



**Budget & Actuals For Fiscal 2014
Head, Clara & Maria Townships
2015 Budget Document**

| Fund | Object | Description | Budget | Estimated to Dec 31, 2014 | 2015 Budget | Description |
|-----------------------------------|--------|---|---------------------|------------------------------|---------------------|--|
| Revenue | | | | | | |
| 01 | 4110 | Previous Year Surplus | \$30,000.00 | \$90,129.20 | \$ 97,767.09 | estimated unaudited surplus |
| 01 | 4115 | Taxation Revenue | \$467,019.00 | \$467,945.45 | \$ 479,940.00 | |
| 01 | 4120 | Transfer from Reserves | \$24,000.00 | \$45,517.94 | \$ - | also includes transfers from deferred revenue |
| 01 | 4121 | Transfer from Deferred Revenue | \$0.00 | \$0.00 | \$ - | added for 2015 to show different transfers |
| 01 | 4125 | Grants in Lieu - Hydro | \$105,500.00 | \$105,823.58 | \$ 105,000.00 | |
| 01 | 4130 | PILs - Provincial & Tenant Properties | \$38,000.00 | \$38,000.00 | \$ 40,000.00 | |
| 01 | 4135 | Railroad - ROW | \$5,000.00 | \$17,898.28 | \$ 15,000.00 | |
| 01 | 4145 | Ontario Municipal Partnership Fund (OMPF) | \$119,600.00 | \$119,600.00 | \$ 100,600.00 | |
| 01 | 4160 | Donations | \$1,200.00 | \$940.00 | \$ 900.00 | |
| 01 | 4165 | Fundraising | \$750.00 | \$570.75 | \$ 500.00 | Vesey's Bulbs - Spring & Fall |
| 01 | 4175 | Admin - Permits - Fees | \$1,250.00 | \$1,489.14 | \$ 1,500.00 | tax cert. fire/trailer permits, copies, etc. |
| 01 | 4180 | Treasury Account Interest | \$3,500.00 | \$7,308.01 | \$ 5,000.00 | |
| 01 | 4185 | General Account Interest | \$300.00 | \$1,095.49 | \$ 500.00 | |
| 01 | 4190 | Penalty & Interest - Property Taxes | \$1,500.00 | \$5,270.50 | \$ 1,500.00 | |
| 01 | 4195 | Miscellaneous Revenue | \$1,600.00 | \$2,026.98 | \$ 1,600.00 | |
| 01 | 4196 | Helipad/Ornge | \$3,000.00 | \$0.00 | \$ - | |
| 01 | 4200 | Gas Tax | \$0.00 | \$0.00 | \$ - | |
| 01 | 4230 | Aggregate Resources | \$1,500.00 | \$754.60 | \$ 700.00 | |
| 01 | 4235 | Election Bond | \$0.00 | \$800.00 | \$ - | |
| 01 | 4240 | Tax Sale Recovered Costs | \$0.00 | \$0.00 | \$ - | |
| 01 | 4300 | Tax Arrears Revenue | \$0.00 | \$0.00 | \$ - | |
| 01 | 4400 | Sale of Surplus Land | \$0.00 | \$0.00 | \$ - | |
| 01 | 4500 | Sale of Surplus Equipment | \$0.00 | \$0.00 | \$ - | |
| 01 | 4600 | Penny Rounding | \$0.00 | \$0.02 | \$ - | |
| Total General Revenue | | | \$803,719.00 | \$905,169.94 | \$850,507.09 | |
| Building Inspector Revenue | | | | | | |
| 01 | 4170 | Building Permits & Fees | \$1,500.00 | \$ 3,435.00 | \$ 1,500.00 | |
| Total | | | \$1,500.00 | \$3,435.00 | \$1,500.00 | |
| Waste Management Revenue | | | | | | |
| 01 | 4140 | Recycling Grants | \$10,000.00 | \$ 5,903.52 | \$ 6,000.00 | pmt from Stewardship ON & Income from hazardous waste day billed to Stewardship ON |



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| Fund | Object | Description | Budget | Estimated to Dec 31, 2014 | 2015 Budget | Description |
|--------------|--------|------------------|--------------------|---------------------------|--------------------|---|
| 01 | 4210 | Recycling Income | \$150.00 | \$ 150.00 | \$ 150.00 | metal collected by Recycling Contractor - as per contract, pays HCM \$25/tonnes |
| 01 | 4220 | Tipping Fees | \$6,000.00 | \$ 8,747.20 | \$ 8,000.00 | |
| Total | | | \$16,150.00 | \$14,800.72 | \$14,150.00 | |

Parks & Rec Revenue

| | | | | | | |
|--------------|------|----------------------------------|-------------------|--------------------|--------------------|--------------------------------|
| 01 | 4155 | Recreation (Hall Events Revenue) | \$1,200.00 | \$ 1,061.08 | \$ 1,000.00 | hall rental |
| 01 | 4165 | Fundraising | \$0.00 | \$ 10,000.00 | \$ 24,550.00 | see HCM Rec Committee's Budget |
| 01 | 4166 | Canada Day Revenue | \$0.00 | \$ 2,866.24 | \$ - | |
| Total | | | \$1,200.00 | \$13,927.32 | \$25,550.00 | |

