

General Ledger
Annual Department Budget vs. Actual Comparison Report
 Fiscal Year Ending: DEC 31,2015 - From Period 1 To Period 12 Ending DEC 31,2015

| Account | Description | Previous Year Total | Current Year To Date Budget |
|--|----------------------------------|---------------------|-----------------------------|
| Fund: 01 OPERATING FUND | | | |
| Category: 1??? | | | |
| 1090 TAXATION OWN PURPOSE | | | |
| Revenue | | | |
| 01-1090-4010 | TAXATION OWN PURPOSE | | 3,170,139.00 |
| 01-1090-4020 | SUPPLEMENTARY TAX BILLING | | 60,000.00 |
| Total Revenue | | | 3,230,139.00 |
| Expense | | | |
| 01-1090-4030 | TOWNSHIP TAX REDUCTIONS | | 40,000.00 |
| Total Expense | | | 40,000.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | 3,190,139.00 |
| 1091 COUNCIL REVENUE/EXPENSES | | | |
| Revenue | | | |
| 01-1091-7000 | TAX RATE STABILIZATION | | 300,000.00 |
| Total Revenue | | | 300,000.00 |
| Expense | | | |
| 01-1091-7105 | COUNCIL WAGES | | 50,735.00 |
| 01-1091-7107 | COUNCIL PER DIEMS | | 10,000.00 |
| 01-1091-7108 | COUNCIL C.P.P. DEDUCTION | | 900.00 |
| 01-1091-7109 | COUNCIL MEAL EXPENSE | | 1,200.00 |
| 01-1091-7110 | COUNCIL MILEAGE/TRAVEL | | 1,200.00 |
| 01-1091-7111 | COUNCIL CONVENTION/CONFERENCE | | 11,000.00 |
| 01-1091-7112 | COUNCIL EHT | | 850.00 |
| 01-1091-7115 | COUNCIL MISC | | 200.00 |
| Total Expense | | | 76,085.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | 223,915.00 |
| 1092 ADMIN - EXPENDITURES | | | |
| Expense | | | |
| 01-1092-7110 | ADMIN. SALARIES | | 404,449.00 |
| 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. | | 7,887.00 |
| 01-1092-7116 | ADMIN BENEFITS (MANULIFE) | | 39,000.00 |
| 01-1092-7117 | ADMIN. WORKER'S COMPENSATION | | 10,475.00 |
| 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 | | 9,000.00 |
| 01-1092-7310 | ADMIN. HYDRO | | 7,600.00 |
| 01-1092-7320 | ADMIN-POSTAGE | | 8,000.00 |
| 01-1092-7329 | ADMIN-CANON LEASE/COPIES | | 7,500.00 |
| 01-1092-7331 | ADMIN-ADVERTISEMENTS | | 2,000.00 |
| 01-1092-7335 | ADMIN-DUES, FEES & SUBSCRIPTIONS | | 4,900.00 |
| 01-1092-7336 | ADMIN - TRAVEL | | 1,500.00 |
| 01-1092-7337 | ADMIN - COURIER FEES | | 50.00 |
| 01-1092-7338 | ADMIN. TELEPHONE EXPENSE | | 3,000.00 |
| 01-1092-7341 | ADMIN. OTHER. | | 1,624.00 |
| 01-1092-7343 | ADMIN - STAFF TRAINING | | 5,420.00 |

