,997	6,997	0	(6,997)	0%	0	0	0
Licensing	62530	55	6,270	5,525	(745)	113%	0	5,764	1,200
TOTAL VEHICLE EXPENSES		30,808	235,331	254,495	19,164	92%	79,818	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	1,349	45,260	179,200	133,940	25%	21,182	42,465	59,500
Audit	63110	22,100	57,100	55,450	(1,650)	103%	14,000	90,600	31,000
Engineering	63115	1,353	14,902	42,500	27,598	35%	(5,150)	73,204	53,000
Consulting	63120	82,393	418,995	959,184	540,189	44%	9,471	43,330	83,000
Contract Services	63125	281,263	3,333,058	3,341,653	8,595	100%	460,824	3,125,241	3,085,820

Town of The Blue Mountains
2009 Budget Variance Report
For the Twelve Months Ending December 31, 2009

Acct	2009					2008			
	DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget	
Professional Development	63130	\$827	\$18,089	\$19,000	\$911	95%	\$3,500	\$28,408	\$30,000
TOTAL PROFESSIONAL FEES		389,285	3,887,404	4,652,787	765,383	84%	503,827	3,403,248	3,343,320
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	288	4,824	1,350	(3,474)	357%	137	2,427	1,350
Card Processing Fees	63206	216	1,961	2,500	539	78%	2,579	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	5	3,390	3,794	404	89%	320,590	324,537	2,067
Principal payment	63211	0	7,549	7,640	91	99%	0	7,940	7,200
Insurance Premiums	63020	(593)	316,197	305,593	(10,604)	103%	(4,639)	280,683	238,016
Municipal Insurance Deductible	63025	250	13,702	25,000	11,298	55%	1,220	8,480	25,000
Application Fees	63215	0	998	500	(498)	200%	0	1,116	1,500
Property Taxes	63219	0	22,172	12,659	(9,513)	175%	0	12,441	10,165
Levy	63220	0	277,071	246,420	(30,651)	112%	0	252,969	253,120
Contributions	63224	0	19,584	18,456	(1,128)	106%	0	18,426	18,426
Sponsorship	63225	0	5,153	5,200	47	99%	0	25,153	5,125
Grants	63226	15,536	136,602	110,000	(26,602)	124%	24,396	140,726	115,000
Grants To Others	63227	0	37,900	35,000	(2,900)	108%	100	35,100	35,000
Loss Compensation	63230	0	6,370	7,500	1,130	85%	450	7,550	4,000
TOTAL FINANCIAL RELATED EXPENSES		15,702	853,473	811,612	(41,861)	105%	344,876	1,121,976	741,069
PREMISES									
Site Maintenance	63305	3,736	20,584	202,250	181,666	10%	89,608	201,523	175,324
Connecting Link	63306	745	2,370	13,800	11,430	17%	0	10,509	10,000
Cleaning	63310	3,695	34,495	36,850	2,355	94%	3,585	29,753	36,425
Waste	63315	1,081	9,685	13,700	4,015	71%	2,608	10,021	9,100
Facility Maintenance	63320	5,673	70,175	70,235	60	100%	8,501	57,886	78,366
Rent	63325	6,500	10,776	26,250	15,474	41%	26,380	33,659	26,250
TOTAL PREMISES		21,430	148,085	363,085	215,000	41%	130,682	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%	0	1,560	0
Furniture & Fixtures	64015	0	0	0	0	0%	889	889	0
Replacement Furniture & Fixtures	64016	0	3,372	0	(3,372)	0%	0	0	0
Spot Improvements	64050	7,682	16,595	50,000	33,405	33%	0	0	0
Sidewalk Panel Replacement	64052	10,187	10,187	10,000	(187)	102%	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		17,869	73,389	287,000	213,611	26%	889	2,449	0
TOTAL EXPENSES		1,291,501	12,424,269	14,028,996	1,604,727	89%	2,244,728	12,562,933	11,841,476
TRANSFERS									

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Twelve Months Ending December 31, 2009