Special Grants Revenue

| | | | | | | |
|--------------|------|----------------|--------------------|---------------------|---------------------|--|
| 01 | 4150 | Special Grants | \$16,700.00 | \$ 23,693.29 | \$ 25,000.00 | Ontario Community Infrastructure Fund (OCIF) |
| Total | | | \$16,700.00 | \$ 23,693.29 | \$ 25,000.00 | |

| | | | | | | |
|----------------------|--|--|---------------------|---------------------|---------------------|--|
| Total Revenue | | | \$839,269.00 | \$961,026.27 | \$916,707.09 | |
|----------------------|--|--|---------------------|---------------------|---------------------|--|

Expenses

Admin

| | | | | | | |
|----|------|------------------------------------|--------------|---------------|---------------|--------------------------------------|
| 01 | 5101 | Salaries/Wages | \$224,250.00 | \$ 224,250.00 | \$ 232,029.00 | Includes - Fire Safety Officer wages |
| 01 | 5102 | Employment Benefits | \$11,000.00 | \$ 12,000.00 | \$ 12,500.00 | |
| 01 | 5103 | Payroll Taxes | \$16,000.00 | \$ 16,000.00 | \$ 16,000.00 | |
| 01 | 5105 | WSIB Employer Expense | \$5,000.00 | \$ 5,500.00 | \$ 6,000.00 | |
| 01 | 5106 | EHT Employer Expense | \$2,500.00 | \$ 2,600.00 | \$ 3,000.00 | |
| 01 | 5107 | Vacation Pay Employer Expense | \$3,500.00 | \$ 3,500.00 | \$ 3,500.00 | |
| 01 | 5108 | Employee Pension | \$10,920.00 | \$ 12,000.00 | \$ 12,800.00 | |
| 01 | 5110 | HST | \$7,500.00 | \$ 5,000.00 | \$ 7,500.00 | |
| 01 | 5111 | GST | \$0.00 | \$ - | \$ - | |
| 01 | 5112 | Penny Rounding | \$0.00 | \$ - | \$ - | |
| 01 | 5120 | Education/Training | \$6,000.00 | \$ 6,000.00 | \$ 6,000.00 | |
| 01 | 5125 | Admin Mileage | \$2,000.00 | \$ 2,000.00 | \$ 2,000.00 | |
| 01 | 5130 | Office Supplies | \$3,500.00 | \$ 4,500.00 | \$ 4,000.00 | |
| 01 | 5135 | Property Tax & Accounting Software | \$5,200.00 | \$ 3,700.00 | \$ 4,500.00 | |
| 01 | 5140 | Associations - Membership Fees | \$2,000.00 | \$ 1,710.00 | \$ 2,000.00 | |
| 01 | 5145 | Resource Materials' Fees | \$300.00 | \$ 250.00 | \$ 300.00 | |
| 01 | 5150 | Audit Fees | \$18,500.00 | \$ 18,500.00 | \$ 19,500.00 | |
| 01 | 5155 | Legal Fees | \$3,500.00 | \$ - | \$ 1,500.00 | |



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| Fund | Object | Description | Budget | Estimated to Dec 31, 2014 | 2015 Budget | Description |
|--------------|--------|------------------------------------|----------------------|---------------------------|----------------------|---|
| 01 | 5160 | Annual MTO Signage Fees | \$1,000.00 | \$ 960.00 | \$ 1,200.00 | |
| 01 | 5165 | Internet | \$1,200.00 | \$ 1,200.00 | \$ 1,200.00 | |
| 01 | 5170 | Office Telephone/Fax | \$1,600.00 | \$ 1,600.00 | \$ 1,800.00 | |
| 01 | 5185 | Taxes Written Off | \$750.00 | \$ - | \$ 750.00 | |
| 01 | 5195 | Tax Sale | \$1,000.00 | \$ 4,525.00 | \$ 1,500.00 | |
| 01 | 5200 | Surplus Land Sale | \$0.00 | \$ - | \$ - | |
| 01 | 5205 | Property/Office Maintenance/Repair | \$1,250.00 | \$ 1,250.00 | \$ 3,750.00 | |
| 01 | 5215 | HCM Donations | \$500.00 | \$ 1,350.00 | \$ 1,500.00 | Council support of community events |
| 01 | 5220 | Insurance | \$20,000.00 | \$ 20,290.00 | \$ 21,000.00 | |
| 01 | 5225 | Office Furniture & Equipment | \$750.00 | \$ 750.00 | \$ 2,500.00 | Desk for Office Assistant & File Cabinet for CBO |
| 01 | 5230 | Computer Software | \$500.00 | \$ 500.00 | \$ 1,000.00 | |
| 01 | 5235 | Computer Hardware | \$500.00 | \$ 1,350.00 | \$ 1,500.00 | |
| 01 | 5240 | Admin Permits & Fees | \$0.00 | \$ - | \$ - | |
| 01 | 5245 | Postage | \$1,350.00 | \$ 1,800.00 | \$ 2,000.00 | |
| 01 | 5250 | Advertising | \$750.00 | \$ 500.00 | \$ 750.00 | |
| 01 | 5260 | Upgrade/Capital | \$3,500.00 | \$ - | \$ 3,500.00 | Office roof repair (2014) |
| 01 | 5265 | Special Projects | \$10,000.00 | \$ 11,575.00 | \$ 5,000.00 | \$4000 for signage for office & hall grounds (2014) |
| 01 | 5270 | Promotions | \$1,000.00 | \$ 1,000.00 | \$ 1,000.00 | |
| 01 | 5275 | Miscellaneous | \$500.00 | \$ 50.00 | \$ 500.00 | |
| 01 | 5280 | Bank Charges | \$1,800.00 | \$ 2,300.00 | \$ 2,600.00 | |
| 01 | 5285 | Accessibility | \$1,000.00 | \$ 1,000.00 | \$ 1,000.00 | |
| 01 | 5570 | Fundraising Expenses | \$500.00 | \$ 500.00 | \$ 500.00 | Vesey's |
| 01 | 5675 | Contingency | \$0.00 | \$ - | \$ - | |
| 01 | 5925 | County Consult Fees | \$0.00 | \$ - | \$ - | |
| Total | | | \$ 371,120.00 | \$ 370,010.00 | \$ 387,679.00 | |