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| 01-1092-7349 | ADMIN HEALTH & SAFETY | | 3,000.00 |
| 01-1092-7350 | ADMIN. AUDIT | | 9,818.00 |
| 01-1092-7351 | ADMIN-CONTRACTED SERVICES | | 10,000.00 |
| 01-1092-7355 | ADMIN. PROFESSIONAL (LEGAL) | | 50,000.00 |
| 01-1092-7356 | ADMIN-COMPUTER SUPPLIES & EQUIPMI | | 3,500.00 |
| 01-1092-7357 | ADMIN-INTERNET | | 2,537.00 |
| 01-1092-7358 | ADMIN-COMPUTER SOFTWARE SUPPOR | | 16,000.00 |
| 01-1092-7359 | ADMIN-WEBSITE | | 840.00 |
| 01-1092-7360 | ADMIN-INSURANCE | | 27,085.00 |
| 01-1092-7362 | ADMIN. TWP. PORTION OF R.R.S.P. | | 12,738.00 |
| 01-1092-7363 | ADMIN-GIS/SATELLITE MAPPING ENG | | 4,000.00 |
| 01-1092-7365 | ADMIN-ASSET MGT (PSAB & PLAN) | | 2,500.00 |
| 01-1092-7367 | ADMIN TWP PORTION OMERS | | 25,700.00 |
| 01-1092-7373 | ADMIN BLDG WATER TESTING | | 300.00 |
| 01-1092-7375 | ADMIN-BUILDINGS & GROUNDS MAINTEN | | 9,200.00 |
| 01-1092-7376 | ADMIN CAPITAL EXP < \$2,500 | | 0.00 |
| 01-1092-7378 | ADMIN-DEBENTURES (BLDG) | | 23,751.00 |
| 01-1092-7380 | ADMIN - SOLAR PROJECT CAPITAL EXPE | | 100,000.00 |
| 01-1092-7500 | ADMIN. TRANSFER TO RESERVES | | 0.00 |
| 01-1092-7605 | ADMIN-GENERAL GRANTS | | 0.00 |
| 01-1092-7625 | ADMIN-BANK CHARGES | | 2,000.00 |
| Total Expense | | | 836,434.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (836,434.00) |
| 1093 ADMIN - REVENUES/EXPEND | | | |
| Revenue | | | |
| 01-1093-4135 | TR IN FROM ADMIN DC'S | | 0.00 |
| 01-1093-4138 | TSFR IN FROM RESERVES | | 50,000.00 |
| 01-1093-4145 | CANWIRELESS/ZING PROP RENTAL | | 3,056.00 |
| 01-1093-4150 | ADMINSTRATION OFFICE REVENUE | | 11,000.00 |
| 01-1093-4160 | ADMIN. 10% PLANNING FEES | | 1,500.00 |
| 01-1093-4165 | ADMIN-SOLAR PANEL REVENUE | | 0.00 |
| 01-1093-5000 | TSF IN FROM FIRE DC'S | | 5,550.00 |
| Total Revenue | | | 71,106.00 |
| Expense | | | |
| 01-1093-5010 | SHELBURNE FIRE OPERATING | | 38,252.00 |
| 01-1093-5011 | SHELBURNE FIRE CAPITAL | | 10,079.00 |
| 01-1093-5020 | MULMUR-MELANCTHON FIRE OPERATIN | | 123,238.00 |
| 01-1093-5021 | MULMUR-MELANCTHON FIRE CAPITAL | | 35,000.00 |
| 01-1093-5040 | ROSEMONT FIRE DEPT. OPERATING | | 133,793.00 |
| 01-1093-5041 | ROSEMONT FIRE CAPITAL | | 27,209.00 |
| Total Expense | | | 367,571.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (296,465.00) |
| 1101 CONSERVATION AUTH. - EXPENDITURES | | | |
| Expense | | | |
| 01-1101-6303 | NOTTAWASAGA VALLEY CON. AUTH. | | 37,725.00 |
| Total Expense | | | 37,725.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (37,725.00) |
| 1102 PROTECTIVE INSPECTION | | | |
| Revenue | | | |

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| 01-1102-7100 | DOG LICENCING FEES | | 6,800.00 |
| 01-1102-7110 | WILDLIFE DAMAGE COMPENSATION | | 2,030.00 |
| 01-1102-7111 | WILDLIFE ADMINISTRATION COMPENSAT | | 100.00 |
| Total Revenue | | | 8,930.00 |
| Expense | | | |
| 01-1102-7206 | CANINE CONTROL FEES | | 5,200.00 |
| 01-1102-7212 | PROPERTY STANDARDS BY-LAW EXPEN: | | 1,600.00 |
| 01-1102-7300 | LIVESTOCK VALUATING EXPENSE | | 500.00 |
| 01-1102-7305 | VALUATING MILEAGE | | 200.00 |
| 01-1102-7311 | ANIMALS KILLED BY WOLVES | | 2,030.00 |
| Total Expense | | | 9,530.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (600.00) |
| 1251 ROADS - REVENUE | | | |
| Revenue | | | |
| 01-1251-5101 | PW ACCIDENT RECOVERY | | 0.00 |
| 01-1251-5110 | AGGREGATE REBATE | | 11,500.00 |
| 01-1251-5111 | ROADWAYS - ENT PER/RD WIDE & MISC. | | 4,500.00 |
| 01-1251-5114 | TRANS IN FRM RESERVE-BRIDGE PRESE | | 60,000.00 |
| 01-1251-5116 | GAS TAX REVENUE | | 98,188.00 |
| 01-1251-5118 | TR IN FROM GAS TX RESERVE | | 172,500.00 |
| 01-1251-5119 | TR IN FROM DEVELOPMENT CHARGES | | 0.00 |
| 01-1251-5123 | ROADS-SCRAP METAL/ETC REVENUE | | 0.00 |
| 01-1251-5124 | SALE OF EQUIPMENT | | 15,500.00 |
| 01-1251-5134 | TR IN FM EQUIPMENT RESERVE | | 59,838.00 |
| 01-1251-5142 | TSF IN FROM STANTON RESERVE | | 12,000.00 |
| 01-1251-5145 | OCIF FUNDING | | 25,000.00 |
| 01-1251-5150 | TR IN FM SOLAR PANEL RESERVE | | 38,720.00 |
| Total Revenue | | | 497,746.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | 497,746.00 |
| 1252 ROADS - MAINT. EXPENDITURES | | | |
| Expense | | | |
| 01-1252-5101 | GAS TAX TRANSFER TO RESERVE | | 98,188.00 |
| 01-1252-7050 | AMORTIZATION | | 0.00 |
| 01-1252-7101 | WINTER MAINT--SALARIES | | 155,077.00 |
| 01-1252-7102 | WINTER MAINT--CPP/EI/EHT/WSIB | | 17,059.00 |
| 01-1252-7103 | WINTER MAINT--MATERIALS | | 27,000.00 |
| 01-1252-7104 | WINTER MAINT- CONTRACTED SERVICE | | 60,000.00 |
| 01-1252-7105 | WINTER MAINT--FUEL | | 95,000.00 |
| 01-1252-7108 | WINTER MAINTENANCE - RRSP/OMERS | | 10,000.00 |
| 01-1252-7113 | HARDTOP MAINT--MATERIALS | | 3,000.00 |
| 01-1252-7114 | HARDTOP MAINT--CONTR SERVICES | | 20,000.00 |
| 01-1252-7123 | LOOSETOP MAINT--MATERIALS | | 152,000.00 |
| 01-1252-7124 | LOOSETOP MAINT--CALCIUM CONTR SEF | | 125,000.00 |
| 01-1252-7125 | LOOSETOP MAINT--FUEL | | 55,000.00 |
| 01-1252-7134 | ROADSIDE MAINT--CONTRACTED SERVIC | | 30,450.00 |
| 01-1252-7143 | SAFETY DEVICES--MATERIALS | | 20,000.00 |
| 01-1252-7144 | SAFETY DEVICES-CONTRACTED SERVIC | | 20,000.00 |
| 01-1252-7151 | OVERHEAD--SALARIES & SERVICE AWAF | | 153,182.00 |
| 01-1252-7152 | OVERHEAD--CPP/EI/EHT/WSIB | | 14,000.00 |
| 01-1252-7153 | OVERHEAD--MATERIALS & SUPPLIES | | 33,500.00 |
| 01-1252-7154 | OVERHEAD--CONTRACTED SERVICES | | 2,942.00 |

