

General Ledger
 Annual Department Budget vs. Actual Comparison Report
 Fiscal Year Ending: DEC 31,2014 - From Period 1 To Period 12 Ending DEC 31,2014

Account	Description	Previous Year Total	Current Year To Date Budget
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Fund: 01 OPERATING FUND

Category: 1???

1090 TAXATION OWN PURPOSE

Revenue

01-1090-4010 TAXATION OWN PURPOSE	2,892,194.00
01-1090-4020 SUPPLEMENTARY TAX BILLING	25,000.00
Total Revenue	2,917,194.00

Expense

01-1090-4030 TOWNSHIP TAX REDUCTIONS	15,000.00
Total Expense	15,000.00

Dept Excess Revenue Over (Under) Expenditures 2,902,194.00

1091 COUNCIL REVENUE/EXPENSES

Revenue

01-1091-7000 TAX RATE STABILIZATION	350,000.00
Total Revenue	350,000.00

Expense

01-1091-7105 COUNCIL WAGES	47,185.00
01-1091-7107 COUNCIL PER DIEMS	13,500.00
01-1091-7108 COUNCIL C.P.P. DEDUCTION	1,200.00
01-1091-7109 COUNCIL MEAL EXPENSE	500.00
01-1091-7110 COUNCIL MILEAGE/TRAVEL	2,000.00
01-1091-7111 COUNCIL CONVENTION/CONFERENCE	7,000.00
01-1091-7112 COUNCIL EHT	850.00
Total Expense	72,235.00

Dept Excess Revenue Over (Under) Expenditures 277,765.00

1092 ADMIN - EXPENDITURES

Expense

01-1092-7040 DEPN - LAND IMPROVEMENTS (PARKING)	0.00
01-1092-7054 DEPN - BUILDINGS	0.00
01-1092-7057 DEPN - IT, F & E (POOLED)	0.00
01-1092-7060 DEPN - EQUIPMENT (NON-POOLED)	0.00
01-1092-7110 ADMIN. SALARIES	381,200.00
01-1092-7112 ADMIN EI DEDUCTIONS REDUCED RATE	7,200.00
01-1092-7113 ADMIN. C.P.P. DEDUCTION	13,860.00
01-1092-7114 ADMIN. E.H.T.	8,000.00
01-1092-7116 ADMIN BENEFITS (MANULIFE)	37,080.00
01-1092-7117 ADMIN. WORKER'S COMPENSATION	8,200.00
01-1092-7120 POST EMPLOYMT BENEFITS EARND	0.00
01-1092-7130 CHG IN POST EMPLOYMT COSTS	0.00
01-1092-7302 ADMIN. OFFICE SUPPLIES	7,500.00
01-1092-7310 ADMIN. HYDRO	7,000.00
01-1092-7315 ADMIN CLEANING	5,200.00
01-1092-7320 ADMIN-POSTAGE	10,350.00
01-1092-7325 POSTAGE METER RENTAL	0.00
01-1092-7328 CANNON SCANNER LEASE	0.00
01-1092-7329 ADMIN-CANON LEASE/COPIES	8,000.00
01-1092-7330 CONVENTIONS & CONFERENCES	0.00

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Account	Description	Previous Year Total	Current Year To Date Budget
01-1092-7331	ADMIN-ADVERTISEMENTS		3,000.00
01-1092-7335	ADMIN-DUES, FEES & SUBSCRIPTIONS		5,570.00
01-1092-7336	ADMIN - TRAVEL		1,700.00
01-1092-7337	ADMIN - COURIER FEES		50.00
01-1092-7338	ADMIN. TELEPHONE EXPENSE		4,300.00
01-1092-7339	REGISTRATION FEES		0.00
01-1092-7341	ADMIN. OTHER.		1,600.00
01-1092-7343	ADMIN - STAFF TRAINING		4,800.00
01-1092-7345	ADMIN - ELECTIONS		25,000.00
01-1092-7349	ADMIN HEALTH & SAFETY		3,500.00
01-1092-7350	ADMIN. AUDIT		9,884.00
01-1092-7351	ADMIN-ORGANIZATIONAL REVIEW		5,000.00
01-1092-7355	ADMIN. PROFESSIONAL (LEGAL)		50,000.00
01-1092-7356	ADMIN-COMPUTER SUPPLIES & EQUIPM		7,000.00
01-1092-7357	ADMIN-INTERNET		2,500.00
01-1092-7358	ADMIN-COMPUTER SOFTWARE SUPPOR		14,300.00
01-1092-7359	ADMIN-WEBSITE		5,000.00
01-1092-7360	ADMIN-INSURANCE		24,800.00
01-1092-7362	ADMIN. TWP. PORTION OF R.R.S.P.		15,000.00
01-1092-7363	ADMIN-GIS/SATELLITE MAPPING ENG		2,000.00
01-1092-7365	ADMIN-ASSET MGT (PSAB & PLAN)		750.00
01-1092-7366	GENERATOR REPAIRS & MAINTENANCE		0.00
01-1092-7367	ADMIN TWP PORTION OMERS		24,480.00
01-1092-7373	ADMIN BLDG WATER TESTING		300.00
01-1092-7374	ADMIN-GROUNDS MAINTENANCE		0.00
01-1092-7375	ADMIN-BUILDINGS & GROUNDS MAINTEN		4,200.00
01-1092-7376	ADMIN CAPITAL EXP < \$2,500		0.00
01-1092-7378	ADMIN-DEBENTURES (BLDG)		24,478.00
01-1092-7600	ADMIN-NEW EQUIPMENT ACQUISTION		0.00
01-1092-7605	ADMIN-GENERAL GRANTS		2,000.00
01-1092-7625	ADMIN-BANK CHARGES		3,500.00
Total Expense			738,302.00
Dept Excess Revenue Over (Under) Expenditures			(738,302.00)
1093 ADMIN - REVENUES/EXPEND			
Revenue			
01-1093-4135	TR IN FROM DEV CHGS		24,478.00
01-1093-4145	CANWIRELESS/ZING PROP RENTAL		2,920.00
01-1093-4150	ADMINSTRATION OFFICE REVENUE		16,000.00
01-1093-4160	ADMIN. 10% PLANNING FEES		1,500.00
01-1093-5001	TSF IN FROM ROSEMONT FIRE CAPITAL		0.00
Total Revenue			44,898.00
Expense			
01-1093-5010	SHELBURNE FIRE OPERATING		34,220.00
01-1093-5011	SHELBURNE FIRE CAPITAL		9,282.00
01-1093-5020	MULMUR-MELANCTHON FIRE OPERATING		123,326.00
01-1093-5021	MULMUR-MELANCTHON FIRE CAPITAL		18,000.00
01-1093-5040	ROSEMONT FIRE DEPT. OPERATING		128,860.00
01-1093-5041	ROSEMONT FIRE CAPITAL		26,807.00
Total Expense			340,495.00
Dept Excess Revenue Over (Under) Expenditures			(295,597.00)
1094 MULMUR MELANCTHON FIRE			

