

COMMITTEE REPORT: FINANCE AND ADMINISTRATION COMMITTEE

MEETING DATE: December 15, 2009
LOCATION: The Blue Mountains Committee Room
PREPARED BY: Stephen Keast, Clerk

A. Recommendations**1. Property Tax Status Update, FIS.09.72**

THAT Council receive Staff Report FIS.09.72, "Property Tax Status Update" for information purposes, **Carried**.

2. HST - Harmonization of the Goods and Services Tax and the Provincial Sales Tax, FIS.09.76

THAT Council receive Staff Report FIS.09.76 "HST – Harmonization of the Goods and Services Tax and the Provincial Sales Tax", for information purposes, **Carried**.

3. Camperdown Water and Wastewater Capital Charges By-laws, FIS.09.77

THAT Council receive Staff Report FIS.09.77 "Camperdown Water and Wastewater Capital Charges By-laws" for information purposes;

AND THAT Council direct Staff as to the methodology to use to calculate the rate for each By-law, that being a unit is a unit;

AND THAT Council direct Staff as to the length or repayment period for each By-law, that being six years for water and twenty years for wastewater;

AND THAT Council direct Staff as to the effective date for first financing payment being the due date for the third instalment of 2010 property taxes projected to be August 25, 2010;

AND THAT Council authorize Staff to provide final drafts of the Capital Charge Water and Sewer By-laws for Council passage at the regular scheduled meeting of January 25, 2010.

AND THAT Staff in the intervening period review the fire protection service for any property within 100 metres of a fire hydrant, **Carried**.

4. 2006/07/08 Comparable Chart - Municipal Performance Measures, FIS.09.78

THAT Council receive Staff Report FIS.09.78, "2006/07/08 Comparable Chart - Municipal Performance Measures" for information purposes, **Carried**.

5. Grants and Donations - Subsidy, FIS.09.81

THAT Council receive Staff Report FIS.09.81 “Grants and Donations – Subsidy”, for information purposes, and

FURTHER THAT Council authorize staff to apply existing subsidized rental rates to currently subsidized groups for the remainder of 2009 and the period of 2010 until the Budget is approved, **Carried**.

6. Monthly Financial Reports – November, 2009, FIS.09.80

THAT Council receive Staff Report FIS.09.80, “Monthly Financial Reports – November 2009”, for information purposes, **Carried**.

7. 2010 Election Compliance Audit Committee, A.09.14

THAT Council receive Staff Report A.10.14, “2010 Election Compliance Audit Committee” for information purposes, **Carried**.

8. McNab/Braeside Disaster Relief Committee – Request for assistance

THAT Council approve a donation to the McNab/Braeside Disaster Relief Committee in the amount of \$250.00, **Carried**.

B. Staff Reports

1. FIS.09.72, Property Tax Status Update
2. FIS.09.76, HST - Harmonization of the Goods and Services Tax and the Provincial Sales Tax
3. FIS.09.77, Camperdown Water and Wastewater Capital Charges By-laws
4. FIS.09.78, 2006/07/08 Comparable Chart - Municipal Performance Measures
5. FIS.09.81, Grants and Donations – Subsidy
6. FIS.09.80, Monthly Financial Reports – November, 2009
7. A.09.14, 2010 Election Compliance Audit Committee

C. Correspondence

1. My Friend’s House – Request for assistance
Application made to Grants and Donations Program.
2. McNab/Braeside Disaster Relief Committee – Request for assistance
Recommendation 8.

D. Deputations/Presentations

None

E. Next Meeting Date

January 19, 2010

STAFF REPORT: Financial & Information Services



REPORT TO: Finance & Administration
MEETING DATE: December 15, 2009
REPORT NO.: FIS.09.72
SUBJECT: Property Tax Status Update
PREPARED BY: Ruth Prince, Manager of Revenue

A. Recommendations

THAT Council receive Staff Report FIS.09.72, "Property Tax Status Update" for information purposes.

B. Background

Property Taxes Receivable - The Town issued tax bills in the amount of \$30,732,346 for the 2009 property tax year (including local, county and provincial education taxes, plus supplementary taxation, local improvements and less any adjustments to the tax roll). In total \$5,317,194 (current, arrears, penalty and interest) remains outstanding at December 7, 2009. The final instalment of 2009 Supplementary Taxes is not due until December 23, 2009. \$323,000 is receivable for this instalment and is included in the total receivable amount.

In 2009 we processed 3 runs of supplementary/omitted assessment. In total, 359 Supplementary Tax Notices were prepared (\$278,744 in municipal revenue) as compared to 458 that were processed for 2008 (\$370,270 in municipal revenue)

MPAC had 989 Request for Reconsiderations submitted from residents of The Blue Mountains. The majority of these were as a result of the 2009 reassessment in particular resort condominiums. Of the 989 Requests for Reconsideration, 406 resulted in no change and 517 have resulted in Minutes of Settlement (\$70,808 in municipal impact). The balance of the Requests for Reconsideration are still pending with MPAC.

2009 Final Tax Due Date Change – In May 2009, Council authorized a change in the instalment dates for the Final Property Tax. A notice advising residents of the change in due dates was in the local newspaper several times and on the Town's web page. Staff received very few negative comments in regards to this change.

Pre-Authorized Payment Plan – For 2010 we will have approximately 650 taxpayers taking advantage of the Due Date plan and approximately 1,000 on the Monthly Payment Plan. Participation in these plans continues to increase every year.

Internet Banking Payments – It is difficult to quantify the number of taxpayers that use this option for property tax payments but it is the most popular method of payment and continues to increase with each property tax due date.

C. The Blue Mountains' Strategic Plan

Strong well-managed Municipal Government

D. Environmental Impacts

None

E. Budget Impact

The 2009 Budget anticipated Supplementary Revenue of \$275,000 and \$30,000 for Minutes of Settlement.

F. Attached

Respectfully submitted,

Ruth Prince
Manager of Revenue
rprince@thebluemountains.ca

STAFF REPORT: Financial and Information Services



REPORT TO: Finance and Administration
MEETING DATE: December 15, 2009
REPORT NO.: FIS.09.76
SUBJECT: HST – Harmonization of the Goods and Services Tax and the Provincial Sales Tax
PREPARED BY: Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer

A. Recommendations

THAT Council receive Staff Report FIS.09.76 “HST – Harmonization of the Goods and Services Tax and the Provincial Sales Tax”, for information purposes.

B. Background

The Government of Ontario recently introduced draft legislation to establish the framework to implement tax harmonization in Ontario. The Ontario Harmonized Sales Tax (HST) is scheduled to be implemented on July 1, 2010 in a similar manner as the Goods and Services Tax (GST) is currently applied. Both the Federal and the Provincial Governments must pass legislation to harmonize the provincial and federal tax. On December 4, 2009, the Federal Government amended the Excise Tax Act to allow Ontario and British Columbia to implement the Harmonized Tax effective July 1, 2010.

All provinces currently have the ability under federal law, to harmonize provincial tax with the Federal Goods and Services tax. Only Nova Scotia, New Brunswick, Newfoundland and Labrador, and Quebec harmonize their sales tax with the GST. Ontario and British Columbia intend to harmonize the tax in a similar manner to the Maritime Provinces. After implemented, the HST will be administered by the Canada Revenue Agency. HST means that the Province has contracted the Federal Government to collect the Provincial Tax on their behalf.

The details of how the HST will be implemented are still changing. It is anticipated in the next few months that additional information will be available. Through the 2009 Ontario Budget announcement, municipalities will receive 78% of the provincial portion of the HST as a rebate. Currently under the GST rules, municipalities receive 100% rebate on expenses and 100% for Input Tax Credits (ITC). The provincial portion of the HST is proposed to have 78% rebate on expenses and 100% for ITC.

Some of the rules under the HST will differ from the current GST rules. These differences are still unfolding as the Province reviews the HST legislation.

On June 30, 2010 the Retail Sales Tax (RST) will no longer be applicable and the Ontario HST will commence on July 1, 2010. Municipalities and businesses may be eligible to claim back all or a portion of the HST paid. The rules and filing related to the Goods and Services Tax is not changing. Reporting requirement will be the same as the GST requirements. The last RST reporting will be up to June 30, and due July 23, 2010.

Businesses will have the ability under the HST system to recover the provincial component of the HST through an input tax credit, the same as the GST. This cost savings to businesses will then be available to be passed on to the consumer. In the Maritimes it took approximately eighteen months for the consumer to recognize the savings.

IMPLEMENTATION CHALLENGES

Modifications are required to the Town's financial processes to implement the HST. These include invoice payments, sales receipts, and purchase orders. These changes are underway. Important consideration is being given to include the HST in new contracts and agreements negotiated that will extend beyond June 30, 2010.

With the implementation of the HST, many purchases will be applied with the provincial portion of the HST that previously was not taxed with provincial tax. Food, clothing, education and burials will all be subject to the HST with the exception of prepared foods under four dollars which has no charge at point of sale. The costs of the following list will experience an increase of 8% on July 1, 2010 and qualify for a rebate of 78%.

Fuel – gas and diesel; hydro electricity; hotel rooms; postage and courier; professional services like legal, audit, consulting etc. – currently being charged 5% and will now increase to 13%

Fire fighting vehicles are currently exempt under the RST and receive a 100% rebate under the GST. The proposed legislation indicates the Federal and Provincial HST will apply to fire fighting vehicles. This will increase the cost to the Town by 1.76% (provincial portion of the HST will be rebated at 78% after July 1, 2010).

One exception is insurance, which will continue to be GST exempt and HST exempt, and will continue to be charged RST, which is not subject to a rebate. Private sales of automobiles will also be subject to RST and not available for a rebate or an IT credit.

The Town is not required to register for HST. The current GST registration number will automatically be the new HST registration.

Currently, the RST deducts an allowance for collection of the RST. No commission will be paid for collecting HST.

C. The Blue Mountains' Strategic Plan

Ensuring long-term financial sustainability and providing a strong, well managed municipal government.

D. Environmental Impacts

None

E. Budget Impact

Through the implementation of the HST, there will be winners and losers. Some strategic procurement can be implemented to initiate construction before July 2010 with only the GST charged.

Impact of the Harmonized Sales Tax on the Town:

Currently the GST is rebated at 100% for all departments with the exception of Cemetery, Harbour, BVCC, the Depot, and Small Halls who receive a 100% Input Tax Credit. The HST will be implemented in the same manner with the exception of the municipal rebate which will be 78% and not 100% as the GST is.

The effect of the HST is estimated to be as follows:

Savings on RST Expenses	-\$ 75,000
2% Savings on Expenses	-\$110,000
TOTAL HST ITC Savings	-\$ 9,000
TOTAL HST Cost Increase	<u>\$330,000</u>
Total Annual Cost to the Town	
	\$136,000
Cost to Water and WW	\$ 109,000
Cost to Taxation Dept	\$ 40,000
Rebate to Building	-\$ 4,000
ITC savings to Arena/Harbour	<u>-\$ 9,000</u>
Total Annual Cost to the Town	
	\$ 136,000

The cost increases are primarily on Capital Expenses and are typically funded from sources other than taxation and user fees. Further analysis would be required to identify project impact.

F. Attached

None

Respectfully submitted,

Elizabeth Thompson,

For more information, please contact:

Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer

ethompson@thebluemountains.ca

519-599-3131 x250

STAFF REPORT: Financial & Information Services



REPORT TO: Finance & Administration
MEETING DATE: December 15, 2009
REPORT NO.: FIS.09.77
SUBJECT: Camperdown Water and Wastewater Capital Charges By-laws
PREPARED BY: Darcy Chapman, Capital Accountant

A. Recommendations

THAT Council receive Staff Report FIS.09.77 "Camperdown Water and Wastewater Capital Charges By-laws" for information purposes;

AND THAT Council direct staff as to the methodology to use to calculate the rate for each By-law;

AND THAT Council direct staff as to the length or repayment period for each By-law;

AND THAT Council direct staff as to the effective date for first payment being 2010 or 2011 for each By-law;

AND THAT Council authorize staff to provide final drafts of the Capital Charge Water and Sewer By-laws for Council passage at the regular scheduled meeting of January 11, 2010.

B. Background

The Camperdown Service Area By-Laws have been under construction since early 2009. Public Information Sessions and Public Meetings have been completed as per the required legislation. The Town is now in a position to complete the by-laws for passage in January 2010 to ensure that collection of the charges can be billed to affected residents and the Camperdown Development Group can start to recoup some of the up-fronted capital costs.

In order to finalize the Capital Charge By-Laws for the Camperdown Service Area staff is requesting direction on three outstanding issues.

Methodology Used to Calculate the Rate

The current Town practice when billing capital charges is to establish a single uniform rate and charge each affected property on a unit per unit basis. The chart below, as presented to Council previously, outlines various other alternatives that could possibly be used to assess a charge.