Council

| | | | | | | |
|----|------|----------------------------------|-------------|--------------|--------------|--|
| 01 | 5001 | Council Honorariums | \$18,000.00 | \$ 20,000.00 | \$ 20,000.00 | |
| 01 | 5002 | Conventions & Training | \$2,000.00 | \$ 3,500.00 | \$ 4,500.00 | |
| 01 | 5003 | Reeve's Mileage | \$750.00 | \$ 50.00 | \$ 750.00 | |
| 01 | 5004 | Councillor's Mileage | \$750.00 | \$ 750.00 | \$ 750.00 | |
| 01 | 5006 | Councillor's Paid Expenses | \$200.00 | \$ - | \$ 200.00 | |
| 01 | 5007 | Elections | \$4,000.00 | \$ 4,000.00 | \$ - | |
| 01 | 5008 | Council Charges to be Reimbursed | \$200.00 | \$ - | \$ 200.00 | |
| 01 | 5145 | Resource Materials' Fees | \$1,000.00 | \$ 1,000.00 | \$ 1,000.00 | |



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| Fund | Object | Description | Budget | Estimated to Dec 31, 2014 | 2015 Budget | Description |
|--------------|--------|-------------|--------------|------------------------------|--------------|-------------|
| Total | | | \$ 26,900.00 | \$ 29,300.00 | \$ 27,400.00 | |

Auto Extrication

| | | | | | | |
|--------------|------|------------------|--------|--------|--------|--|
| 01 | 5915 | Auto Extrication | \$0.00 | \$ - | | |
| Total | | | \$0.00 | \$0.00 | \$0.00 | |

Building Inspector Expenses

| | | | | | | |
|--------------|------|--------------------------------|-------------|-------------|-------------|-------------------------|
| 01 | 5120 | Education/Training | \$500.00 | \$ 500.00 | \$ 500.00 | 2012 Building Code Book |
| 01 | 5125 | CBO Mileage | \$1,200.00 | \$ 1,500.00 | \$ 1,500.00 | |
| 01 | 5140 | Associations - Membership Fees | \$0.00 | \$ - | \$ - | |
| 01 | 5170 | CBO Telephone | \$800.00 | \$ 800.00 | \$ 900.00 | |
| 01 | 5510 | Building Permits & Fees | \$250.00 | \$ - | \$ 250.00 | Building Applications |
| Total | | | \$ 2,750.00 | \$ 2,800.00 | \$ 3,150.00 | |

Emergent Management

| | | | | | | |
|--------------|------|------------------------|----------|-----------|-----------|--|
| 01 | 5120 | Education/Training | \$250.00 | \$ 100.00 | \$ 250.00 | |
| 01 | 5125 | Mileage | \$0.00 | \$ - | \$ - | |
| 01 | 5130 | Supplies | \$125.00 | \$ 175.00 | \$ 200.00 | |
| 01 | 5305 | Emergency Preparedness | \$500.00 | \$ 250.00 | \$ 500.00 | |
| Total | | | \$875.00 | \$525.00 | \$950.00 | |

Fire

| | | | | | | |
|--------------|------|------------------------|------------|-------------|-------------|--|
| 01 | 5130 | Supplies | \$500.00 | \$ 500.00 | \$ 500.00 | fire alarms - smoke alarm exchange program |
| 01 | 5355 | Fire Agreement - MNR | \$7,000.00 | \$ 6,945.00 | \$ 7,500.00 | to increase annually |
| 01 | 5365 | 911 Agreement - County | \$2,000.00 | \$ 2,020.00 | \$ 2,500.00 | |
| Total | | | \$9,500.00 | \$9,465.00 | \$10,500.00 | |

Health & Safety

| | | | | | | |
|--------------|------|-----------------|------------|-------------|-------------|--|
| 01 | 5405 | Health & Safety | \$1,750.00 | \$ 1,245.00 | \$ 1,000.00 | |
| Total | | | \$1,750.00 | \$1,245.00 | \$1,000.00 | |

Policing

| | | | | | | |
|--------------|------|----------|-------------|--------------|--------------|-----------------------------------|
| 01 | 5930 | Policing | \$45,000.00 | \$ 43,271.00 | \$ 58,478.00 | As per 2015 OPP billing statement |
| Total | | | \$45,000.00 | \$43,271.00 | \$58,478.00 | |

Transportation Services

| | | | | | | |
|----|------|--------------------------------|----------|-----------|-----------|--|
| 01 | 5120 | Education/Training | \$500.00 | \$ 500.00 | \$ 500.00 | |
| 01 | 5125 | Roads Mileage | \$200.00 | \$ - | \$ 200.00 | |
| 01 | 5140 | Associations - Membership Fees | \$600.00 | \$ 610.00 | \$ 650.00 | |