	Acct	2009				2008			
		DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	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%	880,974	881,210	1,755,801
Transfer to Reserves	74030	0	107,000	107,000	0	100%	587,361	589,323	188,600
Transfer to Reserves	74032	0	46,903	46,903	0	100%	44,584	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%	368,600	368,600	300,100
Transfer To Reserve Fund	74042	0	19,500	0	(19,500)	0%	19,000	19,000	0
Transfer To Replacement Reserve Fund	74043	0	75,000	75,000	0	100%	50,000	50,000	50,000
Interfunctional Transfer - Council	81100	(4,100)	(8,200)	(8,305)	(105)	99%	(8,200)	(8,200)	(8,200)
Interfunctional Transfer - Corp Admin	81240	4,163	6,329	5,046	(1,283)	125%	8,339	8,339	9,289
Interfunctional Transfer - IT	81310	4,549	9,097	9,097	0	100%	7,903	7,903	7,903
Interfunctional Transfer - Fire	82100	(2,550)	(2,550)	(3,100)	(550)	82%	(3,060)	(3,060)	0
Interfunctional Transfer - Police	82200	(319)	(319)	0	319	0%	0	0	0
Interfunctional Transfer - Building	82410	(79,271)	(158,543)	(168,830)	(10,287)	94%	(156,961)	(156,961)	(154,319)
Interfunctional Transfer - By-law	82420	(24,501)	(49,002)	(9,097)	39,905	539%	(7,903)	(7,903)	(7,903)
Interfunctional Transfer - Roads	83080	(6,713)	(11,201)	(93,479)	(82,278)	12%	(78,220)	(78,220)	(79,557)
Interfunctional Transfer - Engineering	83150	0	0	113,066	113,066	0%	99,551	99,551	99,037
Interfunctional Transfer - Water & WW	84100	(26,212)	(52,424)	(52,424)	0	100%	(49,131)	(49,131)	(49,131)
Interfunctional Transfer - Th Water Dist	84110	0	0	0	0	0%	(32,481)	(32,481)	(32,398)
Interfunctional Transfer - WTP	84130	(18,038)	(34,972)	(116,205)	(81,233)	30%	(99,408)	(99,408)	(92,603)
Interfunctional Transfer - Water Distr	84150	(723)	(39,439)	(121,749)	(82,310)	32%	0	0	0
Interfunctional Transfer - CCCL Water	84180	(28,040)	(28,040)	(1,487)	26,553	1,886%	(70,025)	(70,109)	(68,211)
Interfunctional Transfer - Th WW Coll	84210	(6,238)	(25,976)	(27,438)	(1,462)	95%	(11,569)	(11,569)	(11,569)
Interfunctional Transfer - Cr WW Coll	84220	(4,549)	(25,597)	(30,438)	(4,841)	84%	(11,569)	(11,569)	(11,569)
Interfunctional Transfer - Th WW Plant	84310	(22,085)	(42,343)	(80,274)	(37,931)	53%	(72,606)	(72,606)	(70,857)
Interfunctional Transfer - Cr WW Plant	84320	(32,622)	(61,292)	(118,147)	(56,855)	52%	(105,567)	(105,567)	(100,019)
Interfunctional Transfer - Waste Mgmt	84600	0	(450)	(33,339)	(32,889)	1%	(31,556)	(31,556)	(30,070)
Interfunctional Transfer - Cemetery	85100	(10,380)	(10,380)	(11,500)	(1,120)	90%	(11,475)	(11,475)	(4,200)
Interfunctional Transfer - Parks	86110	17,924	27,725	34,045	6,320	81%	20,763	20,763	11,420
Interfunctional Transfer - Harbour	86310	(3,811)	(7,623)	(7,623)	0	100%	(7,390)	(7,390)	(7,401)
Interfunctional Transfer - BVCC	86410	1,750	3,612	3,605	(7)	100%	3,500	3,500	3,500
Interfunctional Transfer - Depot	86420	5,000	8,141	(370)	(8,511)	-2,200%	2,500	2,500	2,500
Interfunctional Transfer - Library	86500	225	(937)	(670)	267	140%	2,915	2,915	(1,220)
Interfunctional Transfer - Econ Dev	88200	(2,500)	(6,320)	(5,000)	1,320	126%	(4,510)	(4,510)	(2,500)
Interfunctional Transfer - BIA	88400	0	(3,960)	(6,914)	(2,954)	57%	7,667	2,852	(8,800)
TOTAL TRANSFERS		(239,041)	92,235	1,072,194	979,959	9%	1,342,026	1,339,325	1,755,207
TOTAL TRANSFERS & EXPENDITURES		1,052,460	12,516,504	15,101,190	2,584,686	83%	3,586,754	13,902,258	13,596,683
REVENUE									
Property Tax Revenue	40000	(33,848)	9,795,231	9,527,545	(267,686)	103%	265,974	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	19,319	319,100	360,000	40,900	89%	12,809	243,739	350,000
Penalty on Current Taxes	44110	34,203	211,395	80,000	(131,395)	264%	30,978	158,080	80,000
Federal Grants	53005	4,288	20,089	142,000	121,911	14%	4,288	6,916	7,500
Provincial Grants	53010	9,120	1,821,877	1,970,275	148,398	92%	(447,998)	1,805,413	1,870,740
Municipal Grants	53015	0	137,877	114,250	(23,627)	121%	0	20,000	20,000