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| 01-1252-7155 | OVERHEAD--LEGAL/RD WIDENING/SURVI | | 2,000.00 |
| 01-1252-7158 | OVERHEAD--RRSP/OMERS | | 16,500.00 |
| 01-1252-7160 | OVERHEAD - STAFF TRAINING | | 5,600.00 |
| 01-1252-7162 | OVERHEAD - MANULIFE | | 50,000.00 |
| 01-1252-7172 | BUILDING AND GROUNDS MAINTENANCE | | 10,193.00 |
| 01-1252-7173 | BRIDGES & CULVERTS | | 5,000.00 |
| 01-1252-7181 | SUMMER MAINT - SALARIES | | 197,436.00 |
| 01-1252-7182 | SUMMER MAINT - CPP/EI/EHT/WSIB | | 21,600.00 |
| 01-1252-7188 | SUMMER MAINT - RRSP/OMERS | | 17,700.00 |
| 01-1252-7350 | OVERHEAD - AUDIT | | 13,386.00 |
| Total Expense | | | 1,430,813.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (1,430,813.00) |
| 1253 ROADS - CAPITAL & CONSTR | | | |
| Expense | | | |
| 01-1253-0090 | TSFR TO NEW EQUIPMENT RESERVE | | 0.00 |
| 01-1253-1000 | EQUIPMENT PURCHASE | | 273,000.00 |
| 01-1253-1002 | CAPITAL IMPROVEMENTS TO FACILITIES | | 4,000.00 |
| 01-1253-1004 | MOBILE SOLUTIONS FLEET/ROUTE&WIN | | 5,000.00 |
| 01-1253-1005 | GIS MAPPING MODULE MAINT | | 2,000.00 |
| 01-1253-1006 | ASSET MANAGEMENT (PSAB & PLAN) | | 5,500.00 |
| 01-1253-1007 | REPAY LG TM BORROWG BRIDGES | | 52,473.00 |
| 01-1253-1008 | REPAY LG TM BORROWG GRADER | | 46,963.00 |
| 01-1253-1025 | PW - SOLAR PROJECT CAPITAL EXPENSI | | 200,000.00 |
| 01-1253-1032 | TSF TO STREETLIGHTING RESERVE | | 0.00 |
| 01-1253-1048 | BRIDGE & CULVERT INSPECTIONS | | 0.00 |
| 01-1253-1049 | BRIDGE REPAIR RESERVE | | 7,500.00 |
| 01-1253-1054 | WEST TWL CULVERT REPLACEMENT | | 60,000.00 |
| 01-1253-1090 | TSFR TO SOLAR PANEL RESERVES | | 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 |
| 01-1253-1200 | 5TH SIDEROAD/AIRPORT ROAD (STANTO | | 12,000.00 |
| Total Expense | | | 860,436.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (860,436.00) |
| 1254 ROADS - EQUIPMENT EXPENSE | | | |
| Expense | | | |
| 01-1254-2180 | GEN MAINT--INSURANCE & LICENSES | | 59,568.00 |
| 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 | | 16,000.00 |
| 01-1254-9026 | G3 2004 CAT GRADER | | 20,000.00 |
| 01-1254-9035 | G4 - 2010 JOHN DEERE GRADER | | 10,000.00 |
| 01-1254-9045 | T2-IH 2004 PAYSTAR | | 19,000.00 |
| 01-1254-9050 | PU3-2010 CHEV SILVERADO | | 2,500.00 |
| 01-1254-9052 | PU4 - 2010 GMC | | 2,500.00 |
| 01-1254-9054 | PU5- 2014 GMC TRUCK | | 2,000.00 |
| 01-1254-9060 | T5-2001 WESTERN STAR | | 13,100.00 |
| 01-1254-9065 | T6-2002 FORD DUMPTR 350 | | 4,000.00 |
| 01-1254-9072 | 740 SWEEPER | | 2,000.00 |
| 01-1254-9075 | B2 2006 CAT 430 BACKHOE | | 5,000.00 |
| 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 |