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Expense			
01-1094-7000	MM FIRE DEPN - ALL ASSETS		0.00
	Total Expense		0.00
	Dept Excess Revenue Over (Under) Expenditures		0.00
1101 CONSERVATION AUTH. - EXPENDITURES			
Expense			
01-1101-6303	NOTTAWASAGA VALLEY CON. AUTH.		36,842.00
	Total Expense		36,842.00
	Dept Excess Revenue Over (Under) Expenditures		(36,842.00)
1102 PROTECTIVE INSPECTION			
Revenue			
01-1102-7100	DOG LICENCING FEES		6,800.00
01-1102-7110	WILDLIFE DAMAGE COMPENSATION		2,000.00
01-1102-7111	WILDLIFE ADMINISTRATION COMPENSA		90.00
	Total Revenue		8,890.00
Expense			
01-1102-7206	CANINE CONTROL FEES		5,000.00
01-1102-7209	MILEAGE		0.00
01-1102-7210	CANINE GENERAL EXPENSE		0.00
01-1102-7212	PROPERTY STANDARDS BY-LAW EXPEN		4,000.00
01-1102-7300	LIVESTOCK VALUATING EXPENSE		1,000.00
01-1102-7305	VALUATING MILEAGE		300.00
01-1102-7311	ANIMALS KILLED BY WOLVES		2,000.00
	Total Expense		12,300.00
	Dept Excess Revenue Over (Under) Expenditures		(3,410.00)
1251 ROADS - REVENUE			
Revenue			
01-1251-5100	EQUIPMENT RENTALS		0.00
01-1251-5101	PW ACCIDENT RECOVERY		1,000.00
01-1251-5110	AGGREGATE REBATE		13,000.00
01-1251-5111	ROADWAYS - ENT PER/RD WIDE		5,440.00
01-1251-5114	TRANS IN FRM RESERVE-BRIDGE PRESE		0.00
01-1251-5116	GAS TAX REVENUE 2011/2012/2013		98,188.00
01-1251-5118	TR IN FROM GAS TX RESERVE		217,000.00
01-1251-5119	TR IN FROM DEVELOPMENT CHARGES		0.00
01-1251-5124	SALE OF EQUIPMENT		0.00
01-1251-5134	TR IN FM EQUIPMENT RESERVE		35,000.00
01-1251-5135	BCF - INTAKE 1 2ND LINE		0.00
01-1251-5139	LONG TERM BORROWING - GRADER		0.00
01-1251-5140	TSF IN FROM SKIWAYS RESERVE		0.00
01-1251-5141	M111 ASSET MNGT FUNDS		15,332.00
01-1251-5142	TSF IN FROM STANTON RESERVE		12,000.00
	Total Revenue		396,960.00
	Dept Excess Revenue Over (Under) Expenditures		396,960.00
1252 ROADS - MAINT. EXPENDITURES			
Expense			