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
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	Acct	2009				2008			
		DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget
Donations	53020	\$1,679	\$1,808	\$9,275	\$7,467	19%	\$6,000	\$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%	1,065	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%	97,800	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%	6,078	6,078	0
Roadways Capital Machine Time	54715	0	0	0	0	0%	320	320	0
Other Revenues	55000	2,420	7,202	0	(7,202)	0%	263	1,040	0
Interest on AR accounts	55005	1,213	4,864	2,000	(2,864)	243%	1,490	3,524	1,000
Admin Fees - NSF	55006	70	1,750	1,000	(750)	175%	706	1,726	1,000
Interest Revenue GST/PST Returns	55008	0	315	1,000	685	32%	34	(1,571)	1,000
Interest Revenue	55010	3,939	46,434	180,000	133,566	26%	(42,390)	270,195	74,000
Interest Local Improvements	55012	0	0	0	0	0%	43,621	43,621	0
Investment Income	55015	0	8,283	8,100	(183)	102%	171,878	206,044	83,000
Debt Repayment from Ratepayers	55020	0	10,933	10,934	1	100%	0	11,887	8,767
Sundry Sales	55705	76	1,081	8,110	7,029	13%	65	421	4,100
Photocopies Plans, Office services	55710	21	1,103	1,000	(103)	110%	22	1,564	4,900
Machine Time Chgs (internal)	55714	0	12,477	0	(12,477)	0%	986	986	0
Machine Time Chgs (to others)	55715	0	5,457	0	(5,457)	0%	(68,708)	5,152	0
Excavating Graves	55716	1,750	21,000	40,088	19,088	52%	2,339	29,074	35,000
Commissions	55720	9,846	12,142	3,000	(9,142)	405%	(467)	3,755	3,000
Book Sales	55725	29	635	1,000	365	64%	27	821	1,000
Merchandise Sales	55730	30	986	3,300	2,314	30%	39	2,221	3,000
Merchandise Sales	55732	0	810	0	(810)	0%	0	2,240	0
Sale of Materials	55735	2,014	30,347	19,350	(10,997)	157%	8,501	88,279	88,250
Sale of Town Publications	55740	44	1,224	1,050	(174)	117%	30	1,216	1,300
Sale of Plot	55750	0	8,400	12,000	3,600	70%	770	4,890	10,000
Corner Markers	55751	0	3,250	5,000	1,750	65%	0	1,250	5,000
Fundraising Revenue	55800	0	0	6,000	6,000	0%	0	0	6,000
Special Events Revenue	55810	0	4,730	7,000	2,270	68%	0	3,079	1,500
Fees, Charges, Admissions, Tags	57010	34,442	424,645	496,800	72,155	85%	53,715	641,624	550,400
Misc Receipts	57015	200	1,225	0	(1,225)	0%	125	1,125	0
Construction Supervision	57016	2,234	8,463	10,000	1,537	85%	4,322	11,845	0
Sponsors and Partnerships	57017	0	5,286	17,000	11,714	31%	0	5,143	16,500
Fees/Service Chgs - Other Municipalities	57020	0	30,933	11,000	(19,933)	281%	20,686	59,094	1,000
Memberships	57021	100	2,205	1,565	(640)	141%	0	65	1,535
Certificate Fees	57025	870	7,750	10,800	3,050	72%	510	8,315	12,000
Library Program Revenue	57027	0	312	0	(312)	0%	0	100	0
Permits	57030	0	8,350	16,600	8,250	50%	500	8,004	13,500
Roadways Permits	57032	200	1,000	7,500	6,500	13%	(800)	500	7,500
Fines	57035	862	32,862	34,500	1,638	95%	3,332	26,580	34,000
By Law - Fines	57036	0	1,653	3,100	1,447	53%	1,574	3,402	3,000
Alarm Registration Fees	57038	525	7,353	10,000	2,647	74%	325	6,376	20,000
Vendor Licences	57040	0	0	25	25	0%	0	0	250
Marriage Licences	57041	100	2,100	2,000	(100)	105%	100	2,200	2,000

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
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Acct	2009					2008			
	DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget	
Lottery Licences	57042	\$100	\$1,198	\$1,200	\$2	100%	\$2	\$1,090	\$1,000
Development Review	57050	0	3,300	81,000	77,700	4%	0	43,100	120,000
Official Plan Amendment	57051	0	4,900	10,000	5,100	49%	0	8,500	6,000
Zoning By-Law Amendment	57052	800	28,425	36,000	7,575	79%	3,000	35,775	30,000
Subdivision Agreement Preparation	57053	0	6,900	0	(6,900)	0%	0	24,300	0
Site Plan Agreement Preparation	57054	0	15,100	0	(15,100)	0%	0	0	0
Site Plan Development Review	57055	0	19,200	0	(19,200)	0%	0	750	0
Severance Fees	57056	0	39,000	16,500	(22,500)	236%	1,500	11,500	21,000
Minor Variance & Severance Related Zoning	57058	900	14,600	11,550	(3,050)	126%	900	11,450	18,000
Civic Numbering 911 Signs	57300	500	4,993	10,000	5,007	50%	400	8,525	30,000
Facilities Rental	57500	54,381	211,866	241,375	29,509	88%	60,892	208,522	214,000
Subsidies	57501	0	0	0	0	0%	0	(171)	0
Concession Rent	57502	0	7,883	9,250	1,367	85%	0	7,883	9,000
Showcase Rental	57503	0	330	500	170	66%	0	210	500
Hall Rental	57505	450	44,975	52,000	7,025	86%	1,243	39,923	50,000
Program Fees	57570	331	3,372	14,100	10,728	24%	0	0	4,900
Public Skating	57575	85	247	5,500	5,253	4%	280	280	4,000
Proceeds from insurance	58010	0	21,060	0	(21,060)	0%	295,590	295,590	0
Proceeds from Debt	58100	0	0	82,260	82,260	0%	0	0	0
Misc Revenue	59950	148	4,355	1,000	(3,355)	436%	8,430	13,405	0
TOTAL REVENUE		153,441	13,466,621	14,900,592	1,433,971	90%	551,183	13,809,875	13,300,195
NET POSITION		(899,019)	950,117	(200,598)	(1,150,715)	-474%	(3,035,571)	(92,383)	(296,488)