Method of Calculation	Pros	Cons
<p>Determined by Assessment Value and broken into 4 groups</p>	<ul style="list-style-type: none"> • Fair Method of assessing properties assuming those with higher assessment have the potential for larger homes • Assessment information allows for easy access to public information for the calculations and comparisons • Assessment considers size, bathrooms and bedrooms in its formula 	<ul style="list-style-type: none"> • Assessment information can be stale-dated as much as 3 years • Strong possibility of missing assessment changes due to new construction, demolition or requests for reconsiderations • Establishes a 100% charge for vacant lots with no potential consideration for future uses when built on • Charge established provides for a higher cost to 55% of the properties including all vacant and commercial units than as calculated by unit (range of \$1207-\$3888 for water and \$3697-\$11366 for sewer) • Potential to charge large lots and waterfront properties at a higher rate due to assessment of land not size of house
<p>50% Flat Rate & 50% Determined by Assessment Value and broken into 4 groups</p>	<ul style="list-style-type: none"> • Assessment information allows for easy access to public information for the calculations and comparisons • Allows for a smoothing of rate between lowest and highest assessments • Assessment considers size, bathrooms and bedrooms in its formula 	<ul style="list-style-type: none"> • Assessment information can be stale-dated as much as 3 years • Strong possibility of missing assessment changes due to new construction, demolition or requests for reconsiderations • Establishes a 100% charge for vacant lots with no potential consideration for future uses when built on • Charge established provides for a higher cost to 55% of the properties including all vacant and commercial units than as calculated by unit (range of \$1805-\$2526 for water and \$5151-\$8986 for sewer) • Potential to charge large lots and waterfront properties at a higher rate due to assessment of land not size of house

Method of Calculation	Pros	Cons
<p>Weighted Assessment using 60%, 80%, 100% and 120% of average property charge</p>	<ul style="list-style-type: none"> • Assessment information allows for easy access to public information • Allows for a smoothing of rate between lowest and highest assessments • Percentage charge mirrors new Town Wide Development Charges 	<ul style="list-style-type: none"> • Assessment information can be stale-dated as much as 3 years • Strong possibility of missing assessment changes due to new construction, demolition or requests for reconsiderations • Establishes a 100% charge for vacant lots with no potential consideration for future uses when built on • Charge established provides for a higher cost to 55% of the properties including all vacant and commercial units (range of \$1442-\$2884 for water and \$4382-\$8765 for sewer) • No logical basis for establishing weighting other than to mirror Development Charge • Potential to charge large lots and waterfront properties a higher rate due to assessment of land not size of house
<p>Building Size (square footage)</p>	<ul style="list-style-type: none"> • Fair method of assessing properties assuming larger footprint allows for more residents in a single home • Mirrors new Town Wide Development Charges 	<ul style="list-style-type: none"> • Building size is not considered public information by MPAC • Without being able to release building sizes it is very hard to validate the charge on each property to the public • No guarantee the MPAC information is correct, especially on older buildings
<p>Number of Bathrooms</p>	<ul style="list-style-type: none"> • Fairest method of assessing properties with more bathrooms assuming potential for more use of system 	<ul style="list-style-type: none"> • Number of washrooms is not considered public information by MPAC • Without being able to release washrooms in each building it is very hard to validate the charge on each property to the public • No guarantee the MPAC information is correct, especially on older buildings

Lot Frontage	<ul style="list-style-type: none"> • Frontage measurements are readily accessible information • Frontage information is highly accurate information available to the Town with less chance for incorrect data 	<ul style="list-style-type: none"> • Due to the many winding streets and cul-de-sacs in the Town there is no standard lot frontage • Would penalize larger lots with smaller homes • Would provide an unfair advantage to smaller or pie shaped lots with larger homes
Total Lot Size	<ul style="list-style-type: none"> • Total Square feet measurements are readily accessible information • Total square feet measurements are highly accurate information available to the Town with less chance for incorrect data 	<ul style="list-style-type: none"> • Would penalize larger lots with smaller homes • Would provide an unfair advantage to smaller or pie shaped lots with larger homes

Length of Repayment Terms

Staff has also completed an analysis surrounding the current repayment terms of the By-laws to bring forward alternate options for financing arrangements.

The chart below outlines the annual and quarterly repayments if the length of repayment is changed for the Water Capital Charge;

Repayment Length	Annual Repayment	Quarterly Repayment
2 years	\$ 1,085.50	\$ 271.38
3 years	\$ 723.67	\$ 180.92
4 years (original by-law)	\$ 542.75	\$ 135.69
5 years	\$ 434.20	\$ 108.55
6 years	\$ 361.83	\$ 90.46
10 years	\$ 217.10	\$ 54.28

The chart below outlines the annual and quarterly repayments if the length of repayment is changed for the Sewer Capital Charge:

Repayment Length	Annual Repayment	Quarterly Repayment
10 years	\$ 1,423.84	\$ 355.96
15 years	\$ 1,006.48	\$ 251.62
20 years (original By-law)	\$ 800.47	\$ 200.12
25 years	\$ 678.92	\$ 169.73

Deferral of Payment

Council can also defer the payment by an additional year starting January 2011. Since the developers have front-ended the costs, the Town would pay the developer group a sum equal to the total owing for the first year of payments. For the water capital charge the Town's payment to the Developer would be approximately \$379,400. For the waste water capital charge the Town's payment to the Developer would be approximately \$51,700. The Town would ultimately recover its early contribution from the last payment of each lot (year five for water and year 21 for sewer). In this scenario the Town would also defer the payment of the Sewer Plant Capital charge for the first year. It should be noted that the Town would incur some carrying costs to finance the late payment of charges under this option.

C. The Blue Mountains' Strategic Plan

Providing a strong, well managed municipal government.

D. Environmental Impacts

N/A

E. Budget Impact

As the billing of local improvements are based on actual construction costs and are to be considered as full cost recovery, there is no adverse impact on the current or future budgets.

F. Attached

Respectfully submitted,

Darcy Chapman

For more information, please contact:

Darcy Chapman, Capital Accountant

dchapman@thebluemountains.ca

519-599-3131 ext .274

STAFF REPORT: Financial and Information Services



REPORT TO: Finance and Administration
MEETING DATE: December 15, 2009
REPORT NO.: FIS.09.78
SUBJECT: 2006/07/08 Comparable Chart -
Municipal Performance Measures
PREPARED BY: Elizabeth Thompson, Manager of
Accounting & Budgets / Deputy
Treasurer

A. Recommendations

THAT Council receive Staff Report FIS.09.78, "2006/07/08 Comparable Chart - Municipal Performance Measures" for information purposes.

B. Background

The annual municipal performance measurement required under Section 299 of the *Municipal Act, 2001*, provides for the publication of designated municipal information.

Each municipality shall each year provide to the Minister and publish for the taxpayers of the municipality, the performance measurement information.

The attached chart indicates the comparables of the performance measurements published by the Town for 2006, 2007 and 2008. Some of the variances between 2007 and 2008 have been recognized through the information gathered by staff and consultants for the Tangible Capital Assets, bringing forward precise distances and quantities.

C. The Blue Mountains' Strategic Plan

This Report furthers the Strategic Plan Goal #6 "Providing a strong, well managed municipal government".

D. Environmental Impacts

The Municipal Performance Measurement Program quantifies the efficiency and effectiveness of Town operations, including solid waste management, recycling, water and wastewater.

E. Budget Impact

None

F. Attached

1. Comparison Chart – 2006, 2007 and 2008 Municipal Performance Measures

Respectfully submitted,

Elizabeth Thompson,

For more information, please contact:

Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer

ethompson@thebluemountains.ca

519-599-3131 x250

STAFF REPORT: Financial and Information Services



REPORT TO: Finance and Administration
MEETING DATE: December 15, 2009
REPORT NO.: FIS.09.81
SUBJECT: Grants and Donations – Subsidy
PREPARED BY: Elizabeth Thompson, Manager
of Accounting & Budgets /
Deputy Treasurer

A. Recommendations

THAT Council receive Staff Report FIS.09.81 “Grants and Donations – Subsidy”, for information purposes, and

FURTHER THAT Council authorize staff to apply existing subsidized rental rates to currently subsidized groups for the period of 2010 until the Budget is approved.

B. Background

The Blue Mountains has implemented a ‘Grants and Donations Program’ for community groups and organizations to make application for financial support for events and activities. The program aims to reduce duplication and streamline the process for rental subsidies and donations.

The Beaver Valley Athletic Association was approved through the 2009 Grants and Donations Program for subsidy, which has been exhausted. As of mid November 2009, the ice time rate for the BVAA will increase from \$76.37 (subsidized) per hour to \$117.50 per hour. It is estimated the BVAA will require additional subsidy of \$2,800 for November and approximately \$6,100 for December to cover part of the costs of Municipal Facility Rental for a Youth Ice Hockey Program and Skating Program.

For 2010 Council approved the subsidization of the BVAA to be moved from the Grants and Donations program to a line item in the Beaver Valley Community Centre budget, as per Staff Report CEDC.09.06.

The application deadline for the 2010 Grants and Donations closed on November 13, 2009. Twenty-nine applications have been received by the deadline and one application received after the deadline. The total ask for grants, donations and subsidized rentals for 2010 is \$167,778. The schedule for Council to adopt the 2010 budget is January 11, 2010. After the Grants and Donations budget has been established by Council, staff will bring forward the applications received for review and recommendation by the Finance and Administration Committee.

C. The Blue Mountains' Strategic Plan

Strategic Action 3.5 Continue to support cultural groups and community events.

D. Environmental Impacts

None

E. Budget Impact

The Grants and Donations program is part of the 2009 Communications and Economic Development Budget. Council approved \$85,000 for this Program.

F. Attached

None

Respectfully submitted,

Elizabeth Thompson,

For more information, please contact:

Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer

ethompson@thebluemountains.ca

519-599-3131 x250

STAFF REPORT: Financial & Information Services



REPORT TO: Finance and Administration Committee
MEETING DATE: December 15, 2009
REPORT NO.: FIS.09.80
SUBJECT: Monthly Financial Reports – November 2009
PREPARED BY: Elizabeth Thompson, Manager of Accounting & Budgets / Deputy Treasurer

A. Recommendations

THAT Council receive Staff Report FIS.09.80, "Monthly Financial Reports – November 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 – November 2009
2. 2009 Budget Variance Report – Tax Levy Summary
3. 2009 Budget Variance Report – User Rates Summary
4. 2009 Budget Variance Report – User Fees Summary
5. 2009 Project Management Summary

Respectfully submitted,

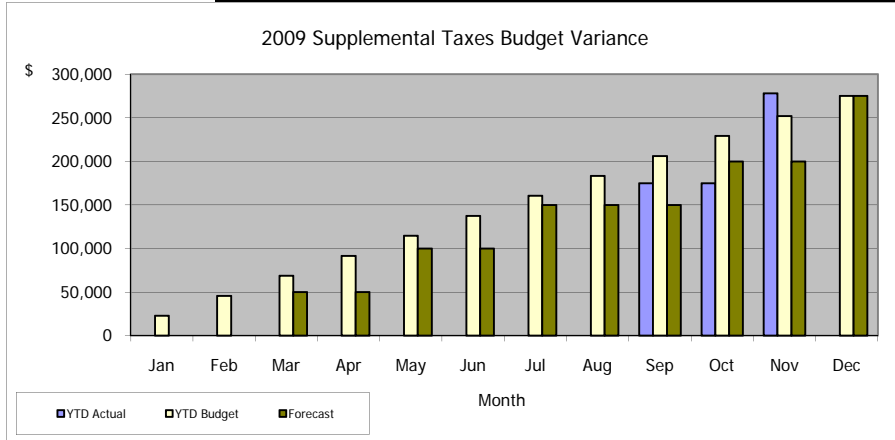
Signature

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
30-Nov-09**

Supplementals

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



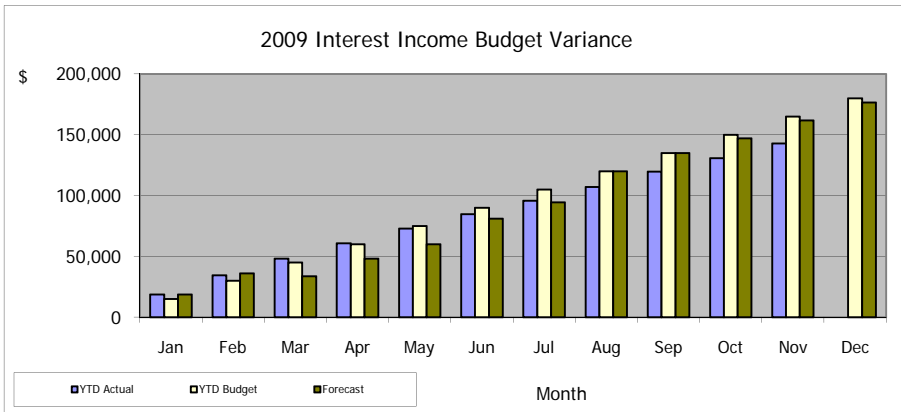
Commentary

=> For 2009 the supplemental and omitted assessment increases are estimated at \$100,386,000 and for the RFR - Minutes of Settlement (decrease) assesment is estimated at \$19,200,000

=> the Supplemental and Omitted Assessment to date has generated \$278,000 in revenue. Reductions in assessment have amounted to \$70,800 to date.