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01-1252-5101	GAS TAX TRANSFER TO RESERVE		98,188.00
01-1252-5102	GAS TAX-AUDIT EXPENSE		1,068.00
01-1252-7040	DEPN - LAND IMPROVEMENTS (PARKING)		0.00
01-1252-7050	DEPN - ROADS, BRIDGES & CULVERTS		0.00
01-1252-7051	DEPN - STREET LIGHTS & ROAD SIGNS		0.00
01-1252-7054	DEPN - BUILDINGS		0.00
01-1252-7057	DEPN - IT, F & E (POOLED)		0.00
01-1252-7058	DEPN - COMMUNICATIONS EQUIPMENT (0.00
01-1252-7060	DEPN - EQUIPMENT (NON-POOLED)		0.00
01-1252-7101	WINTER MAINT--SALARIES		150,000.00
01-1252-7102	WINTER MAINT--CPP/EI/EHT/WSIB		20,000.00
01-1252-7103	WINTER MAINT--MATERIALS		32,000.00
01-1252-7104	WINTER MAINT- CONTRACTED SERVICE:		56,000.00
01-1252-7105	WINTER MAINT--FUEL		90,000.00
01-1252-7108	WINTER MAINTENANCE - RRSP/OMERS		12,000.00
01-1252-7113	HARDTOP MAINT--MATERIALS		3,000.00
01-1252-7114	HARDTOP MAINT--CONTR SERVICES		20,000.00
01-1252-7123	LOOSETOP MAINT--MAT (GRAVEL)		150,000.00
01-1252-7124	LOOSETOP MAINT--CALCIUM CONTR SEI		120,000.00
01-1252-7125	LOOSETOP MAINT--FUEL		70,000.00
01-1252-7133	ROADSIDE MAINT--MATERIALS/EROSION		0.00
01-1252-7134	ROADSIDE MAINT--CONTRACTED SERVI		30,000.00
01-1252-7143	SAFETY DEVICES--MATERIALS		3,000.00
01-1252-7144	SAFETY DEVICES-CONTRACTED SERVIC		15,000.00
01-1252-7151	OVERHEAD--SALARIES,VAC,STAT,SICK,S		210,000.00
01-1252-7152	OVERHEAD--CPP/EI/EHT/WSIB		14,000.00
01-1252-7153	OVERHEAD--MATERIALS		33,500.00
01-1252-7154	OVERHEAD--CONTRACTED SERVICES		5,000.00
01-1252-7155	OVERHEAD--LEGAL/RD WIDENING/SURV		1,000.00
01-1252-7156	OVERHEAD--CONFERENCES		0.00
01-1252-7157	OVERHEAD--RDS ADVIS COMM		500.00
01-1252-7158	OVERHEAD--RRSP/OMERS		16,500.00
01-1252-7159	OVERHEAD - SHOP SUPPLIES		0.00
01-1252-7160	OVERHEAD - STAFF TRAINING		5,500.00
01-1252-7162	OVERHEAD - MANULIFE		50,400.00
01-1252-7172	BUILDING AND GROUNDS MAINTENANCE		9,000.00
01-1252-7173	BRIDGES & CULVERTS		5,000.00
01-1252-7181	SUMMER MAINT - SALARIES		144,000.00
01-1252-7182	SUMMER MAINT - CPP/EI/EHT/WSIB		20,000.00
01-1252-7188	SUMMER MAINT - RRSP/OMERS		18,000.00
01-1252-7350	OVERHEAD - AUDIT		13,300.00
Total Expense			1,415,956.00
Dept Excess Revenue Over (Under) Expenditures			(1,415,956.00)
1253 ROADS - CAPITAL & CONSTR			
Expense			
01-1253-0090	NEW EQUIPMENT RESERVE		70,000.00
01-1253-1000	EQUIPMENT PURCHASE		35,000.00
01-1253-1002	CAPITAL IMPROVEMENTS TO FACILITIES		1,000.00
01-1253-1004	MOBILE SOLUTIONS FLEET/ROUTE&WIN		7,000.00
01-1253-1005	GIS MAPPING MODULE MAINT		2,000.00
01-1253-1006	ASSET MANAGEMENT (PSAB & PLAN)		21,000.00
01-1253-1007	REPAY LG TM BORROWG BRIDGES		53,781.00
01-1253-1008	REPAY LG TM BORROWG LOADER/TRUC		108,010.00
01-1253-1032	TSF TO STREETLIGHTING RESERVE		0.00