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| Fund | Object | Description | Budget | Estimated to Dec 31, 2014 | 2015 Budget | Description |
|--------------|--------|----------------------------------|----------------------|---------------------------|----------------------|--------------------|
| 01 | 5175 | Roadsuper - Cell Phone | \$600.00 | \$ 400.00 | \$ 400.00 | |
| 01 | 5180 | Twp Garage Utilities | \$7,000.00 | \$ 7,000.00 | \$ 7,000.00 | |
| 01 | 5255 | Repairs/Maintenance - Twp Garage | \$1,000.00 | \$ - | \$ 1,000.00 | |
| 01 | 5260 | Upgrade/Capital - Twp Garage | \$0.00 | \$ - | \$ - | |
| 01 | 5265 | Special Projects | \$0.00 | \$ 17,370.00 | \$ 3,000.00 | Storage |
| 01 | 5275 | Miscellaneous | \$250.00 | \$ 10.00 | \$ 250.00 | |
| 01 | 5605 | Culverts | \$0.00 | \$ 1,070.00 | \$ 1,500.00 | Culvert - Kenny Rd |
| 01 | 5610 | Road Maintenance | \$2,000.00 | \$ 10,720.00 | \$ 2,000.00 | |
| 01 | 5615 | Truck Expenses | \$7,000.00 | \$ 7,000.00 | \$ 7,000.00 | |
| 01 | 5616 | Truck Repairs | \$1,000.00 | \$ 500.00 | \$ 2,000.00 | Tires & brakes |
| 01 | 5619 | Ploughing | \$24,000.00 | \$ 24,000.00 | \$ 24,672.00 | |
| 01 | 5620 | Calcium | \$14,500.00 | \$ 11,173.00 | \$ 14,500.00 | |
| 01 | 5625 | Ditching | \$8,000.00 | \$ 1,863.00 | \$ 5,000.00 | |
| 01 | 5630 | Grading | \$18,300.00 | \$ 17,115.00 | \$ 18,812.40 | |
| 01 | 5635 | Gravel Crushing | \$0.00 | \$ - | \$ - | |
| 01 | 5640 | Gravel Pits | \$2,500.00 | \$ 500.00 | \$ 2,000.00 | |
| 01 | 5645 | Gravel Resurfacing | \$12,000.00 | \$ 5,618.00 | \$ 10,000.00 | |
| 01 | 5650 | Sand & Salt Purchase | \$13,500.00 | \$ 13,500.00 | \$ 13,500.00 | |
| 01 | 5655 | Sanding | \$11,500.00 | \$ 11,500.00 | \$ 11,822.00 | |
| 01 | 5660 | Standby | \$12,000.00 | \$ 12,000.00 | \$ 12,336.00 | |
| 01 | 5665 | Tools & Supplies | \$1,500.00 | \$ 1,500.00 | \$ 12,500.00 | Brush hog |
| 01 | 5670 | Twp Signs & Posts | \$1,000.00 | \$ 127.00 | \$ 1,000.00 | |
| 01 | 5675 | Contingency | \$0.00 | \$ - | \$ - | |
| 01 | 5680 | Stockpile Cover | \$0.00 | \$ - | \$ - | |
| Total | | | \$ 138,950.00 | \$ 144,076.00 | \$ 151,642.40 | |

Waste Management

| | | | | | | |
|----|------|-------------------------------|------------|-------------|-------------|--|
| 01 | 5120 | Education/Training | \$500.00 | \$ 125.00 | \$ 350.00 | |
| 01 | 5125 | Environmental Mileage | \$200.00 | \$ - | \$ 200.00 | |
| 01 | 5140 | Associations' Membership Fees | \$150.00 | \$ - | \$ 200.00 | |
| 01 | 5255 | Repairs/Maintenance | \$5,000.00 | \$ 500.00 | \$ 2,500.00 | |
| 01 | 5260 | Upgrade/Capital | \$1,000.00 | \$ 100.00 | \$ 750.00 | |
| 01 | 5265 | Special Projects | \$5,500.00 | \$ 2,213.00 | \$ 2,500.00 | \$2000 - Recycling Program & \$500 -bulletin boards (2014) |
| 01 | 5275 | Miscellaneous | \$0.00 | \$ - | \$ - | |
| 01 | 5615 | Truck Expenses | \$5,500.00 | \$ 5,500.00 | \$ 5,500.00 | |
| 01 | 5616 | Truck Repairs | \$1,100.00 | \$ 500.00 | \$ 1,000.00 | |