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| 01-1254-9090 | T8 - 2013 FREIGHTLINER | | 7,000.00 |
| 01-1254-9300 | EQUIPMENT SUPPLIES | | 25,000.00 |
| Total Expense | | | 205,868.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (205,868.00) |
| 1301 GRAVEL PIT | | | |
| Revenue | | | |
| 01-1301-0010 | GRAVEL PIT SALES | | 30,000.00 |
| 01-1301-0020 | GRAVEL PIT RENTAL OF FARM LAND | | 750.00 |
| 01-1301-0045 | TSF IN FROM REHAB RESERVE | | 0.00 |
| Total Revenue | | | 30,750.00 |
| Expense | | | |
| 01-1301-0100 | AGGREGATES MATERIAL COST | | 6,669.00 |
| 01-1301-0105 | AGGREGATES CRUSHING/GRADATION | | 0.00 |
| 01-1301-0110 | AGGREGATES LICENSE FEES | | 6,325.00 |
| 01-1301-0111 | AGGREGATES WAGES | | 2,500.00 |
| 01-1301-0114 | AGGREGATES CONTRACTED SERVICES | | 1,500.00 |
| 01-1301-0118 | AGGREGATES STRIPPING | | 10,000.00 |
| 01-1301-0120 | AGGREGATES SCALES EXPENSE | | 1,200.00 |
| 01-1301-0130 | AGGREGATES SCALE HOUSE | | 1,000.00 |
| 01-1301-0140 | AGGREGATES HYDRO CHARGES | | 1,300.00 |
| 01-1301-0150 | AGGREGATES REHABILITATION | | 0.00 |
| 01-1301-0160 | AGGREGATES PROPERTY TAX | | 600.00 |
| 01-1301-0180 | AGGREGATES MISCELLANEOUS | | 3,000.00 |
| 01-1301-0300 | AGGREGATES TSF TO REHAB RESERVE | | 6,760.00 |
| 01-1301-0305 | AGGREGATES CHANGE IN INVESTMENT | | 0.00 |
| 01-1301-0310 | GRAVEL PIT TSF TO EQUIP RESERVE | | 0.00 |
| Total Expense | | | 40,854.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (10,104.00) |
| 1311 POLICING - REVENUE/EXPENSES | | | |
| Revenue | | | |
| 01-1311-0540 | POLICING - TRANSFER FROM DCS | | 1,000.00 |
| 01-1311-0610 | POLICING REVENUES - RIDE GRT/FALSE | | 9,000.00 |
| 01-1311-0620 | POLICING REVENUES - POA | | 14,000.00 |
| Total Revenue | | | 24,000.00 |
| Expense | | | |
| 01-1311-0510 | POLICING - OPP CONTRACTED SERVICE | | 530,243.00 |
| 01-1311-0520 | POLICING - RIDE/PAID DUTY | | 2,500.00 |
| 01-1311-0530 | POLICING - WEBSITE/PHONE | | 960.00 |
| 01-1311-0550 | POLICING - PSB PER DIEMS/MILEAGE | | 508.00 |
| 01-1311-0560 | POLICING - OPP ESO COMPUTER | | 850.00 |
| 01-1311-4059 | POLICING - EI/CPP/WSIB/EHT | | 10.00 |
| Total Expense | | | 535,071.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (511,071.00) |
| 1321 LANDFILL SITE | | | |
| Revenue | | | |
| 01-1321-0315 | LANDFILL- BLUE BOX REVENUE | | 100.00 |
| 01-1321-0321 | LANDFILL - STICKERS \$2 EA | | 2,200.00 |
| 01-1321-0322 | LANDFILL- SCRAP METAL REVENUE | | 0.00 |