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
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Acct	2009					2008			
	DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$109,002	\$966,342	\$958,632	(\$7,710)	101%	\$115,322	\$985,922	\$952,258
Part Time Salaries	60010	0	10,537	22,398	11,861	47%	3,692	3,692	0
Overtime	60018	2,559	30,527	14,000	(16,527)	218%	10,678	16,672	16,370
On Call	60020	0	0	23,400	23,400	0%	0	0	19,600
TOTAL SALARIES		111,561	1,007,406	1,018,430	11,024	99%	129,692	1,006,286	988,228
BENEFITS									
Full Time Benefits	61005	25,187	217,606	239,997	22,391	91%	18,475	216,022	238,268
Part Time Benefits	61010	0	1,003	2,238	1,235	45%	0	0	0
Post Employment Benefits	61111	186	2,242	0	(2,242)	0%	151	1,819	0
TOTAL BENEFITS		25,373	220,851	242,235	21,384	91%	18,626	217,841	238,268
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	82	6,733	9,285	2,552	73%	647	11,015	8,875
Computer Supplies	62006	0	1,189	750	(439)	159%	0	1,108	850
Office Equipment	62007	0	750	500	(250)	150%	0	480	0
Paper	62010	0	0	950	950	0%	14	632	1,700
Publications	62015	0	0	1,100	1,100	0%	2,873	3,200	800
Meeting Expenses	62020	0	4	0	(4)	0%	0	0	0
Janitorial Supplies	62030	0	2,402	1,700	(702)	141%	618	2,516	900
Printing	63005	61	2,236	2,075	(161)	108%	339	1,583	3,200
Miscellaneous	62599	50	11	1,400	1,389	1%	342	15,019	1,000
TOTAL ADMINISTRATIVE EXPENSES		193	13,325	17,760	4,435	75%	4,833	35,553	17,325
OPERATING EXPENSES									
Materials	62000	0	1,092	1,050	(42)	104%	200	233	1,000
Chemicals	62070	10,175	76,973	54,125	(22,848)	142%	10,907	71,219	52,900
Lab Expenses	62071	340	9,230	11,100	1,870	83%	548	15,364	10,850
Sample Testing	62072	4,687	31,524	32,450	926	97%	6,839	33,349	31,750
Water Treatment Costs	62075	0	0	0	0	0%	0	0	240,000
Collingwood Water Agreement	62076	109,220	395,764	350,000	(45,764)	113%	26,514	259,409	0
TOTAL OPERATING EXPENSES		124,422	514,583	448,725	(65,858)	115%	45,008	379,574	336,500
COMMUNICATIONS									
Telephone	62105	7,581	74,704	56,475	(18,229)	132%	9,371	64,864	55,000
Internet	62110	181	2,473	1,550	(923)	160%	175	1,380	1,500
Courier	62115	89	354	1,060	706	33%	380	722	1,000
Postage	62120	98	14,391	21,465	7,074	67%	69	12,065	25,950
Advertisements	62125	404	3,514	2,775	(739)	127%	983	3,579	2,700
TOTAL COMMUNICATIONS		8,353	95,436	83,325	(12,111)	115%	10,978	82,610	86,150