Interest Income

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
176,400	180,000	142,747	(37,253)	79%



Commentary

=> Interest Income remains less than budget

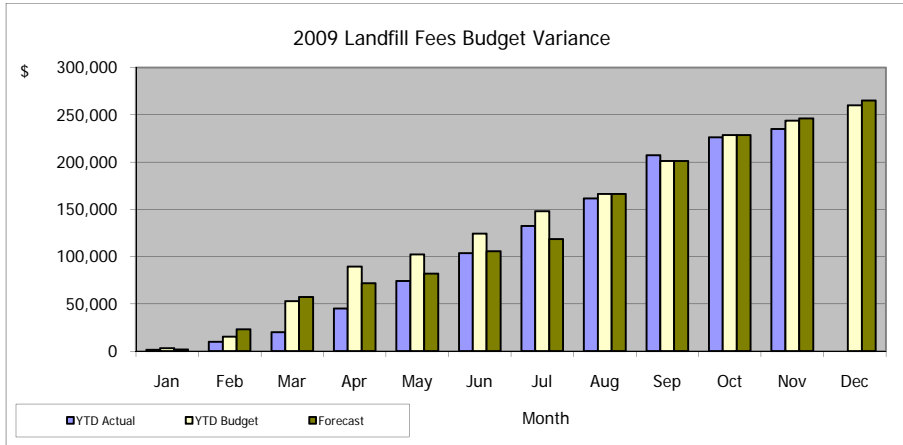
=> An adjustment is made at year-end to this account that reduces the interest balance in the Revenue Fund. This account represents interest received from available cash.

=> Operating bank account balance as at November 30/09 was \$4,971,625.

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

Landfill Fees

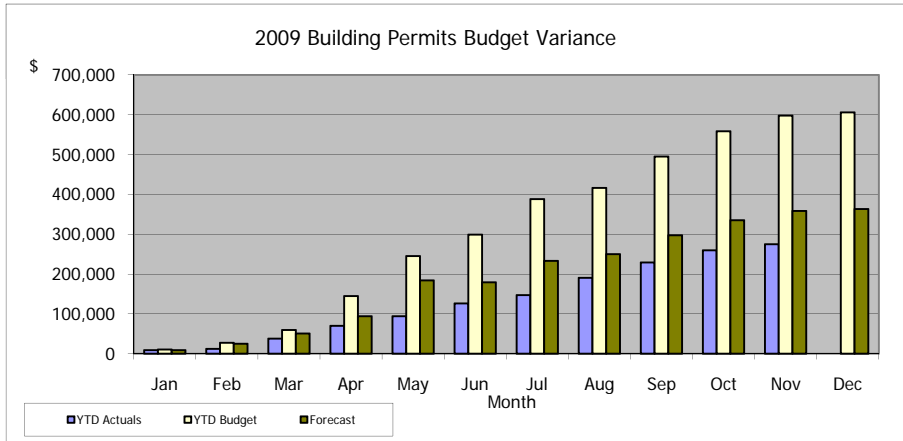
Forecast	Annual Budget	YTD Actual	Variance	% of Budget
265,200	260,000	234,946	(25,054)	90%



Commentary
=> Landfill fees were slow to start in 2009 but are now running on track.
=> Total fees collected for the month of November \$ 8,843
=> YTD for 2008 to the end of November - \$334,462 compared to \$234,946 for 2009.

Building Permits

Forecast	Annual Budget	YTD Actual	Variance	% of Budget
363,600	606,000	275,102	(330,898)	45%

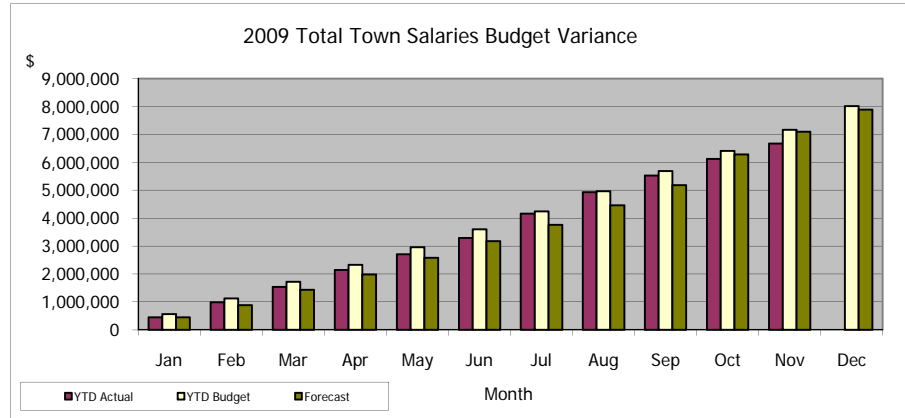


Commentary
=> Building Permit Fee revenue is still running below budget.
=> Total fees collected for the month of November were \$15,461.
=> Forecast has been updated to 60% of Budget.
=> YTD for 2008 to the end of November - \$372,963 compared to \$275,102 for November 2009.

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

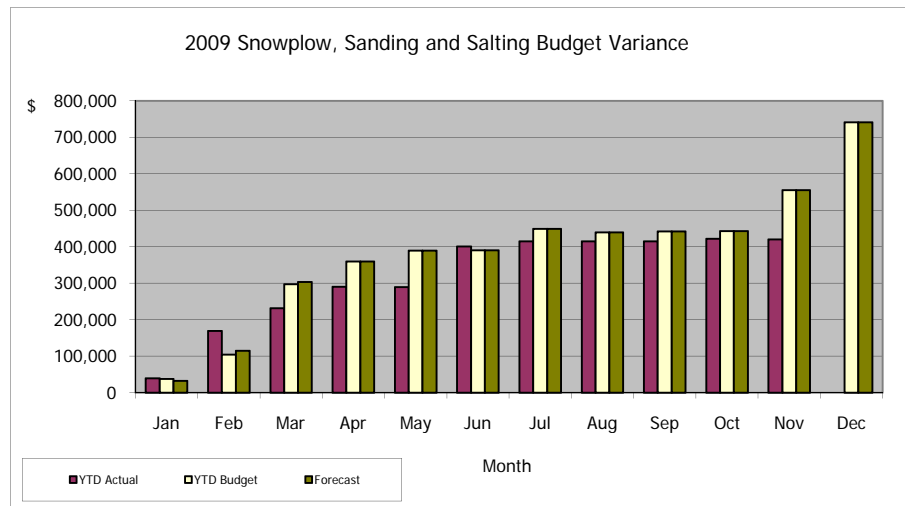
**The Blue Mountains
Monthly Flash Report -- EXPENSES
30-Nov-09**

Total Town Salaries & Ben	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	7,890,725	8,010,888	6,677,604	1,333,284	83%



Commentary
=> Salaries and benefits are running slightly below target for 2009.

Snowplow Sanding/Salting	Forecast	Annual Budget	YTD Actual	Variance	% of Budget
	740,678	740,678	419,630	321,048	57%

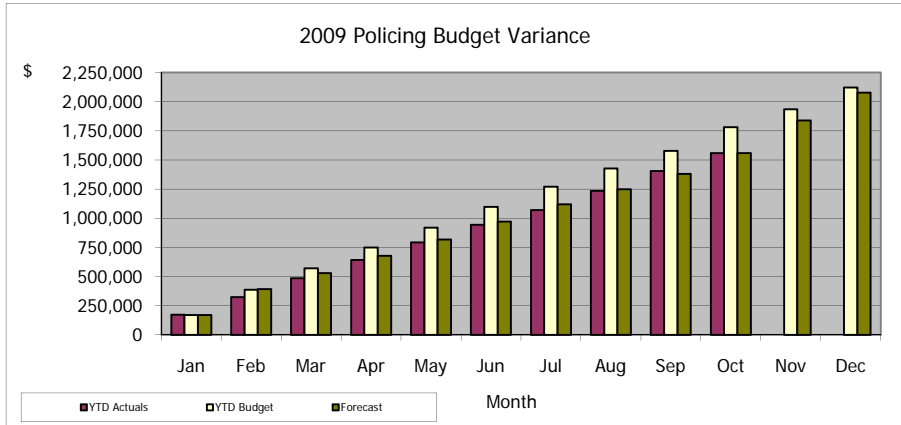


Commentary
=> Tracking under forecasted budget with a remaining budget of \$321,048 for December 2009.

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	1,558,595	561,405	74%



Commentary
=> October hours were 1,801
=> 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 Eleven Months Ending November 30, 2009

Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$310,007	\$3,518,559	\$4,210,471	\$691,912	84%	\$3,558,912	\$4,005,381	\$3,982,664
Part Time Salaries	60010	32,258	361,049	284,563	(76,486)	127%	249,069	330,930	311,051
Casual/Contract Salaries	60015	8,269	94,346	180,433	86,087	52%	39,530	44,391	66,221
Overtime	60018	5,544	64,533	43,000	(21,533)	150%	37,761	66,038	37,500
On Call	60020	600	37,039	58,700	21,661	63%	56,162	56,869	49,500
PrepTime	60025	0	0	5,000	5,000	0%	5,309	5,309	4,900
Per Diem	60030	1,980	20,665	29,500	8,835	70%	19,850	22,330	29,175
Suppression Hours	60035	0	105,309	110,000	4,691	96%	86,257	86,257	105,000
Training Hours	60040	32	100,103	75,500	(24,603)	133%	36,438	36,438	37,800
Captain Remuneration	60045	0	8,800	8,400	(400)	105%	8,967	8,967	8,000
TOTAL SALARIES		358,690	4,310,403	5,005,567	695,164	86%	4,098,255	4,662,910	4,631,811
BENEFITS									
Full Time Benefits	61005	60,208	800,743	1,049,247	248,504	76%	802,978	919,422	1,012,655
Part Time Benefits	61010	4,128	35,811	49,178	13,367	73%	7,954	18,133	53,853
Casual/Contract Benefits	61015	0	5,466	46,974	41,508	12%	2,157	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	7,333	8,400	1,067	87%	0	0	0
Travel Allowance	61503	2,821	29,625	27,200	(2,425)	109%	0	16,706	750
TOTAL BENEFITS		67,803	879,529	1,201,499	321,970	73%	813,089	1,194,480	1,106,782
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	1,333	28,539	37,935	9,396	75%	33,767	36,790	36,265
Computer Supplies	62006	524	6,591	13,225	6,634	50%	27,283	29,100	19,383
Office Equipment	62007	0	1,968	1,925	(43)	102%	3,033	3,705	1,900
Paper	62010	1,610	23,210	30,060	6,850	77%	28,915	36,055	29,950
Publications	62015	1,139	5,396	6,200	804	87%	5,060	5,588	7,160
Promotional Expenses	62017	150	5,524	6,300	776	88%	4,855	4,935	4,775
Meeting Expenses	62020	26	2,995	10,050	7,055	30%	5,058	8,260	10,350
Special Events	62024	324	9,770	15,000	5,230	65%	3,673	3,626	5,000
Corporate Events	62025	308	2,286	9,450	7,164	24%	2,456	8,773	9,000
Information Events	62026	102	535	1,775	1,240	30%	1,830	1,830	2,660
Children's Programs	62027	0	1,514	1,500	(14)	101%	1,038	1,571	1,500
Young Adult Programs	62028	282	504	800	296	63%	0	0	0
Adult Programs	62029	38	440	800	360	55%	0	0	0
Janitorial Supplies	62030	535	6,102	4,250	(1,852)	144%	7,319	9,100	4,255
Services	63000	0	0	110	110	0%	0	0	100
Printing	63005	169	30,542	23,170	(7,372)	132%	8,812	14,087	25,569
Meeting Expenses - Services	63015	589	7,277	0	(7,277)	0%	0	(111)	200

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Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
Miscellaneous	62599	\$2,958	\$7,184	\$6,924	(\$260)	104%	\$13,037	\$13,336	\$8,360
TOTAL ADMINISTRATIVE EXPENSES		10,087	140,377	169,474	29,097	83%	146,136	176,645	166,427
OPERATING EXPENSES									
Machine Time	61600	0	87,738	130,000	42,262	67%	73,470	127,780	125,000
Allocated Machine Time	61601	0	(87,738)	(130,000)	(42,262)	67%	0	(127,780)	(125,000)
Materials	62000	(62)	279,623	363,800	84,177	77%	303,941	418,686	355,720
Processing Materials	62001	153	2,897	2,500	(397)	116%	2,315	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%	1,050	1,050	2,000
Merchandise Inventory	62080	0	3,060	0	(3,060)	0%	5,300	2,240	0
TOTAL OPERATING EXPENSES		91	287,551	371,685	84,134	77%	389,841	424,791	361,720
BOOKS AND MATERIALS									
Periodicals	62050	2,184	3,038	3,625	587	84%	804	3,615	3,450
Adult Books	62052	0	0	0	0	0%	17,636	22,488	16,400
Young Adult Books	62056	0	0	0	0	0%	1,478	1,747	2,000
Children's Books	62057	0	0	0	0	0%	4,648	7,197	6,900
Adult Media	62060	0	373	0	(373)	0%	2,759	4,395	2,300
Children's Media	62062	0	0	0	0	0%	916	1,349	700
TOTAL BOOKS AND MATERIALS		2,184	3,411	3,625	214	94%	28,241	40,791	31,750
COMMUNICATIONS									
Communications	62100	0	38	0	(38)	0%	0	0	0
Telephone	62105	6,226	72,749	72,415	(334)	100%	73,641	83,697	88,720
Communication Tower Repairs/Lease	62107	1,292	19,887	15,000	(4,887)	133%	0	0	0
Internet	62110	458	4,790	6,936	2,146	69%	4,986	5,448	7,050
Courier	62115	23	1,006	1,800	794	56%	1,555	1,885	2,790
Postage	62120	(2,752)	24,088	20,963	(3,125)	115%	21,394	21,223	24,550
Advertisements	62125	3,380	48,053	75,610	27,557	64%	68,362	82,614	60,860
TOTAL COMMUNICATIONS		8,627	170,611	192,724	22,113	89%	169,938	194,867	183,970
TRAINING AND TRAVEL									
Membership	62205	150	24,961	23,135	(1,826)	108%	21,691	22,631	21,985
Meals	62210	313	7,136	11,048	3,912	65%	8,769	12,226	18,815
Accommodation	62215	16	21,045	25,410	4,365	83%	20,136	22,874	27,940
Training and Education Courses	62220	1,152	35,535	38,532	2,997	92%	29,478	33,055	42,515
Conference Workshops, Conventio	62225	589	21,394	31,762	10,368	67%	40,115	40,413	44,595
Fall Fair	62226	0	135	0	(135)	0%	70	70	0
Mileage	62506	0	3,982	0	(3,982)	0%	0	0	0
Travel	62230	1,430	23,300	19,138	(4,162)	122%	43,767	53,290	46,446
TOTAL TRAINING AND TRAVEL		3,650	137,488	149,025	11,537	92%	164,026	184,559	202,296
PERSONNEL									