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| Fund | Object | Description | Budget | Estimated to Dec 31, 2014 | 2015 Budget | Description |
|------------------------------|--------|---|----------------------|---------------------------|----------------------|--|
| 01 | 5680 | Stockpile Cover | \$0.00 | \$ - | \$ - | |
| 01 | 5705 | Composter Rebate Program | \$300.00 | \$ 200.00 | \$ 300.00 | |
| 01 | 5715 | Disposal Site Monitoring | \$30,000.00 | \$ 30,000.00 | \$ 30,000.00 | |
| 01 | 5720 | Disposal Site Study | \$7,500.00 | \$ 7,500.00 | \$ 27,500.00 | Bissett Creek disposal site expansion (2014) |
| 01 | 5725 | Environmental Expenses | \$2,000.00 | \$ 2,500.00 | \$ 2,500.00 | |
| 01 | 5730 | Excavation - Landfill Sites Maintenance | \$12,000.00 | \$ 11,000.00 | \$ 12,000.00 | |
| 01 | 5735 | Household Hazardous Waste | \$6,500.00 | \$ 6,505.00 | \$ 6,900.00 | |
| 01 | 5740 | Recycling | \$27,000.00 | \$ 26,000.00 | \$ 27,756.00 | |
| Total | | | \$ 104,250.00 | \$ 92,643.00 | \$ 119,956.00 | |
| Cemetery | | | | | | |
| 01 | 5900 | Cemetery | \$0.00 | \$ - | \$ - | |
| Total | | | \$0.00 | \$0.00 | \$0.00 | |
| Helipad | | | | | | |
| 01 | 5901 | Helipad Maintenance | \$3,000.00 | \$ 12.00 | \$ - | |
| Total | | | \$3,000.00 | \$12.00 | \$0.00 | |
| Physician Recruitment | | | | | | |
| 01 | 5920 | Physician Recruitment | \$0.00 | \$ 1,260.00 | \$ 1,300.00 | |
| Total | | | \$0.00 | \$1,260.00 | \$1,300.00 | |
| Parks & Rec | | | | | | |
| 01 | 5130 | Hall Supplies | \$1,000.00 | \$ 1,500.00 | \$ 1,500.00 | |
| 01 | 5170 | Hall Telephone | \$700.00 | \$ 700.00 | \$ 800.00 | |
| 01 | 5180 | Hall Utilities | \$10,000.00 | \$ 9,000.00 | \$ 10,000.00 | |
| 01 | 5255 | Hall Repairs/Maintenance | \$5,000.00 | \$ 2,500.00 | \$ 5,000.00 | |
| 01 | 5260 | Hall Upgrade/Capital | \$0.00 | \$ 12,176.37 | \$ 15,000.00 | screen door, locks & roll down door for bar |
| 01 | 5265 | Special Projects | \$46,574.00 | \$ 13,000.00 | \$ 14,000.00 | \$3000 - storage container / \$2000 - slide (2014) & \$9000 for extension on Pavillion at Old Mackey Park (2014) |
| 01 | 5275 | Miscellaneous | \$7,500.00 | \$ 8,500.00 | \$ 2,500.00 | |
| 01 | 5560 | Hall Expenses | \$200.00 | \$ 325.00 | \$ 500.00 | |
| 01 | 5565 | Hall Rental Refunds | \$500.00 | \$ 150.00 | \$ 500.00 | |
| 01 | 5570 | Hall Fundraising Expenses | \$200.00 | \$ 1,000.00 | \$ 24,550.00 | See Rec Committee's Budget |
| 01 | 5575 | Canada Day Expenses | \$2,500.00 | \$ 2,026.31 | \$ - | Rec Committee taking over |
| 01 | 5576 | Hall Furniture & Equipment | \$0.00 | \$ - | \$ 1,000.00 | |
| 01 | 5580 | Groundskeeping Maintenance Contract | \$11,000.00 | \$ 10,796.94 | \$ 11,308.00 | |



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|--|--------|------------------------------|---------------------|------------------------------|---------------------|---------------------------------|
| 01 | 5585 | Parks & Boat Launch Capital | \$10,000.00 | \$ 1,138.31 | \$ 7,000.00 | Boat launch health & safety ? |
| Total | | | \$ 95,174.00 | \$ 62,812.93 | \$ 93,658.00 | |
| County Consult Fees | | | | | | |
| 01 | 5925 | County Consult Fees | \$0.00 | \$ - | \$ - | |
| Total | | | \$0.00 | \$0.00 | \$0.00 | |
| Transfer to Reserve Funds | | | | | | |
| 01 | 5905 | Transfer to Reserve Funds | \$40,000.00 | \$ 101,093.88 | \$ 30,000.00 | \$30,000 to transition reserves |
| Total | | | \$40,000.00 | \$101,093.88 | \$30,000.00 | |
| Transferred to Deferred Revenue | | | | | | |
| 01 | 5910 | Transfer to Deferred Revenue | \$0.00 | \$ 4,745.37 | \$ - | |
| Total | | | \$0.00 | \$4,745.37 | \$0.00 | |
| Special Project | | | | | | |
| 01 | 5265 | Special Projects | \$0.00 | \$ - | | |
| Total | | | \$0.00 | \$0.00 | \$0.00 | |
| Total Expenses | | | \$839,269.00 | \$863,259.18 | \$885,713.40 | |
| Estimated unallocated surplus | | | \$0.00 | \$97,767.09 | \$30,993.69 | |



Head, Clara & Maria Townships
2015 Final Budget
Appendix A to By-Law 2015-01

| Fund | Object | Description | 2015 Budget |
|--------------------------------------|--------|--|----------------------|
| Revenue | | | |
| 01 | 4110 | Previous Year Surplus | \$ 97,767.09 |
| 01 | 4115 | Taxation Revenue | \$ 479,940.00 |
| 01 | 4120 | Transfer from Reserves | \$ - |
| 01 | 4121 | Transfer From Deferred Revenue | \$ - |
| 01 | 4125 | Total Grants in Lieu | \$ 105,000.00 |
| 01 | 4135 | Total Grants | \$ 186,600.00 |
| 01 | 4160 | Total Recreation | \$ 25,550.00 |
| 01 | 4165 | Total Other Income | \$ 21,850.00 |
| Total Revenue | | | \$ 916,707.09 |
| Expenses | | | |
| 01 | 5101 | Total Administration (incl all employee wa | \$ 387,679.00 |
| 01 | 5001 | Total Council | \$ 27,400.00 |
| 01 | 5915 | Total Auto Extrication | \$ - |
| 01 | 5120 | Total Building Inspector | \$ 3,150.00 |
| 01 | 5120 | Total Emergency Management | \$ 950.00 |
| 01 | 5130 | Total Fire | \$ 10,500.00 |
| 01 | 5405 | Total Health & Safety | \$ 1,000.00 |
| 01 | 5930 | Total Policing | \$ 58,478.00 |
| 01 | 5120 | Total Transportation Services | \$ 151,642.40 |
| 01 | 5120 | Total Environmental Services | \$ 119,956.00 |
| 01 | 5900 | Total Cemetery | \$ - |
| 01 | 5901 | Total Helipad | \$ - |
| 01 | 5920 | Total Physician Recruitment | \$ 1,300.00 |
| 01 | 5130 | Total Parks & Recreation | \$ 93,658.00 |
| 01 | 5925 | Total County Consult Fees | \$ - |
| 01 | 5905 | Transfer to Reserve Funds | \$ 30,000.00 |
| 01 | 5910 | Transfer to Deferred Revenue | \$ - |
| 01 | 5265 | Total Special Projects | \$ - |
| Total Expenses | | | \$ 885,713.40 |
| Estimated unallocated surplus | | | \$ 30,993.69 |