User Rates Summary
Water and Wastewater Services Summary

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Acct	2009					2008			
	DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget	
TRAINING AND TRAVEL									
Membership	62205	\$0	\$3,102	\$2,675	(\$427)	116%	\$0	\$2,769	\$2,650
Meals	62210	11	673	1,425	752	47%	74	728	1,650
Accommodation	62215	0	1,211	2,825	1,614	43%	0	1,709	3,100
Training and Education Courses	62220	335	11,598	11,150	(448)	104%	336	7,773	12,250
Conference Workshops, Conventio	62225	0	4,883	4,375	(508)	112%	240	3,940	4,500
Mileage	62506	0	36	0	(36)	0%	0	0	0
Travel	62230	0	397	850	453	47%	0	651	850
TOTAL TRAINING AND TRAVEL		346	21,900	23,300	1,400	94%	650	17,570	25,000
PERSONNEL									
Health and Safety	62305	805	9,988	6,175	(3,813)	162%	238	6,891	8,400
Donations	62310	50	50	200	150	25%	0	105	50
Clothing Expense	62315	600	3,439	6,275	2,836	55%	605	3,820	7,250
TOTAL PERSONNEL		1,455	13,477	12,650	(827)	107%	843	10,816	15,700
UTILITIES									
Hydro	62405	16,327	311,308	351,250	39,942	89%	58,350	348,163	366,700
Natural Gas	62410	893	14,125	24,100	9,975	59%	4,845	14,776	23,500
Water	62425	0	8,386	8,550	164	98%	(19,249)	(741)	8,000
TOTAL UTILITIES		17,220	333,819	383,900	50,081	87%	43,946	362,198	398,200
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	568	8,087	9,620	1,533	84%	2,402	6,533	9,250
Equipment Repairs & Maintenance	62510	7,614	167,823	192,850	25,027	87%	51,218	287,632	200,500
Tools	62511	1,416	6,212	9,050	2,838	69%	1,369	5,525	10,250
SCADA Repair	62512	280	3,520	9,000	5,480	39%	840	17,680	0
Equipment Rentals	62515	440	2,675	2,275	(400)	118%	240	1,901	2,450
Recharges & Refills	62516	951	1,145	500	(645)	229%	1,311	1,311	500
Manhole Maintenance	62517	8,858	14,168	12,500	(1,668)	113%	2,926	9,127	15,000
Bio Solids Removal	62514	0	17,794	25,000	7,206	71%	7,011	25,791	0
Service Agreements	62520	143	3,176	6,350	3,174	50%	23	3,020	20,400
TOTAL EQUIPMENT EXPENSES		20,270	224,600	267,145	42,545	84%	67,340	358,520	258,350
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	1,432	17,697	18,950	1,253	93%	3,487	19,384	17,000
Gas - Fuel	62505	6,036	36,702	34,200	(2,502)	107%	(31,349)	36,588	37,000
Licensing	62530	0	1,456	700	(756)	208%	0	814	675
TOTAL VEHICLE EXPENSES		7,468	55,855	53,850	(2,005)	104%	(27,862)	56,786	54,675
PROFESSIONAL FEES									
Engineering	63115	1,029	1,029	0	(1,029)	0%	0	0	0
Consulting	63120	0	800	175,000	174,200	0%	0	0	0
Contract Services	63125	7,838	45,066	40,105	(4,961)	112%	10,813	56,594	48,100

User Rates Summary
Water and Wastewater Services Summary

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Acct	2009					2008		
	DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget
TOTAL PROFESSIONAL FEES	\$8,867	\$46,895	\$215,105	\$168,210	22%	\$10,813	\$56,594	\$48,100
FINANCIAL RELATED EXPENSES								
Bank Service Charges	63205	0	1,222	0	(1,222)	0%	0	0
Taxes Written Down	63208	0	24,123	0	(24,123)	0%	9,993	36,411
Insurance Premiums	63020	0	75,102	74,601	(501)	101%	0	70,368
Municipal Insurance Deductible	63025	0	0	0	0	0%	0	7,216
Property Taxes	63219	0	106,534	55,200	(51,334)	193%	0	99,368
Grants	63226	0	4,800	0	(4,800)	0%	0	0
TOTAL FINANCIAL RELATED EXPENSES	0	211,781	129,801	(81,980)	163%	9,993	213,363	146,287
PREMISES								
Site Maintenance	63305	2,821	20,302	16,075	(4,227)	126%	9,106	25,518
Cleaning	63310	0	0	3,450	3,450	0%	0	931
Waste	63315	205	2,308	5,825	3,517	40%	757	2,973
Facility Maintenance	63320	7,474	15,549	11,700	(3,849)	133%	585	6,270
TOTAL PREMISES	10,500	38,159	37,050	(1,109)	103%	10,448	35,692	35,950
CAPITAL								
Equipment	64010	0	0	0	0	0%	0	54
Replacement Equipment	64011	336	336	0	(336)	0%	6	6
TOTAL CAPITAL	336	336	0	(336)	0%	6	60	0
TOTAL EXPENSES	336,364	2,798,423	2,933,276	134,853	95%	325,314	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%	607,893	607,893
Transfer to Reserves	74030	0	0	0	0	0%	269,000	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%	281,772	281,772
Transfer To Replacement Reserve	74033	0	0	205,630	205,630	0%	202,575	202,575
Transfer To Reserve Fund	74042	0	0	260,000	260,000	0%	605,785	605,785
Interfunctional Transfer - Council	81100	26,212	52,424	52,424	0	100%	49,131	49,131
Interfunctional Transfer - CAO/Clerk's	81210	0	0	16,399	16,399	0%	7,485	7,485
Interfunctional Transfer - Human Resources	81220	0	0	5,850	5,850	0%	0	0
Interfunctional Transfer - Corp Admin	81240	72,931	145,862	145,862	0	100%	141,624	141,624
Interfunctional Transfer - IT	81310	49,452	98,904	98,904	0	100%	91,714	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%	1,020	1,740
Interfunctional Transfer - Engineering	83150	0	0	175,839	175,839	0%	154,696	154,696
Interfunctional Transfer - Th Water Dist	84110	0	0	0	0	0%	(248,121)	(248,121)
Interfunctional Transfer - WTP	84130	0	0	615,708	615,708	0%	506,951	506,951
Interfunctional Transfer - Water Meter	84140	0	0	111,227	111,227	0%	113,354	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 Twelve Months Ending December 31, 2009