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01-1253-1048	BRIDGE & CULVERT INSPECTIONS		15,000.00
01-1253-1049	BRIDGE REPAIR RESERVE		250,000.00
01-1253-1090	TSFR TO SOLAR PANEL RESERVES		38,720.00
01-1253-1091	2ND LINE BCF CC INTAKE #1		0.00
01-1253-1099	GAS TAX - DITCHING		32,000.00
01-1253-1103	GAS TAX-RIVER RD REHAB 2nd LN/TWNL		160,000.00
01-1253-1104	GAS TAX/DC'S/RES - SKIWAYS/15 SDRD		25,000.00
01-1253-1200	5TH SIDEROAD/AIRPORT ROAD (STANTC		12,000.00
Total Expense			830,511.00
Dept Excess Revenue Over (Under) Expenditures			(830,511.00)
1254 ROADS - EQUIPMENT EXPENSE			
Expense			
01-1254-2180	GEN MAINT--INSURANCE & LICENSES		53,000.00
01-1254-2190	GEN MAINT--LEGAL		0.00
01-1254-7055	DEPN - VEHICLES		0.00
01-1254-7056	DEPN - MOTORIZED/NON-MOTORIZED EC		0.00
01-1254-9000	F1-FLOAT TRAILER		1,000.00
01-1254-9002	2013 WOOD CHIPPER		1,000.00
01-1254-9015	G2-2000 CHAMP GRADER		5,800.00
01-1254-9026	G3 2004 CAT GRADER		13,400.00
01-1254-9035	G4 - 2010 JOHN DEERE GRADER		9,900.00
01-1254-9045	T2-IH 2004 PAYSTAR		18,800.00
01-1254-9050	PU3-2010 CHEV SILVERADO		3,000.00
01-1254-9052	PU4 - 2010 GMC		3,000.00
01-1254-9060	T5-2001 WESTERN STAR		13,100.00
01-1254-9065	T6-2002 FORD DUMPTR 350		3,000.00
01-1254-9070	PU2-06 2006 GMC SIERRA 4X4		1,000.00
01-1254-9072	740 SWEEPER		2,000.00
01-1254-9075	B2 2006 CAT 430 BACKHOE		10,000.00
01-1254-9080	T7-2009 FREIGHTLINER		9,200.00
01-1254-9082	WATER TANK/PUMP		2,000.00
01-1254-9085	L2-2009 HYUNDAI LOADER		5,000.00
01-1254-9090	T8 - 2013 FREIGHTLINER		7,000.00
01-1254-9300	EQUIPMENT SUPPLIES		27,300.00
Total Expense			188,500.00
Dept Excess Revenue Over (Under) Expenditures			(188,500.00)
1301 GRAVEL PIT			
Revenue			
01-1301-0010	GRAVEL PIT SALES		192,000.00
01-1301-0020	GRAVEL PIT RENTAL OF FARM LAND		6,750.00
01-1301-0045	TSF IN FROM REHAB RESERVE		0.00
Total Revenue			198,750.00
Expense			
01-1301-0100	AGGREGATES MATERIAL COST		0.00
01-1301-0105	AGGREGATES CRUSHING/GRADATION		64,000.00
01-1301-0110	AGGREGATES LICENSE FEES		3,680.00
01-1301-0111	AGGREGATES WAGES		10,000.00
01-1301-0114	AGGREGATES CONTRACTED SERVICES		1,500.00
01-1301-0118	AGGREGATES STRIPPING		0.00
01-1301-0120	AGGREGATES SCALES EXPENSE		1,200.00
01-1301-0130	AGGREGATES SCALE HOUSE		2,000.00

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01-1301-0140	AGGREGATES HYDRO CHARGES		1,300.00
01-1301-0150	AGGEGATES REHABILITATION		0.00
01-1301-0160	AGGREGATES PROPERTY TAX		600.00
01-1301-0180	AGGREGATES MISCELLANEOUS		4,000.00
01-1301-0300	AGGREGATES TSF TO REHAB RESERVE		10,350.00
01-1301-0305	AGGREGATES CHANGE IN INVESTMENT		0.00
01-1301-0310	GRAVEL PIT TSF TO EQUIP RESERVE		0.00
01-1301-7040	GRAVEL PIT DEPN - LAND IMPROVEMEN		0.00
01-1301-7054	GRAVEL PIT DEPN - BUILDINGS		0.00
01-1301-7060	GRAVEL PIT DEPN - EQUIPMENT (NON-P		0.00
Total Expense			98,630.00
Dept Excess Revenue Over (Under) Expenditures			100,120.00
1311 POLICING - REVENUE/EXPENSES			
Revenue			
01-1311-0540	POLICING - TRANSFER FROM DCS		17,368.00
01-1311-0610	POLICING REVENUES - RIDE GRT/FALSE		9,000.00
01-1311-0620	POLICING REVENUES - POA		25,000.00
Total Revenue			51,368.00
Expense			
01-1311-0510	POLICING - OPP CONTRACTED SERVICE		553,591.00
01-1311-0520	POLICING - RIDE/PAID DUTY		8,900.00
01-1311-0530	POLICING - WEBSITE/PHONE		700.00
01-1311-0550	POLICING - PSB PER DIEMS/MILEAGE		500.00
01-1311-0560	POLICING - OPP ESO COMPUTER		850.00
01-1311-0570	POLICING - PSB SECRETARY/TREASURE		1,220.00
01-1311-4059	POLICING - EI/PPP/WSIB/EHT		0.00
Total Expense			565,761.00
Dept Excess Revenue Over (Under) Expenditures			(514,393.00)
1321 LANDFILL SITE			
Revenue			
01-1321-0315	LANDFILL- BLUE BOX REVENUE		0.00
01-1321-0321	LANDFILL - STICKERS \$2 EA		0.00
01-1321-0322	LANDFILL- SCRAP METAL REVENUE		0.00
01-1321-0325	LANDFILL - WDO/STEWARDSHIP ONT GR		0.00
01-1321-0400	TRANSFER FROM RESERVES		8,700.00
Total Revenue			8,700.00
Expense			
01-1321-0100	LANDFILL - DUFFERIN RECYCLING		0.00
01-1321-0106	LANDFILL - WAGES (MAINT/CLOSURE)		0.00
01-1321-0160	LANDFILL-PROPERTY TAX CNTY PORTIO		0.00
01-1321-0200	LANDFILL- RECYCLING BINS		0.00
01-1321-0220	LANDFILL - STICKERS		0.00
01-1321-0230	LANDFILL - MONITORING		12,000.00
01-1321-0240	LANDFILL - SURVEYING		0.00
01-1321-0250	LANDFILL - LEGAL EXPENSE		0.00
01-1321-0260	LANDFILL - GARBAGE COLLECT/RECYCL		0.00
01-1321-0270	TRANSFER TO LANDFILL RESERVE		0.00
01-1321-0900	LANDFILL - POST CLOSURE		8,700.00
01-1321-7040	LANDFILL - DEPN - LAND IMPROVEMENT:		0.00