Budgets and Actuals for Fiscal 2015

HCM Recreation Committee 2015 Budget Document

| Fund | Object | Description | Type | 2015 'Budget | YTD Actual | Balance | 2015 Budget | Description |
|----------------------|--------|--------------------|---------|--------------------|-------------|----------------------|-------------|---|
| Revenue | | | | | | | | |
| | | Saint Patricks Day | Revenue | \$1,760.00 | \$0.00 | -\$1,760.00 | \$ - | |
| | | Canada Day | Revenue | \$0.00 | \$0.00 | \$0.00 | \$ - | |
| | | Can Day Break | Revenue | \$850.00 | \$0.00 | -\$850.00 | | |
| | | Ball Tourn | Revenue | \$950.00 | \$0.00 | -\$950.00 | \$ - | |
| | | Ball Tourn /Break | Revenue | \$800.00 | \$0.00 | -\$800.00 | \$ - | |
| | | Ball Tourn/ BBQ | Revenue | \$450.00 | \$0.00 | -\$450.00 | \$ - | |
| | | Music Fest | Revenue | \$2,300.00 | \$0.00 | -\$2,300.00 | \$ - | |
| | | New Years Eve | Revenue | \$3,000.00 | \$0.00 | -\$3,000.00 | | |
| | | Winter Café | Revenue | \$600.00 | \$0.00 | -\$600.00 | | |
| | | Open Mic Night | Revenue | \$1,500.00 | \$0.00 | -\$1,500.00 | | |
| | | Mother's Day | Revenue | \$850.00 | \$0.00 | -\$850.00 | | |
| | | Unplanned Event | Revenue | \$2,000.00 | \$0.00 | -\$2,000.00 | | |
| | | Canada Day Gra | Revenue | \$700.00 | \$0.00 | -\$700.00 | | Annual Application |
| | | | | | | | | We could adjust this amount & leave some in reserve for future use. |
| | | Trans. From Rec | Revenue | \$7,790.00 | \$0.00 | -\$7,790.00 | \$ - | |
| | | Council Funding | Revenue | \$1,000.00 | | -\$1,000.00 | | |
| Total Revenue | | | | \$24,550.00 | \$ - | -\$ 24,550.00 | | |

| | | | | | | | | |
|-----------------------|--|--------------------|---------|---------------------|---------------|--------------------|---------------|---|
| Expenses | | | | | | | | |
| | | Saint Patricks Day | Expense | \$1,200.00 | \$0.00 | \$1,200.00 | \$0.00 | |
| | | Canada Day | Expense | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | |
| | | Can Day Break | | \$408.00 | \$0.00 | \$408.00 | | |
| | | Ball Tourn | Expense | \$250.00 | \$0.00 | \$250.00 | \$0.00 | |
| | | Ball Tourn /Break | Expense | \$175.00 | \$0.00 | \$175.00 | \$0.00 | |
| | | Ball Tourn/ BBQ | Expense | \$260.00 | \$0.00 | \$260.00 | \$0.00 | |
| | | Music Fest | Expense | \$1,350.00 | \$0.00 | \$1,350.00 | \$0.00 | |
| | | Rembrance Day | Expense | \$100.00 | \$0.00 | \$100.00 | \$0.00 | |
| | | New Year's Eve | Expense | \$1,900.00 | \$0.00 | \$1,900.00 | \$0.00 | |
| | | Hallowe'en | Expense | \$200.00 | \$0.00 | \$200.00 | \$0.00 | |
| | | Table Cloths | Expense | \$200.00 | \$0.00 | \$200.00 | \$0.00 | |
| | | Syrup Containers | Expense | \$100.00 | \$0.00 | \$100.00 | \$0.00 | |
| | | Kids programing | Expense | \$800.00 | \$0.00 | \$800.00 | \$0.00 | |
| | | Pickle Ball | Expense | \$750.00 | \$0.00 | \$750.00 | \$0.00 | |
| | | Trails | Expense | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | |
| | | TheatreNight | Expense | \$750.00 | \$0.00 | \$750.00 | \$0.00 | |
| | | Movie License | Expense | \$500.00 | \$0.00 | \$500.00 | \$0.00 | |
| | | Sports Equip | Expense | \$750.00 | \$0.00 | \$750.00 | \$0.00 | Shelter, Benches, Lime, Balls |
| | | Winter Café | Expense | \$300.00 | \$0.00 | \$300.00 | \$0.00 | |
| | | Mothers Day Bre | Expense | \$400.00 | \$0.00 | \$400.00 | \$0.00 | |
| | | Open Mic Night | Expense | \$900.00 | \$0.00 | \$900.00 | \$0.00 | |
| | | Unplanned Event | Expense | \$2,000.00 | \$0.00 | \$2,000.00 | \$0.00 | |
| | | Capital | Expense | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | Play stucture, park equip, cargo container, |
| | | Misc | | \$957.00 | | \$957.00 | | |
| | | Trans. To Reser | Expense | \$4,300.00 | \$0.00 | \$4,300.00 | \$0.00 | Includes MD variance. |
| Total Expenses | | | | \$ 24,550.00 | \$0.00 | \$24,550.00 | \$0.00 | |