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	Acct	2009				% of Budget	2008		
		NOV	YTD	Budget	Unexpended \$		NOV	Actuals	Budget
Health and Safety	62305	\$797	\$9,512	\$30,327	\$20,815	31%	\$18,986	\$19,832	\$11,055
Personnel	62307	0	440	0	(440)	0%	0	0	0
Donations	62310	5,000	5,154	1,960	(3,194)	263%	311	365	2,950
Clothing Expense	62315	2,549	8,122	12,466	4,344	65%	11,406	15,640	18,725
Uniforms	62317	0	0	600	600	0%	0	0	0
Staff Recognition	62320	0	486	400	(86)	122%	9,546	10,110	250
Volunteer Honourarium	62321	25	86	600	514	14%	404	404	500
Recruitment and Retention	62322	0	0	30,000	30,000	0%	0	0	0
Volunteers	62321	25	86	600	514	14%	404	404	500
TOTAL PERSONNEL		8,396	23,886	76,953	53,067	31%	41,057	46,755	33,980
UTILITIES									
Hydro	62405	24,540	168,788	182,235	13,447	93%	142,905	183,992	177,440
Natural Gas	62410	1,791	37,457	39,800	2,343	94%	25,729	38,702	46,616
Cable	62415	167	659	680	21	97%	159	159	600
Furnace Oil	62420	658	13,287	15,800	2,513	84%	15,833	22,333	15,500
Water	62425	6,936	26,936	24,700	(2,236)	109%	25,569	31,597	27,866
TOTAL UTILITIES		34,092	247,127	263,215	16,088	94%	210,195	276,783	268,022
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	1,722	1,390	(332)	124%	1,352	1,368	1,150
Equipment Repairs & Maintenance	62510	5,643	95,732	101,944	6,212	94%	62,523	92,995	77,990
Tools	62511	56	6,840	12,250	5,410	56%	8,922	10,633	10,550
Equipment Rentals	62515	396	7,066	12,525	5,459	56%	5,151	5,280	14,012
Recharges & Refills	62516	2,170	7,007	3,700	(3,307)	189%	3,054	3,421	7,200
Service Agreements	62520	4,224	91,784	94,441	2,657	97%	70,424	80,289	96,777
TOTAL EQUIPMENT EXPENSES		12,489	210,151	226,250	16,099	93%	151,426	193,986	207,679
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	6,759	86,903	110,590	23,687	79%	95,214	115,114	97,555
Coloured Diesel	62503	0	17,266	0	(17,266)	0%	0	0	0
Diesel	62504	0	24,677	0	(24,677)	0%	0	0	0
Gas - Fuel	62505	5,649	69,460	138,380	68,920	50%	114,271	174,189	128,430
Licensing	62530	(26)	6,215	5,525	(690)	112%	5,764	5,764	1,200
TOTAL VEHICLE EXPENSES		12,382	204,521	254,495	49,974	80%	215,249	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	4,314	43,911	179,200	135,289	25%	21,283	42,465	59,500
Audit	63110	0	35,000	55,450	20,450	63%	76,600	90,600	31,000
Engineering	63115	0	13,549	42,500	28,951	32%	78,354	73,204	53,000
Consulting	63120	36,629	336,602	959,184	622,582	35%	33,860	43,330	83,000
Contract Services	63125	300,446	3,051,795	3,341,653	289,858	91%	2,664,416	3,125,241	3,085,820
Professional Development	63130	379	17,262	19,000	1,738	91%	24,908	28,408	30,000

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Acct	2009					2008		
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget
TOTAL PROFESSIONAL FEES	\$341,768	\$3,498,119	\$4,652,787	\$1,154,668	75%	\$2,899,421	\$3,403,248	\$3,343,320
FINANCIAL RELATED EXPENSES								
Bank Service Charges	63205 441	4,536	1,350	(3,186)	336%	2,290	2,427	1,350
Card Processing Fees	63206 206	1,745	2,500	755	70%	1,849	4,428	100
Taxes Written Down	63208 0	0	30,000	30,000	0%	0	0	25,000
Provision for Bad Debts	63209 0	0	0	0	0%	(43)	0	0
Interest Expense	63210 0	3,385	3,794	409	89%	3,947	324,537	2,067
Principal payment	63211 0	7,549	7,640	91	99%	7,940	7,940	7,200
Insurance Premiums	63020 0	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%	7,260	8,480	25,000
Application Fees	63215 305	998	500	(498)	200%	1,116	1,116	1,500
Property Taxes	63219 0	22,172	12,659	(9,513)	175%	12,441	12,441	10,165
Levy	63220 7,663	277,071	246,420	(30,651)	112%	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%	25,153	25,153	5,125
Grants	63226 6,593	121,066	110,000	(11,066)	110%	116,330	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 995	6,370	7,500	1,130	85%	7,100	7,550	4,000
TOTAL FINANCIAL RELATED EXPENSES	16,203	837,850	811,612	(26,238)	103%	777,100	1,121,976	741,069
PREMISES								
Site Maintenance	63305 617	16,848	202,250	185,402	8%	111,915	201,523	175,324
Connecting Link	63306 0	1,625	13,800	12,175	12%	10,509	10,509	10,000
Cleaning	63310 3,290	30,800	36,850	6,050	84%	26,168	29,753	36,425
Waste	63315 1,197	8,604	13,700	5,096	63%	7,412	10,021	9,100
Facility Maintenance	63320 5,081	64,502	70,235	5,733	92%	49,384	57,886	78,366
Rent	63325 209	4,276	26,250	21,974	16%	7,279	33,659	26,250
TOTAL PREMISES	10,394	126,655	363,085	236,430	35%	212,667	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 2,538	8,913	50,000	41,087	18%	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	2,538	55,520	287,000	231,480	19%	1,560	2,449	0
TOTAL EXPENSES	889,394	11,133,199	14,028,996	2,895,797	79%	10,318,201	12,562,658	11,841,476
TRANSFERS								
Transfer to Operating fr Rev Fund	74011 0	0	222,200	222,200	0%	0	0	0

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Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
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	0	(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	0	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	0	(3,820)	(5,000)	(1,180)	76%	0	(4,510)	(2,500)
Interfunctional Transfer - BIA	88400	0	(3,960)	(6,914)	(2,954)	57%	(4,815)	2,852	(8,800)
TOTAL TRANSFERS	0	331,279	1,072,194	740,915	31%	(2,699)	1,339,325	1,755,207	
TOTAL TRANSFERS & EXPENDITURES	889,394	11,464,478	15,101,190	3,636,712	76%	10,315,502	13,901,983	13,596,683	
REVENUE									
Property Tax Revenue	40000	47,720	9,829,079	9,527,545	(301,534)	103%	9,032,443	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	19,816	299,782	360,000	60,218	83%	230,930	243,739	350,000
Penalty on Current Taxes	44110	40,449	177,192	80,000	(97,192)	221%	127,101	158,080	80,000
Federal Grants	53005	0	15,801	142,000	126,199	11%	2,628	6,916	7,500
Provincial Grants	53010	0	1,812,757	1,970,275	157,518	92%	2,253,411	1,805,413	1,870,740
Municipal Grants	53015	0	137,877	114,250	(23,627)	121%	20,000	20,000	20,000
Donations	53020	0	129	9,275	9,146	1%	(372)	5,628	13,150
Transfer to Oper Program fr Revenue Fund	54010	0	0	222,200	222,200	0%	0	0	0

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Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
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	4,431	4,782	0	(4,782)	0%	777	1,040	0
Interest on AR accounts	55005	145	3,651	2,000	(1,651)	183%	2,034	3,524	1,000
Admin Fees - NSF	55006	35	1,680	1,000	(680)	168%	1,020	1,726	1,000
Interest Revenue GST/PST Returns	55008	0	315	1,000	685	32%	(1,604)	(1,571)	1,000
Interest Revenue	55010	1,616	42,495	180,000	137,505	24%	312,585	270,195	74,000
Interest Local Improvements	55012	0	0	0	0	0%	0	43,621	0
Investment Income	55015	0	8,283	8,100	(183)	102%	34,165	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	67	1,005	8,110	7,105	12%	355	421	4,100
Photocopies Plans, Office services	55710	38	1,082	1,000	(82)	108%	1,542	1,564	4,900
Machine Time Chgs (internal)	55714	0	12,477	0	(12,477)	0%	0	986	0
Machine Time Chgs (to others)	55715	0	5,457	0	(5,457)	0%	73,860	5,152	0
Excavating Graves	55716	0	19,250	40,088	20,838	48%	26,735	29,074	35,000
Commissions	55720	(590)	2,296	3,000	704	77%	4,222	3,755	3,000
Book Sales	55725	30	606	1,000	394	61%	794	821	1,000
Merchandise Sales	55730	52	956	3,300	2,344	29%	2,183	2,221	3,000
Merchandise Sales	55732	0	810	0	(810)	0%	2,240	2,240	0
Sale of Materials	55735	5,250	28,333	19,350	(8,983)	146%	79,778	88,279	88,250
Sale of Town Publications	55740	75	1,180	1,050	(130)	112%	1,186	1,216	1,300
Sale of Plot	55750	840	8,400	12,000	3,600	70%	4,120	4,890	10,000
Corner Markers	55751	250	3,250	5,000	1,750	65%	1,250	1,250	5,000
Fundraising Revenue	55800	0	0	6,000	6,000	0%	0	0	6,000
Special Events Revenue	55810	(180)	4,730	7,000	2,270	68%	3,079	3,079	1,500
Fees, Charges, Admissions, Tags	57010	27,704	390,203	496,800	106,597	79%	587,909	641,624	550,400
Misc Receipts	57015	50	1,025	0	(1,025)	0%	1,000	1,125	0
Construction Supervision	57016	(1,157)	6,229	10,000	3,771	62%	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	6,000	30,933	11,000	(19,933)	281%	38,408	59,094	1,000
Memberships	57021	1,000	2,105	1,565	(540)	135%	65	65	1,535
Certificate Fees	57025	815	6,880	10,800	3,920	64%	7,805	8,315	12,000
Library Program Revenue	57027	0	312	0	(312)	0%	100	100	0
Permits	57030	750	8,350	16,600	8,250	50%	7,504	8,004	13,500
Roadways Permits	57032	0	800	7,500	6,700	11%	1,300	500	7,500
Fines	57035	891	32,000	34,500	2,500	93%	23,248	26,580	34,000
By Law - Fines	57036	0	1,653	3,100	1,447	53%	1,829	3,402	3,000
Alarm Registration Fees	57038	400	6,828	10,000	3,172	68%	6,051	6,376	20,000
Vendor Licences	57040	0	0	25	25	0%	0	0	250
Marriage Licences	57041	0	2,000	2,000	0	100%	2,100	2,200	2,000
Lottery Licences	57042	200	1,098	1,200	102	92%	1,089	1,090	1,000
Development Review	57050	0	3,300	81,000	77,700	4%	43,100	43,100	120,000

Tax Levy Summary
Revenue Fund

Town of The Blue Mountains
2009 Budget Variance Report
For the Eleven Months Ending November 30, 2009