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| 01-1321-0400 | TRANSFER FROM RESERVES | | 8,700.00 |
| 01-1321-0950 | LANDFILL - CHG IN POST CLOS COSTS | | 0.00 |
| Total Revenue | | | 11,000.00 |
| Expense | | | |
| 01-1321-0100 | LANDFILL - DUFFERIN RECYCLING | | 0.00 |
| 01-1321-0160 | LANDFILL-PROPERTY TAX CNTY PORTIO | | 600.00 |
| 01-1321-0200 | LANDFILL- RECYCLING BINS | | 100.00 |
| 01-1321-0220 | LANDFILL - STICKERS | | 2,090.00 |
| 01-1321-0230 | LANDFILL - MONITORING | | 5,000.00 |
| 01-1321-0270 | TRANSFER TO LANDFILL RESERVE | | 0.00 |
| 01-1321-0900 | LANDFILL - POST CLOSURE | | 8,700.00 |
| Total Expense | | | 16,490.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (5,490.00) |
| 1351 RECREATION/LIBRARY | | | |
| Revenue | | | |
| 01-1351-2000 | RECREATION TRANSFER FROM RESERV | | 0.00 |
| 01-1351-2010 | TR IN FROM PARK DEDICATION ACCT/RE | | 0.00 |
| 01-1351-2020 | TR IN FROM LIBRARY DC'S | | 660.00 |
| 01-1351-6115 | RECREATION - LIBRARY GRANT | | 6,081.00 |
| Total Revenue | | | 6,741.00 |
| Expense | | | |
| 01-1351-7101 | RECREATION - NDCC GRANT | | 25,000.00 |
| 01-1351-7105 | SHELBURNE LIBRARY LEVY PAID | | 23,953.00 |
| 01-1351-7106 | CLEARVIEW (CREEMORE BR) LIBRARY LI | | 4,480.00 |
| 01-1351-7107 | NEW TECUMSETH LIBRARY LEVY PAID | | 4,075.00 |
| 01-1351-8000 | RECREATION-TRANSF TO RESERVES | | 0.00 |
| Total Expense | | | 57,508.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (50,767.00) |
| 1420 CEMETERY/HERITAGE | | | |
| Revenue | | | |
| 01-1420-0008 | HONEYWOOD CEMETERY REVENUE | | 0.00 |
| 01-1420-0010 | MHC - CEMETERY GENERAL DONATIONS | | 0.00 |
| 01-1420-0011 | MHC-TRANSF FROM RESERVE | | 0.00 |
| Total Revenue | | | 0.00 |
| Expense | | | |
| 01-1420-0110 | HONEYWOOD CEMETERY EXPENSES | | 0.00 |
| 01-1420-0210 | MHC - GRASS CUTTING | | 2,000.00 |
| 01-1420-0220 | MHC -PW WAGES | | 0.00 |
| 01-1420-0310 | MHC - CEMTRY REHAB/REPAIR EXPENSE | | 5,000.00 |
| 01-1420-0410 | MHC - TR TO RESERVES | | 0.00 |
| Total Expense | | | 7,000.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (7,000.00) |
| 1501 PLANNING AND ZONING | | | |
| Revenue | | | |
| 01-1501-5412 | PLANNING-ZONING COMPLIANCE | | 1,000.00 |
| 01-1501-5413 | PLANNING-TR IN FM DC'S | | 0.00 |
| 01-1501-5420 | PLANNING-TSFR IN FROM RESERVES | | 0.00 |

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| 01-1501-5430 | PLANNING-COA CONSENT FEES | | 10,150.00 |
| 01-1501-5435 | PLANNING-NON-REFUNDBLE DEV DEPOS | | 2,000.00 |
| Total Revenue | | | 13,150.00 |
| Expense | | | |
| 01-1501-7105 | PLANNING - MUNICIPAL PROJECT | | 50,000.00 |
| 01-1501-7106 | PLANNING-MULMUR ZONING BY-LAW UP | | 1,000.00 |
| 01-1501-7107 | PLANNING-DUFFERIN OFFICIAL PLAN UP | | 2,500.00 |
| 01-1501-7108 | PLANNING--LEGAL EXPENSES | | 30,000.00 |
| 01-1501-7115 | COA PER DIEMS | | 2,000.00 |
| 01-1501-7120 | COA EXPENSES | | 7,105.00 |
| 01-1501-7123 | COA/PAC - EI/PPP/WSIB/EHT | | 50.00 |
| 01-1501-7125 | PLANNING ADVISORY COMMITTEE WAGE | | 1,000.00 |
| 01-1501-7165 | PLANNING-GIS MAPPING MODULE | | 2,000.00 |
| 01-1501-7348 | PLANNING-STRATEGIC PLANNING | | 1,000.00 |
| 01-1501-7600 | PLANNING-TSFR TO RESERVES | | 0.00 |
| Total Expense | | | 96,655.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (83,505.00) |
| 1601 OTHER REVENUE | | | |
| Revenue | | | |
| 01-1601-5103 | ONT MUN PRNRSHF FND/OLD CRF | | 278,100.00 |
| 01-1601-5104 | OTHER FUNDING | | 0.00 |
| 01-1601-5108 | GIL/PIL REVENUE | | 58,215.00 |
| 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 | | 5,000.00 |
| 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 | | 200.00 |
| 01-1601-5530 | BASEMENT/MEETING ROOM RENTALS | | 300.00 |
| 01-1601-5640 | PENALTIES & INTEREST ON TAXES | | 115,000.00 |
| 01-1601-5750 | INTEREST INCOME | | 7,500.00 |
| 01-1601-5820 | MISCELLAENOUS REVENUE | | 1,700.00 |
| 01-1601-5900 | GAIN/LOSS ON DISPOSAL OF TCA | | 0.00 |
| Total Revenue | | | 469,095.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | 469,095.00 |
| Category Excess Revenue Over (Under) Expenditures | | | 44,617.00 |

Category: 2???