Townships Of Head, Clara & Maria
Reserve Funds - 2014

| Type of Reserve Fund | Balance after 2013 | To 2014 Budget (+) | From 2014 Budget (-) | To During 2014 (+) | From During 2014 (-) | To - 2014 year end surplus (+) | From - 2014 year end surplus (-) | Balance 2014 | TARGET BALANCE | Direction Required |
|---|----------------------|---------------------|----------------------|--------------------|----------------------|--------------------------------|----------------------------------|------------------------|------------------------|--------------------|
| Reserve Holdings | \$ - | | | | | | | \$ - | \$ - | |
| New Year's Eve Reserve (Added 21-02-2014) | \$ - | | | \$ 1,093.88 | | | | \$ 1,093.88 | \$ - | |
| Transition Fund (Added 10-17-2014) | \$ - | | | | | \$ 60,000.00 | | \$ 60,000.00 | \$ - | |
| Elections Fund (Added Dec 10-2012) | \$ 5,000.00 | | -\$ 4,000.00 | | | | | \$ 1,000.00 | \$ 5,000.00 | |
| Contingencies | \$ 75,000.45 | | | | | | | \$ 75,000.45 | \$ 75,000.00 | |
| Working Capital | \$ 150,000.00 | | | | | | | \$ 150,000.00 | \$ 150,000.00 | |
| Emergency Vehicle | \$ 2,500.00 | | | | | | | \$ 2,500.00 | \$ 2,500.00 | |
| Physician Recruitment | \$ 10,000.00 | | | | | | | \$ 10,000.00 | \$ 10,000.00 | |
| IT (Office Technology) | \$ 6,000.00 | | | | | | | \$ 6,000.00 | \$ 10,000.00 | |
| Parks & Recreation | \$ 19,330.00 | \$ 14,000.00 | | | | | | \$ 33,330.00 | \$ 5,000.00 | |
| Fire Suppression Contract Costs - Future | \$ 25,000.00 | | | | | | | \$ 25,000.00 | \$ 25,000.00 | |
| Emergency Management | \$ 9,400.00 | | | | | | | \$ 9,400.00 | \$ 7,500.00 | |
| Succession Planning | \$ 6,752.00 | | | | | | | \$ 6,752.00 | \$ 10,000.00 | |
| Disposal Sites - maintenance/replacement | \$ 253,000.00 | | | | | | | \$ 253,000.00 | \$ 250,000.00 | |
| Disposal Sites - Vehicle | \$ 8,235.91 | | | | | | | \$ 8,235.91 | \$ 35,000.00 | |
| Landfill Closure | \$ 139,160.00 | | | | | | | \$ 139,160.00 | \$ 139,160.00 | |
| Deux Rivieres Site - post closure | \$ 32,100.00 | | | | | | | \$ 32,100.00 | \$ 32,500.00 | |
| Bissett Creek Site -Post closure | \$ 50,000.00 | | | | | | | \$ 50,000.00 | \$ 75,000.00 | |
| Stonecliffe Site - post closure | \$ 26,000.00 | | | | | | | \$ 26,000.00 | \$ 65,000.00 | |
| Roads - Capital | \$ 22,000.00 | \$ 5,000.00 | | | | | | \$ 27,000.00 | \$ 25,000.00 | |
| Roads - Truck | \$ 11,000.00 | \$ 4,000.00 | | | | | | \$ 15,000.00 | \$ 35,000.00 | |
| Roads (Deferred Revenue) | \$ - | | | | | | | \$ - | | |
| Gravel Crushing | \$ 12,000.00 | \$ 2,000.00 | | | | | | \$ 14,000.00 | \$ 12,000.00 | |
| Facility Management (Hall/Office upgrades) | \$ 25,000.00 | | | | | | | \$ 25,000.00 | \$ 40,000.00 | |
| Office Technology - Office Equipment Replacem | \$ 7,000.00 | \$ 5,000.00 | | | | | | \$ 12,000.00 | \$ 10,000.00 | |
| Garage Replacement/Repair | \$ 22,000.00 | \$ 10,000.00 | | | | | | \$ 32,000.00 | \$ 40,000.00 | |
| Hall-Office Replacement/Repair | \$ 32,000.00 | | | | | | | \$ 32,000.00 | \$ 800,000.00 | |
| Totals | \$ 948,478.36 | \$ 40,000.00 | -\$ 4,000.00 | \$ 1,093.88 | \$ - | \$ 60,000.00 | \$ - | \$ 1,045,572.24 | \$ 1,858,660.00 | |



Townships of Head, Clara & Maria - 2014 Reserve Fund Description

Budget From 2014 - as per Budget (-)

| | | |
|--|--------------|---|
| | -\$ 4,000.00 | From Elections Fund to cover 2014 Municipal Elections |
|--|--------------|---|