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Total Expense			20,700.00
Dept Excess Revenue Over (Under) Expenditures			(12,000.00)
1351 RECREATION/LIBRARY			
Revenue			
01-1351-2000	RECREATION TRANSFER FROM RESERV		0.00
01-1351-2020	TR IN FROM DEV CHARGES ACCT/RESR		11,445.00
01-1351-6115	RECREATION - LIBRARY GRANT		6,081.00
Total Revenue			17,526.00
Expense			
01-1351-4091	RECREATION - GROUNDS MAINTENANCE		0.00
01-1351-7060	DEPN - EQUIPMENT (NON-POOLED)		0.00
01-1351-7105	SHELBURNE LIBRARY LEVY PAID		23,258.00
01-1351-7106	CLEARVIEW (CREEMORE BR) LIBRARY L		4,480.00
01-1351-7107	NEW TECUMSETH LIBRARY LEVY PAID		3,995.00
Total Expense			31,733.00
Dept Excess Revenue Over (Under) Expenditures			(14,207.00)
1420 CEMETERY/HERITAGE			
Revenue			
01-1420-0008	HONEYWOOD CEMETERY REVENUE		1,000.00
01-1420-0010	MHC - CEMETERY GENERAL DONATIONS		0.00
01-1420-0011	MHC-TRANSF FROM RESERVE		0.00
01-1420-0112	MHC - TSF FROM RESERVE - SPECIFIC		0.00
Total Revenue			1,000.00
Expense			
01-1420-0110	HONEYWOOD CEMETERY EXPENSES		1,030.00
01-1420-0210	MHC - GRASS CUTTING		3,500.00
01-1420-0220	MHC -PW WAGES		0.00
01-1420-0240	MHC- SECRETARY/TREASURER		600.00
01-1420-0310	MHC - CEMTRY REHAB/REPAIR EXPENSE		5,000.00
01-1420-0410	MHC - TR TO RESERVES		0.00
01-1420-4059	MHC - EI/PPP/WSIB/EHT		0.00
01-1420-4121	MHC - PER DIEMS		750.00
01-1420-4150	MHC - SUPPLIES/MATERIALS		500.00
Total Expense			11,380.00
Dept Excess Revenue Over (Under) Expenditures			(10,380.00)
1501 PLANNING AND ZONING			
Revenue			
01-1501-5412	ZONING COMPLIANCE		1,000.00
01-1501-5413	TR IN FROM DEVELOPMENT CHGS		30,000.00
01-1501-5430	COA CONSENT FEES		10,000.00
01-1501-5435	NON-REFUNDBLE PORTN DEV DEP		4,000.00
Total Revenue			45,000.00
Expense			
01-1501-7103	MULMUR OFFICIAL PLAN UPDATE		0.00
01-1501-7104	WIND GENERATION		0.00
01-1501-7105	PLANNING - MUNICIPAL PROJECT		50,000.00
01-1501-7106	MULMUR ZONING BY-LAW UPDATE		15,000.00

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Account	Description	Previous Year Total	Current Year To Date Budget
01-1501-7107	DUFFERIN OFFICIAL PLAN UPDATE		10,000.00
01-1501-7108	PLANNING--LEGAL EXPENSES		40,000.00
01-1501-7110	COA - SECRETARY/TREASURER		2,000.00
01-1501-7115	COA PER DIEMS		2,000.00
01-1501-7116	DEVELOPMNT CHGS STUDY BYLAW UPC		30,000.00
01-1501-7120	COA EXPENSES		7,000.00
01-1501-7123	COA/PAC - EI/PPP/WSIB/EHT		100.00
01-1501-7125	PLANNING ADVISORY COMMITTEE WAGI		1,000.00
01-1501-7165	GIS MAPPING MODULE		2,000.00
01-1501-7336	TRAVEL		0.00
01-1501-7348	STRATEGIC PLANNING		0.00
Total Expense			159,100.00
Dept Excess Revenue Over (Under) Expenditures			(114,100.00)
1601 OTHER REVENUE			
Revenue			
01-1601-5103	ONT MUN PRNRSHIP FND/OLD CRF		345,700.00
01-1601-5108	GIL/PIL REVENUE		51,000.00
01-1601-5109	COUNTY GIL (COMM TOWER R#3-18701)		0.00
01-1601-5110	TAX CERTIFICATES		2,500.00
01-1601-5120	MUNICIPAL APPROVAL FEE		2,000.00
01-1601-5200	TRAILER LICENCES		480.00
01-1601-5330	LOTTERY LICENSE REVENUE		100.00
01-1601-5345	SATELLITE PHOTOS SOLD		0.00
01-1601-5350	N. S. F. CHARGES		150.00
01-1601-5360	TAX REGISTRATION ADMINISTRATION FE		0.00
01-1601-5530	BASEMENT/MEETING ROOM RENTALS		300.00
01-1601-5640	PENALTIES & INTEREST ON TAXES		115,000.00
01-1601-5750	INTEREST INCOME		4,000.00
01-1601-5820	MISCELLAENOUS REVENUE		100.00
01-1601-5900	GAIN/LOSS ON DISPOSAL OF TCA		0.00
Total Revenue			521,330.00
Dept Excess Revenue Over (Under) Expenditures			521,330.00
Category Excess Revenue Over (Under) Expenditures			24,171.00

Category: 2???