2000 RECREATION - NDCC**Revenue**

| | | |
|--------------|---------------------------------|-----------|
| 01-2000-3000 | NDCC MULMUR GRANT | 25,000.00 |
| 01-2000-3010 | NDCC MELANCTHON GRANT | 7,500.00 |
| 01-2000-3030 | NDCC MISC RENTALS | 150.00 |
| 01-2000-3031 | NDCC DONATIONS (CAPITAL) | 0.00 |
| 01-2000-3041 | NDCC BOOTH RENTAL/HYDRO RECOVER | 4,500.00 |
| 01-2000-3050 | NDCC BARBECUE REVENUE | 14,400.00 |
| 01-2000-3061 | NDCC HALL RENTAL | 3,500.00 |
| 01-2000-3062 | NDCC FLOOR RENTALS | 0.00 |

General Ledger

Annual Department Budget vs. Actual Comparison Report Fiscal Year Ending: DEC 31,2015 - From Period 1 To Period 12 Ending DEC 31,2015

| Account | Description | Previous Year Total | Current Year To Date Budget |
|--|-------------------------------------|---------------------|--------------------------------|
| 01-2000-3126 | NDCC ICE RENTALS (NON-PRIME) | | 0.00 |
| 01-2000-3131 | NDCC HON MIN HOCKEY ICE TIME BILLIN | | 41,000.00 |
| 01-2000-3132 | NDCC HON FIG SKATG ICE INC CARNIVAL | | 8,500.00 |
| 01-2000-3134 | NDCC ICE RENTALS (PRIME) | | 37,700.00 |
| 01-2000-3141 | NDCC FUNDRAISING EVENTS REVENUE | | 0.00 |
| 01-2000-3151 | NDCC MISC-SIGNS/CANDY | | 4,000.00 |
| 01-2000-3180 | NDCC TRANSFER IN FROM RESERVE | | 120,000.00 |
| 01-2000-3181 | NDCC TRANSFER IN FROM DC'S | | 0.00 |
| Total Revenue | | | 266,250.00 |
| Expense | | | |
| 01-2000-4001 | NDCC BOOTH MAINTENANCE | | 1,320.00 |
| 01-2000-4010 | NDCC BARBEQUE EXPENSES | | 7,000.00 |
| 01-2000-4012 | NDCC FUNDRAISING EVENTS EXPENSES | | 0.00 |
| 01-2000-4021 | NDCC FUEL/ZAMB PROPANE | | 16,000.00 |
| 01-2000-4031 | NDCC HYDRO | | 55,000.00 |
| 01-2000-4041 | NDCC COMMUNICATION | | 1,205.00 |
| 01-2000-4059 | NDCC EI/PPP/WSIB/EHT | | 5,000.00 |
| 01-2000-4060 | NDCC WAGES | | 45,000.00 |
| 01-2000-4071 | NDCC ICE PLANT/MACH MAINT | | 6,000.00 |
| 01-2000-4081 | NDCC BLDG/GROUNDS MAINTENANCE | | 12,000.00 |
| 01-2000-4141 | NDCC MISC | | 500.00 |
| 01-2000-4143 | NDCC HEALTH & SAFETY | | 3,200.00 |
| 01-2000-4151 | NDCC INSURANCE | | 24,015.00 |
| 01-2000-4161 | NDCC AUDIT FEES | | 1,089.00 |
| 01-2000-4171 | NDRCCC SECRETARY/TREASURY | | 2,080.00 |
| 01-2000-4220 | NDCC PROF FEES INC WATER TEST | | 300.00 |
| 01-2000-6001 | NDCC CAPITAL EXPENDITURES | | 120,000.00 |
| 01-2000-6010 | NDCC TSFR TO RESERVES - REC EQUIP | | 5,000.00 |
| 01-2000-7356 | NDCC - OFFICE/COMPUTER SUPPLIES | | 100.00 |
| Total Expense | | | 304,809.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (38,559.00) |
| 2500 RECREATION - MANSFIELD PARK | | | |
| Revenue | | | |
| 01-2500-2020 | MREC - TRANSFER IN FROM DC'S | | 0.00 |
| 01-2500-2031 | MREC - SUMMER STUDNET GRANT - HRC | | 1,771.00 |
| 01-2500-2040 | MREC - TSFR IN FROM PARK DEDICATIOI | | 0.00 |
| 01-2500-3030 | MREC - DONATIONS | | 0.00 |
| 01-2500-3051 | MREC - BALL TOURNAMENT REVENUE | | 2,300.00 |
| 01-2500-3061 | MREC - PAVILION RENTAL | | 0.00 |
| 01-2500-3131 | MREC - BASEBALL BILLINGS | | 2,300.00 |
| 01-2500-3151 | MREC - SIGNAGE FEES | | 1,000.00 |
| Total Revenue | | | 7,371.00 |
| Expense | | | |
| 01-2500-4011 | MREC- BALL TOURNAMENT EXPENSES | | 1,500.00 |
| 01-2500-4031 | MREC - HYDRO | | 650.00 |
| 01-2500-4032 | MREC - WATER | | 700.00 |
| 01-2500-4059 | MREC - EI/PPP/WSIB/EHT | | 609.00 |
| 01-2500-4065 | MREC - WAGES - PW | | 500.00 |
| 01-2500-4068 | MREC - WAGES - STUDENT MAINT. | | 3,800.00 |
| 01-2500-4081 | MREC - BUILDING & GROUNDS MAINT. | | 4,500.00 |
| 01-2500-4141 | MREC - MISC | | 150.00 |
| 01-2500-4143 | MREC - HEALTH & SAFETY | | 20.00 |