	Acct	2009				% of Budget	2008		
		NOV	YTD	Budget	Unexpended \$		NOV	Actuals	Budget
Official Plan Amendment	57051	\$0	\$4,900	\$10,000	\$5,100	49%	\$8,500	\$8,500	\$6,000
Zoning By-Law Amendment	57052	4,675	27,625	36,000	8,375	77%	32,775	35,775	30,000
Subdivision Agreement Preparation □	57053	0	6,900	0	(6,900)	0%	24,300	24,300	0
Site Plan Agreement Preparation	57054	0	15,100	0	(15,100)	0%	0	0	0
Site Plan Development Review	57055	1,500	19,200	0	(19,200)	0%	750	750	0
Severance Fees	57056	3,000	39,000	16,500	(22,500)	236%	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	500	4,493	10,000	5,507	45%	8,125	8,525	30,000
Facilities Rental	57500	15,431	157,484	241,375	83,891	65%	147,630	208,522	214,000
Subsidies	57501	0	0	0	0	0%	(171)	(171)	0
Concession Rent	57502	717	7,883	9,250	1,367	85%	7,883	7,883	9,000
Showcase Rental	57503	15	330	500	170	66%	210	210	500
Hall Rental	57505	2,240	44,525	52,000	7,475	86%	38,680	39,923	50,000
Program Fees	57570	152	3,041	14,100	11,059	22%	0	0	4,900
Public Skating	57575	162	162	5,500	5,338	3%	0	280	4,000
Proceeds from insurance	58010	21,060	21,060	0	(21,060)	0%	0	295,590	0
Proceeds from Debt	58100	0	0	82,260	82,260	0%	0	0	0
Misc Revenue	59950	70	4,207	1,000	(3,207)	421%	4,975	13,405	0
TOTAL REVENUE		206,219	13,313,180	14,900,592	1,587,412	89%	13,258,693	13,809,875	13,300,195
NET POSITION		(683,175)	1,848,702	(200,598)	(2,049,300)	-922%	2,943,191	(92,108)	(296,488)

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Eleven Months Ending November 30, 2009

Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$72,605	\$857,340	\$958,632	\$101,292	89%	\$870,600	\$985,922	\$952,258
Part Time Salaries	60010	0	10,537	22,398	11,861	47%	0	3,692	0
Overtime	60018	1,958	27,968	14,000	(13,968)	200%	5,994	16,672	16,370
On Call	60020	0	0	23,400	23,400	0%	0	0	19,600
TOTAL SALARIES		74,563	895,845	1,018,430	122,585	88%	876,594	1,006,286	988,228
BENEFITS									
Full Time Benefits	61005	13,960	192,419	239,997	47,578	80%	197,547	216,022	238,268
Part Time Benefits	61010	0	1,003	2,238	1,235	45%	0	0	0
Post Employment Benefits	61111	186	2,056	0	(2,056)	0%	1,668	1,819	0
TOTAL BENEFITS		14,146	195,478	242,235	46,757	81%	199,215	217,841	238,268
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	14	6,652	9,285	2,633	72%	10,367	11,015	8,875
Computer Supplies	62006	0	1,189	750	(439)	159%	1,108	1,108	850
Office Equipment	62007	169	750	500	(250)	150%	480	480	0
Paper	62010	0	0	950	950	0%	618	632	1,700
Publications	62015	0	0	1,100	1,100	0%	326	3,200	800
Meeting Expenses	62020	0	4	0	(4)	0%	0	0	0
Janitorial Supplies	62030	240	2,402	1,700	(702)	141%	1,897	2,516	900
Printing	63005	67	2,175	2,075	(100)	105%	1,244	1,583	3,200
Miscellaneous	62599	0	(40)	1,400	1,440	-3%	14,678	15,019	1,000
TOTAL ADMINISTRATIVE EXPENSES		490	13,132	17,760	4,628	74%	30,718	35,553	17,325
OPERATING EXPENSES									
Materials	62000	0	1,092	1,050	(42)	104%	33	233	1,000
Chemicals	62070	3,843	66,798	54,125	(12,673)	123%	60,312	71,219	52,900
Lab Expenses	62071	9	8,890	11,100	2,210	80%	14,816	15,364	10,850
Sample Testing	62072	2,684	26,837	32,450	5,613	83%	26,510	33,349	31,750
Water Treatment Costs	62075	0	0	0	0	0%	0	0	240,000
Collingwood Water Agreement	62076	37,912	286,544	350,000	63,456	82%	232,895	259,409	0
TOTAL OPERATING EXPENSES		44,448	390,161	448,725	58,564	87%	334,566	379,574	336,500
COMMUNICATIONS									
Telephone	62105	6,277	67,122	56,475	(10,647)	119%	55,493	64,864	55,000
Internet	62110	171	2,292	1,550	(742)	148%	1,205	1,380	1,500
Courier	62115	4	265	1,060	795	25%	342	722	1,000
Postage	62120	2,749	14,292	21,465	7,173	67%	11,997	12,065	25,950
Advertisements	62125	57	3,110	2,775	(335)	112%	2,596	3,579	2,700
TOTAL COMMUNICATIONS		9,258	87,081	83,325	(3,756)	105%	71,633	82,610	86,150

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Eleven Months Ending November 30, 2009

Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
TRAINING AND TRAVEL									
Membership	62205	\$0	\$3,102	\$2,675	(\$427)	116%	\$2,769	\$2,769	\$2,650
Meals	62210	16	662	1,425	763	46%	653	728	1,650
Accommodation	62215	122	1,211	2,825	1,614	43%	1,709	1,709	3,100
Training and Education Courses	62220	385	11,263	11,150	(113)	101%	7,437	7,773	12,250
Conference Workshops, Conventio	62225	0	4,883	4,375	(508)	112%	3,700	3,940	4,500
Mileage	62506	0	36	0	(36)	0%	0	0	0
Travel	62230	165	397	850	453	47%	651	651	850
TOTAL TRAINING AND TRAVEL		688	21,554	23,300	1,746	93%	16,919	17,570	25,000
PERSONNEL									
Health and Safety	62305	167	9,183	6,175	(3,008)	149%	6,652	6,891	8,400
Donations	62310	0	0	200	200	0%	105	105	50
Clothing Expense	62315	0	2,839	6,275	3,436	45%	3,215	3,820	7,250
TOTAL PERSONNEL		167	12,022	12,650	628	95%	9,972	10,816	15,700
UTILITIES									
Hydro	62405	28,065	294,980	351,250	56,270	84%	289,812	348,163	366,700
Natural Gas	62410	300	13,232	24,100	10,868	55%	9,931	14,776	23,500
Water	62425	1,321	8,386	8,550	164	98%	18,508	(741)	8,000
TOTAL UTILITIES		29,686	316,598	383,900	67,302	82%	318,251	362,198	398,200
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	1,377	7,519	9,620	2,101	78%	4,130	6,533	9,250
Equipment Repairs & Maintenance	62510	9,266	160,208	192,850	32,642	83%	236,414	287,632	200,500
Tools	62511	248	4,797	9,050	4,253	53%	4,156	5,525	10,250
SCADA Repair	62512	630	3,240	9,000	5,760	36%	16,840	17,680	0
Equipment Rentals	62515	300	2,235	2,275	40	98%	1,661	1,901	2,450
Recharges & Refills	62516	0	194	500	306	39%	0	1,311	500
Manhole Maintenance	62517	0	5,310	12,500	7,190	42%	6,201	9,127	15,000
Bio Solids Removal	62514	17,794	17,794	25,000	7,206	71%	18,780	25,791	0
Service Agreements	62520	80	3,033	6,350	3,317	48%	2,996	3,020	20,400
TOTAL EQUIPMENT EXPENSES		29,695	204,330	267,145	62,815	76%	291,178	358,520	258,350
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	4,543	16,264	18,950	2,686	86%	15,897	19,384	17,000
Gas - Fuel	62505	1,048	23,790	34,200	10,410	70%	67,937	36,588	37,000
Licensing	62530	0	1,456	700	(756)	208%	814	814	675
TOTAL VEHICLE EXPENSES		5,591	41,510	53,850	12,340	77%	84,648	56,786	54,675
PROFESSIONAL FEES									
Consulting	63120	0	800	175,000	174,200	0%	0	0	0
Contract Services	63125	4,181	37,229	40,105	2,876	93%	45,781	56,594	48,100
TOTAL PROFESSIONAL FEES		4,181	38,029	215,105	177,076	18%	45,781	56,594	48,100

User Rates Summary
Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
For the Eleven Months Ending November 30, 2009

Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	\$0	\$1,222	\$0	(\$1,222)	0%	\$0	\$0	\$0
Taxes Written Down	63208	0	24,123	0	(24,123)	0%	26,418	36,411	0
Insurance Premiums	63020	0	75,102	74,601	(501)	101%	70,368	70,368	93,887
Municipal Insurance Deductible	63025	0	0	0	0	0%	7,216	7,216	0
Property Taxes	63219	0	106,534	55,200	(51,334)	193%	99,368	99,368	52,400
Grants	63226	0	4,800	0	(4,800)	0%	0	0	0
TOTAL FINANCIAL RELATED EXPENSES		0	211,781	129,801	(81,980)	163%	203,370	213,363	146,287
PREMISES									
Site Maintenance	63305	201	17,481	16,075	(1,406)	109%	16,412	25,518	15,000
Cleaning	63310	0	0	3,450	3,450	0%	931	931	4,400
Waste	63315	196	2,103	5,825	3,722	36%	2,216	2,973	2,800
Facility Maintenance	63320	539	8,076	11,700	3,624	69%	5,686	6,270	13,750
TOTAL PREMISES		936	27,660	37,050	9,390	75%	25,245	35,692	35,950
CAPITAL									
Equipment	64010	0	0	0	0	0%	54	54	0
Replacement Equipment	64011	0	0	0	0	0%	0	6	0
TOTAL CAPITAL		0	0	0	0	0%	54	60	0
TOTAL EXPENSES		213,849	2,455,181	2,933,276	478,095	84%	2,508,144	2,833,463	2,648,733
TRANSFERS									
Transfer to Operating fr Rev Fund	74011	0	0	75,000	75,000	0%	0	0	0
Transfer to Capital	74022	0	387,385	912,805	525,420	42%	0	607,893	1,132,505
Transfer to Reserves	74030	0	0	0	0	0%	0	269,000	0
Transfer to Rate Stabilization Reserve	74031	0	0	269,371	269,371	0%	0	0	0
Transfer to Reserves	74032	0	0	240,000	240,000	0%	0	281,772	136,429
Transfer To Replacement Reserve	74033	0	0	205,630	205,630	0%	0	202,575	202,575
Transfer To Reserve Fund	74042	0	0	260,000	260,000	0%	0	605,785	443,959
Interfunctional Transfer - Council	81100	0	26,212	52,424	26,212	50%	0	49,131	49,131
Interfunctional Transfer - CAO/Clerk's	81210	0	0	16,399	16,399	0%	0	7,485	7,505
Interfunctional Transfer - Human Resources	81220	0	0	5,850	5,850	0%	0	0	0
Interfunctional Transfer - Corp Admin	81240	0	72,931	145,862	72,931	50%	0	141,624	141,614
Interfunctional Transfer - IT	81310	0	49,452	98,904	49,452	50%	0	91,714	91,714
Interfunctional Transfer - Fire	82100	0	0	(1,000)	(1,000)	0%	0	0	0
Interfunctional Transfer - Conservation Authority	82300	0	40,000	40,000	0	100%	0	0	0
Interfunctional Transfer - Roads	83080	0	677	1,000	323	68%	720	1,740	0
Interfunctional Transfer - Engineering	83150	0	0	175,839	175,839	0%	0	154,696	153,898
Interfunctional Transfer - Th Water Dist	84110	0	0	0	0	0%	0	(248,121)	(283,578)
Interfunctional Transfer - WTP	84130	0	0	615,708	615,708	0%	0	506,951	601,798
Interfunctional Transfer - Water Meter	84140	0	0	111,227	111,227	0%	0	113,354	107,149
Interfunctional Transfer - Water Distr	84150	0	0	(726,935)	(726,935)	0%	0	0	0
Interfunctional Transfer - CCCL Water	84180	0	0	0	0	0%	0	(372,184)	(425,369)

User Rates Summary
 Water and Wastewater Services Summary

Town of The Blue Mountains
2009 Budget Variance Report
 For the Eleven Months Ending November 30, 2009

Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
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		213,849	3,031,838	5,444,244	2,412,406	56%	2,508,228	5,252,927	5,008,063
REVENUE									
Twp Water Connection Permit	50005	400	2,615	7,700	5,085	34%	6,500	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	48,603	0	(48,603)	0%	47,359	61,390	0
Water Billings: Fixed Charge	50010	(123)	1,111,580	1,337,760	226,180	83%	703,383	847,434	1,039,049
Water Billings: Consumption	50015	(16)	1,196,217	1,576,177	379,960	76%	1,457,088	1,705,396	1,813,068
Water Billings: Unconnected	50016	0	1,149	0	(1,149)	0%	609	730	0
Water Purchase from Hydrants	50050	2,473	30,561	0	(30,561)	0%	21,602	29,266	28,000
Twp Sewer Connection Permit	51005	800	2,900	10,350	7,450	28%	7,175	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	32,928	0	(32,928)	0%	34,884	44,231	0
Sewer Billings: Fixed Charge	51010	(39)	802,240	972,335	170,095	83%	537,134	639,183	787,195
Sewer Billings: Usage	51015	0	896,031	1,188,387	292,356	75%	1,124,039	1,321,204	1,272,543
Sewer Billings: Unconnected	51016	0	13,239	0	(13,239)	0%	6,648	8,760	0
Sewer Billings: Private	51030	5,844	263,823	124,000	(139,823)	213%	176,581	203,949	24,000
Misc Water Receipts	51300	4	685	28,500	27,815	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	1,891	21,881	0	(21,881)	0%	11,468	13,466	0
Merchandise Sales	55730	0	0	0	0	0%	576	713	300
Fees, Charges, Admissions, Tags	57010	165	13,107	15,000	1,893	87%	14,885	15,439	15,000
Misc Receipts	57015	(30)	5,994	9,036	3,042	66%	6,960	8,950	9,036
TOTAL REVENUE		11,369	4,449,033	5,444,245	995,212	82%	4,187,613	5,240,184	5,008,063
NET POSITION		(202,480)	1,417,195	1	(1,417,194)	141,719,500%	1,679,385	(12,743)	0