2000 RECREATION - NDCC

Revenue			
01-2000-3010	NDCC MELANCTHON GRANT		7,500.00
01-2000-3030	NDCC MISC RENTALS		0.00
01-2000-3031	NDCC DONATIONS (CAPITAL)		0.00
01-2000-3041	NDCC BOOTH RENTAL/HYDRO RECOVER		3,500.00
01-2000-3049	NDCC NDACT STOMP		0.00
01-2000-3050	NDCC BARBECUE REVENUE		14,000.00
01-2000-3061	NDCC HALL RENTAL		3,500.00
01-2000-3126	NDCC ICE RENTALS (NON-PRIME)		1,500.00
01-2000-3131	NDCC HON MIN HOCKEY ICE TIME BILLIN		60,000.00
01-2000-3132	NDCC HON FIG SKATG ICE INC CARNIVA		13,400.00
01-2000-3133	NDCC TOURNAMENT ICE TIME BILLINGS		2,000.00
01-2000-3134	NDCC PRIVATE RENTAL TEAMS ICE BILL		35,000.00
01-2000-3141	NDCC FUNDRAISING EVENTS REVENUE		0.00

General Ledger
Annual Department Budget vs. Actual Comparison Report
 Fiscal Year Ending: DEC 31,2014 - From Period 1 To Period 12 Ending DEC 31,2014

Account	Description	Previous Year Total	Current Year To Date Budget
01-2000-3151	NDCC MISC-SIGNS/CANDY		4,300.00
01-2000-3177	NDCC - CHILDRENS SUMMER PROGRAM		600.00
01-2000-3180	NDCC TRANSFER IN FROM RESERVE		26,332.00
01-2000-3181	NDCC TRANSFER IN FROM DC'S		171,000.00
Total Revenue			342,632.00
Expense			
01-2000-4001	NDCC BOOTH/ARENA HYDRO		6,200.00
01-2000-4010	NDCC BARBEQUE EXPENSES		6,500.00
01-2000-4012	NDCC FUNDRAISING EVENTS EXPENSES		200.00
01-2000-4021	NDCC FUEL/ZAMB PROPANE		15,000.00
01-2000-4031	NDCC HYDRO ICE PLANT		45,000.00
01-2000-4041	NDCC COMMUNICATION		800.00
01-2000-4059	NDCC EI/PPP/WSIB/EHT		5,916.00
01-2000-4060	NDCC WAGES		51,051.00
01-2000-4065	NDCC WAGES PUBLIC WORKS		1,000.00
01-2000-4067	NDCC WAGES HALL		0.00
01-2000-4068	NDCC WAGES MAINT		0.00
01-2000-4069	NDCC WAGES ADMIN		0.00
01-2000-4071	NDCC ICE PLANT/MACH MAINT		7,500.00
01-2000-4081	NDCC BLDG/FXTR MAINT		11,600.00
01-2000-4091	NDCC GROUNDS MAINTENANCE		0.00
01-2000-4092	NDCC SNOW REMOVAL		0.00
01-2000-4121	NDRCCC PER DIEMS		2,000.00
01-2000-4141	NDCC MISC		500.00
01-2000-4143	NDCC HEALTH & SAFETY		3,000.00
01-2000-4151	NDCC INSURANCE		20,000.00
01-2000-4161	NDCC AUDIT FEES		1,164.00
01-2000-4171	NDRCCC SECRETARY/TREASURY		2,080.00
01-2000-4220	NDCC PROF FEES INC WATER TEST		250.00
01-2000-6001	NDCC CAPITAL EXPENDITURES		176,332.00
01-2000-6010	NDCC TSFR TO RESERVES -5 YR START		0.00
01-2000-7040	NDCC DEP - LAND IMPROVEMENTS (PA		0.00
01-2000-7054	NDCC DEP - BUILDINGS		0.00
01-2000-7056	NDCC DEP - MOTORIZED/NON-MOTORI		0.00
01-2000-7057	NDCC DEP - IT, F & E (POOLED)		0.00
01-2000-7060	NDCC DEP - EQUIPMENT (NON-POOLEE		0.00
01-2000-7336	NDCC - TRAVEL		0.00
01-2000-7356	NDCC - OFFICE/COMPUTER SUPPLIES		150.00
01-2000-7365	NDCC ASSET MANAGEMENT		350.00
Total Expense			356,593.00
Dept Excess Revenue Over (Under) Expenditures			(13,961.00)
2500 RECREATION - MANSFIELD PARK			
Revenue			
01-2500-2020	MREC - TRANSFER IN FROM DC'S		0.00
01-2500-2031	MREC - SUMMER STUDNET GRANT - HRI		460.00
01-2500-3030	MREC - DONATIONS		0.00
01-2500-3051	MREC - BALL TOURNAMENT REVENUE		1,400.00
01-2500-3061	MREC - PAVILION RENTAL		0.00
01-2500-3131	MREC - BASEBALL BILLINGS		2,200.00
01-2500-3151	MREC - SIGNAGE FEES		900.00
Total Revenue			4,960.00
Expense			