General Ledger

Annual Department Budget vs. Actual Comparison Report Fiscal Year Ending: DEC 31,2015 - From Period 1 To Period 12 Ending DEC 31,2015

| Account | Description | Previous Year Total | Current Year To Date Budget |
|--------------|--|---------------------|-----------------------------|
| 01-2500-6001 | MREC - CAPITAL EXPENDITURES | | 1,000.00 |
| | Total Expense | | 13,429.00 |
| | Dept Excess Revenue Over (Under) Expenditures | | (6,058.00) |
| | Category Excess Revenue Over (Under) Expenditures | | (44,617.00) |

General Ledger
Annual Department Budget vs. Actual Comparison Report
 Fiscal Year Ending: DEC 31,2015 - From Period 1 To Period 12 Ending DEC 31,2015

| Account | Description | Previous Year Total | Current Year To Date Budget |
|--|-----------------------------------|---------------------|--------------------------------|
| REPORT SUMMARY | | | |
| 01-1090 | TAXATION OWN PURPOSE | | 3,230,139.00 |
| 01-1091 | COUNCIL REVENUE/EXPENSES | | 300,000.00 |
| 01-1093 | ADMIN - REVENUES/EXPEND | | 71,106.00 |
| 01-1102 | PROTECTIVE INSPECTION | | 8,930.00 |
| 01-1251 | ROADS - REVENUE | | 497,746.00 |
| 01-1301 | GRAVEL PIT | | 30,750.00 |
| 01-1311 | POLICING - REVENUE/EXPENSES | | 24,000.00 |
| 01-1321 | LANDFILL SITE | | 11,000.00 |
| 01-1351 | RECREATION/LIBRARY | | 6,741.00 |
| 01-1420 | CEMETERY/HERITAGE | | 0.00 |
| 01-1501 | PLANNING AND ZONING | | 13,150.00 |
| 01-1601 | OTHER REVENUE | | 469,095.00 |
| 01-2000 | RECREATION - NDCC | | 266,250.00 |
| 01-2500 | RECREATION - MANSFIELD PARK | | 7,371.00 |
| Fund 01 Total Revenue | | | 4,936,278.00 |
| 01-1090 | TAXATION OWN PURPOSE | | 40,000.00 |
| 01-1091 | COUNCIL REVENUE/EXPENSES | | 76,085.00 |
| 01-1092 | ADMIN - EXPENDITURES | | 836,434.00 |
| 01-1093 | ADMIN - REVENUES/EXPEND | | 367,571.00 |
| 01-1101 | CONSERVATION AUTH. - EXPENDITURES | | 37,725.00 |
| 01-1102 | PROTECTIVE INSPECTION | | 9,530.00 |
| 01-1252 | ROADS - MAINT. EXPENDITURES | | 1,430,813.00 |
| 01-1253 | ROADS - CAPITAL & CONSTR | | 860,436.00 |
| 01-1254 | ROADS - EQUIPMENT EXPENSE | | 205,868.00 |
| 01-1301 | GRAVEL PIT | | 40,854.00 |
| 01-1311 | POLICING - REVENUE/EXPENSES | | 535,071.00 |
| 01-1321 | LANDFILL SITE | | 16,490.00 |
| 01-1351 | RECREATION/LIBRARY | | 57,508.00 |
| 01-1420 | CEMETERY/HERITAGE | | 7,000.00 |
| 01-1501 | PLANNING AND ZONING | | 96,655.00 |
| 01-2000 | RECREATION - NDCC | | 304,809.00 |
| 01-2500 | RECREATION - MANSFIELD PARK | | 13,429.00 |
| Fund 01 Total Expenditure | | | 4,936,278.00 |
| Fund 01 Excess Revenue Over (Under) Expenditures | | | 0.00 |
| Report Total Revenue | | | 4,936,278.00 |
| Report Total Expenditure | | | 4,936,278.00 |