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Eleven Months Ending November 30, 2009

Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
EXPENSES									
SALARIES									
Full Time Salaries	60005	\$25,849	\$276,537	\$327,950	\$51,413	84%	\$335,125	\$387,297	\$379,350
Part Time Salaries	60010	2,717	31,614	33,000	1,386	96%	30,910	32,529	35,480
Casual/Contract Salaries	60015	1,336	25,264	20,777	(4,487)	122%	33,948	36,582	36,050
Overtime	60018	0	1,210	0	(1,210)	0%	0	0	3,000
TOTAL SALARIES		29,902	334,625	381,727	47,102	88%	399,983	456,408	453,880
BENEFITS									
Full Time Benefits	61005	4,512	57,849	86,302	28,453	67%	76,828	81,902	102,650
Part Time Benefits	61010	625	4,494	3,300	(1,194)	136%	0	3,318	5,350
Casual/Contract Benefits	61015	0	532	2,075	1,543	26%	2,021	2,206	5,410
Travel Allowance	(61503)	157	549	0	(549)	0%	0	0	0
TOTAL BENEFITS		5,294	63,424	91,677	28,253	69%	78,849	87,426	113,410
ADMINISTRATIVE EXPENSES									
Office Supplies	62005	124	2,356	3,300	944	71%	2,283	2,704	3,950
Paper	62010	0	78	1,100	1,022	7%	91	323	1,000
Publications	62015	166	836	1,650	814	51%	916	916	2,400
Promotional Expenses	62017	951	11,872	14,000	2,128	85%	11,022	19,649	14,000
Meeting Expenses	62020	0	64	550	486	12%	375	375	500
Janitorial Supplies	62030	0	1,466	1,550	84	95%	1,191	1,191	1,500
Printing	63005	83	1,730	3,305	1,575	52%	2,194	2,413	3,200
Meeting Expenses - Services	63015	0	34	275	241	12%	0	0	250
Miscellaneous	62599	0	75	612	537	12%	26	26	400
TOTAL ADMINISTRATIVE EXPENSES		1,324	18,511	26,342	7,831	70%	18,098	27,597	27,200
OPERATING EXPENSES									
Materials	62000	740	977	3,000	2,023	33%	3,541	3,470	3,000
Merchandise Inventory	62080	0	62,554	65,000	2,446	96%	83,089	70,111	70,000
TOTAL OPERATING EXPENSES		740	63,531	68,000	4,469	93%	86,630	73,581	73,000
COMMUNICATIONS									
Telephone	62105	589	6,568	9,400	2,832	70%	7,516	8,226	9,300
Internet	62110	55	457	0	(457)	0%	0	0	0
Courier	62115	0	21	200	179	11%	8	8	200
Postage	62120	5	702	700	(2)	100%	562	827	650
Advertisements	62125	(852)	6,370	14,550	8,180	44%	13,492	17,416	17,000
TOTAL COMMUNICATIONS		(203)	14,118	24,850	10,732	57%	21,578	26,477	27,150
TRAINING AND TRAVEL									
Membership	62205	0	3,377	3,540	163	95%	3,123	3,123	3,315
Meals	62210	0	778	700	(78)	111%	784	1,042	825

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Eleven Months Ending November 30, 2009

	Acct	2009				% of Budget	2008		
		NOV	YTD	Budget	Unexpended \$		NOV	Actuals	Budget
Accommodation	62215	\$669	\$5,668	\$5,575	(\$93)	102%	\$2,324	\$1,324	\$4,950
Training and Education Courses	62220	80	5,530	7,100	1,570	78%	4,417	4,367	5,000
Conference Workshops, Conventio	62225	395	3,892	2,800	(1,092)	139%	3,264	3,683	2,600
Mileage	62506	407	1,473	6,500	5,027	23%	0	0	1,500
Travel	62230	(936)	1,690	1,200	(490)	141%	2,172	2,368	1,150
TOTAL TRAINING AND TRAVEL		615	22,408	27,415	5,007	82%	16,084	15,907	19,340
PERSONNEL									
Health and Safety	62305	0	1,247	2,850	1,603	44%	1,512	1,709	2,500
Clothing Expense	62315	262	799	1,350	551	59%	1,186	1,834	1,600
TOTAL PERSONNEL		262	2,046	4,200	2,154	49%	2,698	3,543	4,100
UTILITIES									
Hydro	62405	1,662	8,579	4,450	(4,129)	193%	7,625	9,811	4,320
Natural Gas	62410	40	358	950	592	38%	326	413	480
Water	62425	1,137	6,873	3,000	(3,873)	229%	3,601	3,845	4,000
TOTAL UTILITIES		2,839	15,810	8,400	(7,410)	188%	11,552	14,069	8,800
EQUIPMENT EXPENSES									
Equipment Operating Costs	62509	0	0	100	100	0%	0	200	500
Equipment Repairs & Maintenance	62510	0	58	650	592	9%	263	272	900
Tools	62511	0	1,374	1,300	(74)	106%	1,242	1,242	1,400
Equipment Rentals	62515	0	0	1,000	1,000	0%	799	799	1,100
Recharges & Refills	62516	0	58	0	(58)	0%	0	0	0
Service Agreements	62520	22	463	3,350	2,887	14%	193	193	3,250
TOTAL EQUIPMENT EXPENSES		22	1,953	6,400	4,447	31%	2,497	2,706	7,150
VEHICLE EXPENSES									
Vehicle Repairs & Maintenance	62501	124	6,768	5,050	(1,718)	134%	5,955	5,955	4,500
Gas - Fuel	62505	0	4,332	10,700	6,368	40%	560	8,326	10,500
Vehicle Leases	62525	902	11,261	12,000	739	94%	8,639	9,424	12,000
Licensing	62530	0	471	370	(101)	127%	471	471	370
TOTAL VEHICLE EXPENSES		1,026	22,832	28,120	5,288	81%	15,625	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%	2,336	2,336	3,000
Consulting	63120	0	1,341	2,000	659	67%	2,644	3,244	1,500
Contract Services	63125	1,000	11,168	14,050	2,882	79%	12,567	12,567	14,000
TOTAL PROFESSIONAL FEES		1,000	12,509	20,050	7,541	62%	17,758	18,358	21,000
FINANCIAL RELATED EXPENSES									
Bank Service Charges	63205	35	385	500	115	77%	175	210	0
Card Processing Fees	63206	148	2,843	500	(2,343)	569%	2,880	2,956	1,000

User Fees Summary
User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
For the Eleven Months Ending November 30, 2009

Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
Insurance Premiums	63020	\$0	\$80,815	\$83,421	\$2,606	97%	\$74,878	\$77,041	\$90,486
Sponsorship	63225	0	0	10,000	10,000	0%	1,311	1,311	10,000
TOTAL FINANCIAL RELATED EXPENSES		183	84,043	94,421	10,378	89%	79,244	81,518	101,486
PREMISES									
Site Maintenance	63305	352	18,522	15,500	(3,022)	119%	14,367	15,638	15,000
Waste	63315	224	1,121	1,900	779	59%	0	673	1,800
Facility Maintenance	63320	0	5,052	2,000	(3,052)	253%	4,031	4,122	750
Rent	63325	61,815	61,815	51,500	(10,315)	120%	0	47,154	49,900
TOTAL PREMISES		62,391	86,510	70,900	(15,610)	122%	18,398	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		105,395	742,529	852,502	109,973	87%	769,185	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	0	3,960	14,214	10,254	28%	4,815	7,811	13,800
Interfunctional Transfer - Econ Dev	88200	0	(2,500)	(5,000)	(2,500)	50%	0	(5,000)	(5,000)
TOTAL TRANSFERS		0	159,206	377,047	217,841	42%	4,815	278,089	304,838
TOTAL TRANSFERS & EXPENDITURES		105,395	901,735	1,229,549	327,814	73%	774,000	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	105	2,430	2,700	270	90%	2,788	2,788	2,600
Merchandise Sales	55730	0	722	775	53	93%	792	792	750
Sale of Gas	55736	940	50,962	79,000	28,038	65%	67,866	67,866	79,000
Sale of Diesel	55737	15	12,230	12,000	(230)	102%	16,031	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	1,310	270,124	278,331	8,207	97%	256,434	256,434	265,500
Sponsors and Partnerships	57017	0	0	0	0	0%	2,116	2,966	0
BIA Levy	57018	0	75,064	75,064	0	100%	75,064	75,064	75,064
Certificate Fees	57025	460	7,790	10,000	2,210	78%	11,415	11,735	10,000
Permits	57030	18,799	275,102	606,000	330,898	45%	372,963	377,471	665,948
Interfunctional Building Permits	57031	0	0	40,000	40,000	0%	2,798	2,798	80,000

User Fees Summary
 User Fee Based

Town of The Blue Mountains
2009 Budget Variance Report
 For the Eleven Months Ending November 30, 2009

Acct	2009					2008			
	NOV	YTD	Budget	Unexpended \$	% of Budget	NOV	Actuals	Budget	
Launch Fees	57057	\$8	\$2,261	\$2,500	\$239	90%	\$1,646	\$1,646	\$3,000
Facilities Rental	57500	3,571	13,283	15,225	1,942	87%	8,740	8,740	19,000
Harbour - Winter Storage	57504	25,616	26,250	22,500	(3,750)	117%	10,014	21,454	25,000
Proceeds from Debt	58100	0	0	63,439	63,439	0%	0	0	0
Misc Revenue	59950	0	2,800	300	(2,500)	933%	1,004	1,179	300
TOTAL REVENUE		50,824	754,595	1,229,549	474,954	61%	846,839	864,132	1,252,162
NET POSITION		(54,571)	(147,140)	0	147,140	0%	72,839	(313,501)	(4,012)

2009 CAPITAL PROGRAM

	A	B	C	D	E	F	G	H
1	2009 Capital Program - Version - December 9, 2009							
2				BUDGET	Program Number	Project Manager	Project Initiation Date	Completion Date
3	ADMINISTRATION							
4			Performance Management Implementation Project	\$ 35,190	1142	Paul G.	April 16, 2009	February 28, 2010
5			Records Management & Retention	\$ 10,400	1283	Corrina G.	November, 2008	December 31, 2009 & Ongoing
6			Development Charges Background Study	\$ 30,000	1294	Darcy C.	June, 2008	December, 2009
7			Community Mail Box Program	\$ 90,000	1297	David F.	October, 2008	2009 - Complete
8			Town Hall Project	\$ 7,950,000	1280	David F.	March, 2008	2011
9			Town Hall Remedial Works	\$ 20,000	1289	David F.	Ongoing	Complete
10			Medical Clinic Property	\$ 112,120	1288	Paul G.	April, 2008	December 31, 2009
11	COMMUNITY & ECONOMIC DEVELOPMENT							
12			Community Portal	\$ 15,500	8206	Lisa K.	December, 2009	June, 2009
13			Economic Development Strategy	\$ 50,000	8207	Lisa/Peter	April, 2009	May, 2010
14			C&E Dev Laser Light'g - Dam	\$ 145,835	8204	Lisa/TBD	Contingent upon partnerships	
15	POLICE							
16			Police - New Station	\$ 807,500	2201	David F.	2008	2009 - Complete
17	INFORMATION SERVICES							
18			Geographic Information System IT	\$ 40,000	1305	Cathy B.	March 8, 2009	November, 2009
19			Connectivity IT	\$ 35,000	1315	Cathy B.	March 8, 2009	December 31, 09
20			Continuous Improvement IT	\$ 68,000	1310	Cathy B.	March 8, 2009	December 31, 09
21			Computer Equipment Additional	\$ 11,000	1000	Cathy B.	March 8, 2009	December 31, 09
22	PLANNING							
23			Zoning By-law, STA, ICBL	\$ 217,000	8007	David F.	2008	2010
24			Housing Strategy	\$ 50,000	8008	Peter T.	June, 2009	March, 2010
25			Site Plan Design Guidelines	\$ 60,000	8009	David F.	On Hold	2011
26			Community Improvement Plan	\$ 175,000	8013	Peter T.	January, 2009	March, 2010
27			Renewable Energy	\$ 14,000	8014	Peter T.	On Hold - Bill 150 Green Energy Act	TBD
28	FIRE DEPARTMENT							
29			Fire Stations - Additions & New Construction	\$ 35,000	2180	Ron D./DC	TBD	TBD
30			Vehicle Acquisitions - Growth Related	\$ 40,000	1000	Ron D.	March, 2009	August, 2009 - Completed
31			New HVAC System - Station 2	\$ 12,300	2181	Steve C.	April, 2009	August, 2009 - Completed
32			Personal Fire Fighter Equip Growth-Related	\$ 15,325	2114	Dep. Chief	January, 2009	Ongoing - Possible carry-over