General Ledger

Annual Department Budget vs. Actual Comparison Report Fiscal Year Ending: DEC 31,2014 - From Period 1 To Period 12 Ending DEC 31,2014

Account	Description	Previous Year Total	Current Year To Date Budget
01-2500-4011	MREC- BALL TOURNAMENT EXPENSES		800.00
01-2500-4031	MREC - HYDRO		600.00
01-2500-4032	MREC - WATER		700.00
01-2500-4059	MREC - EI/PPP/WSIB/EHT		600.00
01-2500-4065	MREC - WAGES - PW		1,000.00
01-2500-4068	MREC - WAGES - STUDENT MAINT.		3,800.00
01-2500-4081	MREC - BUILDING & GROUNDS MAINT.		4,300.00
01-2500-4091	MREC - GROUNDS MAINT.		0.00
01-2500-4093	MREC - GARBAGE REMOVAL		0.00
01-2500-4121	MRC - PER DIEMS		750.00
01-2500-4141	MREC - MISC		100.00
01-2500-4143	MREC - HEALTH & SAFETY		20.00
01-2500-4151	MREC - INSURANCE		0.00
01-2500-4171	MRC - SECRETARY/TREASURER		1,500.00
01-2500-6001	MREC - CAPITAL EXPENDITURES		1,000.00
01-2500-7040	MREC - DEPN - LAND IMP. (WALKING TR/		0.00
01-2500-7054	MREC - DEPN - BUILDINGS		0.00
Total Expense			15,170.00
Dept Excess Revenue Over (Under) Expenditures			(10,210.00)
Category Excess Revenue Over (Under) Expenditures			(24,171.00)

General Ledger
Annual Department Budget vs. Actual Comparison Report
 Fiscal Year Ending: DEC 31,2014 - From Period 1 To Period 12 Ending DEC 31,2014

Account	Description	Previous Year Total	Current Year To Date Budget
REPORT SUMMARY			
01-1090	TAXATION OWN PURPOSE		2,917,194.00
01-1091	COUNCIL REVENUE/EXPENSES		350,000.00
01-1093	ADMIN - REVENUES/EXPEND		44,898.00
01-1102	PROTECTIVE INSPECTION		8,890.00
01-1251	ROADS - REVENUE		396,960.00
01-1301	GRAVEL PIT		198,750.00
01-1311	POLICING - REVENUE/EXPENSES		51,368.00
01-1321	LANDFILL SITE		8,700.00
01-1351	RECREATION/LIBRARY		17,526.00
01-1420	CEMETERY/HERITAGE		1,000.00
01-1501	PLANNING AND ZONING		45,000.00
01-1601	OTHER REVENUE		521,330.00
01-2000	RECREATION - NDCC		342,632.00
01-2500	RECREATION - MANSFIELD PARK		4,960.00
Fund 01 Total Revenue			4,909,208.00
01-1090	TAXATION OWN PURPOSE		15,000.00
01-1091	COUNCIL REVENUE/EXPENSES		72,235.00
01-1092	ADMIN - EXPENDITURES		738,302.00
01-1093	ADMIN - REVENUES/EXPEND		340,495.00
01-1094	MULMUR MELANCTHON FIRE		0.00
01-1101	CONSERVATION AUTH. - EXPENDITURES		36,842.00
01-1102	PROTECTIVE INSPECTION		12,300.00
01-1252	ROADS - MAINT. EXPENDITURES		1,415,956.00
01-1253	ROADS - CAPITAL & CONSTR		830,511.00
01-1254	ROADS - EQUIPMENT EXPENSE		188,500.00
01-1301	GRAVEL PIT		98,630.00
01-1311	POLICING - REVENUE/EXPENSES		565,761.00
01-1321	LANDFILL SITE		20,700.00
01-1351	RECREATION/LIBRARY		31,733.00
01-1420	CEMETERY/HERITAGE		11,380.00
01-1501	PLANNING AND ZONING		159,100.00
01-2000	RECREATION - NDCC		356,593.00
01-2500	RECREATION - MANSFIELD PARK		15,170.00
Fund 01 Total Expenditure			4,909,208.00
Fund 01 Excess Revenue Over (Under) Expenditures			0.00
Report Total Revenue			4,909,208.00

General Ledger

Annual Department Budget vs. Actual Comparison Report Fiscal Year Ending: DEC 31,2014 - From Period 1 To Period 12 Ending DEC 31,2014

Account	Description	Previous Year Total	Current Year To Date Budget
	Report Total Expenditure		4,909,208.00
	Report Excess Revenue Over (Under) Expenditures		0.00