Acct	2009					2008			
	DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget	
Interfunctional Transfer - CCCL Water	84180	\$0	\$0	\$0	\$0	0%	(\$372,184)	(\$372,184)	(\$425,369)
Interfunctional Transfer - Th WW Coll	84210	0	0	(273,736)	(273,736)	0%	(335,186)	(335,186)	0
Interfunctional Transfer - Cr WW Coll	84220	0	0	(512,399)	(512,399)	0%	(745,011)	(745,011)	0
Interfunctional Transfer - Th WW Plant	84310	0	0	273,736	273,736	0%	335,186	335,186	0
Interfunctional Transfer - Cr WW Plant	84320	0	0	512,399	512,399	0%	745,011	745,011	0
Interfunctional Transfer - Parks	86110	7,608	7,608	6,684	(924)	114%	6,685	6,049	0
Interfunctional Transfer - Econ Dev	88200	0	0	6,200	6,200	0%	0	0	0
TOTAL TRANSFERS	156,203	732,860	2,510,968	1,778,108	29%	2,419,380	2,419,464	2,359,330	
TOTAL TRANSFERS & EXPENDITURES	492,567	3,531,283	5,444,244	1,912,961	65%	2,744,694	5,252,927	5,008,063	
REVENUE									
Twp Water Connection Permit	50005	200	2,815	7,700	4,885	37%	50	6,550	7,700
Town Water Frontage & Connection	50006	0	0	0	0	0%	0	6,957	0
Water Billings: NO METER	50009	0	48,603	0	(48,603)	0%	14,031	61,390	0
Water Billings: Fixed Charge	50010	0	1,111,580	1,337,760	226,180	83%	144,051	847,434	1,039,049
Water Billings: Consumption	50015	0	1,196,217	1,576,177	379,960	76%	248,309	1,705,396	1,813,068
Water Billings: Unconnected	50016	0	1,149	0	(1,149)	0%	121	730	0
Water Purchase from Hydrants	50050	3,796	34,357	0	(34,357)	0%	7,664	29,266	28,000
Twp Sewer Connection Permit	51005	200	3,100	10,350	7,250	30%	50	7,225	10,350
Frontage & Connection	51006	0	5,480	0	(5,480)	0%	0	23,247	0
Sewer Billings: NO METER	51009	0	32,928	0	(32,928)	0%	9,347	44,231	0
Sewer Billings: Fixed Charge	51010	0	802,240	972,335	170,095	83%	102,049	639,183	787,195
Sewer Billings: Usage	51015	0	896,031	1,188,387	292,356	75%	197,165	1,321,204	1,272,543
Sewer Billings: Unconnected	51016	0	13,239	0	(13,239)	0%	2,112	8,760	0
Sewer Billings: Private	51030	26,732	290,554	124,000	(166,554)	234%	27,368	203,949	24,000
Misc Water Receipts	51300	0	685	28,500	27,815	2%	198	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%	13,307	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%	282,071	282,071	0
Interest on AR accounts	55005	2,295	24,175	0	(24,175)	0%	1,998	13,466	0
Merchandise Sales	55730	0	0	0	0	0%	137	713	300
Fees, Charges, Admissions, Tags	57010	275	13,382	15,000	1,618	89%	554	15,439	15,000
Misc Receipts	57015	0	5,994	9,036	3,042	66%	1,990	8,950	9,036
TOTAL REVENUE	33,498	4,482,529	5,444,245	961,716	82%	1,052,572	5,240,184	5,008,063	
NET POSITION	(459,069)	951,246	1	(951,245)	95,124,600%	(1,692,122)	(12,743)	0	

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Twelve Months Ending December 31, 2009