2009 CAPITAL PROGRAM

	A	B	C	D	E	F	G	H
2				BUDGET	Program Number	Project Manager	Project Initiation Date	Completion Date
33			Fire Fighter Equip Replacement & New	\$ 16,352	2112	DC/AJ L.	March, 2009	December 31, 2009
34			Specialized Equip Growth-Related	\$ 48,400	2111	DC/Steve C.	February, 2009	December 31, 2009
35			Other Equip incl Replacement Equip	\$ 41,230	2113	Dep. Chief	January, 2009	December 31, 2009
36			Computer Equipment	\$ 15,000	2120	Loriena F.	January, 2009	July, 2009 - Completed
37			EMERGENCY MANAGEMENT					
38			Backup Generator - OPP	\$ 36,000	1000	Steve C.	May, 2009	November, 2009
39			Backup Generator - Admin (Fire Dept) (Stn. #1)	\$ 36,000	1000			December 31, 2009
40			RECREATION - BEAVER VALLEY COMMUNITY CENTRE					
41			BVCC Building Upgrades	\$ 3,500	6941	Aaron M.	July, 2009	Pushed to 2010
42			BVCC Arena Roof Study and Replacement	\$ 20,000	6942	Shawn E.	August, 2009	August, 2009 - Complete
43			BVCC Refrigeration Replacement	\$ 95,000	6941	Aaron M.	April, 2009	July 1, 2009 - Complete
44			Coming Events Signage	\$ 3,000	1000	Shawn E.	June, 2009	September, 2009
45			RECREATION - PARKS & TRAILS					
46			Georgian Trail Growth Related	\$ 13,000	6125			
47			2nd Line Trail Construction	\$ 121,000	6123	Shawn E.	March, 2009	Pushed to 2010, 11 due to appeal
48			Trail Resurfacing	\$ 5,000	6122	Terry G.	May, 2009	July, 2009 - Complete
49			Delphi Point Park & Trail Development	\$ 70,000	6010	Terry G.	March, 2009	Ongoing into 2011
50			MTO Shale Beach Improvements	\$ 10,000	6015	Shawn E.	January, 2009	Deleted project
51			Loree Parking Lot Construction	\$ 38,000	6130	Shawn E.	March, 2009	Pushed out to 2011
52			Heatcote Property Development	\$ 65,000	6043	Shawn E.	February, 2009	Parking Lot complete
53			Off Leash Dog Park Development	\$ 26,500	6135	Shawn E.	Ongoing	TBD
54			Waterfront Vistas	\$ 20,000	6011	Shawn E.	March, 2009	Ongoing in 2012
55			Craigleith Meadows Improvements	\$ 15,000	6131	Terry G.	May, 2009	July, 2009 - Complete
56			Hardball Diamond Recon & Parking Lot Construction	\$ 82,000	6910	Shawn E.	August, 2009	October, 2009 - Complete
57			Tennis Courts Resurf. & Redevelopment	\$ 3,000	6119	Terry G.	May, 2009	July, 2009 - Complete
58			Playground/SkatePark Equipment Growth Related	\$ 20,000	6911	Shawn E.	March, 2009	May, 2009 - Complete
59			Playground/Skatepark Equipment Replacement	\$ 25,000	6911	Terry G.	March, 2009	July, 2009 - Complete
60			Bike Park Construction	\$ 30,000	6912	Shawn E.	Ongoing	TBD
61			Parks and Recreation Signage	\$ 4,500	6124	Shawn E.	May, 2009	October, 2009 - Complete
62			Interpretative Signage	\$ 5,000	6124	Shawn E.	March, 2009	July, 2009 - Ongoing
63			Building Growth Related (Rec Mntc. Bldg)	\$ 588,368	1000	David F.	January, 2009	June, 2009 - Complete

2009 CAPITAL PROGRAM

	A	B	C	D	E	F	G	H
2				BUDGET	Program Number	Project Manager	Project Initiation Date	Completion Date
64			Chain Link Fencing - Building	\$ 10,000	1000	Terry G.	April, 2009	June, 2009 - Complete
65			Equipment Growth-Related	\$ 28,000	6150	Terry G.	April, 2009	June, 2009 - Complete
66			Machinery Growth-Related	\$ 50,000	6151	Terry G.	April, 2009	May, 2009 - Complete
67			Equipment Replacement (and non-growth-related)	\$ 5,500	6152	Terry G.	May, 2009	June, 2009 - Complete
68			Machinery Replacement (and non-growth-related)	\$ 22,500	6153	Terry G.	April, 2009	May, 2009 - Complete
69			Vehicles Growth-Related	\$ 17,000	6155	Terry G.	April, 2009	June, 2009 - Complete
70			RECREATION - TOMAHAWK GOLF & SOCCER FACILITY					
71			Tomahawk Ath Fld Soccer Pitches, 7.15	\$ 190,000	6115	Shawn E.	April, 2009	October, 2009 - Complete
72			Golf Course Pond Improvements	\$ 20,000	6118	Shawn E.	April, 2009	Complete
73			Golf Course Irrigation Improvements	\$ 30,000	6118	Aaron M.	October, 2009	Pushed to 2010 due to IPMA
74			Machinery & Equipment - Growth Related	\$ 10,000	6118	Aaron M.	April, 2009	May, 2009 - Complete
75			RECREATION - THORNBURY HARBOUR					
76			Dock Reconstruction	\$ 142,194	6305	Ryan G.	January, 2009	May, 2009 - Complete
77			Install/Replace Dock Hydro	\$ 18,000	6306	Ryan G.	June, 2009	December, 2009
78			Fuel Delivery & Storage System Upgrades	\$ 20,000	6307	Ryan G.	May, 2009	June, 2009
79			RECREATION - CRAIGLEITH DEPOT					
80			Install Lightning Rod Protection System	\$ 4,500	6205	Shawn E.	June, 2009	September, 2009 - Complete
81			RECREATION - SMALL COMMUNITY HALLS					
82			Ravenna Hall, 7.2	160,000	6943	David F.	2008	2009 - Complete
83			Heathcote Hall Demotion & Pavillion Construction	\$ 7,000	6043	Shawn E.	April, 2009	December 2009 - Complete
84			Craigleith Community Centre - Electrical Upgrades	\$ 3,000		David F.	March, 2009	April, 2009 - Complete
85			CEMETERIES					
86			Cemetery Management Software & GPS Mapping	\$ 26,470	1000	Shawn E.	April, 2009	December, 2009
87			BUILDING DEPARTMENT					
88			Personal Digital Assistants (PDA's)	\$ 20,000	2411	Greg M.	2009	2010
89			Furniture & Equipment	\$ 1,500	1000	David F.	2009	May, 2009 - Complete
90			BY-LAW ENFORCEMENT					
91			Pay Tickets	\$ 10,000	2421	Greg M.	April, 2009	December, 2009
92			BLUE MOUNTAIN PUBLIC LIBRARY					
93			Marketing Plan	\$ 2,150	6957	Carol C.	March, 2009	Complete
94			Service Delivery Model-Space Needs Analysis	\$ 15,000	6956	Carol C.	April, 2009	December 2009

2009 CAPITAL PROGRAM

	A	B	C	D	E	F	G	H
2				BUDGET	Program Number	Project Manager	Project Initiation Date	Completion Date
95			Building Renovations - Roof Repair	\$ 20,000	6954	Carol C.	May, 2009	Cancelled
96			Books and Collection Materials	\$ 35,480	6953		N/A as discussed at SMT	
97			Integrated Library System	\$ 500	6959	Carol C.	October, 2008	Complete
98			Furn & Equip Replacement	\$ 11,200	1000	Carol C.	June, 2009	December, 2009
99			Furn & Equip Additional	\$ 4,780	1000	Carol C.	June, 2009	December, 2009
100			ENGINEERING					
101			Streetscape & Engineering Standards	\$ 45,000	3903	Tom G.	February, 2010	2012
102			Regional Transportation Initiatives (Allocation for Collingwood/Clearview)	\$ 10,000	3905	Reg R.	TBD	TBD
103			Craigleith West Drainage Plan	\$ 60,000	3801	Reg R.	February, 2010	February, 2011
104			Craigleith East Drainage Plan	\$ 60,000	3800	Reg R.	February, 2010	February, 2011
105			Camperdown Drainage Plan	\$ 60,000	3802	Reg R.	February, 2010	February, 2011
106			Beaver River Bridge Upgrades*	\$ 1,935,000	3921	Tom G.	April, 2008	MTO Funding Dependent
107			Slabtown Bridge #15 Repairs & Upgrades	\$ 95,000	3922	Reg R.	March, 2009	November, 2010
108			Tyrolean Lane Reconstruction	\$ 1,068,000	0440	Tom G.	Developer initiated	
109			Peaks Road Reconstruction	\$ 150,000	0360	Reg R.	Developer initiated	TBD
110			Lake Drive Service Extension	\$ 1,524,350	0316	John C.	2007	December, 2009
111			Georgian View Et Al Service Extension (Indian Road)	\$ 150,000	0336	John C.	September, 2009	June, 2010
112			Lora Bay Sunset Blvd. East (Phase 1B)	\$ 186,000	0308	John C.	Ongoing	July, 2009
113			GR 19 & Mountain Drive Intersection Impts	\$ 686,000	0495	Reg R.	2008	November, 2009
114			Mountain Drive Ph 2 south (Recon)	\$ 170,000	0494	Reg. R	2007	November, 2009
115			Plan 915 Road Reconstruction	\$ 2,574,075	0496	Tom G.	2007	October, 2010
116			WATER					
117			Drinking Water Quality Management System (DWQMS)	\$ 15,000	4006	John C.	2008	June 30, 09 -partial submsn accepte
118			Operations Manuals & As Built Records - Plant	\$ 5,000	4004	Dave M.	Ongoing	December, 2009
119			Operations Manuals & As Built Records - Distribution	\$ 5,000	4004	Dave M.	Ongoing	December, 2009
120			Water Efficiency Initiatives	\$ 40,000	4007	Meg. B.	April, 2009	December, 2009
121			Water Modelling & Distribution Analysis	\$ 100,000	4003	John C.	August, 2009	December, 2010
122			Thornbury WTP & related SCADA	\$ 25,000	1000	John C.	May, 2009	December, 2009
123			Thornbury WTP Pall Membrane Filter System	\$ 1,000,000	4971	John C.	2007	May 30, 2009
124			Water Sample Stations	\$ 6,250	4005	Dave M.	May, 2009	October, 2009
125			Water Meters - Residential & Commercial	\$ 45,000	1000	Brian O.	March, 2009	December, 2009

2009 CAPITAL PROGRAM

	A	B	C	D	E	F	G	H
2				BUDGET	Program Number	Project Manager	Project Initiation Date	Completion Date
126			Water Chamber Works	\$ 25,000	4122	Dave M.	September, 2009	October, 2009
127			Capital Contingencies	\$ 15,000	1000	John C.	TBD	TBD
128			Clarksburg Water Main Servicing Study	\$ 162,000	4791	Reg R.	TBD	TBD
129			Spence/Turner Hwy. 26 Water Service Extension	\$ 63,000	4311	John C.	Tender August, 2009	December, 2009
130			King Street Water Main Extension	\$ 100,000	0868	John C.	Not Started	
131			Machinery & Equipment Growth-Related	\$ 125,000	1000	John C.	June, 2009	September, 2009
132			Vehicles, Replacement	\$ 10,000	1000	John C.	April, 2009	July, 2009
133			Furniture and Equipment	\$ 5,000	1000	Dave M.	Ongoing	December, 2009
134			WASTEWATER					
135			Operations Manuals & As Built Drawings - Craigleith	\$ 5,000	4004	Rob F.	Ongoing	December, 2009
136			Operations Manuals & As Built Drawings - Thornbury	\$ 5,000	4004	Rob F.	Ongoing	December, 2009
137			Thornbury STP Phase II Expansion - Engineering	\$ 3,850,000	4983	John C.	Ongoing	October, 2009
138			Craigleith STP SCADA (Ethernet Connectivity)	\$ 20,000	4183	John C.	April 15, 2009	November 15, 2009
139			Craigleith STP Equipment (Return Activiated Sludge Pump - Maint. Bldg.)	\$ 25,000	4185	Rob F.	June 01, 2009	June 30, 2009
140			Capital Contingency	\$ 15,000	1000	John C.	TBD	TBD
141			Craigleith SLS - Channel Monster (Grit Grinders System)	\$ 78,000	4232	Rob F.	May 01, 2009	October 31, 2009
142			Craigleith STP Aeration Cell Replacement	\$ 31,500	4186	Rob F.	May, 2009	September, 2009
143			St. Moritz & Chamonix Sanitary Extension - Debt	\$ 42,872	0394	Finance	NA	NA
144			Georgian View Ests et al San Sew Ext (Indian Road)	\$ 600,000	0336	John C.	Tender August, 2009	June, 2010
145			Camperdown Hwy No 26 San Sew (Drexler)	\$ 100,000	4265	John C.	TBD	TBD
146			Lakewood Drive Sewage Pump Station (SLS) Replacement	\$ 250,000	4231	Rob F.	May 31, 2009	October, 2009
147			Vehicles, Replacement	\$ 10,000	1000	John C.	April, 2009	July, 2009
148			Furniture and Equipment	\$ 5,000	1000	Rob F.	Ongoing	December, 2009
149			ROADS & DRAINAGE					
150			Snow Storage Facility	\$ 25,000	3160	Jim M.	March, 2011	March, 2012
151			Ravenna Roads Depot Expansion	\$ 50,000	3961	Jim M.	February, 2009	December, 2009
152			Machinery and Equipment Growth-Related	\$ 37,000	1000	Jim M.	April, 2009	November, 2009
153			Machinery and Equipment Repl (and non-growth-related)	\$ 276,500	1000	Jim M.	February, 2009	February, 2010
154			Computer Equipment (Fleet Management Stofware)	\$ 25,000	1000	Jim M.	March, 2009	N/A
155			PARKING					
156			Hester Street Parking Lot (Downtown Thornbury)	\$ 8,000	3913	Tom G.	August, 2010	2011