Budget To 2014 - as per Budget (+)

| | | |
|--|--------------|---|
| | \$ 5,000.00 | re: to Roads Capital |
| | \$ 4,000.00 | re: to Roads Truck |
| | \$ 2,000.00 | re: to Gravel Crushing |
| | \$ 5,000.00 | re: to Office Technology - office equipment replacement |
| | \$ 10,000.00 | re: to Garage Replacement & Repair |
| | \$ 14,000.00 | re: to Parks & Boat Launches |

To During 2014 (+)

| | | |
|--|-----------|---|
| | \$ 593.88 | re: New Year's Eve surplus - Transfer to New Year's Eve Reserve to utilize for New Year's Eve Event which will be held on Dec 31, 2014 - Resolution No.: 21/02/14/014 |
| | \$ 500.00 | re: New Year's Eve surplus - Transfer to New Year's Eve Reserve to utilize for New Year's Eve Event on Dec 31, 2014 - Resolution No.: 21/02/14/014 |
| | | |
| | | |

From During 2014 (-)

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

To - 2014 Year End Surplus (+)

| | | |
|--|--------------|--|
| | \$ 60,000.00 | re: to Transition Fund as per Resolution No.: 17/10/14/005 - to allocate \$60,000 to a Transition Reserve to be segregated to offset transfer payment reductions & increased costs of policing being down loaded from the province |
| | | |
| | | |
| | | |

From - 2014 Year End Surplus (-)

| | | |
|--|--|--|
| | | |
| | | |
| | | |



Townships of Head, Clara & Maria - 2014 Reserve Fund Description

| | | |
|--|--|--|
| | | |
| | | |



Townships of Head, Clara & Maria 2014 Deferred Revenue

| Deferred Revenue Types | Dec 31/2013 Balance | 2014 Opening Balance | 2014 Changes from Reserve (-) | 2014 Changes to Reserves (+) | 2014 Auditor Adjustment (-) (+) | 2014 Interest (+) | 2014 Payments Received (+) | Dec 31/2014 Balance |
|--------------------------------------|---------------------|----------------------|-------------------------------|------------------------------|---------------------------------|-------------------|----------------------------|---------------------|
| Gas Tax Funding | \$ 0.00 | \$ 0.00 | -\$ 3,205.44 | \$ - | | \$ 25.65 | \$ 6,804.52 | \$ 3,624.73 |
| ISF Funding | \$ - | \$ - | | | | | | \$ - |
| MTO Roads | \$ 18,312.50 | \$ 18,312.50 | -\$ 18,312.50 | | | | | \$ - |
| Donation/Park Benches | \$ 688.65 | \$ 688.65 | | | | | | \$ 688.65 |
| Canada Day | \$ 1,379.27 | \$ 1,379.27 | -\$ 1,379.27 | \$ 1,539.93 | | | | \$ 1,539.93 |
| Old Mackey Beach | \$ - | \$ - | \$ - | | | | | \$ - |
| Hall upgrades/Reno | \$ - | \$ - | \$ - | | | | | \$ - |
| P&E Blue Box Program | \$ 5,000.00 | \$ 5,000.00 | -\$ 5,000.00 | | | | | \$ - |
| HCM Signage | \$ 5,000.00 | \$ 5,000.00 | -\$ 5,000.00 | | | | | \$ - |
| HCM Web Page | \$ 4,000.00 | \$ 4,000.00 | -\$ 4,000.00 | | | | | \$ - |
| SNHP - Council commitment - flooring | \$ 6,000.00 | \$ 6,000.00 | -\$ 6,000.00 | | | | | \$ - |
| Totals | \$ 40,380.42 | \$ 40,380.42 | -\$ 42,897.21 | \$ 1,539.93 | \$ - | \$ 25.65 | \$ 6,804.52 | \$ 5,853.31 |



Townships of Head, Clara & Maria 2014 Deferred Revenue

2014 Changes from Deferred Acct

| | | | |
|--------------|----------------------|---|---|
| -\$ | 18,312.50 | MTO Roads | As per Budget |
| -\$ | 1,379.27 | Canada Day | As per Budget |
| -\$ | 5,000.00 | P&E Blue Box Program | As per Budget |
| -\$ | 5,000.00 | HCM Signage | As per Budget |
| -\$ | 4,000.00 | HCM Web Page | As per Budget |
| -\$ | 6,000.00 | SNHP - Council commitment - flooring | As per Budget |
| -\$ | 3,205.44 | Replacement & installation of a new water softener | As per Resolution No.:17/10/14/004 - authorizing staff to spend up to \$3,500 + hst of Gas Tax fuding for replacement & installation of a new water softener for the hall/office facility |
| Total | -\$ 42,897.21 | | |

2014 Changes to Deferred Acct

| | | | |
|--------------|--------------------|------------|---|
| \$ | 839.93 | Canada Day | 2014 Can Day Surplus transfer to deferred revenue as per Resolution No.: 22-08-14-010 dated Aug 22/14 |
| \$ | 700.00 | Canada Day | 2014 Can Day Grant re: transfer to deferred revenue as per Resolution No.: 22/08/14/010 |
| Total | \$ 1,539.93 | | |

2014 Auditor Adjustments

Total \$ -

2014 Payments

| | | | |
|--------------|--------------------|-----------------------|-------------------------|
| \$ | 186.85 | AMO - Federal Gas Tax | 2014 Admin Surplus Fund |
| \$ | 3,402.26 | Gas Tax | payment - #1 |
| \$ | 3,402.26 | Gas Tax | payment - #2 |
| Total | \$ 6,991.37 | | |

2014 Interest \$ 25.65 Gas Tax

Total \$ 25.65