Acct	2009					2008			
	DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$37,354	\$313,891	\$327,950	\$14,059	96%	\$52,172	\$387,297	\$379,350
Part Time Salaries	60010	1,184	32,797	33,000	203	99%	1,619	32,529	35,480
Casual/Contract Salaries	60015	2,727	27,991	20,777	(7,214)	135%	2,634	36,582	36,050
Overtime	60018	2,475	3,685	0	(3,685)	0%	0	0	3,000
TOTAL SALARIES		43,740	378,364	381,727	3,363	99%	56,425	456,408	453,880
BENEFITS									
Full Time Benefits	61005	7,856	65,705	86,302	20,597	76%	5,074	81,902	102,650
Part Time Benefits	61010	753	5,247	3,300	(1,947)	159%	3,318	3,318	5,350
Casual/Contract Benefits	61015	0	532	2,075	1,543	26%	185	2,206	5,410
Travel Allowance	(61503)	235	785	0	(785)	0%	0	0	0
TOTAL BENEFITS		8,844	72,269	91,677	19,408	79%	8,577	87,426	113,410
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	366	2,722	3,300	578	82%	421	2,704	3,950
Paper	62010	0	78	1,100	1,022	7%	232	323	1,000
Publications	62015	212	1,048	1,650	602	64%	0	916	2,400
Promotional Expenses	62017	12,635	24,506	14,000	(10,506)	175%	8,627	19,649	14,000
Meeting Expenses	62020	43	107	550	443	19%	0	375	500
Janitorial Supplies	62030	74	1,540	1,550	10	99%	0	1,191	1,500
Printing	63005	72	1,802	3,305	1,503	55%	219	2,413	3,200
Meeting Expenses - Services	63015	3	37	275	238	13%	0	0	250
Miscellaneous	62599	183	258	612	354	42%	0	26	400
TOTAL ADMINISTRATIVE EXPENSES		13,588	32,098	26,342	(5,756)	122%	9,499	27,597	27,200
OPERATING EXPENSES									
Materials	62000	6,769	7,746	3,000	(4,746)	258%	(70)	3,470	3,000
Merchandise Inventory	62080	(12,700)	49,854	65,000	15,146	77%	(12,978)	70,111	70,000
TOTAL OPERATING EXPENSES		(5,931)	57,600	68,000	10,400	85%	(13,048)	73,581	73,000
COMMUNICATIONS									
Telephone	62105	448	7,017	9,400	2,383	75%	710	8,226	9,300
Internet	62110	0	457	0	(457)	0%	0	0	0
Courier	62115	4	25	200	175	13%	0	8	200
Postage	62120	345	1,047	700	(347)	150%	265	827	650
Advertisements	62125	1,290	7,660	14,550	6,890	53%	3,923	17,416	17,000
TOTAL COMMUNICATIONS		2,087	16,206	24,850	8,644	65%	4,898	26,477	27,150
TRAINING AND TRAVEL									
Membership	62205	0	3,377	3,540	163	95%	0	3,123	3,315
Meals	62210	36	814	700	(114)	116%	258	1,042	825

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Twelve Months Ending December 31, 2009

	Acct	2009				% of Budget	2008		
		DEC	YTD	Budget	Unexpended \$		DEC	Actuals	Budget
Accommodation	62215	\$0	\$5,668	\$5,575	(\$93)	102%	(\$1,000)	\$1,324	\$4,950
Training and Education Courses	62220	0	5,530	7,100	1,570	78%	(50)	4,367	5,000
Conference Workshops, Conventio	62225	0	3,892	2,800	(1,092)	139%	420	3,683	2,600
Mileage	62506	0	1,473	6,500	5,027	23%	0	0	1,500
Travel	62230	39	1,729	1,200	(529)	144%	196	2,368	1,150
TOTAL TRAINING AND TRAVEL		75	22,483	27,415	4,932	82%	(176)	15,907	19,340
PERSONNEL									
Health and Safety	62305	160	1,407	2,850	1,443	49%	197	1,709	2,500
Clothing Expense	62315	0	799	1,350	551	59%	647	1,834	1,600
TOTAL PERSONNEL		160	2,206	4,200	1,994	53%	844	3,543	4,100
UTILITIES									
Hydro	62405	0	8,579	4,450	(4,129)	193%	2,185	9,811	4,320
Natural Gas	62410	25	382	950	568	40%	87	413	480
Water	62425	0	6,873	3,000	(3,873)	229%	244	3,845	4,000
TOTAL UTILITIES		25	15,834	8,400	(7,434)	189%	2,516	14,069	8,800
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	332	332	100	(232)	332%	200	200	500
Equipment Repairs & Maintenance	62510	0	58	650	592	9%	9	272	900
Tools	62511	11	1,384	1,300	(84)	106%	0	1,242	1,400
Equipment Rentals	62515	0	0	1,000	1,000	0%	0	799	1,100
Recharges & Refills	62516	0	58	0	(58)	0%	0	0	0
Service Agreements	62520	39	501	3,350	2,849	15%	0	193	3,250
TOTAL EQUIPMENT EXPENSES		382	2,333	6,400	4,067	36%	209	2,706	7,150
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	82	6,850	5,050	(1,800)	136%	0	5,955	4,500
Gas - Fuel	62505	0	4,332	10,700	6,368	40%	7,766	8,326	10,500
Vehicle Leases	62525	0	11,261	12,000	739	94%	785	9,424	12,000
Licensing	62530	0	471	370	(101)	127%	0	471	370
TOTAL VEHICLE EXPENSES		82	22,914	28,120	5,206	81%	8,551	24,176	27,370
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%	600	3,244	1,500
Contract Services	63125	1,000	12,168	14,050	1,882	87%	0	12,567	14,000
TOTAL PROFESSIONAL FEES		1,000	13,509	20,050	6,541	67%	600	18,358	21,000
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	35	420	500	80	84%	35	210	0
Card Processing Fees	63206	146	2,989	500	(2,489)	598%	75	2,956	1,000