General Ledger

Annual Department Budget vs. Actual Comparison Report Fiscal Year Ending: DEC 31,2015 - From Period 1 To Period 12 Ending DEC 31,2015

| Account | Description | Previous Year Total | Current Year To Date Budget |
|---|-------------|---------------------|--------------------------------|
| Report Excess Revenue Over (Under) Expenditures | | | 0.00 |

| Re-Statement of Township of Mulmur 2015 Budget | | | | | | | | | |
|---|--------------|------------|---------|-------------|-------------|---------------------|--------------|---------------|------------|
| Adjustments from Cash Basis Budget to Accrual Basis Budget | | | | | | | | | |
| | | | "A" | "B" | "C" | "D" | "E" | "F" | |
| | Cash Basis | Debt | LT Debt | Reserves | Reserves | Capital | Amortization | Accrual Basis | |
| | 2015 Budget | Principal | (New) | Withdrawals | Additions | Expenditures | | 2015 Budget | |
| | | | | Tsf From | Tsf To | Additions/Disposals | | | |
| General Government | | | | | | | | | |
| Revenue | (900,201) | | | 350,000 | | | | | (550,201) |
| Expenses | 1,320,090 | (16,667) | | | 0 | (103,500) | 20,913 | 1,220,836 | |
| Protection Services | | | | | | | | | |
| Revenue | (32,930) | | | 6,550 | | | | (26,380) | |
| Expenses | 544,601 | | | | 0 | 0 | 9,936 | 554,537 | |
| Transportation | | | | | | | | | |
| Revenue | (497,746) | | | 343,058 | | 15,500 | | (139,188) | |
| Expenses | 2,497,117 | (72,840) | | | (112,448) | (725,000) | 569,267 | 2,156,096 | |
| Environmental Services | | | | | | | | | |
| Revenue | (41,750) | | | 8,700 | | | | (33,050) | |
| Expenses | 95,069 | | | | (2,317) | 0 | 112,516 | 205,268 | |
| Health Services | | | | | | | | | |
| Revenue | 0 | | | 0 | | | | 0 | |
| Expenses | 7,000 | | | | 0 | 0 | - | 7,000 | |
| Recreation & Cultural Services | | | | | | | | | |
| Revenue | (280,362) | | | 120,660 | | | | (159,702) | |
| Expenses | 375,746 | | | | (5,000) | (120,000) | 35,667 | 286,413 | |
| Planning & Development | | | | | | | | | |
| Revenue | (13,150) | | | 0 | | | | (13,150) | |
| Expenses | 96,655 | | | | 0 | 0 | - | 96,655 | |
| Net Department Costs | \$ 3,170,139 | -\$ 89,507 | \$ - | \$ 828,968 | -\$ 119,765 | -\$ 933,000 | \$ 748,299 | 3,605,134 | |
| Tax Levy | \$ 3,170,139 | | | | | | | (3,170,139) | |
| Net Budget Variance - Estimated Change in Accumulated Surplus | | | | | | | | | \$ 434,995 |
| Notes: | | | | | | | | | |
| 1 Tax levy for 2015 is \$3,170,139 as per motion dated March 4, 2015 | | | | | | | | | |
| 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 2015. 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 31,2015 - From Period 1 To Period 12 Ending DEC 31,2015

| Account | Description | Previous Year Total | Current Year To Date Budget |
|--|-----------------------------------|---------------------|-----------------------------|
| Fund: 03 MANSFIELD WATER 2006 ON | | | |
| Category: 1??? | | | |
| 1093 MANSFIELD WATER CAPITAL REVENUE | | | |
| Revenue | | | |
| 03-1093-4181 | WATER CAP BILLING PRIN & INT | | 1,000.00 |
| 03-1093-4183 | WATER INTEREST ON LOAN RECEIVABLE | | 0.00 |
| Total Revenue | | | 1,000.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | 1,000.00 |
| 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) | | 3,386.00 |
| Total Expense | | | 3,386.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | (3,386.00) |
| 1419 MANSFIELD WATER OPERATING REV/EXP | | | |
| Revenue | | | |
| 03-1419-0110 | WATER CONSUMPTION REVENUE | | 115,000.00 |
| 03-1419-0115 | WATER OSWAP FUNDING | | 0.00 |
| 03-1419-0118 | WATER M111 ASSET MNGT FUNDS | | 0.00 |
| 03-1419-0400 | WATER TSFR FROM CAPITAL RESERVES | | 0.00 |
| 03-1419-5110 | WATER CERTIFICATES | | 500.00 |
| 03-1419-5150 | WATER SOURCE WATER PROTECTION G | | 32,260.00 |
| 03-1419-5900 | WATER GAIN/LOSS ON DISPOSAL | | 0.00 |
| Total Revenue | | | 147,760.00 |
| Expense | | | |
| 03-1419-0010 | WATER HYDRO | | 12,888.00 |
| 03-1419-0020 | WATER BLDGS & GROUNDS MAINT. | | 86,105.00 |
| 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 |
| 03-1419-0120 | WATER TRANSFER TO WATER RATE STA | | 0.00 |
| 03-1419-0300 | WATER TRANSFER TO CAPITAL RESERV | | 2,317.00 |
| 03-1419-7052 | WATER AMORTIZATION | | 0.00 |
| 03-1419-7350 | WATER AUDIT | | 808.00 |
| 03-1419-7358 | WATER COMPUTER SOFTWARE SUPPOR | | 500.00 |
| 03-1419-7365 | WATER ASSET MANAGEMENT | | 1,496.00 |
| 03-1419-7370 | WATER SOURCE WATER PROTECTION E | | 32,260.00 |
| Total Expense | | | 145,374.00 |
| Dept Excess Revenue Over (Under) Expenditures | | | 2,386.00 |
| Category Excess Revenue Over (Under) Expenditures | | | 0.00 |