Re-Statement of Township of Mulmur 2014 Budget								
Adjustments from Cash Basis Budget to Accrual Basis Budget								
	Cash Basis	"A"	"B"	"C"	"D"	"E"	"F"	Accrual Basis
	2013 Budget	Debt Principal	LT Debt (New)	Reserves Withdrawals Tsf From	Reserves Additions Tsf To	Capital Expenditures Additions/Disposals	Amortization	2013 Budget
General Government								
Revenue	-\$ 941,228			24,478				(916,750)
Expenses	\$ 1,166,032	(16,667)			0	(7,000)	19,649	1,162,014
Protection Services								
Revenue	-\$ 60,258			17,368				(42,890)
Expenses	\$ 578,061				0	0	71,231	649,292
Transportation								
Revenue	-\$ 396,960			265,068				(131,892)
Expenses	\$ 2,434,967	(131,640)			(467,258)	(383,000)	521,704	1,974,773
Environmental Services								
Revenue	-\$ 207,450			8,700				(198,750)
Expenses	\$ 156,172				(28,607)	0	109,647	237,212
Health Services								
Revenue	-\$ 1,000			0				(1,000)
Expenses	\$ 11,380				0	0	-	11,380
Recreation & Cultural Services								
Revenue	-\$ 365,118			208,777				(156,341)
Expenses	\$ 403,496				0	(177,332)	33,033	259,197
Planning & Development								
Revenue	-\$ 45,000			30,000				(15,000)
Expenses	\$ 159,100				0	0	-	159,100
Net Department Costs	\$ 2,892,194	-\$ 148,307	\$ -	\$ 554,391	-\$ 495,865	-\$ 567,332	\$ 755,264	2,990,345
Tax Levy	\$ 2,892,194							(2,892,194)
Net Budget Variance - Estimated Change in Accumulated Surplus								\$ 98,151
Notes:								
1 Tax levy for 2014 is \$2,892,194 as per motion dated March 5, 2014								
2 Column "A" - Repayment of principal on debentures is included in cash budget for tax levy purposes but in full accrual accounting is eliminated since repayment is considered a financing transaction over a term greater than the current year. Only interest on debt is expensed.								
3 Column "C" & "D" - Reserve transactions form part of accumulated surplus in full accrual accounting. Reserves are not considered part of revenue or expenses since they are considered to be financing tools for operations or capital projects.								
4 Column "E" - Capital expenditures are removed from the budget as these form part of the Statement of Financial Position (Balance Sheet) in full accrual accounting.								
5 Column "F" - Amortization is estimated for 2014. In full accrual accounting, assets are amortized (expensed) over their estimated useful lives. TCA amortization is an indicator of the amount that should be contributed towards the replacement of existing infrastructure. Although replacement cost will likely be higher than the TCA amortization, which is based on historical cost, revenues to offset TCA amortization would be a significant contribution to ensuring that a municipality has sufficient funds to repair and replace existing infrastructure.								

General Ledger

Annual Department Budget vs. Actual Comparison Report

Fiscal Year Ending: DEC 31,2014 - From Period 1 To Period 12 Ending DEC 31,2014

Account	Description	Previous Year Total	Current Year To Date Budget
Fund: 03 MANSFIELD WATER 2006 ON			
Category: 1???			
1093 MANSFIELD WATER CAPITAL REVENUE			
Revenue			
03-1093-4180	TSF IN FROM GAS TAX		0.00
03-1093-4181	WATER CAP BILLING PRIN & INT		1,790.00
03-1093-4183	WATER INTEREST ON LOAN RECEIVABL		0.00
Total Revenue			1,790.00
Dept Excess Revenue Over (Under) Expenditures			1,790.00
1410 MANSFIELD WATER CAPITAL EXPENSE			
Revenue			
03-1410-0230	WATER INTEREST INCOME		0.00
Total Revenue			0.00
Expense			
03-1410-0100	WATER OSIFA DEBENTURE (INTEREST)		5,954.00
03-1410-0101	OSIFA RECOVERED		0.00
Total Expense			5,954.00
Dept Excess Revenue Over (Under) Expenditures			(5,954.00)
1419 MANSFIELD WATER OPERATING REV/EXP			
Revenue			
03-1419-0110	WATER CONSUMPTION REVENUE		141,734.00
03-1419-0118	WATER M111 ASSET MNGT FUNDS		5,832.00
03-1419-0400	WATER TSFR FROM CAPITAL RESERVE\$		0.00
03-1419-5110	WATER CERTIFICATES		500.00
Total Revenue			148,066.00
Expense			
03-1419-0010	WATER HYDRO		12,888.00
03-1419-0020	WATER BLDGS & GROUNDS MAINT.		86,275.00
03-1419-0025	WATER MISC		5,000.00
03-1419-0030	WATER PHONE		1,000.00
03-1419-0035	WATER CAPITAL		0.00
03-1419-0040	WATER ADMIN CHG TO TWP		3,000.00
03-1419-0050	WATER ENGINEER'S REPORT		0.00
03-1419-0300	WATER TRANSFER TO RESERVES		28,607.00
03-1419-7052	WATER DEPN - WATER SYSTEM		0.00
03-1419-7350	WATER AUDIT		800.00
03-1419-7358	WATER COMPUTER SOFTWARE SUPPOF		500.00
03-1419-7365	WATER ASSET MANAGEMENT		5,832.00
Total Expense			143,902.00
Dept Excess Revenue Over (Under) Expenditures			4,164.00
Category Excess Revenue Over (Under) Expenditures			0.00