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Twelve Months Ending December 31, 2009

	Acct	2009				% of Budget	2008		
		DEC	YTD	Budget	Unexpended \$		DEC	Actuals	Budget
Insurance Premiums	63020	\$0	\$80,815	\$83,421	\$2,606	97%	\$2,163	\$77,041	\$90,486
Sponsorship	63225	0	0	10,000	10,000	0%	0	1,311	10,000
TOTAL FINANCIAL RELATED EXPENSES		181	84,224	94,421	10,197	89%	2,273	81,518	101,486
PREMISES									
Site Maintenance	63305	924	19,446	15,500	(3,946)	125%	1,271	15,638	15,000
Waste	63315	149	1,270	1,900	630	67%	673	673	1,800
Facility Maintenance	63320	14	5,067	2,000	(3,067)	253%	91	4,122	750
Rent	63325	0	61,815	51,500	(10,315)	120%	47,154	47,154	49,900
TOTAL PREMISES		1,087	87,598	70,900	(16,698)	124%	49,189	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		65,320	807,847	852,502	44,655	95%	130,357	899,544	951,336
TRANSFERS									
Transfer to Capital	74022	0	72,407	193,680	121,273	37%	110,085	110,085	137,339
Transfer to Reserves	74032	0	0	0	0	0%	6,505	6,505	0
Interfunctional Transfer - CAO/Clerk's	81210	0	0	5,774	5,774	0%	2,642	2,642	2,642
Interfunctional Transfer - Corp Admin	81240	74,345	148,690	146,390	(2,300)	102%	135,264	135,264	135,305
Interfunctional Transfer - IT	81310	8,494	16,989	16,989	0	100%	15,752	15,752	15,752
Interfunctional Transfer - By-law	82420	2,500	5,000	5,000	0	100%	5,000	5,000	5,000
Interfunctional Transfer - Roads	83080	0	0	0	0	0%	30	30	0
Interfunctional Transfer - Parks	86110	0	3,960	14,214	10,254	28%	2,996	7,811	13,800
Interfunctional Transfer - Econ Dev	88200	(2,500)	(5,000)	(5,000)	0	100%	(5,000)	(5,000)	(5,000)
TOTAL TRANSFERS		82,839	242,046	377,047	135,001	64%	273,274	278,089	304,838
TOTAL TRANSFERS & EXPENDITURES		148,159	1,049,893	1,229,549	179,656	85%	403,631	1,177,633	1,256,174
REVENUE									
Federal Grants	53005	0	0	0	0	0%	0	1,100	0
Provincial Grants	53010	1,994	1,994	0	(1,994)	0%	0	1,120	0
Transfer From Reserve	54031	0	0	5,715	5,715	0%	0	0	0
Photocopies Plans, Office services	55710	0	2,430	2,700	270	90%	0	2,788	2,600
Merchandise Sales	55730	0	722	775	53	93%	0	792	750
Sale of Gas	55736	0	50,962	79,000	28,038	65%	0	67,866	79,000
Sale of Diesel	55737	0	12,230	12,000	(230)	102%	0	16,031	11,000
Sale of Hydro	55738	0	15,577	16,000	423	97%	0	14,948	15,000
Fees, Charges, Admissions, Tags	57010	(1,665)	268,459	278,331	9,872	96%	0	256,434	265,500
Sponsors and Partnerships	57017	0	0	0	0	0%	850	2,966	0
BIA Levy	57018	0	75,064	75,064	0	100%	0	75,064	75,064
Certificate Fees	57025	730	8,520	10,000	1,480	85%	320	11,735	10,000
Permits	57030	10,552	285,654	606,000	320,346	47%	4,508	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

Town of The Blue Mountains
2009 Budget Variance Report
 For the Twelve Months Ending December 31, 2009

Acct	2009					2008			
	DEC	YTD	Budget	Unexpended \$	% of Budget	DEC	Actuals	Budget	
Launch Fees	57057	\$0	\$2,261	\$2,500	\$239	90%	\$0	\$1,646	\$3,000
Facilities Rental	57500	0	13,283	15,225	1,942	87%	0	8,740	19,000
Harbour - Winter Storage	57504	0	26,250	22,500	(3,750)	117%	11,439	21,454	25,000
Proceeds from Debt	58100	0	0	63,439	63,439	0%	0	0	0
Misc Revenue	59950	10	2,810	300	(2,510)	937%	176	1,179	300
TOTAL REVENUE		11,621	766,216	1,229,549	463,333	62%	17,293	864,132	1,252,162
NET POSITION		(136,538)	(283,677)	0	283,677	0%	(386,338)	(313,501)	(4,012)