2009 CAPITAL PROGRAM

	A	B	C	D	E	F	G	H
2				BUDGET	Program Number	Project Manager	Project Initiation Date	Completion Date
157			Arthur Street Parking Lot (Hw. No. 26 Post Off)	\$ 20,000	3912	Jim M.	August, 2009	August, 2009
158			LANDFILL					
159			Environmental Screening	\$ 267,000	5007	Jeff F.	2008	May, 2010
160			Land Acquisition, Contaminant Attenuation Zone	\$ 44,500	1000	Jeff F.	Negotiations 2009	December, 2009
161			Waste Receiving Area Improvements	\$ 370,352	5005	Jeff F.	2008	July, 2010
162			Additional Vehicle	\$ 5,000	1000	Jeff F.	Following group truck tender	April, 2009
163			ENVIRONMENTAL INITIATIVES					
164			Organics Processing Study	\$ 70,500	5102	Jeff F.	February, 2009	2010
165			Green House Gas Reduction Guide	\$ 89,935	5212	Jeff F.	2008	September, 2009
166			Integrated Community Sustainability Plan	\$ 118,000	5104	Jeff F.	January, 2009	2010
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2009 CAPITAL PROGRAM

	A	B	C	D	E	F	G	H
2				BUDGET	Program Number	Project Manager	Project Initiation Date	Completion Date
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189								
190								
191								
192								

STAFF REPORT: Administration



REPORT TO: Finance and Administration Committee
MEETING DATE: December 15, 2010
REPORT NO.: A.10.14
SUBJECT: 2010 Election Compliance Audit Committee
PREPARED BY: Stephen Keast, Clerk

A. Recommendations

THAT Council receive Staff Report A.10.14, "2010 Election Compliance Audit Committee" for information purposes.

B. Background

This report has been prepared in response to the amendments to the *Municipal Elections Act, 1996*, contained in Bill 212 (*Good Government Act, 2009*).

The *Act* was previously amended in November 2002 to provide Council with the ability to either deal with compliance audit applications itself or establish a committee and delegate some or all of its powers and functions with respect to compliance audit applications. These powers and functions include:

- consider the compliance audit application received from an elector and decide whether it should be granted or rejected
- if the application is granted, appoint an auditor
- receive the auditor's report
- consider the auditor's report and decide whether legal proceedings should be commenced; and
- recover the costs of conducting the audit from the applicant if the auditor's report indicates there were no apparent contraventions and if there appears there were no reasonable grounds for the application.

The committee cannot include Council Members or Town Staff and must be established prior to voting day.

The amendments to the *Municipal Elections Act, 1996* contained in Bill 212 (*Good Government Act, 2009*) make changes to section 81 and introduce a new section 81.1 to make a compliance audit committee *mandatory* for all councils and local boards if the Bill is passed in its current form. The amended legislation would give compliance audit authority directly to the compliance audit committee. Committee membership may be from three to seven members.

All candidates are required to file provincially prescribed financial statements with the Clerk detailing their campaign financing activities. An eligible elector who believes on reasonable grounds that a candidate has contravened the *Act* relating to campaign

finances may apply for a compliance audit of the candidate's election campaign finances. The application must be made in writing to the Clerk, include the reasons for the elector's belief that the candidate has contravened the *Act* and be made within 90 days after the filing date for the financial statements.

Compliance audit committee members must possess an in-depth knowledge of the campaign finance rules of the *Act* so they can make independent decisions on the merits of the applications. As the committee will operate as a quasi-judicial committee, prior experience on a committee, task force or tribunal would also be an asset.

Ideally, the committee's composition would include auditors, accountants, lawyers, academics and other individuals specializing in campaign finance activities.

To avoid possible conflicts of interest, care must be taken that any auditors or accountants appointed to the compliance audit committee do not audit or prepare the financial statement of any candidate running for office on Town Council. Accordingly, any auditor or accountant appointed to the committee will have to agree in writing to not undertake the audits or preparation of the financial statements of any candidates seeking election on Town Council. Failure to adhere to this requirement will result in the individual being removed from the committee.

It was proposed following a meeting of Grey County Clerks that a Joint Grey County Compliance Audit Committee be appointed to serve all member municipalities as required. Following a request for application by interested persons, a Committee of Grey County Clerks would jointly prepare a proposed Joint Committee membership for consideration by each member municipal Council. Committee per diems and normal expenses would be paid by the host municipality where an application for audit has been filed and host municipal Staff would provide support to the Committee.

This review of a Joint Committee is ongoing and Council will be kept apprised of the situation. A Compliance Audit Committee must be appointed by October 1, 2010 and will remain in existence until November 30, 2014 so as to be able to address any audit requests arising from the October 25, 2010 municipal election and any by-elections occurring during the term of Council.

C. The Blue Mountains' Strategic Plan

Providing a strong, well-managed municipal government.

D. Environmental Impacts

None

E. Budget Impact

Unknown at this time

F. Attached

Appendix "A". Proposed new sections 81 and 81.1 of the *Municipal Elections Act, 1996* if Bill 212 (*Good Government Act, 2009*) is enacted.

Respectfully submitted,

For more information, please contact:
Stephen Keast, Clerk
skeast@thebluemountains.ca
519 599 3131, ext 237

Appendix 'A'

New sections 81 and 81.1 of the *Municipal Elections Act, 1996* as amended by Bill 212 (Good Government Act, 2009)

Compliance audit

81(1) An elector who is entitled to vote in an election and believes on reasonable grounds that a candidate has contravened a provision of this Act relating to election campaign finances may apply for a compliance audit of the candidate's election campaign finances.

Requirements

(2) An application for a compliance audit shall be made to the clerk of the municipality or the secretary of the local board for which the candidate was nominated for office; and it shall be in writing and shall set out the reasons for the elector's belief.

Deadline

(3) The application must be made within 90 days after the latest of,
(a) the filing date under section 78;
(b) the candidate's supplementary filing date, if any, under section 78;
(c) the filing date for the final financial statement under section 79.1; or
(d) the date on which the candidate's extension, if any, under subsection 80(3) expires.

Application to be forwarded to committee

(4) Within 10 days after receiving the application, the clerk of the municipality or the secretary of the local board, as the case may be, shall forward the application to the compliance audit committee established under section 81.1 and provide a copy of the application to the council or local board.

Decision

(5) Within 30 days after receiving the application, the committee shall consider the application and decide whether it should be granted or rejected.

Appeal

(6) The decision of the committee may be appealed to the Ontario Court of Justice within 15 days after the decision is made and the court may make any decision the committee could have made.

Appointment of auditor

(7) If the committee decides under subsection (5) to grant the application, it shall appoint an auditor to conduct a compliance audit of the candidate's election campaign finances.

Same

(8) Only auditors licensed under the *Public Accounting Act, 2004* or prescribed persons are eligible to be appointed under subsection (7).

Duty of auditor

(9) The auditor shall promptly conduct an audit of the candidate's election campaign finances to determine whether he or she has complied with the provisions of the Act

relating to election campaign finances and shall prepare a report outlining any apparent contravention by the candidate.

Who receives report

- (10) The auditor shall submit the report to,
- (a) the candidate;
 - (b) the council or local board, as the case may be;
 - (c) the clerk with whom the candidate filed his or her nomination;
 - (d) the secretary of the local board, if applicable; and
 - (e) the applicant.

Report to be forwarded to committee

- (11) Within 10 days after receiving the report, the clerk of the municipality or the secretary of the local board shall forward the report to the compliance audit committee.

Powers of auditor

- (12) For the purpose of the audit, the auditor,
- (a) is entitled to have access, at all reasonable hours, to all relevant books, papers, documents or things of the candidate and of the municipality or local board; and
 - (b) has the powers set out in section 33 of the *Public Inquiries Act, 2009* and section 33 applies to the audit.

Costs

- (13) The municipality or local board shall pay the auditor's costs of performing the audit.

Power of committee

- (14) The committee shall consider the report within 30 days after receiving it and may,
- (a) if the report concludes that the candidate appears to have contravened a provision of this Act relating to election campaign finances, commence a legal proceeding against the candidate for the apparent contravention;
 - (b) if the report concludes that the candidate does not appear to have contravened a provision of this Act relating to election campaign finances, make a finding as to whether there were reasonable grounds for the application.

Recovery of costs

- (15) If the report indicates that there was no apparent contravention and the committee finds that there were no reasonable grounds for the application, the council or local board is entitled to recover the auditor's costs from the applicant.

Immunity

- (16) No action or other proceeding for damages shall be instituted against an auditor appointed under subsection (7) for any act done in good faith in the execution or intended execution of the audit or for any alleged neglect or default in its execution in good faith.

Saving provision

- (17) This section does not prevent a person from laying a charge or taking any other legal action, at any time, with respect to an alleged contravention of a provision of this Act relating to election campaign finances.

Compliance audit committee

81.1(1) a council or local board shall, before October 1 of an election year, establish a committee for the purposes of section 81.

Composition

- (2) The committee shall be composed of not fewer than three and not more than seven members and shall not include,
- (a) employees or officers of the municipality or local board;
 - (b) members of the council or local board; or
 - (c) any persons who are candidates in the election for which the committee is established.

Term of office

- (3) The term of office of the committee is the same as the term of office of the council or local board that takes office following the next regular election, and the term of office of the members of the committee is the same as the term of the committee to which they have been appointed.

Role of clerk or secretary

- (4) The clerk of the municipality or the secretary of the local board, as the case may be, shall establish administrative practices and procedures for the committee and shall carry out any other duties required under this Act to implement the committee's decisions.

Costs

- (5) The council or local board, as the case may be, shall pay all costs in relation to the committee's operation and activities.



1500-777-7777
101-2-2009
www.myfriendshouse.ca

***When was the last time you gave hope to another person?
It is the greatest gift, for without hope there is only darkness.***

"The counsellors at My Friend's House gave me hope".

These were the parting words of a woman leaving the safe refuge of My Friend's House.

She had been working on a social work degree when she met her partner. She hoped he was "the one" but the abuse started almost immediately. He controlled her every move, told her she wasn't smart, made it impossible for her to complete her education and isolated her from family and friends. By the time she realized she needed to get out, she had lost confidence in herself and believed her future was limited. She had lost hope.

During her stay at My Friend's House, she watched our counsellors work their magic on the women in the shelter. She said staff were gentle and encouraging but challenged the women, including her, to start believing in themselves. Counsellors helped her see that she could go back to school and showed her how it could be done. They helped her realize that she was no different from them.

Today, this woman is about to complete her college diploma. She has applied to do a student placement at the House with the very counsellors that helped her begin her journey just a few short years ago. She said the support and guidance she received during her stay at My Friend's House made it possible for her to go back to school and re-build her life.

"The counsellors gave me hope".

So now it is up to you, to give hope to many more women and their children who come through the doors of My Friend's House.

This year, we must raise over \$170,000.00 just to keep our doors open. There is no greater gift than hope, and your donation will go directly to providing the services that give new hope to those who may have lost theirs.

Sincerely,

Alison FitzGerald
Executive Director

McNab/Braeside Disaster Relief Committee

2508 Russett Drive, R.R. #2
Arnprior, Ontario
K7S 3G8

November 24, 2009

TO ALL AMO MEMBER MUNICIPALITIES

My Community needs your assistance to address a disaster.

The Township of McNab/Braeside, with a population of just over 7,200, is found in Eastern Ontario near Ottawa. It is still very much a rural community that has been required to establish a fund raising target of \$150,000 to deal with a flood.

More specifically a torrential rainstorm caused such localized flooding on July 24, 2009 such that the Ministry of Municipal Affairs and Housing declared the affected area a "Disaster Area" for the purposes of the Ontario Disaster Relief Program. This reflects the severe damage done to many farmers and homeowners. The Province will contribute up to \$2.00 for every local dollar raised to an amount necessary to settle all claims.

The victims really need our support. They have found that this disaster which tore apart foundations, flooded basements and destroyed crops in the field and in storage was not covered by their insurance policies.

Our local fund raising efforts are beginning to bear fruit as donations are just now coming in from local municipalities. But in these lean times with so many other demands on all of us, the McNab/Braeside Disaster Relief Committee asks your council to help make a difference and provide financial assistance to our community.

Thank you for your consideration in this matter.

Sincerely



Neil Stewart

Chairperson of the McNab/Braeside Disaster Relief Committee